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8 **UNITED STATES DISTRICT COURT**  
9 **CENTRAL DISTRICT OF CALIFORNIA**  
10 **WESTERN DIVISION - LOS ANGELES**

11 SECURITIES AND EXCHANGE  
12 COMMISSION,

13 Plaintiff,

14 v.

15 CHARLES P. COPELAND,  
COPELAND WEALTH  
16 MANAGEMENT, A FINANCIAL  
ADVISORY CORPORATION, and  
17 COPELAND WEALTH  
MANAGEMENT, A REAL ESTATE  
18 CORPORATION,

19 Defendants.  
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Case No. 11-08607-R-DTB

**RECEIVER'S FORENSIC  
ACCOUNTING REPORT #3**

Date: August 12, 2013  
Ctrm: 8, 2nd Floor  
Judge: Hon. Manuel L. Real

1 Thomas C. Hebrank ("Receiver"), the Court-appointed permanent receiver for  
2 Copeland Wealth Management, a Financial Advisory Corporation ("CWM"),  
3 Copeland Wealth Management, a Real Estate Corporation ("Copeland Realty"), and  
4 their subsidiaries and affiliates (collectively, the "Receivership Entities"), hereby  
5 submits his Receiver's Forensic Accounting Report #3.

6 This Report provides the Court and all interested parties with the results of the  
7 forensic accounting that was performed. This accounting focused on summarizing  
8 the financial benefits of Defendant Copeland and the Copeland related entities. This  
9 report covers transactions from the following entities:

- 10 • Copeland Properties Two, LP ("CP2")
- 11 • Copeland Properties Four, LP ("CP4")
- 12 • Copeland Properties Five, LP ("CP5")
- 13 • Copeland Properties Six, LP ("CP6")
- 14 • Copeland Properties Seven, LP ("CP7")
- 15 • Copeland Properties Eight, LP ("CP8")
- 16 • Copeland Properties Nine, LP ("CP9")
- 17 • Copeland Properties Ten, LP ("CP10")
- 18 • Copeland Properties Twelve, LP ("CP12")
- 19 • Copeland Properties Fifteen, LP ("CP15")
- 20 • Copeland Properties Sixteen, LP ("CP16")
- 21 • Copeland Properties Seventeen, LP ("CP17")
- 22 • Copeland Properties Eighteen, LP ("CP18")
- 23 • Copeland Fixed Income One, LP ("CFI1")
- 24 • Copeland Fixed Income Two, LP ("CFI2")
- 25 • Copeland Fixed Income Three, LP ("CFI3")

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**I. EXECUTIVE SUMMARY**

Copeland and the Copeland related entities received benefits from the Copeland Real Estate Limited Partnerships (“LPs”) from a variety of different sources. The following table highlights the amounts from these sources:

Description	Amount
Net Advances to CRI from the LPs (Exh B)	\$1,233,756
Net Advances to Copeland Realty from Investors (Exh B)	837,418
Distribution from Siemens Lease Buyout (Exh C)	475,000
Copeland Realty Charles Schwab Option Trading Losses (Exh D)	804,816
Net Advances from the Charles Schwab Option Trading Account to Copeland (Exh D)	486,710
Management Fees from LPs (Exh E)	1,786,963
Copeland Profit from Sale or Property from CP2 to CP17 (Exh E/F)	1,107,844
Fixed Income Loans to Copeland Related Entities (Exh G)	778,914
Copeland Proceeds from Sale of Ownership Interest, net of Cash Investments (Exh H)	383,842
Copeland Cash Distributions from LPs (Exh H)	475,085
Copeland Commission from CP7 (Exh H)	150,000
Copeland Accounting Fees Charged to LPs (Exh I)	293,050
Total	\$8,813,398

Note: The above summary excludes any direct salary or compensation items.

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## II. FINDINGS & OBSERVATIONS

The accounting for the Receivership Entities was maintained on QuickBooks by Defendant Copeland and Copeland Accountancy. Separate, detailed accountings and tax returns were available for each Receivership Entity. Copeland received various financial benefits which are discussed below with the additional supporting schedules and documents provided in the exhibits to this report.

### A. Advances To/From Copeland Realty, Inc.

Copeland routinely advanced funds from the various LPs to Copeland Realty, Inc. “Copeland Realty”). In addition, Copeland Realty received advances from various investors in excess of loans made to investors. Copeland Realty is owned by Charles P. Copeland (66.67%) and Donald E. Copeland (33.33%) (Exhibit A). Copeland Realty received management fees from the LPs for services provided, including various overhead expenses such as office expenses, travel and entertainment expenses, medical and life insurance, rent, telephone, etc.

Copeland Realty received \$2,071,174 more than it advanced to various LPs and other investors (Exhibit B). The following summarizes these amounts as of the date of Receivership:

- Copeland Realty’s notes payable to the various LPs exceeds the notes receivable from the various LPs by \$1,233,756.
- Copeland Realty’s notes payable to investors/others exceeds the notes receivable from investors/others by \$837,418.

### B. Charles Schwab Option Trading Account

Copeland Realty, Inc. maintained a Charles Schwab option trading account from July 2006 until March 2009. During this period, Copeland Realty transferred \$5,688,512 into the Charles Schwab option trading account. Of the \$5,688,512 deposited into the Charles Schwab account, approximately \$2,461,000 was from

1 three lease buyout payments from two tenants for properties owned by CP4 and CP9  
 2 (Exhibit C). As part of the Siemens lease buyout, \$475,000 was transferred directly  
 3 to the Copeland Group (Exhibit C).

4 Copeland transferred the funds from either CP4 or CP9 to another Copeland  
 5 entity and ultimately to the Charles Schwab Option Account. The Charles Schwab  
 6 account issued monthly payments back to CP4 or CP9 in amounts equal to the  
 7 monthly rent that the tenants would have continued paying had the buyout not  
 8 occurred. This continued until funds were no longer available. As a result of the  
 9 Charles Schwab Option trading activities, Copeland Realty lost \$804,816 (Exhibit  
 10 D). In addition, Copeland related entities received net transfers totaling \$486,710  
 11 (Exhibit D). These trading activities do not appear to be in accordance with the  
 12 “Purpose of Partnership” for the LPs (“engage in the business of real property  
 13 ownership and any activities that are related or incidental to that business”) or the  
 14 Fixed Income Limited Partnerships (“engage in the business of owning real estate  
 15 backed loans and corporate loans and any activities that are related or incidental to  
 16 that business”).

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 18 **C. Management Fees Paid to Copeland Realty**

19 From 2004 to 2011, Copeland Realty cash received payments for  
 20 management fees totaling \$1,786,963 (Exhibit E). The following schedule  
 21 summarizes the payments received by Copeland Realty from each of the respective  
 22 LP entities.

Partnership	Total Amount
Copeland Properties Two	\$ 119,159
Copeland Properties Four	184,000
Copeland Properties Five	520,000

1	Copeland Properties Six	45,833
2	Copeland Properties Seven	90,000
3	Copeland Properties Eight	101,677
4	Copeland Properties Nine	131,250
5	Copeland Properties Ten	413,333
6	Copeland Properties Sixteen	114,000
7	Copeland Properties Seventeen	84,000
8	Copeland Properties Eighteen	8,711
9	Fixed Income I	(25,000)
10	Total	\$ 1,786,963

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12 **D. Profit from Sale from CP2 to CP17**

13 On September 15, 2008, CP2 sold a property to CP17 for \$12,000,000. The  
 14 property was initially purchased in October 2004 for \$9,410,000. The partnership  
 15 agreement calls for the General Partner to receive a percentage of the profits upon  
 16 sale of the property. Copeland Realty's share of the sale proceeds amounted to  
 17 \$1,107,843 (Exhibit F).

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19 **E. Copeland Advances from Fixed Income Limited Partnerships**

20 As previously reported in the Receiver's Forensic Accounting Report #1,  
 21 Fixed Income Limited Partnership's One, Two and Three made various loans to  
 22 Copeland and his related entities. Included in these loans was \$778,914 (Exhibit G)  
 23 in loans in which Copeland had a financial ownership interest.

24

25 **F. Copeland's Investment in Limited Partnerships**

26 Copeland obtained investment ownership in various LPs by either the  
 27 contribution of cash or non-cash transactions. Copeland also received cash  
 28

1 payments from various partnerships for the sale of his ownership interest,  
2 partnership distributions or for commissions on the sale of properties. All of  
3 Copeland's equity positions in the various LPs have either been sold or forfeited to  
4 the Receivership. The following highlight these amounts (Exhibit H)

- 5 • Copeland made initial cash contributions for equity ownership interests  
6 totaling \$1,653,558 and received initial non-cash equity ownership  
7 interests totaling \$2,126,000 for a total equity ownership interest of  
8 \$3,779,558 in the LPs.
- 9 • Copeland received \$2,037,400 in cash payments for sales of his  
10 ownership interests in the various LPs. Copeland's initial cash  
11 contribution for ownership interests totaled \$1,653,558, for a net  
12 amount received of \$383,842.
- 13 • Copeland received cash distributions of \$475,085 from various LPs.
- 14 • Copeland received \$150,000 in commissions from the escrow of CP7.

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16 **G. Copeland's Accounting Fees Charged to the Limited Partnerships**

17 Copeland charged the LPs \$293,050 in accounting fees from 2005 to 2010  
18 (Exhibit I).

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20 **H. Payments to Copeland Individuals**

21 The following individuals received \$2,297,258 in wage payments from  
22 Copeland Wealth Management, Inc. dba Copeland Realty, Inc. for the 2007 to 2011  
23 years as follows (Exhibit J):

- 24 • Donald E. Copeland - \$570,599
- 25 • Charles L. Copeland - \$703,866
- 26 • Charles P. Copeland - \$1,022,793

27 These items have been excluded from the summary table in the Executive Summary  
28 section of this report.

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**III. SUMMARY**

As noted above, the Copeland and Copeland related entities received significant benefits from the Copeland LPs and Fixed Income Funds. The purpose of this report was to quantify the benefits received by Copeland and the Copeland related entities.

