

Exhibit "B"

LEGAL DESCRIPTION FOR
DAVID WALLEY'S RESORT

The land referred to herein is situated in the

STATE of Nevada

County of Douglas

and is described as follows:

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 1/204th interest in and to all that real property situate in the County of Douglas, State of Nevada, described as follows:

PARCEL L: as shown on that Record of Survey for WALLEY'S PARTNERS LTD. PARTNERSHIP, DAVID WALLEY'S RESORT, a Commercial Subdivision, filed for record with the Douglas County Recorder on July 26, 2006, in Book 0706, at Page 9384, as Document No. 0680634, Official Records of 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 0449993, and as amended by Document Nos. 0466255, 04852265, 0489957, 0509920 and 0521436, and that Declaration of Annexation of David Walley's Resort Parcels L and M recorded February 8, 2007 in the Office of the Douglas County Recorder as Document No. 0694630 and subject to said Declaration; with the exclusive right to use said interest for **One Use Period** within a **TWO BEDROOM UNIT Each Year** in accordance with said declaration.

Together with a perpetual non-exclusive easement of use and enjoyment in, to and throughout the Common Area and a perpetual non-exclusive easement for parking and pedestrian and vehicular access, ingress and egress as set forth in Access Easement and Relocation recorded on May 26, 2006, in Book 0506 at Page 10729, as Document No 0676008, and Access Easement recorded on July 26 2006, in book 0706 at Page 9371, as Document No. 0680633, all of Official Records, Douglas County, Nevada.

ICN-Inventory No: 36028104090

DWR-193279 Hart

A Portion of APN: 1319-15-000-031

STATE OF NEVADA
DECLARATION OF VALUE

1. Assessor Parcel Number(s)
 a) 1319-15-000-031
 b) _____
 c) _____
 d) _____

2. Type of Property:
 a) Vacant Land b) Single Fam. Res.
 c) Condo/Twnhse d) 2-4 Plex
 e) Apt. Bldg f) Comm'l/Ind'l
 g) Agricultural h) Mobile Home
 i) Other TISMESHARE

FOR RECORDERS OPTIONAL USE ONLY	
BOOK _____	PAGE _____
DATE OF RECORDING: _____	
NOTES: _____	

3. Total Value/Sales Price of Property: \$ _____
 Deed in Lieu of Foreclosure Only (value of property) \$500.00
 Transfer Tax Value: \$ _____
 Real Property Transfer Tax Due: \$1.95

4. If Exemption Claimed:
 a. Transfer Tax Exemption per NRS 375.090, Section # _____
 b. Explain Reason for Exemption: _____

5. Partial Interest: Percentage being transferred: _____ %

The undersigned declares and acknowledges, under penalty of perjury, pursuant to NRS 375.060 and NRS 375.110, that the information provided is correct to the best of their information and belief, and can be supported by documentation if called upon to substantiate the information provided herein. Furthermore, the parties agree that disallowance of any claimed exemption, or other determination of additional tax due, may result in a penalty of 10% of the tax due plus interest at 1% per month.

Pursuant to NRS 375.030, the Buyer and Seller shall be jointly and severally liable for any additional amount owed.

Signature [Signature] Capacity COU
 Signature _____ Capacity _____

SELLER (GRANTOR) INFORMATION
(REQUIRED)

Print Name: David D. Hart & Anne H. Hart
 Address: 103 Woods Ct
 City: Folsom
 State: Ca Zip: 95630-5296

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Print Name: David Walleys Owners Association
 Address: 25510 Commercentre Dr Suite 100
 City: Lake Forest
 State: Ca Zip: 92630

COMPANY/PERSON REQUESTING RECORDING

(required if not the seller or buyer)

Print Name: David Walleys C/o Trading Places International Escrow # 193279
 Address: 25510 Commercentre Dr Suite 100
 City: Lake Forest State: CA Zip: 92630

(AS A PUBLIC RECORD THIS FORM MAY BE RECORDED/MICROFILMED)