

EXHIBIT A

PARCEL 2-D-2, AS SET FORTH ON PARCEL MAP LDA-99-065 FOR RUBY ROBERTA MORRIS REVOCABLE TRUST FILED FOR RECORD IN THE OFFICE OF THE DOUGLAS COUNTY RECORDER ON OCTOBER 9, 2000, IN BOOK 1000, PAGE 1616, AS DOCUMENT NO. 501099, OFFICIAL RECORDS.

COPY

STATE OF NEVADA
DECLARATION OF VALUE

1. Assessor Parcel Number(s)
 a) 1320-30-820-006
 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 _____

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

3. Total Value/Sales Price of Property: \$ 0.00
 Deed in Lieu of Foreclosure Only (value of property) (0.00
 Transfer Tax Value: \$ 0.00
 Real Property Transfer Tax Due: \$ 0.00

4. If Exemption Claimed:
 a. Transfer Tax Exemption per NRS 375.090, Section # 6
 b. Explain Reason for Exemption: Divorce, husband & wife become single, 50%-50% ownership as single persons, no sale, no consideration

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 Charles N Grant Capacity Grantor/Grantee

Signature Kathy Lee Grant Capacity Grantor/Grantee

SELLER (GRANTOR) INFORMATION
(REQUIRED)

Print Name: Kathy Grant & Charles Grant, married
 Address: 1717 Sawmill Road / Box 2175
 City: Gardnerville Minden
 State: NV Zip: 89440 89423

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Kathy Grant & Chrls Grant, single persons
 Print Name: _____
 Address: 1717 Sawmill Road / P.O. Box 2175
 City: Gardnerville Minden
 State: NV Zip: 89440 89423

COMPANY/PERSON REQUESTING RECORDING

(required if not the seller or buyer)

Print Name: _____ Escrow # _____
 Address: _____
 City: _____ State: _____ Zip: _____

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