Dated: August 12, 2013

By:   
THOMAS C. HEBRANK,  
Permanent Receiver



# **Exhibit A**

Form 1120 (2008)

**COPELAND REALTY, INC.**

20-0288729 Page 2

**Schedule A Cost of Goods Sold** (see instructions)

1	Inventory at beginning of year	1
2	Purchases	2
3	Cost of labor	3
4	Additional section 263A costs (attach schedule)	4
5	Other costs (attach schedule)	5
6	Total. Add lines 1 through 5	6
7	Inventory at end of year	7
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8

9 a Check all methods used for valuing closing inventory:

(i)  Cost

(ii)  Lower of cost or market

(iii)  Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?  Yes  No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory?  Yes  No  
If "Yes," attach explanation

**Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		
3	Dividends on debt-financed stock of domestic and foreign corporations	see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	80	
8	Dividends from wholly owned foreign subsidiaries	100	
9	Total. Add lines 1 through 8		
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	100	
11	Dividends from affiliated group members	100	
12	Dividends from certain FSCs	100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)		
15	Foreign dividend gross-up		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3		
17	Other dividends		
18	Deduction for dividends paid on certain preferred stock of public utilities		
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b		

**Schedule E Compensation of Officers** (see instructions for page 1, line 12)  
Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
DONALD E. COPELAND	572-88-87	100%	33.33%		132,854.
CHARLES P. COPELAND	555-62-434	10.00%	66.67%		
2	Total compensation of officers				132,854.
3	Compensation of officers claimed on Schedule A and elsewhere on return				
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12				132,854.

811611 12-31-08 JWA

Form 1120 (2008)

# **Exhibit B**

**Copeland  
Copeland Wealth Management (Copeland Realty)**

Notes Receivable from Limited Partnerships	590,732.38
Notes Payable to Limited Partnerships	<u>(1,824,488.63)</u>
	<u>(1,233,756.25)</u>
Notes Receivable from Investors/Others	698,323.25
Notes Payable to Investors/Others	<u>(1,535,741.67)</u>
	<u>(837,418.42)</u>
Amounts Received in Excess of Payments	<u>(2,071,174.67)</u>

**Copeland Wealth Management - A Real Estate Corporation**

**Balance Sheet**

As of October 25, 2011

	Total	NR/NP LPs	Investors/ Others
	137.07	137.07	
	15,932.00	15,932.00	
	18,117.72	18,117.72	
	90,000.00	90,000.00	
	5,153.54	5,153.54	
	200,524.68	200,524.68	
	159,231.33	159,231.33	
	101,636.04	101,636.04	
	1,800.00		1,800.00
	247,672.70		247,672.70
	25,000.00		25,000.00
	15,562.99		15,562.99
	400,000.00		400,000.00
	8,287.56		8,287.56
	<u>1,289,055.63</u>	<u>590,732.38</u>	<u>698,323.25</u>

Notes Receivable

- 1404 · Note Receivable-CP4 Qualex
- 1412 · Note Receivable-CP7
- 1416 · Note Receivable- CP9
- 1424 · Note Receivable -CP12
- 1431 · Note Receivable- CFI 1
- 1433 · Note Receivable-CP 14/CP18
- 1434 · Note Receivable-CP15
- 1436 · Note Receivable-CP17
- 1457 · Note Receivable- Luckey
- 1462 · Note Receivable-Eure
- 1477.1 · Note Receivable-Katie Hernandez
- 1481 · Note Receivable - Janet Ihde
- 1490 · Note Receivable - Stauffers
- 1491 · N/R - Sandy Cox

Notes Payable

- 2001 · Note Payable-Suzane Brieker
- 2004 · Note Payable- Dr. Nong
- 2005 · Note Payable- Maggie Douglas
- 2006 · Note Payable -Hailman
- 2009 · N/P William & Helen Huntley
- 20161 · N/P - CFI# I/Private Equities
- 2017 · Note Payable - CP5
- 2018 · Note Payable - CP8
- 2020 · Note Payable-Lureky
- 2026 · Note Payable-CFI#2 @ 9%
- 2032 · Note Payable - CP2
- 2043 · N/P - Copeland Fixed Income #3
- 2044 · Note Payable - Kohut
- 2057 · Note Payable - McFarland
- 2085 · JTS Management

Amount Borrowed over Amount Received

	173,541.67		173,541.67
	300,000.00		300,000.00
	17,200.00		17,200.00
	40,000.00		40,000.00
	130,000.00		130,000.00
	470,000.00	470,000.00	
	144,000.00	144,000.00	
	21,295.17	21,295.17	
	400,000.00		400,000.00
	822,587.97	822,587.97	
	265,200.00	265,200.00	
	101,405.49	101,405.49	
	400,000.00		400,000.00
	50,000.00		50,000.00
	25,000.00		25,000.00
	<u>3,360,230.30</u>	<u>1,824,488.63</u>	<u>1,535,741.67</u>
	<u>(2,071,174.67)</u>	<u>(1,233,756.25)</u>	<u>(837,418.42)</u>

Copeland wealth management - A Real Estate Corporation  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
1400 - N/R - Limited Partnerships									
1404 - Note Receivable-CP4 Qualex									
1404.1 - Accrued Interest									
General Journal	12/01/2008	GJ1202	Copeland Properties Four, LP	To record interest (Trust Activity)	Commercial		-SPLIT-	18.93	18.93
Deposit	12/22/2008			Deposit		1110 - First California Bank		-18.93	0.00
Total 1404.1 - Accrued Interest									0.00
1404 - Note Receivable-CP4 Qualex - Other									
Check	07/30/2004	1158	Papson Properties, Inc.	Qualex Building Inspection	Commercial		1100 - Provident-Checking	1,650.00	1,650.00
Check	08/05/2004	1169	Parasac	Partnership filing	Commercial		1100 - Provident-Checking	138.50	1,788.50
Check	08/24/2004	1181	Papson Properties, Inc.	2nd pmnt on Qualex building inspec	Commercial		1100 - Provident-Checking	1,650.00	3,438.50
Check	11/09/2004	1293	Manulife Financial	CP4	Commercial		1100 - Provident-Checking	13,000.00	16,438.50
Check	03/01/2005	1489	Copeland Properties Four, LP	CP4 Legal Fees	Commercial		1100 - Provident-Checking	1,000.00	17,438.50
Check	03/18/2005	1536	Wasselling & Brackmann	Insurance Renewal	Commercial		1100 - Provident-Checking	869.41	18,307.91
Check	03/18/2005	1542	Goodwin Insurance	Loan Repay	Commercial		1100 - Provident-Checking	2,000.00	20,307.91
Deposit	03/23/2005		Deposit				1100 - Provident-Checking	-20,307.91	0.00
Check	06/08/2005	1656	Copeland Properties Four, LP	Deposit	Commercial		1100 - Provident-Checking	5,993.75	5,993.75
Check	09/09/2005	1807	Copeland Properties Four, LP	Deposit	Commercial		1100 - Provident-Checking	2,000.00	7,993.75
Deposit	09/12/2005		Deposit				1100 - Provident-Checking	-2,000.00	5,993.75
Check	02/27/2006	2119	Copeland Properties Four, LP	Loan for State Taxes	Commercial		1100 - Provident-Checking	2,545.00	8,538.75
Check	03/01/2006	2128	Art El Entleprnas	CP4-Property Tax settlement, CAMS, Insurance, Commercial	Commercial		1100 - Provident-Checking	1,654.34	10,193.09
Deposit	04/14/2006		Deposit	Unknown-Ck # 1856 6/8/05			1100 - Provident-Checking	-5,993.75	4,199.34
Deposit	04/14/2006		Deposit	2004 State Taxes Ck# 2119			1100 - Provident-Checking	-2,545.00	1,654.34
Deposit	04/14/2006		Deposit	Money owed Art El for 2004 CAMS, Ins, Taxes Ck# 2128			1100 - Provident-Checking	-1,654.34	0.00
Check	05/12/2006	3036	Federal Express	3-491-95204	Commercial		1110 - First California Bank	34.02	34.02
Check	05/12/2006	3036	Federal Express	3-491-95204	Commercial		1110 - First California Bank	21.19	55.21
Check	05/25/2006	3074	Federal Express	Fed Ex	Commercial		1110 - First California Bank	18.84	74.05
Check	02/01/2006	3221	Copeland Properties Four, LP	Loan for bills	Commercial		1110 - First California Bank	1,500.00	1,574.05
Check	09/04/2006	3232	John Hancock	Loan to cover shortfall on property taxes(not eno)	Commercial		1110 - First California Bank	8,127.26	9,701.31
Deposit	08/11/2006		Deposit	CP4			1110 - First California Bank	-9,701.31	0.00
Check	09/12/2006	3309	Copeland Properties Four, LP	Partial Repayment of loan	Commercial		1110 - First California Bank	14,500.00	14,500.00
Check	09/13/2006	3333	Copeland Properties Four, LP	Deposit	Commercial		1110 - First California Bank	2,490.00	16,990.00
Deposit	10/20/2006		Deposit				1110 - First California Bank	-794.35	16,105.65
Deposit	12/01/2006		Deposit				1110 - First California Bank	-3,000.00	13,105.65
General Journal	12/31/2006	CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES			1401 Note Receivable-CP1	-13,105.65	0.00
General Journal	01/01/2007	CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES			1401 Note Receivable-CP1	13,105.65	13,105.65
Bill	01/12/2007		Federal Express	CP4	Commercial		2016 - Accounts Payable	21.82	13,127.47
Deposit	02/20/2007		Copeland Properties Four, LP	Jan '07	Commercial		1110 - First California Bank	-13,127.47	0.00
Check	04/19/2007		Copeland Properties Four, LP	Feb '07	Commercial		1110 - First California Bank	1,300.00	1,300.00
Deposit	05/14/2007		Copeland Properties Four, LP	Online transfer/loan pmnt	Commercial		1110 - First California Bank	-1,300.00	0.00
General Journal	10/31/2008	GJ1012		To record properties TCG Trust activity as CW&M	Commercial		-SPLIT-	2,523.88	2,523.88
Deposit	12/22/2008		Copeland Properties Four, LP	Deposit	Commercial		1110 - First California Bank	-2,523.88	0.00



