

EXHIBIT "A"

(28)

An undivided 1/51st interest as tenants in common in and to that certain real property and improvements as follows: (A) An undivided 1/50th interest in and to Lot 28 as shown on Tahoe Village Unit No. 3 - 13th Amended Map, recorded December 31, 1991, as Document No. 268097, re-recorded as Document No. 269053, Official Records of Douglas County, State of Nevada, excepting therefrom Units 1 through 50 (inclusive) as shown on said map; and (B) Unit No. 045 as shown and defined on said map; together with those easements appurtenant thereto and such easements described in the Fourth Amended and Restated Declaration of Time Share Covenants, Conditions and Restrictions for The Ridge Tahoe recorded February 14, 1984, as Document No. 096758, as amended, and in the Declaration of Annexation of The Ridge Tahoe Phase Six, recorded December 18, 1990, as Document No. 241238, as amended by Amended Declaration of Annexation of The Ridge Tahoe Phase Six, recorded February 25, 1992, as Document No. 271727, and as described in the Recitation of Easements Affecting the Ridge Tahoe recorded February 24, 1992, as Document No. 271619, and subject to said Declarations; with the exclusive right to use said interest, in Lot 28 only, for one week each year in accordance with said Declarations.

A Portion of APN: 1319-30-643-053

**State of Nevada
Declaration of Value**

1. Assessor Parcel Number(s)
 a) A ptn of 1319-30-643-053
 b) _____
 c) _____
 d) _____

FOR RECORDERS OPTIONAL USE ONLY	
Document/Instrument #:	_____
Book:	_____ Page: _____
Date of Recording:	_____
Notes:	_____

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 Timeshare

3. Total Value / Sales Price of Property: \$ 1,050.00
 Deed in Lieu of Foreclosure Only (value of property) \$ _____
 Transfer Tax Value: \$ 1,050.00
 Real Property Transfer Tax Due: \$ 5.85

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

5. Partial Interest: Percentage being transferred: N/A %

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 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 1/2% per month.

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

Signature Jill N Jacobs Capacity owner / Grantor
 Signature _____ Capacity _____

SELLER (GRANTOR) INFORMATION
(REQUIRED)

BUYER (GRANTEE) INFORMATION
(REQUIRED)

Print Name: Jill N. Jacobs and Susan P. Martin
by: Resorts Realty, LLC
 Address: 400 Ridge Club Dr.
 City: Stateline
 State: NV Zip: 89449

Print Name: Resorts West Vacation Club
 Address: PO Box 5790
 City: Stateline
 State: NV Zip: 89449

COMPANY/ PERSON REQUESTING RECORDING
(REQUIRED IF NOT THE SELLER OR BUYER)

Print Name: Stewart Vacation Ownership Title Agency, Inc. Escrow #: 20161298
 Address: 3476 Executive Pointe Way #16
 City: Carson City State: NV Zip: 89706