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Douglas County - NV
Werner Christen - Recorder
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BK-0705 PG-14063 RPTT: 0.00



This Document Prepared By and
When Recorded Return To:
Nyiesha Walker
The Holiday Transfer Services
3605 Airport Way South, Suite 200
Seattle, Washington 98134

SPECIAL POWER OF ATTORNEY

I/We, **MARVIN J. PARKER AND DAWN F. PARKER**, hereby designate **HOLIDAY RESALES INC.**, or any officer, agent, or assign of **HOLIDAY RESALES INC.**, as attorney-in fact.

1. Effectiveness and Duration.

This special power of attorney is effective immediately. This special power of attorney will remain effective until earlier of **MARCH 3, 2006** or upon closing of the sale of my timeshare interest in **DAVID WALLEY'S RESORT** (the "Timeshare") as more particularly described on the attached Exhibit A, unless sooner revoked.

2. Revocation.

If I have given a copy of this special power of attorney to my attorney-in-fact, then I may revoke this power of attorney by written notice mailed or delivered to my attorney -in-fact. Otherwise, I may revoke this power of attorney at any time by executing a written document to that effect, but notice of such revocation need not be given to my attorney-in-fact.

3. Specific Authority.

My attorney-in-fact, as a fiduciary, shall have the authority to sell, assign, exchange, convey with or without covenants, quitclaim, or otherwise dispose of; to contract or agree for the disposal of; to contract or agree for the disposal of; or in any manner deal in and with my interest in the Timeshare, and may make, endorse, accept, receive, sign, seal, execute, acknowledge, and deliver any instruments in writing of whatever kind and nature as may be necessary, convenient, or proper in furtherance of the sale of the Timeshare, upon such terms and conditions as my said attorney-in-fact shall think proper. In addition, my attorney-in-fact shall have the authority to contact the resort, Management Company, rental office, Exchange Company, or such other entity that manages the Timeshare for reservation, banking, or other information regarding the ownership status or usage of the Timeshare.

4. Ratification and Indemnity

I hereby ratify all that my attorney-in-fact shall lawfully do or cause to be done by virtue of this document, and I shall hold harmless and indemnify my attorney-in-fact from all liability for acts done in good faith.

5. Parties Bound

I declare that any act or thing lawfully done hereunder by my attorney-in-fact shall be binding on me, my heirs and devisees, my legal and personal representatives, and assigns.

6. Reliance on Photocopy.

Third parties shall be entitled to rely upon a photocopy of the signed original hereof as opposed to a certified copy of the same.

7. Applicable Law

This special power of attorney and the rights and obligations herein will be interpreted and construed under the laws of the State of Nevada applicable to contracts made and to be performed in the State of Nevada among residents of that state.

In witness of this, I/we have signed on March 28, 2005
(Date)

[Signature]
(Signature) Marvin J. Parker

[Signature]
(Signature) Dawn F. Parker

STATE OF NEVADA)
COUNTY OF WASHOE) ss.

I certify that I know or have satisfactory evidence that MARVIN & DAWN PARKER is the person who appeared before me, and said person acknowledged that MARVIN & DAWN PARKER signed this instrument and acknowledged it to be his/her free and voluntary act for the uses and purposes mentioned in this instrument.

DATED: 3/28/05

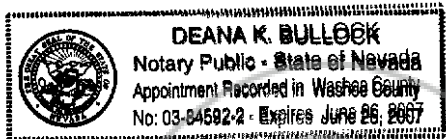
[Signature]

Print Name: DEANA K. BULLOCK

NOTARY PUBLIC for the State of NEVADA, residing at

COUNTY OF WASHOE

My appointment expires: JUNE 20, 2007



LEGAL DESCRIPTION
EXHIBIT A

A timeshare estate comprised of an undivided interest as tenants in common in and to that certain real property and improvements as follows:

An undivided 1/1071st interest in and to all that real property situate in the county of Douglas, State of Nevada, described as follows:

ADJUSTED PARCEL F: A parcel of land located with in a portion of the West one-half of the Northeast one-quarter (W ½ NE ¼) of Section 22, Township 13 North, Range 19 East, Mount Diablo Meridian, more particularly described as follows:

Commencing at the one-quarter corner common to Sections 15 and 22, T13N, R19E, M.D.M., a found 1985 BLM brass cap as shown on the Record of Survey prepared by David D. Winchell and recorded September 28, 1989 in the office of the Recorder, Douglas County, Nevada as Document No. 211937; thence South 57°32'32" East, 640.57 feet to the POINT OF BEGINNING; thence North 80°00'00" East, 93.93 feet; thence North 35°00'00" East, 22.55 feet; thence North 10°00'00" West, 92.59 feet; thence North 80°00'00" East, 72.46 feet; thence South 10°00'00" East, 181.00 feet; thence South 80°00'00" West, 182.33 feet; thence North 10°00'00" West, 72.46 feet to the POINT OF BEGINNING.

(Reference is made to Record of Survey for Walley's Partners Ltd. Partnership, in the office of the County Recorder of Douglas County, Nevada, recorded on September 17, 1998 in Book 998, at Page 3261, as Document No. 4495676.)

Together with those easements appurtenant thereto and such easements and use rights described in the Declaration of Time Share Covenants, Conditions and Restrictions for David Walley's Resort recorded September 23, 1998 as Document No. 0449993, and as amended by Document Nos. 0466255, and subject to said Declaration; with the exclusive right to use said interest for one Use Period within a DELUXE UNIT each year in accordance with said Declaration.

