



Prepared By and Return To:

Elite Resort Transfers, LLC
17 N. Summerlin Ave., Suite B
Orlando, FL 32801

RESORT NAME: DAVID WALLY'S RESORT

LIMITED DURABLE POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS: That the undersigned, ("Grantor(s)") being of legal age, DO(ES) HEREBY CONSTITUTE and appoint Antonio J. Comas ("Grantee") also of legal age, as Grantor(s) true and lawful attorney-in-fact for and on behalf and in Grantor(s) name, place and stead to do any and all of the following acts:

To perform any and all acts necessary to convey the real and personal timeshare property legally described in the attached Exhibit A and made a part hereof. This power includes, but is not limited to, contacting the resort on Grantor(s) behalf, making inquires into the status of accounts affecting this property, making reservations, banking weeks, ordering death certificates, collecting proceeds, executing any and all documents, notarial, affidavit or otherwise, in the names as written below or in other form and all other issues that are deemed necessary in Grantee's discretion to carry out the transfer of said property. This power shall not be affected by the disability of the Grantor(s). Grantee has the power to perform all and every act and thing fully and to the same extent as the Grantor(s) could do if personally present, with full power of substitution and revocation. This power shall terminate one year from the date originally executed.

AND THE GRANTOR(S) DO(ES) HEREBY RATIFY AND CONFIRM all whatsoever that the said attorney-in-fact or duly appointed substitute shall do or cause to be done by virtue of the powers hereby granted.

WITNESSES:

Grantor(s) signature is attested by these witnesses who are NOT the Grantor(s). The Notary may also sign as ONE witness.

WITNESS 1: *Laura Kelley*
Sign above

WITNESS 2: *Jeannie Bonnes*
Sign above

Print Name: Laura Kelley

Print Name: Jeannie Bonnes



IN WITNESS WHEREOF, the Grantor(s) have/has caused this Limited Power of Attorney to be executed on:

DATE: August 9, 2010

GRANTOR(S):

GRANTOR 1: Steven R. Gillette Sign above GRANTOR 2: Shona C. Gillette Sign above

Print Name: Steven R. Gillette Print Name: Shona C. Gillette

Signed, Sealed and Delivered in the Presence Of:

STATE OF: Montana

COUNTY OF: Lake

SUBSCRIBED AND SWORN TO (or affirmed) before me this 9th DAY OF August,

20 10, before me, Shauna M. Rubel a Notary Public, personally appeared

Steven R. Gillette and Shona C. Gillette, personally known to me (or proved to me on the basis of satisfactory evidence) to be the persons(s) whose names(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 signatures(s) on the instrument the persons(s) or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of Montana (insert state where notary is located) that the forgoing paragraph is true and correct.

WITNESS my hand and official seal:

Signature: Shauna M. Rubel

A Notary Public in and for said State

My Commission Expires: 10-26-2011

Press Notarial Seal/Stamp Here



SHAUNA M. RUBEL
NOTARY PUBLIC for the
State of Montana
Residing at
Polson, Montana
My Commission Expires
October 26, 2011



EXHIBIT "A"
LEGAL DESCRIPTION

Inventory No.: 17-052-03-01

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 1/1989th interest in and to all that real property situate in the County of Douglas, State of Nevada, described as follows:

PARCEL E-1 of the Final Subdivision Map LDA #98-05 for David Walley's Resort, a Commercial Subdivision, filed for record with the Douglas County Recorder on October 19, 2000, in Book 1000, at page 3464, as Document No. 0501638, and by Certificate of Amendment recorded November 3, 2000 in Book 1100, Page 467, as Document No. 0502689, Official Records of Douglas County, Nevada.

Together with a permanent non-exclusive easement for utilities and access, for the benefit of Parcel E-1, as set forth in Quitclaim Deed recorded September 17, 1998 in Book 998, Page 3250 as Document No. 0449574, Official Records, Douglas County, Nevada.

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, 0485265, 0489957, 0509920 and 0521436, and subject to said Declaration; with the exclusive right to use said interest for one Use Period within a STANDARD UNIT each year in accordance with said Declaration.

A Portion of APN 1319-15-000-015