

OFFICIAL RECORD

Requested By:

HOLIDAY TRANSFER SERVICES

Douglas County - NV
Werner Christen - Recorder

Page: 1 Of 4 Fee: 17.00
BK-0707 PG- 7399 RPTT: 0.00



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

SPECIAL POWER OF ATTORNEY

I/We, **William Lowe** and **Nancy Jean Lowe**, hereby designate **HOLIDAY TRANSFER INC.**, or any officer, agent, or assign of **HOLIDAY TRANSFER 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 **September 1, 2007** or upon closing of the sale of my timeshare interest in **RIDGE SIERRA, THE** (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 applicable to contracts made and to be performed in the among residents of that' state.

In witness of this, I have signed on September 12, 2006.
(date)

William Lowe
(Signature)
William Lowe

Nancy Jean Lowe
(Signature)
Nancy Jean Lowe

STATE OF _____)
) ss.
COUNTY OF _____)

I certify that I know or have satisfactory evidence that _____
_____ is/are the person(s) who appeared before me, and
said person(s) acknowledged that they/he/she signed this instrument and acknowledged it to be
their/his/her free and voluntary act for the uses and purposes mentioned in this instrument.

Signature see attached acknowledgment

DATED: _____

Print Name: _____
NOTARY PUBLIC for the State of
_____, residing at

My appointment expires:



ALL-PURPOSE ACKNOWLEDGMENT

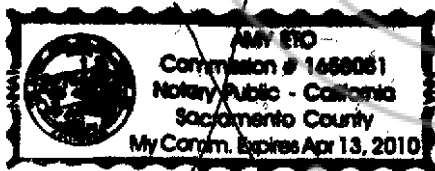
State of California

County of Sacramento

On September 12, 2006, before me, Amy Eto, Notary Public (name, title of officer), personally appeared William Lowe & Nancy Lowe

personally known to me - OR - proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) ~~is/are~~ subscribed to the within instrument and acknowledged to me that he/~~she/they~~ executed the same in ~~his/~~ ~~her/~~ ~~their~~ authorized capacity(ies), and that by his/~~her/~~ ~~their~~ signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

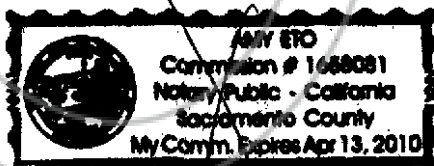
Attachment to Special Power of Attorney



WITNESS my hand and official seal.

Amy Eto

Signature



BK- 0707
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LEGAL DESCRIPTION
EXHIBIT A

A TIMESHARE ESTATE COMPRISED OF:

PARCEL 1:

An undivided 1/51st interest in and to that certain condominium as follows:

- (A) An undivided 1/8th interest as tenants-in-common, in and to Common Area of Lot 4 of Tahoe Village Unit No.3, as shown on the map recorded December 27, 1983, as Document No. 93408, Official Records of Douglas County, State of Nevada, and as said Common Area is shown on the Record of Survey of boundary line adjustment map recorded April 21, 1986, as Document No. 133713, Official Records of Douglas County, State of Nevada.
- (B) Unit No. A3 as shown and defined on said Condominium Plan recorded as Document No. 93408, Official Records of Douglas County, State of Nevada.

PARCEL 2:

A non-exclusive easement for ingress and egress for use and enjoyment and incidental purposes over, on and through the Common Areas as set forth in said Condominium Map recorded as Document No. 93406, Official Records of Douglas County, State of Nevada, and as said Common Area is shown on the Record of Survey of boundary line adjustment map recorded as Document No. 133713, Official Records of Douglas County, State of Nevada.

PARCEL 3:

An exclusive right to the use of a Condominium Unit and the non-exclusive right to use the real property referred to in subparagraph (a) of Parcel 1, and Parcel 2 above, during one "Use Week" within the "Prime Use Season" as that term is defined in the First Amended Restate Declaration of Time Share Covenants, Conditions and Restrictions for The Ridge Sierra recorded as Document No. 134786, Official Records, Douglas County, State of Nevada (the "CC&R's"). The above-described exclusive and non-exclusive rights may be applied to any available Unit in The Ridge Sierra project during said "Use Week" in the above-referenced "Use Season" as more fully set forth in the CC&R's.