Copeliano weatrn manag... - A Real Estate Corporation  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Class	Ctr	Split	Amount	Balance
Check	12/16/2009	6063	Copeland Properties Four, LP		Commercial		1112 - Pacific Western Bank	250.00	250.00
Check	12/28/2009	6060	Copeland Properties Four, LP		Commercial		1112 - Pacific Western Bank	5,154.43	5,404.43
Check	01/14/2010	6079	Copeland Properties Four, LP	Loan	Commercial		1112 - Pacific Western Bank	15,500.00	20,904.43
Deposit	04/26/2010		Copeland Properties Four, LP	Loan	Commercial		1112 - Pacific Western Bank	-14,000.00	6,904.43
General Journal	04/30/2010	GJ430		To record assumption of note payables due CP12	Commercial		1424 - Note Receivable - CP12	19,247.97	25,152.40
General Journal	05/31/2010	CC501		To net CP4 receivable & CP4 pooled income pay	Commercial		2022.2 - NIP-CP4 Pooled Income Activity	-25,152.40	0.00
Check	06/24/2010	6253	Wesselling & Brackmann	Copeland Properties Four	Commercial		1112 - Pacific Western Bank	137.07	137.07
Total 1404 - Note Receivable-CP4 Quallex - Other									137.07
Total 1404 - Note Receivable-CP4 Quallex									137.07
1412 - Note Receivable-CP7									
1412.1 - Accrued Int - CP7									
General Journal	06/30/2008	GJ632		To record interest due 7/01/07-6/30/08	Commercial		1402.1 - Accrued Interest - CP2	3,112.03	3,112.03
Deposit	10/31/2008		Copeland Properties Seven, LP	Online transfer - loan pmt	Commercial		1110 - First California Bank	-1,112.03	2,000.00
Deposit	10/31/2008		Copeland Properties Seven, LP	VOID: Online transfer - loan pmt	Commercial		1110 - First California Bank	0.00	2,000.00
General Journal	12/01/2008	GJ1202		To record interest	Commercial		1404.1 - Accrued Interest	315.75	2,315.75
General Journal	12/31/2008	GJ1212		To record Dec accrued interest	Commercial		1405.1 - Accrued Interest - CP6	315.75	2,631.50
General Journal	01/31/2009	GJ107		To record Jan accrued interest income	Commercial		1405.1 - Accrued Interest - CP6	156.99	2,788.49
General Journal	02/28/2009	GJ204		To record accrued interest receivable	Commercial		1405.1 - Accrued Interest - CP6	156.99	2,945.48
General Journal	03/31/2009	GJ309		To record accrued interest receivable	Commercial		1405.1 - Accrued Interest - CP6	156.99	3,102.47
General Journal	04/30/2009	GJ413		To record April accrued int income	Commercial		1431.1 - Accrued Int - CFI#1	156.99	3,259.46
Deposit	05/18/2009		Copeland Properties Seven, LP	Online transfer - int pmt	Commercial		1110 - First California Bank	-1,102.47	2,156.99
General Journal	05/31/2009	GJ507		To record May accrued int income	Commercial		1431.1 - Accrued Int - CFI#1	156.99	2,313.98
General Journal	06/30/2009	GJ611		To record June accrued int income	Commercial		1431.1 - Accrued Int - CFI#1	156.99	2,470.97
Deposit	07/22/2009		Copeland Properties Seven, LP	Online transfer - loan pmt	Commercial		1110 - First California Bank	-900.00	1,570.97
General Journal	07/31/2009	GJ731		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	156.99	1,727.96
General Journal	06/31/2009	GJ809		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	156.99	1,884.95
Deposit	08/11/2009		Copeland Properties Seven, LP	loan pmt	Commercial		1110 - First California Bank	-1,570.97	313.98
General Journal	09/30/2009	GJ809		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	156.99	470.97
General Journal	10/31/2009	GJ1009		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	156.99	627.96
General Journal	11/30/2009	GJ1109		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	156.99	784.95
Deposit	12/31/2009		Copeland Properties Seven, LP	Deposit	Commercial		1112 - Pacific Western Bank	-541.94	-156.96
General Journal	12/31/2009	GJ1209		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	156.99	0.00
Total 1412.1 - Accrued Int - CP7									0.00
1412 - Note Receivable-CP7 - Other									
Check	02/04/2005	1444	Parasec	Partnership filing	Commercial		1100 - Provident-Checking	0.00	0.00
Check	02/11/2005	1457	Environ	or Eure	Commercial		1100 - Provident-Checking	4,077.96	4,077.96
Check	05/26/2005	1643	Thienes Engineering		Commercial		1100 - Provident-Checking	4,631.00	8,708.96
Check	05/27/2005	1851	Thienes Engineering		Commercial		1100 - Provident-Checking	59.20	8,768.16

Copeland Wealth Management - A Real Estate Corporation  
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Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Deposit	06/30/2005		Deposit	Money owed	Commercial		1100 · Provident-Checking	-8,768.16	0.00
Check	08/05/2005	1766	American Equity	Loan Commitment for CP7	Commercial		1100 · Provident-Checking	18,600.00	18,600.00
Deposit	08/08/2005		Deposit	Part reimb. for loan commit	Commercial		1100 · Provident-Checking	-9,000.00	9,600.00
Check	09/16/2005	1612	EMC Insurance Company	CP7	Commercial		1100 · Provident-Checking	472.50	10,072.50
Check	09/26/2005	1844	The Copeland Group Trust	CP7	Commercial		1100 · Provident-Checking	78,000.00	88,072.50
Check	09/26/2005	1845	The Copeland Group Trust	Deposit	Commercial		1100 · Provident-Checking	875.87	88,948.37
Deposit	11/01/2005		Deposit	CP7 Ins Dover	Commercial		1100 · Provident-Checking	-78,000.00	10,948.37
Bill	03/24/2006	4-3x24921-06	EMC Insurance Company	CP7 Ins Dover	Commercial		2016 · Accounts Payable	189.68	11,138.05
Check	04/10/2006	2232	Copeland Properties Seven, LP	Loan to cover check	Commercial		1100 · Provident-Checking	600.00	11,738.05
Check	09/13/2006	3332	Copeland Properties Seven, LP	Postage Fees	Commercial		1110 · First California Bank	1,675.00	13,413.05
Check	09/25/2006	3340	Federal Express	Postage Fees	Commercial		1110 · First California Bank	12.43	13,425.48
Check	10/04/2006	3371	Copeland Properties Seven, LP	Advance to cover account	Commercial		1110 · First California Bank	800.00	14,225.48
Check	11/02/2006	3434	Copeland Properties Seven, LP	Advance to cover account	Commercial		1110 · First California Bank	125.00	14,350.48
Check	12/04/2006	3494	Copeland Properties Seven, LP	Advance to cover account	Commercial		1110 · First California Bank	1,400.00	15,750.48
Check	12/12/2006	3515	Copeland Properties Seven, LP	Advance to cover account	Commercial		1110 · First California Bank	1,100.00	16,850.48
General Journal	12/31/2006	CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	Administrative		1401 · Note Receivable-CP1	-16,850.48	0.00
General Journal	01/01/2007	CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	Administrative		1401 · Note Receivable-CP1	16,850.48	16,850.48
Check	01/03/2007	3545	Copeland Properties Seven, LP	Advance to cover account	Commercial		1110 · First California Bank	935.00	17,785.48
Check	03/01/2007		Copeland Properties Seven, LP	Loan	Commercial		1110 · First California Bank	1,000.00	18,785.48
Check	04/02/2007		Copeland Properties Seven, LP	Online transfer - loan	Commercial		1110 · First California Bank	1,500.00	20,285.48
Check	04/09/2007		Copeland Properties Seven, LP	Online transfer - loan	Commercial		1110 · First California Bank	24,500.00	44,785.48
Check	05/03/2007		Copeland Properties Seven, LP	Online transfer - loan	Commercial		1110 · First California Bank	825.00	45,610.48
Check	06/01/2007	OL802	Copeland Properties Seven, LP	Online transfer - loan	Commercial		1110 · First California Bank	740.00	46,350.48
Check	06/07/2007		Copeland Properties Seven, LP	Online transfer - loan	Commercial		1110 · First California Bank	14,045.00	60,395.48
General Journal	06/20/2007	GJ807		RECLASSIFY ADVANCE AS POOLED INVESTMENT ACCOUNT	Commercial		1120 · Pooled Investment Account	-14,045.00	46,350.48
Deposit	09/05/2007	OL909	Copeland Properties Seven, LP	VOID: Online transfer - loan	Commercial		1110 · First California Bank	0.00	46,350.48
Check	09/05/2007	OL905	Copeland Properties Seven, LP	Online transfer - loan	Commercial		1110 · First California Bank	825.00	47,175.48
Deposit	11/02/2007		Copeland Properties Seven, LP	Online transfer	Commercial		1110 · First California Bank	-5,000.00	42,175.48
Deposit	11/02/2007		Copeland Properties Seven, LP	Online transfer	Commercial		1110 · First California Bank	-3,000.00	39,175.48
Deposit	11/20/2007	OL1120	Copeland Properties Seven, LP	Online transfer - pmt	Commercial		1110 · First California Bank	-6,400.00	32,775.48
Deposit	11/20/2007	OL1121	Copeland Properties Seven, LP	Online transfer - loan pmt	Commercial		1110 · First California Bank	-6,400.00	26,375.48
General Journal	11/30/2007	GJ1130		To record balance of Gervais Note Payable	Commercial		1490 · Note Receivable - Slauffers	19,249.70	45,625.18
Deposit	12/20/2007		Copeland Properties Seven, LP	Online transfer - loan pmt	Commercial		1110 · First California Bank	-15,625.18	30,000.00
Check	04/18/2008		Copeland Properties Seven, LP	Online transfer - loan	Commercial		1110 · First California Bank	500.00	30,500.00
Deposit	06/11/2008		Copeland Properties Seven, LP	Online transfer - loan	Commercial		1110 · First California Bank	-4,000.00	26,500.00
Check	06/13/2008		Copeland Properties Seven, LP	Online transfer - loan	Commercial		1110 · First California Bank	500.00	27,000.00
Deposit	06/19/2008		Copeland Properties Seven, LP	Online transfer - loan	Commercial		1110 · First California Bank	-25,000.00	2,000.00
Deposit	07/23/2008		Copeland Properties Seven, LP	Online transfer - loan pmt	Commercial		1110 · First California Bank	-2,000.00	0.00
General Journal	10/31/2008	GJ1012		To record properties TCG Trust activity as CWMI	Commercial		1404 · Note Receivable-CP4 Qualex	42,100.00	42,100.00
General Journal	12/31/2008	GJ1237		To Net pooled income CP7 & Note payable CP7	Commercial		2025.1 · N/P-CP7 Pooled Income Activity	-11,285.48	30,814.52
General Journal	12/31/2008	GJ1233		To transfer CP7 pooled income activity 2008	Commercial		8416 · Pooled income Expense	-11,362.52	19,432.00
Check	01/22/2009	OL123	Copeland Properties Seven, LP	Online transfer - loan	Commercial		1110 · First California Bank	1,500.00	20,932.00



