

EXHIBIT A
APN 1319-19-611-0121

LEGAL DESCRIPTION

All that certain lot, piece or parcel of land situate in the county of Douglas, State of Nevada, described as follows:

Unit 11 A, as shown on the Map and Dedication Sheet of Tramway Apartment Condominiums (a subdivision of Lot 555, Second amended map of Summit Village) recorded in the office of the County Recorder of Douglas County, State of Nevada, on May 30, 1973, Document No. 73375, Official Records of Douglas County, State of Nevada.

TOGETHER WITH an undivided 1/24th interest in and to that portion designated as Common Area, as set forth on the Map of Tramway Apartment Condominiums (a subdivision of Lot 555, Second Amended Map of Summit Village) recorded May 30, 1973, Document No. 73375 and on the Amended Map of Building "A," Tramway Apartment Condominiums recorded December 30, 1975, Document No. 05855, Official Records of Douglas County, State of Nevada.

BEING THE SAME PARCEL CONVEYED TO GRANTOR BY VIRTUE OF A DEED RECORDED ON 01/08/1999, IN BOOK 0199, AT PAGE 1228, AS INSTRUMENT NO. 0458312, COUNTY OF DOUGLAS, STATE OF NEVADA, SAID INSTRUMENT CONTAINING THE SAME ABOVE LEGAL DESCRIPTION AND BEARING THE PRIOR ASSESSOR'S PARCEL NO. 11-270-17

STATE OF NEVADA
DECLARATION OF VALUE

1. Assessor Parcel Number(s)
 a) 1319-19-611-012
 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: \$ _____
 Deed in Lieu of Foreclosure Only (value of property) (_____
 Transfer Tax Value: \$ _____
 Real Property Transfer Tax Due: \$ _____

4. If Exemption Claimed:
 a. Transfer Tax Exemption per NRS 375.090, Section # 10
 b. Explain Reason for Exemption: A conveyance of real property by deed which becomes effective upon the death of the Grantor - NRS 111.655 to 111.699, inclusive

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 Nancy Rey Jackson Capacity Attorney for Grantor
 Signature _____ Capacity _____

SELLER (GRANTOR) INFORMATION (REQUIRED)
 Steven J. Hebert
 Print Name: _____
 Address: P.O. Box 866
 City: Genoa
 State: NV Zip: 89411

BUYER (GRANTEE) INFORMATION (REQUIRED)
 Steven J. Hebert
 Print Name: _____
 Address: P.O. Box 866
 City: Genoa
 State: NV Zip: 89411

COMPANY/PERSON REQUESTING RECORDING
 (required if not the seller or buyer)
 Print Name: Nancy Rey Jackson, Ltd. Escrow # _____ Tel. No. (775) 782-4611
 Address: 1591 Mono Avenue
 City: Minden State: NV Zip: 89423

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