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July 16, 2020

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Tepper Law Firm, LLC  
4900 Auburn Avenue; Suite 100  
Bethesda, Maryland 20814

RE: Calvary Chapel of Twin Falls, Inc. & CSN International

Pursuant to your request, we are writing this letter regarding the proposed assignment of all the broadcast licenses held by Calvary Chapel of Twin Falls, Inc. ("CCTF") to CSN International ("CSN"). CCTF and CSN are sister non-profit Idaho corporations. The officers and directors of CCTF and CSN are identical, and the voting rights of each director are identical. From a management standpoint, CCTF and CSN are mirror organizations but CCTF holds all the broadcast licenses while nearly all the other educational and religious activities are conducted by CSN.

The directors of CCTF and CSN recently voted to assign all CCTF's broadcast licenses to CSN in an effort to streamline operations under the CSN name. It should also be noted that CSN has an approved 501(c)(3) status with the Internal Revenue Service.

We understand that this proposed reorganization must be approved by the Federal Communications Commission before assignment of CCTF's broadcast licenses may be effectuated. Once such approval is obtained, we will assist CCTF and CSN with the completion of this reorganization.

Please do not hesitate to contact our office if you have any questions, or we can be of further assistance.

GCK Accounting, LLC

A handwritten signature in black ink, appearing to read "J. Geever", is written over a light blue horizontal line.

Jonathan Geever, CPA  
Partner