**Copeland Wealth Management - A Real Estate Corporation**  
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Type	Date	Núm	Name	Memo	Class	Clr	Split	Amount	Balance
Deposit	02/12/2010		Copeland Properties Seven, LP	Deposit		√ 1112 - Pacific Western Bank		-5,000.00	15,932.00
Total 1412 - Note Receivable-CP7 - Other									
Total 1412 - Note Receivable-CP7									
1416 - Note Receivable- CP9									
1416.1 - Accrued Int - CP9									
General Journal	06/30/2008	GJ632		To record interest due 7/01/07-6/30/08	Commercial			16,550.12	16,550.12
General Journal	06/31/2008	GJ607		To record July & Aug accrued int income	Commercial			2,714.48	19,264.60
General Journal	10/15/2008	GJ1002		To record July & Aug accrued int income	Commercial			0.00	19,264.60
General Journal	10/24/2008	GJ1010		To record October accrued int income	Commercial	√	1403.1 - Accrued Int - CP5	1,357.24	20,621.84
General Journal	11/30/2008	GJ1107		To record Nov accrued interest	Commercial			1,685.36	22,307.20
General Journal	12/31/2008	GJ1212		To record Dec accrued interest	Commercial			1,685.36	23,992.56
General Journal	01/31/2009	GJ1107		To record Jan accrued interest income	Commercial			1,685.36	25,677.92
General Journal	02/28/2009	GJ204		To record accrued interest receivable	Commercial			1,685.36	27,363.28
General Journal	03/31/2009	GJ309		To record accrued interest receivable	Commercial			1,685.36	29,048.64
General Journal	04/30/2009	GJ413		To record April accrued int income	Commercial			1,685.36	30,734.00
General Journal	05/31/2009	GJ507		To record May accrued int income	Commercial			1,685.36	32,419.36
General Journal	06/30/2009	GJ611		To record June accrued int income	Commercial			1,685.36	34,104.72
General Journal	07/31/2009	GJ731		To record accrued interest receivable	Commercial			1,685.36	35,790.08
General Journal	08/31/2009	GJ809		To record accrued interest receivable	Commercial			1,685.36	37,475.44
General Journal	09/30/2009	GJ909		To record accrued interest receivable	Commercial			1,685.36	39,160.80
General Journal	09/30/2009	GJ930		To reclassify credit to rent expense to CP9 Receiv	Commercial			-39,160.80	0.00
General Journal	10/31/2008	GJ1009		To record accrued interest receivable	Commercial			1,685.36	1,685.36
General Journal	11/30/2008	GJ1109		To record accrued interest receivable	Commercial			1,685.36	3,370.72
General Journal	12/31/2008	GJ1209		To record accrued interest receivable	Commercial			0.00	3,370.72
General Journal	12/31/2009	GJ1242		To record assumption of CP16 receivables as ap	Commercial			3,229.52	6,600.24
General Journal	12/31/2009	GJ1210		To write and/or net A/R & A/P per year end activi	Commercial			-3,370.72	3,229.52
General Journal	01/01/2010	GJ102		To reclassify accrued interest as receivable	Commercial			-3,229.52	0.00
Total 1416.1 - Accrued Int - CP9									
1416 - Note Receivable- CP9 - Other									
Check	03/18/2005	1541	Parasec	File Partnership	Commercial			147.00	147.00
Check	05/20/2005	1634	Papson Properties, Inc.	Inspection on San Jose	Commercial			2,075.00	2,222.00
Check	06/22/2005	1677	Copeland Properties Nine, LP	Open Checking Account	Commercial			100.00	2,322.00
Check	07/20/2005	1736	Papson Properties, Inc.	Inspection on IBM-Kentucky	Commercial			1,825.00	4,147.00
Check	09/30/2005	1653	Papson Properties, Inc.	Inspection on IBM-Kentucky 2nd payment	Commercial			1,825.00	5,972.00
Check	12/09/2005	1978	Federal Express	Fed Ex Charges	Office			49.89	6,021.89
Check	12/15/2005	1987	The Copeland Group Trust	Money for CP9 to be wired	Commercial			20,000.00	26,021.89
Check	12/16/2005	1996	Scott Showler	Statement # 8397	Commercial			3,552.50	29,574.39
Check	12/22/2005	2002	Federal Express	Fed Ex Charges	Commercial			16.41	29,590.80

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Type	Date	Num	Name	Memo	Class	Cir	Split	Amount	Balance
Check	12/22/2005	2002	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking		16.41	29,607.21
Check	12/22/2005	2002	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking		32.66	29,639.87
Deposit	12/30/2005		Deposit	Money Owed		1100 · Provident-Checking		-26,087.37	3,552.50
Check	01/03/2006	2013	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking		47.95	3,600.45
Check	01/03/2006	2013	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking		16.68	3,617.13
Check	01/03/2006	2013	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking		18.95	3,636.08
Check	01/03/2006	2013	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking		47.95	3,684.03
Check	01/03/2006	2013	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking		47.95	3,731.98
Check	01/03/2006	2013	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking		16.02	3,748.00
Check	01/03/2006	2013	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking		16.02	3,764.02
Check	01/13/2006	2033	Scott Showler	Legal	Commercial	1100 · Provident-Checking		1,760.00	5,524.02
Check	01/13/2006	2041	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking		32.91	5,556.93
Check	02/24/2006	2105	Federal Express	Fed Ex	Commercial	1100 · Provident-Checking		18.51	5,575.44
Check	02/24/2006	2106	Scott Showler	Legal	Commercial	1100 · Provident-Checking		48.52	5,623.96
Check	03/10/2006	2151	Scott Showler	Legal	Commercial	1100 · Provident-Checking		82.50	5,706.46
Bill	03/24/2006	3-400-53878	Federal Express	Fed-Ex cost	Property Management	2018 · Accounts Payable		44.96	5,751.42
Check	04/14/2006	2246	Federal Express	Fed Ex	Commercial	1100 · Provident-Checking		18.59	5,769.01
Check	04/21/2006	2260	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking		17.58	5,786.59
Check	04/21/2006	2260	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking		18.59	5,805.18
Check	04/21/2006	2280	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking		17.58	5,822.76
Check	05/12/2006	3036	Federal Express	Fed Ex	Commercial	1110 · First California Bank		18.59	5,841.35
Check	06/18/2006	3127	Federal Express	Fed Ex	Commercial	1110 · First California Bank		18.21	5,859.56
Check	07/05/2006	3162	Federal Express	1-082-76155/1-069-61716/1-095-34638	Commercial	1110 · First California Bank		18.26	5,877.82
Check	07/27/2006	3204	Copeland Properties Nine, LP	Loan to pay Vendors from Insurance claim until Ir	Commercial	1110 · First California Bank		30,133.79	36,011.61
Deposit	08/14/2006		Deposit	Insurance claim \$ repay		1110 · First California Bank		-30,133.79	5,882.82
General Journal	10/20/2008	GJ1001		TO RECORD SIEMENS PAYMENT FOR LEAS	Commercial	√ 2052 · Lease Payable - Siemens		3,700.00	9,582.82
Check	11/02/2006	3433	Copeland Properties Nine, LP	Loan	Commercial	1110 · First California Bank		6,300.00	15,882.82
Check	11/03/2006	3436	Copeland Properties Nine, LP	Loan	Commercial	1110 · First California Bank		7,500.00	23,382.82
Check	11/08/2006	3450	Copeland Properties Nine, LP	To cover duplicate Wells Fargo payment	Commercial	√ 1110 · First California Bank		0.00	23,382.82
Check	11/08/2006		Withdrawal	To cover duplicate wells fargo payment		1110 · First California Bank		37,110.22	60,493.04
Deposit	11/15/2006		Copeland Properties Nine, LP	Loan	Commercial	1110 · First California Bank		-37,110.22	23,382.82
Check	12/18/2006		Copeland Properties Nine, LP	Transfer from LOC		1110 · First California Bank		6,850.00	30,232.82
General Journal	12/31/2006	CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES		1401 · Note Receivable-CP1		0.00	30,232.82
General Journal	01/01/2007	CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES		1401 · Note Receivable-CP1		30,232.82	30,232.82
Check	01/16/2007		Copeland Properties Nine, LP	Online transfer		1110 · First California Bank		7,370.00	37,602.82
Check	02/05/2007		Copeland Properties Nine, LP	Online transfer		1110 · First California Bank		92,175.00	129,777.82
General Journal	02/09/2007	GJ201		TO NET CP9 & CP14 ACTIVITY	Commercial	1433 · Note Receivable-CP 14/CP18		-92,175.00	37,602.82
Check	03/01/2007	3711	Copeland Properties Nine, LP	Loan to cover payables	Commercial	1110 · First California Bank		36,500.00	74,102.82
Check	03/12/2007		Copeland Properties Nine, LP	Loan to cover payables	Commercial	1110 · First California Bank		2,600.00	76,702.82
Check	03/19/2007		Copeland Properties Nine, LP	Online transfer; loan to cover payables	Commercial	1110 · First California Bank		2,700.00	79,402.82
Check	04/02/2007		Copeland Properties Nine, LP	Online transfer; loan to cover payables	Commercial	1110 · First California Bank		14,000.00	93,402.82
Check	04/04/2007		Copeland Properties Nine, LP	VOID: Online transfer; loan to cover payables	Commercial	√ 1110 · First California Bank		0.00	93,402.82

