

EXHIBIT "A"

LEGAL DESCRIPTION

ESCROW NO.: 19029687

A portion of the South Half (S1/2) of the Southeast Quarter (SE1/4) of the Northeast Quarter (NE1/4) of Section 14, Township 1 North, Range 67 East, M.D.B.&M., more particularly described as follows:

Parcel 1 of that certain parcel map recorded May 27, 1997 in the office of the County Recorder of Lincoln County, Nevada in Book B of Plats page 39 as File No. 109012, Lincoln County, Nevada records.

ASSESSOR'S PARCEL NUMBER FOR 2004 - 2005: 01-240-29 (Ptn)

**STATE OF NEVADA
DECLARATION OF VALUE**

1. Assessor Parcel Number(s):
 a) 01-240-29
 b) _____
 c) _____
 d) _____

2. Type of Property:
 a) _____ Vacant Land b) _____ Single Family Res.
 c) _____ Condo/Townhouse d) _____ 2-4 Plex
 e) _____ Apartment Bldg. f) XX Comm'l/Ind'l
 g) _____ Agricultural h) _____ Mobile Home
 i) Other: _____

FOR RECORDERS OPTIONAL USE ONLY
 Document/Instrument No.: 1236dde
 Book: 196 Page: 64-65
 Date of Recording: Jan 21, 2005
 Notes: _____

3. Total Value/Sales Price of Property \$ 53,000.00
 Deed in Lieu of Foreclosure Only (Value of Property) \$ _____
 Transfer Tax Value \$ 53,000.00
 Real Property Transfer Tax Due: \$ 206.70

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

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 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: OWNER
 Signature: [Signature] Capacity: _____

SELLER (GRANTOR) INFORMATION
(required)

Print Name: PAUL S. BROWN
 Address: PO BOX 268
 City/State/Zip: PIOCHE, NV 89043

BUYER (GRANTEE) INFORMATION
(required)

Print Name: TOM R. ARNHART
 Address: P.O. BOX 1583
 City/State/Zip: TONOPAH, NV 89049

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

Company Name: COW COUNTY TITLE Escrow No.: 19029687
 Address: 363 Erie Main St.
 City/State/Zip: Tonopah, NV 89049

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