

Exhibit "A"

**LEGAL DESCRIPTION
FOR
DAVID WALLEY'S HOT SPRINGS RESORT & SPA**

The land referred to herein is situated in the

State of Nevada

County of Douglas

and is described as follows:

An undivided fee simple ownership interest in and to the following described Time Share Interest that has been created at David Walley's Hot Springs Resort and Spa located in Douglas County, Nevada and more fully described within that certain Fifth Amended and Restated Declaration of Time Share Covenants, Conditions and Restrictions for David Walley's Resort that has been filed of record on August 27, 2001 with the recorder in and for Douglas County, Nevada in Book 0801, Page 6980, as amended:

Unit Type: 2BD Phase: Dillon Inventory Control No. : 36029107021

Alternate Year Time Share: Odd First Year Use: 2013

If acquiring a Time Share Interest in the **Dillon Phase**, BUYER will receive fee title to a **1/2448th undivided interest** (if annually occurring) or a **1/2448th undivided interest** (if biennially occurring) in said Phase.

**State of Nevada
Declaration of Value**

1. Assessor(s) Parcel Number(s)
 a) Portion of 1319-15-000-032
 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'/Ind'l
 g) Agricultural h) Mobile Home
 i) Other: Timeshare

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

3. Total Value/Sales Price of Property: \$500.00
 Deed in Lieu of Foreclosure Only (value of property): _____
 Transfer Tax Value: \$500.00
 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: 100%

The undersigned declare(s) 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 Authorized Agent

Signature [Signature] Capacity Authorized Agent

**SELLER (GRANTOR) INFORMATION
(REQUIRED)**

**BUYER (GRANTEE) INFORMATION
(REQUIRED)**

Print Name: The Liselotte Smika Trust, dated October 29, 2007, Liselotte Smika, Trustee
 Address: 117 Lilac Lane
 City: Reno
 State: NV Zip: 89512

Print Name: Walley's Property Owners Association
 Address: c/o TPI, 25510 Commercentre Dr., #100
 City: Lake Forest
 State: CA Zip: 92630

COMPANY/PERSON REQUESTING RECORDING (required if not seller or buyer)

Print Name: Stewart Vacation Ownership Title # 76299
 Address: 11870 Pierce St., Suite 100
 City: Riverside State: CA Zip: 92505

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