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Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance	
Deposit	04/04/2007		Copeland Properties Nine, LP	Repayment online transfer	Commercial	1110 - First California Bank		-14,000.00	79,402.82	
Check	04/20/2007	3825	Kelly Brothers Roofing, Inc.	Invoice #023412	Commercial	1110 - First California Bank		71,500.00	150,902.82	
Check	05/03/2007	3848	Copeland Properties Nine, LP	Loan to cover payables	Commercial	1110 - First California Bank		33,000.00	163,902.82	
General Journal	06/30/2007	JE2		To record distribution of CP3 assets & liabilities	Commercial	-SPLIT-		25,000.00	208,902.82	
Deposit	07/11/2007		Copeland Properties Nine, LP	Reclassify as transfer of pooled investment funds	Commercial	1110 - First California Bank		-24,000.00	184,902.82	
General Journal	07/12/2007	GJ712		TO RECLASSIFY POOLED INVESTMENT FUNI Administrative	Commercial	1120 - Pooled Investment Account		24,000.00	208,902.82	
Check	06/01/2007	OL804	Copeland Properties Nine, LP	Loan to cover payables	Commercial	1110 - First California Bank		4,400.00	213,302.82	
Check	08/24/2007	OL824	Copeland Properties Nine, LP	Online transfer / loan	Commercial	1110 - First California Bank		9,000.00	222,302.82	
General Journal	09/21/2007	GJ921		TO RECORD CRI INTEREST IN CP16	Commercial	1716 - Investment - CP18		-32,000.00	190,302.82	
Deposit	11/16/2007	OL1116	Copeland Properties Nine, LP	Online transfer / loan pmt	Commercial	1110 - First California Bank		-13,500.00	176,802.82	
Check	01/03/2008	OL106	Copeland Properties Nine, LP	Online transfer / loan	Commercial	1110 - First California Bank		23,500.00	200,302.82	
Deposit	01/04/2008	OL104	Copeland Properties Nine, LP	Online transfer / loan pmt	Commercial	1110 - First California Bank		-23,500.00	176,802.82	
Deposit	01/05/2008	OL105	Copeland Properties Nine, LP	Online transfer / loan pmt	Commercial	1110 - First California Bank		-12,000.00	164,802.82	
Check	01/05/2008	OL108	Copeland Properties Nine, LP	Online transfer / loan	Commercial	1110 - First California Bank		6,000.00	170,802.82	
Check	01/25/2008	OL0125	Copeland Properties Nine, LP	Online transfer / loan	Commercial	1110 - First California Bank		10,400.00	181,202.82	
Deposit	01/30/2008		Copeland Properties Nine, LP	Online transfer / loan pmt	Commercial	1110 - First California Bank		-20,000.00	161,202.82	
Check	03/17/2008		Copeland Properties Nine, LP	Online transfer / loan	Commercial	1110 - First California Bank		900.00	162,102.82	
Check	03/20/2008	OL321	Copeland Properties Nine, LP	Online transfer / loan	Commercial	1110 - First California Bank		7,000.00	169,102.82	
Deposit	03/31/2008		United States Treasury	CP9 sublet income deposited to CWM RE	Office	1110 - First California Bank		-24,137.93	144,964.89	
General Journal	04/30/2008	GJ408		To record payments made by FA to CP4; CP6 &	Commercial	1492 - Note Receivable / F/A		47,000.00	191,964.89	
Deposit	05/19/2008		Copeland Properties Nine, LP	Online transfer / loan	Commercial	1110 - First California Bank		-5,000.00	186,964.89	
Deposit	05/23/2008		Copeland Properties Nine, LP	Online transfer / loan pmt	Commercial	1110 - First California Bank		-6,000.00	180,964.89	
General Journal	10/31/2008	GJ1012		To record properties TCG Trust activity as CWM	Commercial	1404 - Note Receivable-CP4 Qualex		43,750.00	224,714.89	
General Journal	09/30/2009	GJ930		To reclassify credit to rent expense to CP9	Commercial	8555.9 - CP9 Rent Expense		0.00	224,714.89	
General Journal	12/31/2009	GJ1242		To record assumption of CP16 receivables as ap	Commercial	1405 - Note Receivable-CP6 Dover		13,117.72	237,832.61	
General Journal	04/30/2010	GJ430		To record assumption of note payables due CP1;	Commercial	1424 - Note Receivable -CP12		5,000.00	242,832.61	
General Journal	12/01/2011	GJ904		Sonitrol of Lexington		-SPLIT-		114.67	242,947.28	
General Journal	12/01/2011	GJ904		Columbia Gas of Kentucky		1416 - Note Receivable- CP9		2,607.44	245,554.72	
General Journal	12/01/2011	GJ904		Kentucky Utilities Company		1416 - Note Receivable- CP9		7,867.41	253,422.13	
General Journal	12/01/2011	GJ904		Kentucky American Water		1416 - Note Receivable- CP9		784.23	254,206.36	
Deposit	01/04/2012			Repayment from CP9		1130 - US BANK		-11,373.75	242,832.61	
Total 1416 - Note Receivable- CP9 - Other									18,117.72	260,950.33
Total 1418 - Note Receivable- CP9									18,117.72	279,068.05
1424 - Note Receivable -CP12										
1424.1 - Accrued Int - CP12										
General Journal	06/30/2008	GJ632		To record interest due 7/01/07-6/30/08	Commercial	1402.1 - Accrued Interest - CP2		28,047.06	307,115.11	
General Journal	08/31/2008	GJ807		To record July & Aug accrued int income	Commercial	1403.1 - Accrued Int - CP5		7,105.48	314,220.59	
General Journal	09/30/2008	GJ832		To accrue September Interest	Commercial	1405.1 - Accrued Interest - CP6		3,530.23	317,750.82	
General Journal	10/15/2008	GJ1002		To record July & Aug accrued int income	Commercial	1403.1 - Accrued Int - CP5		0.00	317,750.82	



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All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
General Journal	10/24/2008	GJ1010		To record October accrued int income	Commercial			3,530.23	42,212.86
General Journal	11/30/2008	GJ1107		To record Nov accrued interest	Commercial	1405.1 - Accrued Interest - CP6		3,472.85	45,685.83
General Journal	12/01/2008	GJ1203		Adjust Oct & Nov interest to actual	Commercial	4580.12 - Accrued Int. - CP12		22.68	45,708.51
General Journal	12/31/2008	GJ1212		To record Dec accrued interest	Commercial	1405.1 - Accrued Interest - CP6		3,474.81	49,183.32
General Journal	01/31/2009	GJ107		To record Jan accrued interest income	Commercial	1405.1 - Accrued Interest - CP6		2,124.81	51,308.13
General Journal	02/28/2009	GJ204		To record accrued interest receivable	Commercial	1405.1 - Accrued Interest - CP6		2,124.81	53,432.94
General Journal	03/31/2009	GJ309		To record accrued interest receivable	Commercial	1405.1 - Accrued Interest - CP6		2,124.81	55,557.75
General Journal	04/30/2009	GJ413		To record April accrued int income	Commercial	1431.1 - Accrued Int. - CF#1		2,124.81	57,682.56
Deposit	05/13/2009		Copeland Properties 12, LP		Commercial	1110 - First California Bank		-200.00	57,482.56
General Journal	05/31/2009	GJ507		To record May accrued int income	Commercial	1431.1 - Accrued Int. - CF#1		2,124.81	59,607.37
Deposit	05/08/2009		Copeland Properties 12, LP		Commercial	1110 - First California Bank		-3,219.90	56,387.47
General Journal	06/30/2009	GJ611		To record June accrued int income	Commercial	1431.1 - Accrued Int. - CF#1		2,124.81	58,512.28
Deposit	07/09/2009	OL709	Copeland Properties Twelve, LP	December Rent	Commercial	1110 - First California Bank		-31,000.00	27,512.28
General Journal	07/31/2009	GJ731		To record accrued interest receivable	Commercial	1452.1 - Accrued Int. - RMISC		2,063.38	29,575.64
Deposit	08/04/2009		Copeland Properties 12, LP	Accrued int	Commercial	1110 - First California Bank		-20,000.00	9,575.64
General Journal	08/31/2009	GJ809		To record accrued interest receivable	Commercial	1452.1 - Accrued Int. - RMISC		2,063.36	11,700.45
General Journal	09/11/2009	GJ901		To reclassify rent due to note receivable CP12	Commercial	1121 - Intercompany N/R-N/P Cleaning		-11,761.90	-61.45
General Journal	09/30/2009	GJ906		To record accrued interest receivable	Commercial	1452.1 - Accrued Int. - RMISC		2,063.36	2,001.91
General Journal	10/31/2009	GJ1009		To record accrued interest receivable	Commercial	1452.1 - Accrued Int. - RMISC		2,063.38	4,065.29
General Journal	11/30/2009	GJ1109		To record accrued interest receivable	Commercial	1452.1 - Accrued Int. - RMISC		2,063.36	6,128.65
General Journal	12/31/2009	GJ1209		To record accrued interest receivable	Commercial	1452.1 - Accrued Int. - RMISC		2,063.36	8,192.01
General Journal	12/31/2009	GJ1210		To record accrued interest receivable	Commercial	1452.1 - Accrued Int. - RMISC		-61.45	-61.45
General Journal	12/31/2009	GJ1242		To write and/or net A/R & A/P per year end activity	Commercial	1405 - Note Receivable-CP6 Dover		688.04	596.59
Deposit	02/12/2010		Copeland Properties 12, LP	CP12 Interest	Commercial	1405 Note Receivable-CP6 Dover		-688.04	-61.45
General Journal	05/30/2010	GJ631		To write off accrued interest	Commercial	1112 - Pacific Western Bank		81.45	0.00
Total: 1424.1 - Accrued Int. - CP12									0.00
1424 - Note Receivable -CP12 - Other									
Check	06/10/2005	1682	Parasc	File LP1	Commercial	1100 - Provident-Checking		138.50	138.50
Check	02/09/2006	2072	Federal Express	Fed Ex Charges	Commercial	1100 - Provident-Checking		13.69	152.19
Check	02/09/2006	2072	Federal Express	Fed Ex Charges	Commercial	1100 - Provident-Checking		19.28	171.47
Check	02/09/2006	2072	Federal Express	Fed Ex Charges	Commercial	1100 - Provident-Checking		20.72	192.19
Check	02/09/2006	2072	Federal Express	Fed Ex Charges	Commercial	1100 - Provident-Checking		13.69	205.88
Bill	03/24/2006	3-400-53678	Federal Express	Fed-Ex cost	Property Management	2015 - Accounts Payable		53.94	259.82
Bill	03/27/2006	3-413-03926	Federal Express	FedEx Bill 3/17	Property Management	2015 - Accounts Payable		11.95	271.77
Check	04/14/2006	2246	Federal Express	Fed Ex	Commercial	1100 - Provident-Checking		15.33	287.10
Check	05/05/2006	3015	Federal Express	Fed Ex	Commercial	1110 - First California Bank		11.89	298.99
Check	05/17/2006	3043	Copeland Properties Twelve, LP	Loan to close	Commercial	1110 - First California Bank		40,000.00	40,288.99
Check	05/17/2006	3052	Ronald L. Mitchell	Used LOC to pay Mitchell cash out of CP12	Commercial	1110 - First California Bank		90,000.00	130,288.99
Check	05/19/2006	3054	Federal Express	Fed Ex	Commercial	1110 - First California Bank		58.48	130,347.47
Check	05/25/2006	3065	Copeland Wealth Management Trust Account	IPX/Gopal	Commercial	1110 - First California Bank		750.00	131,107.47
Check	05/28/2006	3074	Federal Express	Fed Ex	Commercial	1110 - First California Bank		12.05	131,119.52

