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RECORDING REQUESTED BY)
& WHEN RECORDED MAIL TO:)

Incline Partners, L.L.C.)
P.O. Box 6509)
La Quinta, CA 92248-6509)

Douglas County - NV
Karen Ellison - Recorder
Page: 1 of 4 Fee: 17.00
BK-0210 PG- 5042 RPTT: 0.00



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MEMORANDUM OF MASTER BILL OF SALE, ASSIGNMENT, AND ASSUMPTION AGREEMENT

THIS MEMORANDUM OF Master Bill of Sale, Assignment, and Assumption Agreement ("Memorandum") dated as of February 15, 2008, is between INCLINE PARTNERS, LLC, a Nevada limited liability company ("Seller"), and TALLAC TOWER GROUP, LLC, a Nevada limited liability company ("Purchaser").

RECITALS

WHEREAS, Seller and Purchaser have executed that certain Master Bill of Sale, Assignment, and Assumption Agreement dated February 15, 2008 ("Assignment"), assigning a certain lease and amendments thereto (the "Lease") covering premises ("Premises") situated on certain real property located in the unincorporated area of the County of Douglas, State of Nevada, and more particularly described in Exhibit "A" attached hereto and incorporated herein by this reference; and

WHEREAS, Seller and Purchaser desire to record notice of the transfer of the Lease pursuant to the Master Bill of Sale, Assignment, and Assumption Agreement in the Official Records of Douglas County, Nevada;

NOW THEREFORE, in consideration of the foregoing, Seller and Purchaser hereby declare as follows:

1. **Assignment.** Seller has assigned the Lease covering the Premises to Purchaser, subject to the terms, covenants and conditions contained in the Assignment.
2. **Assignment Controlling.** This Memorandum is solely for the purpose of giving constructive notice of the Assignment. In the event of conflict between the terms of the Assignment and this Memorandum, the terms of the Assignment shall control.

[SIGNATURES APPEAR ON NEXT PAGE]



IN WITNESS WHEREOF, the parties have executed this Memorandum as of the date first above written.

INCLINE PARTNERS, LLC, a Nevada limited liability company ("Seller")

By: Mike Flynn
[Print] MIKE FLYNN
Its: MEMBER MANAGER.

TALLAC TOWER GROUP, LLC, a Nevada limited liability company ("Purchaser")

By: [Signature]
[Print] ROBERT DAVIDSON
Its: MANAGER



ALL PURPOSE ACKNOWLEDGEMENT

State of California

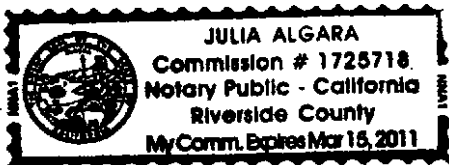
County of Riverside

On Feb. 13, 2008 before me, Julia Algara Notary Public
Date Name & Title of Officer (e.g. "Jane Doe, Notary Public")

personally appeared Mike Flynn
Name(s) of Signer(s)

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.



WITNESS my hand and official seal.

Julia Algara
Signature of Notary Public

ALL PURPOSE ACKNOWLEDGEMENT

State of Nevada

County of Washoe

On February 19th 2008 before me, Mary Murphy, Notary Public
Date Name & Title of Officer (e.g. "Jane Doe, Notary Public")

personally appeared Robert Davidson
Name(s) of Signer(s)

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.



WITNESS my hand and official seal.

Mary Murphy
Signature of Notary Public

EXHIBIT A

All that real property situated in the County of Douglas , State of Nevada, bounded and described as follows:

Parcel One:

PARCEL F, AS SHOWN ON THE RECORD OF SURVEY FOR STODDARD JACOBSEN RECORDED IN THE OFFICE OF THE COUNTY RECORDER, DOUGLAS COUNTY, NEVADA, ON NOVEMBER 25, 1966, AS DOCUMENT NO. 34665.

Parcel Two:

A parcel of land located in the SW 1/4 of the NE 1/4 and the NW 1/4 of the SE 1/4 of Section 9, Township 11 North, Range 21 East, M.D.B.&M., Douglas County, Nevada, more particularly described as follows: Commencing at the found 1/16 corner, a scribed hardwood post in a mound of rocks, which is the Southeast corner of the SW 1/4 of the NE 1/4 of said Section 9, and is the True Point of Beginning, being located on the East side of this parcel; proceed thence North 350.01 feet to the Northeast corner of the parcel; thence South 74°00' West 547.29 feet to a point on the Easterly 75 foot right-of-way line of Nevada State Highway, U.S. Route 395; thence Southeasterly along said right-of-way line around a curve to the left having a radius of 3,725 feet, a central angle of 7° and a length of 455.10 feet to a point marked by a concrete right-of-way monument; thence continuing along said right-of-way line South 37°06' East 440.55 feet to the most Southerly corner of the parcel; thence North 0°19'14" East 549.32 feet to the Point of Beginning, as the same is shown on that certain Record of Survey recorded in the office of the County Recorder of Douglas County, Nevada, on November 25, 1966 as File No. 34665.

The above described land is also designated as Parcel G as shown on the Record of Survey for Stoddard Jacobsen, filed in the office of the Douglas County Recorder on November 25, 1966, File No. 34655. The above metes and bounds description appeared previously in that certain document recorded November 8, 1993 in Book 1193, page 1293 as Document No. 322085 of Official Records.

Commonly known as:

Assessor's Parcel Numbers: 1121-09-000-012 and 1121-09-000-013