

EXHIBIT "A"

LEGAL DESCRIPTION

ESCROW NO.: 19032316

All that certain real property situate in the County of Lincoln, State of Nevada, described as follows:

Lots 37, 38 and 39 in Block 25 in the Town of Pioche, Lincoln County, Nevada as said lot and block are platted and described on the Official Plat of said Town of Pioche, now on file and of record in the Office of the County Recorder of said Lincoln County, Nevada and to which plat and the records thereof reference is hereby made for further particular description.

ASSESSOR'S PARCEL NUMBER FOR 2005 - 2006: 01-095-09
01-095-10

**STATE OF NEVADA
DECLARATION OF VALUE**

FOR RECORDERS OPTIONAL USE ONLY	
Document/Instrument No.:	<u>126298</u>
Book:	<u>215</u> Page: <u>11-12</u>
Date of Recording:	<u>April 7, 2006</u>
Notes:	_____

1. Assessor Parcel Number(s):
 a) 01-095-09;10
 b) _____
 c) _____
 d) _____

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

3. Total Value/Sales Price of Property	\$	<u>16,900.00</u>
Deed in Lieu of Foreclosure Only (Value of Property)	\$	<u>0.00</u>
Transfer Tax Value	\$	<u>16,900.00</u>
Real Property Transfer Tax Due:	\$	<u>66.30</u>

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

5. Partial Interest: Percentage being transferred: 100.00 %

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: Edward Opsitos Capacity: SELLER
 Signature: _____ Capacity: _____

SELLER (GRANTOR) INFORMATION
(required)

Print Name: EDWARD OPSITOS
 Address: 2403 LACASA DRIVE
 City/State/Zip: HENDERSON, NV 89014

BUYER (GRANTEE) INFORMATION
(required)

Print Name: GEARHEART RANCH LLC.
 Address: 4880 DONOVAN WAY
 City/State/Zip: N. LAS VEGAS, NV 89081

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

Company Name: COW COUNTY TITLE Escrow No.: 19032316
 Address: 363 Erie Main St.
 City/State/Zip: Tonopah, NV 89049

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

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 g) _____ Agricultural h) _____ Mobile Home
 i) Other: _____

3. Total Value/Sales Price of Property \$ 16,900.00
 Deed in Lieu of Foreclosure Only (Value of Property) \$ 0.00
 Transfer Tax Value \$ 16,900.00
 Real Property Transfer Tax Due: \$ 66.30

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

5. Partial Interest: Percentage being transferred: 100.00 %

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Signature: [Signature] Capacity: Buyer
 Signature: _____ Capacity: _____

SELLER (GRANTOR) INFORMATION
(required)

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 Address: 2403 LACASA DRIVE
 City/State/Zip: HENDERSON, NV 89014

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