Copeland Waal Management - A Real Estate Corporation  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Class	Cir	Split	Amount	Balance
Check	06/02/2006	3089	Pacific Western Bank	Loan Payment-To be Reimbursed by CP12	Commercial	1110	First California Bank	8,866.80	139,986.18
Check	07/05/2006	3182	Federal Express	Fed Ex	Commercial	1110	First California Bank	14.30	140,000.48
Check	07/05/2006	3162	Federal Express	1-082-7615571-069-61716/1-095-34638	Commercial	1110	First California Bank	46.82	140,047.30
Check	07/05/2006	3162	Federal Express	1-082-7615571-069-61716/1-095-34638	Commercial	1110	First California Bank	12.32	140,059.62
Check	07/05/2006	3162	Federal Express	1-082-7615571-069-61716/1-095-34638	Commercial	1110	First California Bank	40.40	140,100.02
Check	07/05/2006	3162	Federal Express	1-082-7615571-069-61716/1-095-34638	Commercial	1110	First California Bank	40.40	140,140.42
Check	07/05/2006	3162	Federal Express	1-082-7615571-069-61716/1-095-34638	Commercial	1110	First California Bank	45.25	140,185.67
Check	07/05/2006	3162	Federal Express	1-082-7615571-069-61716/1-095-34638	Commercial	1110	First California Bank	46.25	140,232.92
Check	07/05/2006	3102	Federal Express	1-002-7615571-069-61716/1-095-34638	Commercial	1110	First California Bank	44.79	140,277.71
Check	07/18/2006	3198	Pacific Western Bank	Loan for Building Loan	Commercial	1110	First California Bank	185,000.00	325,277.71
Deposit	07/24/2006		Deposit	Pre Release of Funds to CP12-used to pay CRI back for opening building loan	Commercial	1110	First California Bank	-185,000.00	140,277.71
Check	08/11/2006	3242	Federal Express	Postage Fees	Commercial	1110	First California Bank	14.30	140,292.01
Check	08/18/2006	3337	Copeland Properties Twelve, LP	Loan	Commercial	1110	First California Bank	50,000.00	190,292.01
Check	09/25/2006	3340	Federal Express	Postage Fees	Commercial	1110	First California Bank	14.74	190,306.75
Check	10/02/2006	3363	Federal Express	Postage Fees	Commercial	1110	First California Bank	26.85	190,333.61
Check	10/02/2006	3364	Chase Card Services	Cheesecake Factory	Commercial	1110	First California Bank	101.62	190,435.23
Check	10/04/2006	3372	Copeland Properties Twelve, LP	Loan	Commercial	1110	First California Bank	11,300.00	201,735.23
Check	10/06/2006	3373	Fidelity National Title	Funds to close 12 & 13	Residential	1110	First California Bank	4,245.45	205,980.68
General Journal	10/20/2006	GJ1001		Carpenter	Commercial	2052	Lease Payable - Siemens	415,686.00	621,666.68
General Journal	10/20/2006	GJ1001		Goodwin	Commercial	2052	Lease Payable - Siemens	180,000.00	801,666.68
General Journal	10/20/2006	GJ1002		TO RECLASSIFY SIEMENS ACTIVITY	Commercial	1120	Pooled Investment Account	-160,000.00	641,666.68
General Journal	10/20/2006	GJ1002		TO RECLASSIFY SIEMENS ACTIVITY	Commercial	1120	Pooled Investment Account	-415,686.00	226,000.00
Check	12/12/2006	3516	Copeland Properties Twelve, LP	Advance to cover account	Administrative	1110	First California Bank	2,100.00	228,100.00
General Journal	12/31/2006	CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	Administrative	1401	Note Receivable-CP1	-208,080.68	8,000.00
General Journal	01/01/2007	CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	Administrative	1401	Note Receivable-CP1	208,080.68	208,080.68
Check	01/03/2007	3546	Copeland Properties Twelve, LP	Advance to cover account	Administrative	1110	First California Bank	2,600.00	210,680.68
Check	01/16/2007		Copeland Properties Twelve, LP	Advance to cover account	Administrative	1110	First California Bank	6,850.00	217,530.68
General Journal	02/02/2007	GJ0201		TO RECLASSIFY ONLINE TRANSFER - MADE	Administrative	1438	Note Receivable - CF#2	1,100.00	218,630.68
Check	02/07/2007		Copeland Waal Management Trust Account	IPX/Gopal	Commercial	1110	First California Bank	0.00	218,630.68
Check	02/12/2007		Copeland Properties 12, LP	Reclassify	Commercial	1110	First California Bank	9,000.00	227,630.68
General Journal	02/12/2007	GJ02		RECLASSIFY ADVANCE AS TRANSFER OF CF	Commercial	1120	Pooled Investment Account	-9,000.00	218,630.68
Check	03/12/2007		Copeland Properties 12, LP	Online transfer	Commercial	1110	First California Bank	12,000.00	230,630.68
Check	04/06/2007		Copeland Properties 12, LP	Online transfer	Commercial	1110	First California Bank	9,700.00	240,330.68
Check	04/18/2007		Copeland Properties 12, LP	Online transfer	Commercial	1110	First California Bank	825.00	241,155.68
Check	06/04/2007		Copeland Properties 12, LP	Online transfer	Commercial	1110	First California Bank	7,000.00	248,155.68
Check	07/09/2007		Copeland Properties 12, LP	Online transfer	Commercial	1110	First California Bank	18,900.00	267,055.68
Check	08/03/2007		Copeland Properties 12, LP	Online transfer	Commercial	1110	First California Bank	12,360.00	279,415.68
Deposit	08/03/2007		Copeland Properties 12, LP	Online transfer	Commercial	1110	First California Bank	-12,360.00	267,055.68
General Journal	08/07/2007	GJ808		TO RECLASSIFY EXPENSE PAID BY TRUST ON B	Commercial	2023	Note Payable - CRI Trust	6,500.00	273,555.68
Check	08/29/2007	OL828	Copeland Properties 12, LP	Online transfer	Commercial	1110	First California Bank	10,000.00	283,555.68
Check	08/30/2007	OL830	Copeland Properties 12, LP	Online transfer	Commercial	1110	First California Bank	30,000.00	313,555.68
Deposit	09/05/2007		Copeland Properties 12, LP	Online transfer/loan prnt	Commercial	1110	First California Bank	-300,000.00	13,555.68

**Copeland Wealth Management - A Real Estate Corporation**  
**Transaction Detail by Account**  
All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Check	09/05/2007	OL904	Copeland Properties Twelve, LP	Jan '07	Commercial		1110 · First California Bank	650.00	14,205.86
Check	09/12/2007	OL911	Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	7,400.00	21,605.86
Check	09/12/2007	OL911	Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	17,600.00	39,205.86
Check	09/13/2007	OL913	Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	16,800.00	56,005.86
Check	09/14/2007	OL915	Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	73,300.00	129,305.86
Check	09/19/2007	OL919	Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	17,400.00	146,705.86
Check	10/10/2007	OL1011	Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	3,200.00	149,905.86
Check	10/12/2007	OL1012	Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	3,700.00	153,605.86
Check	10/16/2007	OL1016	Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	1,825.00	155,430.86
Check	11/12/2007	OL1112	Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	13,000.00	169,430.86
Check	11/13/2007	OL1113	Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	34,600.00	203,030.86
Check	11/14/2007	4171	Fidelity National Title	Funds for CP12 selling portion to CP10	Commercial	✓	1110 · First California Bank	0.00	203,030.86
Check	11/30/2007	OL1130	Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	26,640.00	229,670.86
Check	12/05/2007	OL1206	Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	9,000.00	238,670.86
Check	12/20/2007	OL1221	Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	1,375.00	240,045.86
General Journal	01/01/2008	GJ0104		To reclassify \$5000 of \$105,000 paid to Gillon on Commercial	Commercial		1712 · Investment - CP12	5,000.00	245,045.86
General Journal	01/04/2008	GJ106		To reclassify funds posted as commission in 2007 Commercial	Commercial		4000 · Commercial Commissions	-32,361.53	212,684.33
Check	02/14/2008		Copeland Properties 12, LP	Online transfer to cover extension	Commercial		1110 · First California Bank	143,000.00	355,684.33
Check	02/15/2008	OL215	Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	1,500.00	357,184.33
Check	03/18/2008		Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	75,000.00	432,184.33
Check	04/04/2008	OL404	Copeland Properties 12, LP	Online transfer to cover payables	Commercial		1110 · First California Bank	21,000.00	453,184.33
Check	04/11/2008		Copeland Properties 12, LP	Loan to CP12 for City of RM as per Don	Commercial		1110 · First California Bank	1,013.13	454,197.46
Check	06/25/2008		Copeland Properties 12, LP	Loan until RMSC check clears	Commercial		1110 · First California Bank	5,000.00	459,197.46
Check	06/30/2008		Copeland Properties 12, LP		Commercial		1110 · First California Bank	17,500.00	476,697.46
Deposit	08/15/2008		Copeland Properties 12, LP	Deposit	Commercial		1110 · First California Bank	-6,000.00	470,697.46
Check	11/13/2008		Copeland Properties 12, LP	VOID: Sept '08 Rent/CAMS/Elect	Commercial	✓	1110 · First California Bank	0.00	470,697.46
Deposit	11/13/2008		Copeland Properties 12, LP		Commercial		1110 · First California Bank	-7,650.00	463,047.46
General Journal	11/30/2008	GJ1109		To reclassify CP13 expense to CP12 advances	Commercial		1432 · Note Receivable-CP 13	280.65	463,307.93
General Journal	12/31/2008	GJ1236		To record CMWRE loss resulting from Shelton g	Commercial		8420 · Loss on CP12	-180,000.00	283,307.93
General Journal	09/11/2009	GJ901		To reclassify rent due to note receivable CP12	Commercial		1121 · Intercompany N/R-N/P Clearing	-8,193.59	275,114.34
General Journal	12/31/2009	GJ1210		To write and/or net A/R & A/P per year end activ	Commercial		1405 · Note Receivable-CP6 Dower	-39,300.73	235,813.61
General Journal	12/31/2009	GJ1210		To write and/or net A/R & A/P per year end activ	Commercial		1405 · Note Receivable-CP6 Dower	-25,892.02	209,921.59
General Journal	12/31/2009	GJ1242		To record assumption of CP16 receivables as ap	Commercial		1405 · Note Receivable-CP6 Dower	21,935.00	231,856.59
Deposit	02/12/2010		Copeland Properties 12, LP	Deposit	Commercial		1112 · Pacific Western Bank	-2,603.04	229,253.55
Deposit	03/17/2010		Copeland Properties 12, LP	Deposit	Commercial		1112 · Pacific Western Bank	-28,000.00	201,253.55
General Journal	04/30/2010	GJ430		To record assumption of note payables due CP12	Commercial		-SPLIT-	-102,179.10	99,074.45
General Journal	04/30/2010	GJ431		To record funds deposited into RMSC that were	Commercial		1452 · N/R - Rancho Mirage Surgery Ctr	-100,000.00	-925.55
General Journal	04/30/2010	GJ432		To credit note payable CP12 as interest receivabi	Commercial	✓	1200 · Accounts Receivable	925.55	0.00
Check	03/23/2011		Shulman, Hodges & Baslian	CP12 legal fees	Commercial		1112 · Pacific Western Bank	75,000.00	75,000.00
Check	03/29/2011	6446	Richard M. Zelle	RE: Copeland Properties Twelve	Commercial		1112 · Pacific Western Bank	15,000.00	90,000.00
Total 1424 · Note Receivable -CP12 - Other									90,000.00



