

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. 037 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: 1319-30-643-044

This document is recorded as an
ACCOMMODATION ONLY and without liability
for the consideration therefore, or as to the
validity or sufficiency of said instrument, or
for the effect of such recording on the title of
the property involved.

**STATE OF NEVADA
DECLARATION OF VALUE**

1. Assessor Parcel Number(s)

- a) A ptn of 1319-30-643-044
- b) _____
- c) _____
- d) _____

| FOR RECORDER'S OPTIONAL USE ONLY | |
|----------------------------------|------------|
| Document/Instrument No. | _____ |
| Book _____ | Page _____ |
| Date of Recording: | _____ |
| Notes: | _____ |

2. Type of Property

- a) Vacant Land
- b) Single Family Residence
- c) Condo/Twnhse
- d) 2-4 Plex
- e) Apartment Bldg.
- f) Commercial/Industrial
- g) Agricultural
- h) Mobile Home
- i) Other Timeshare

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 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% per month.

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

Signature: *Jerry W. Lew* Capacity: Grantor
 Jerry W. Lew

Signature: _____ Capacity: Grantee
 Craig Allen Lew, Trustee

SELLER (GRANTOR) INFORMATION

Print Name: Jerry W. Lew
 Address: 1890 - 36th Ave.
 City/State/Zip San Francisco, CA 94122

BUYER (GRANTEE) INFORMATION

Print Name: Craig Allen Lew, Trustee
 Address: 1890 - 36th Ave.
 City/State/Zip San Francisco, CA 94122

COMPANY/PERSON REQUESTING RECORDING (required if not the Seller or Buyer)

Company Name: Stewart Vacation Ownership Escrow No 20171343- TS/AH
 Address: 3476 Executive Pointe Way #16
 City Carson City State: NV Zip 89706