Copeland Wealth Management, L.P. - A Real Estate Corporation  
**Transaction Detail by Account**  
 All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Total 1424 - Note Receivable - CP12									
1431 - Note Receivable- CF1									
1431.1 - Accrued Int - CF#1									
General Journal	12/31/2008	GJ1216		Record accrued interest receivable to CF#1	Commercial		2026.1 - NP-Accrued Int CF#2	345.00	345.00
General Journal	04/30/2009	GJ407		To record Jan - March Accrued Interest	Commercial		4580.95 - Accrued Int - CF#1	956.25	1,301.25
General Journal	04/30/2009	GJ413		To record April accrued int income	Commercial		-SPLIT-	451.25	1,752.50
General Journal	05/31/2009	GJ507		To record May accrued int income	Commercial		-SPLIT-	447.75	2,210.25
Deposit	06/18/2009	OL516	Copeland Fixed Income One	Deposit	Commercial		1110 - First California Bank	-1,500.00	710.25
General Journal	06/30/2009	GJ511		To record June accrued int income	Commercial		-SPLIT-	410.25	1,120.50
General Journal	07/31/2009	GJ731		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	147.33	1,287.83
Deposit	08/11/2009		Copeland Fixed Income One	Deposit	Commercial		1110 - First California Bank	-1,120.50	147.33
General Journal	08/31/2009	GJ809		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	179.65	328.98
General Journal	09/30/2009	GJ909		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	144.40	471.38
General Journal	10/31/2009	GJ1009		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	147.33	618.71
General Journal	11/30/2009	GJ1109		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	109.15	727.86
General Journal	12/31/2009	GJ1209		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	38.65	766.51
General Journal	12/31/2009	GJ1240		To adjust accrued interest to actual	Commercial		4580.95 - Accrued Int - CF#1	-73.90	692.61
General Journal	01/01/2010	GJ108		To reclassify accrued interest to account receivable	Commercial		1200 - Accounts Receivable	-935.28	-247.67
General Journal	06/30/2010	GJ631		To write off accrued interest	Commercial		1424.1 - Accrued int - CP12	242.67	0.00
Total 1431.1 - Accrued Int - CF#1									
1431 - Note Receivable- CF1 - Other									
Check	02/21/2006	2095	John Hancock	Money owed from CF1	Commercial		1100 - Provident-Checking	5,000.00	5,000.00
Deposit	05/01/2006		Deposit	VOID: TO NET PAYABLE	Commercial		1110 - First California Bank	-5,000.00	0.00
General Journal	05/30/2006	604		To record Balance of CP2 Note purchase	Commercial		2019 - Note Payable - CF1	0.00	0.00
General Journal	12/31/2006	1231		To reclassify Private Equities Receivable	Commercial		2002 - Note Payable- TCG Trust	81,434.95	81,434.95
General Journal	01/01/2007	GJ0101	Copeland Wealth Management, Inc	To Record accounting fees paid by CF#1 (2006)	Commercial		1428 - Note Receivable- CPE1	250,000.00	341,434.95
General Journal	01/01/2007	GJ0102		To record CF#1 Activity - Per Chuck	Commercial		8300 - Accounting Fees-CR1	-50,000.00	291,434.95
General Journal	01/01/2007	GJ103		To record Jay Whan CF#1 Draw	Commercial		2305 - Note Payable - Pension	205,989.08	497,424.03
General Journal	01/01/2007	GJ104		To accrue CF#1 2006 management fees	Commercial		-SPLIT-	60,000.00	557,424.03
General Journal	01/01/2007	GJ105		To reclassify as Receivable	Commercial		4020 - Commercial Management	25,000.00	582,424.03
General Journal	01/01/2007	GJ101		To reclassify as CR/CP3 payable to CF#1	Commercial		2019 - Note Payable - CF1	-311,000.00	271,424.03
General Journal	01/16/2007		Copeland Fixed Income One	Deposit	Commercial		1408 - Note Receivable-CP3 IRS	-28,484.46	242,939.57
Check	01/31/2007		Copeland Fixed Income One	Partial repayment of loan	Commercial		1110 - First California Bank	-30,000.00	212,939.57
Check	05/31/2007		Copeland Fixed Income One	Online transfer	Commercial		1110 - First California Bank	31,000.00	243,939.57
Deposit	06/14/2007		Copeland Fixed Income One	CF#1 Note	Commercial		1110 - First California Bank	22,000.00	265,939.57
General Journal	06/30/2007	JE2		To record distribution of CP3 assets & liabilities	Commercial		1110 - First California Bank	-85,000.00	180,939.57
General Journal	06/30/2007	JE5		VOID: To net CF#1 payable & receivable	Commercial		1416 - Note Receivable- CP9	-34,971.04	145,968.53
General Journal	09/21/2007	GJ921		TO RECORD CRI INTEREST IN CP16	Commercial		2019 - Note Payable - CF1	0.00	145,968.53
					Commercial		1718 - Investment - CP16	-6,950.00	139,018.53

### Transaction Detail by Account

All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Deposit	12/27/2007	OL1227	Copeland Fixed Income One	Online transfer/loan			1110 - First California Bank	-105,000.00	34,018.53
Deposit	01/11/2008	OL0111	Copeland Fixed Income One	CFI#1 Note	Commercial		1110 - First California Bank	-7,000.00	27,018.53
General Journal	01/17/2008	GJ0117		To reclassify as CFI#1 loan in regards to Texas L	Commercial		1405 Note Receivable-CP6 Dover	-5,583.58	21,434.95
General Journal	01/17/2008	GJ0117		To reclassify as CFI#1 loan in regards to Texas L	Commercial		1405 Note Receivable-CP6 Dover	-4,416.42	17,018.53
Deposit	02/25/2008		Copeland Fixed Income One	Online transfer	Commercial		1110 - First California Bank	-17,018.53	0.00
Check	11/04/2008		Copeland Fixed Income One		Commercial		1110 - First California Bank	20,500.00	20,500.00
Check	12/03/2008		Copeland Fixed Income One		Commercial		1110 - First California Bank	5,000.00	25,500.00
Check	01/09/2009	4873	Copeland Fixed Income One		Commercial		1110 - First California Bank	22,000.00	47,500.00
General Journal	02/02/2009	GJ207		Reclassify portion of loan as interest due CFI#1	Commercial		5218 - CFI#1 Interest	-5,000.00	42,500.00
General Journal	03/02/2009	GJ303		Record credit to note payable as interest due CFI	Commercial		5218 - CFI#1 Interest	-5,000.00	37,500.00
General Journal	04/01/2009	GJ403		Record credit to note payable as interest due CFI	Commercial		5218 - CFI#1 Interest	-5,000.00	32,500.00
General Journal	04/30/2009	GJ405		Record credit to note payable as interest due CFI	Commercial		5218 - CFI#1 Interest	-5,000.00	27,500.00
General Journal	05/01/2009	GJ501		To record funds from FA to CFI#1 benefit of CFI	Commercial		5218 - CFI#1 Interest	29,000.00	61,500.00
Check	05/13/2009	OL512	Copeland Fixed Income One	VOID: Record credit to note payable as interest d	Commercial		5218 - CFI#1 Interest	0.00	61,500.00
Check	05/20/2009		Copeland Fixed Income One		Commercial		1110 - First California Bank	1,200.00	62,700.00
General Journal	05/31/2009	GJ503		Record credit to note payable as interest due CFI	Commercial		1110 - First California Bank	2,036.00	64,700.00
General Journal	06/30/2009	GJ604		Record credit to note payable as interest due CFI	Commercial		5218 - CFI#1 Interest	-5,000.00	59,700.00
Check	07/02/2009		Copeland Fixed Income One		Commercial		5218 - CFI#1 Interest	-5,000.00	54,700.00
General Journal	07/31/2009	GJ703		Record credit to note payable as interest due CFI	Commercial		1110 - First California Bank	2,050.00	56,700.00
Deposit	08/11/2009		Copeland Fixed Income One	Deposit	Commercial		5218 - CFI#1 Interest	-4,700.00	52,000.00
General Journal	08/31/2009	GJ802		Record credit to note payable as interest due CFI	Commercial		1110 - First California Bank	-23,346.46	28,653.54
General Journal	09/30/2009	GJ902		Record credit to note payable as interest due CFI	Commercial		5218 - CFI#1 Interest	-4,700.00	23,953.54
General Journal	10/31/2009	GJ1003		Record credit to note payable as interest due CFI	Commercial		5218 - CFI#1 Interest	-4,700.00	19,253.54
General Journal	11/30/2009	GJ1103		Record credit to note payable as interest due CFI	Commercial		5218 - CFI#1 Interest	-4,700.00	14,553.54
General Journal	12/31/2009	GJ1203		Record credit to note payable as interest due CFI	Commercial		5218 - CFI#1 Interest	-4,700.00	9,853.54
Total 1431 - Note Receivable- CFI 1 - Other									
								5,153.54	5,153.54
Total 1431 - Note Receivable- CFI 1									
								5,153.54	5,153.54
1433 - Note Receivable-CP 14/CP16									
General Journal	06/30/2008	GJ832		To record interest due 7/01/07-6/20/08	Commercial		1402.1 - Accrued Interest - CP2	21,237.38	21,237.38
Deposit	07/15/2008		Copeland Properties 14 LP/18LP	June Interest	Commercial		1110 - First California Bank	-1,160.00	20,077.38
General Journal	07/31/2008	GJ0731		To record July accrued interest	Commercial		2026.1 - NP- Accrued Int CF#2	1,160.00	21,237.38
General Journal	07/31/2008	GJ808		To correct interest owed by CP18	Commercial		4559 - Interest Income - CP16	1,160.00	22,397.38
General Journal	08/31/2008	GJ807		To record July & Aug accrued int income	Commercial		1403.1 - Accrued Int - CP5	3,611.48	26,008.84
General Journal	08/31/2008	GJ807		To record July & Aug accrued int income	Commercial		1403.1 - Accrued Int - CP5	1,180.00	27,188.84
Deposit	10/03/2008		Copeland Properties 14 LP/18LP	Loan pmt	Commercial		1110 - First California Bank	-15,000.00	12,188.84
General Journal	10/15/2008	GJ1002		To record July & Aug accrued int income	Commercial		1403.1 - Accrued Int - CP5	0.00	12,188.84
Deposit	10/20/2008		Copeland Properties 14 LP/18LP	Loan pmt	Commercial		1110 - First California Bank	-12,168.84	0.00
General Journal	10/24/2008	GJ1010		To record October accrued int income	Commercial		1110 - First California Bank	1,160.00	1,160.00



Copelano wealth manager - A Real Estate Corporation  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
General Journal	10/24/2008	GJ1010		To record October accrued int income	Commercial			1,448.20	2,608.20
General Journal	11/30/2008	GJ1107		To record Nov accrued interest	Commercial	1405.1 - Accrued interest - CP8		1,160.00	3,768.20
General Journal	11/30/2008	GJ1107		To record Nov accrued interest	Commercial	1405.1 - Accrued interest - CP8		1,448.20	5,216.40
General Journal	12/31/2008	GJ1212		To record Dec accrued interest	Commercial	1405.1 - Accrued interest - CP6		1,160.00	6,376.40
General Journal	12/31/2008	GJ1212		To record Dec accrued interest	Commercial	1405.1 - Accrued interest - CP6		1,448.20	7,824.60
General Journal	01/31/2009	GJ1107		To record Jan accrued interest income	Commercial	1405.1 - Accrued interest - CP8		1,160.00	8,984.60
General Journal	01/31/2009	GJ1107		To record Jan accrued interest income	Commercial	1405.1 - Accrued interest - CP8		1,463.20	10,447.80
General Journal	02/28/2009	GJ204		To record accrued interest receivable	Commercial	1405.1 - Accrued interest - CP6		1,160.00	11,607.80
General Journal	02/28/2009	GJ204		To record accrued interest receivable	Commercial	1405.1 - Accrued interest - CP6		1,463.20	13,071.00
General Journal	03/31/2009	GJ309		To record accrued interest receivable	Commercial	1405.1 - Accrued interest - CP6		1,160.00	14,231.00
General Journal	03/31/2009	GJ309		To record accrued interest receivable	Commercial	1405.1 - Accrued interest - CP6		1,474.45	15,705.45
General Journal	04/30/2009	GJ413		To record April accrued int income	Commercial	1431.1 - Accrued Int - CF#1		1,474.45	17,179.90
General Journal	05/31/2009	GJ507		To record May accrued int income	Commercial	1431.1 - Accrued Int - CF#1		1,474.45	18,654.35
General Journal	06/30/2009	GJ605		To adjust CP16 interest payable to actual	Commercial	4550.18 Accrued Int - CP18		-8,120.00	10,534.35
General Journal	06/30/2009	GJ611		To record June accrued int income	Commercial	1431.1 - Accrued Int - CF#1		1,474.45	12,008.80
Deposit	07/22/2009		Copeland Properties 18, LP	Online transfer/loan pmt	Commercial	1110 - First California Bank		-1,000.00	11,008.80
General Journal	07/31/2009	GJ731		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		1,314.46	12,323.26
General Journal	08/31/2009	GJ809		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		1,474.45	13,797.71
Deposit	09/11/2009		Copelano Properties 18, LP	Online transfer/loan pmt	Commercial	1110 - First California Bank		-2,000.00	11,797.71
General Journal	09/30/2009	GJ908		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		1,314.46	13,112.27
General Journal	10/31/2009	GJ1009		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		1,314.46	14,426.73
General Journal	11/30/2009	GJ1108		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		1,314.46	15,741.19
General Journal	12/31/2009	GJ1209		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		1,314.46	17,055.65
General Journal	01/31/2010	GJ1102		To reclassify previous years accrued int as accout	Commercial	1200 - Accounts Receivable		-17,215.54	-159.89
General Journal	06/30/2010	GJ631		To write off accrued interest	Commercial	1424.1 - Accrued Int - CP12		159.99	0.00
Total 1433.1 - Accrued Int - CP18									0.00
1433 - Note Receivable-CP 14/CP18 - Other									
Check	04/14/2006	2247	Parasec	File LP	Commercial	1100 Provident-Checking		138.50	138.50
Check	08/14/2006	3254	Ken Papson	Property inspection	Commercial	1110 - First California Bank		1,625.00	1,763.50
Check	09/13/2006	3310	C W Capital, LLC	Expense - CP14	Commercial	1110 - First California Bank		15,000.00	16,763.50
Check	09/13/2006	3324	Papson Properties, Inc.		Commercial	1110 - First California Bank		1,625.00	18,388.50
General Journal	10/20/2008	GJ10031		TO RECORD SIEMENS PAYMENT FOR LEAS	Commercial	2052 Lease Payable - Siemens		100.00	18,488.50
Check	11/01/2006	3431	Papson Properties, Inc.	Escrow Extension	Commercial	1110 - First California Bank		2,352.92	20,841.42
Check	11/17/2008		Withdrawal	Loan Advance	Commercial	1110 - First California Bank		200,000.00	220,841.42
Check	12/01/2008	3491	Copeland Properties 14 LP18LP		Commercial	1110 - First California Bank		100.00	220,941.42
General Journal	12/31/2006	CP02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	Commercial	1401 - Note Receivable-CP1		0.00	220,941.42
General Journal	01/01/2007	CP02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	Commercial	1401 - Note Receivable-CP1		220,941.42	220,941.42
Check	01/03/2007	3563	Scott Showler	CP14	Office	1110 - First California Bank		840.00	221,781.42
Bill	01/05/2007		Scott Showler	Legal Fees	Commercial	2016 - Accounts Payable		1,320.00	223,101.42
Bill	01/12/2007		Michael Espinua	County of Riverside	Commercial	2016 - Accounts Payable		14.00	223,115.42
Bill	01/12/2007		Federal Express	CP14	Commercial	2016 - Accounts Payable		15.70	223,132.12

# Transaction Detail by Account

All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
General Journal	01/31/2007	GJ0101		TO RECORD CRI TRUST ADVANCE TO CP14	Commercial		8100 - Bank Charges	100.00	223,232.12
Deposit	02/05/2007		Copeland Properties 14 LP/18LP	Online transfer	Commercial		1110 - First California Bank	-92,175.00	131,057.12
General Journal	02/09/2007	GJ201		TO NET CP9 & CP14 ACTIVITY	Commercial		1416 - Note Receivable- CP9	92,175.00	223,232.12
Deposit	02/22/2007		Copeland Properties 14 LP/18LP	Deposit	Commercial		1110 - First California Bank	-100.00	223,132.12
Deposit	02/22/2007		Copeland Properties 14 LP/18LP	Deposit	Commercial		1110 - First California Bank	-100.00	223,032.12
General Journal	03/31/2007	GJ303		TO RECORD NOTE PAYABLE GREENSBORO	Commercial		4501 - Miscellaneous Income	6,780.84	231,812.96
General Journal	04/24/2007	GJ404		TO RECORD CP14 ADVANCE MADE TO CP16	Commercial		1435 - Note Receivable-CP16	-50,000.00	181,812.96
Deposit	04/26/2007		Copeland Properties 14 LP/18LP	Online transfer-partial repayment	Commercial		1110 - First California Bank	-6,200.00	175,612.96
Deposit	04/27/2007		Copeland Properties 14 LP/18LP	Online transfer-partial repayment	Commercial		1110 - First California Bank	-20,000.00	155,612.96
Deposit	04/30/2007		Copeland Properties 14 LP/18LP	Online transfer-partial repayment	Commercial		1110 - First California Bank	-33,550.00	122,062.96
Deposit	05/14/2007		Copeland Properties 14 LP/18LP	Online transfer-partial repayment	Commercial		1110 - First California Bank	-100,000.00	22,062.96
Deposit	05/17/2007		Copeland Properties 14 LP/18LP	Online transfer	Commercial		1110 - First California Bank	-10,000.00	12,062.96
General Journal	05/17/2007	GJ504		TO RECORD CP14 INTEREST IN POOLED INV	Commercial		1120 - Pooled Investment Account	-12,000.00	62.96
Deposit	05/17/2007		Copeland Properties Ten, LP	On line transfer	Commercial		1110 - First California Bank	-62.96	0.00
Check	06/04/2007		Copeland Properties 14 LP/18LP	Online transfer-partial repayment	Commercial		1110 - First California Bank	9,500.00	9,500.00
General Journal	06/05/2007	GJ605		RECLASSIFY CP14 INTEREST PMT - CREDIT	Commercial		4559 - Interest Income - CP18	-6,879.81	2,620.19
Deposit	06/19/2007		Copeland Properties 14 LP/18LP	Online transfer repayment on loan	Commercial		1110 - First California Bank	-2,620.19	0.00
General Journal	06/30/2007	JE2		To record distribution of CP3 assets & liabilities	Commercial		1416 - Note Receivable- CP9	423,544.11	423,544.11
Check	07/05/2007		Copeland Properties 14 LP/18LP	Online transfer-partial repayment	Commercial		1110 - First California Bank	7,400.00	430,944.11
Deposit	07/20/2007		Copeland Properties 14 LP/18LP	Online transfer-partial repayment	Commercial		1110 - First California Bank	-2,620.19	428,323.92
Check	07/20/2007		Copeland Properties 14 LP/18LP	Online transfer-partial repayment	Commercial		1110 - First California Bank	2,620.19	430,944.11
Check	08/01/2007	OL0801		Online correction/funds not owed	Commercial		1110 - First California Bank	1,300.00	432,244.11
Deposit	08/13/2007	OL813		Online transfer- pmt of loan	Commercial		1110 - First California Bank	-7,400.00	424,844.11
Deposit	08/20/2007		Copeland Properties 14 LP/18LP	Online transfer to cover loan pmt	Commercial		1110 - First California Bank	-1,300.00	423,544.11
Check	09/05/2007	OL507		Online transfer to cover payables	Commercial		1110 - First California Bank	12,600.00	436,144.11
Check	12/03/2007	OL1203		Online transfer to cover payables	Commercial		1110 - First California Bank	8,650.00	444,794.11
Check	12/17/2007	OL1217		Loan	Commercial		1110 - First California Bank	-8,650.00	436,144.11
General Journal	12/31/2007	AJE4		SET UP INVESTMENT IN CP-18	Commercial		1718 - Investment - CP18	-200,000.00	236,144.11
General Journal	01/01/2008	GJ112		Reclassify June pmt as interest 2007	Commercial		4559 - Interest Income - CP18	2,620.19	238,764.30
Check	01/03/2008	OL104		Loan	Commercial		1110 - First California Bank	12,000.00	250,764.30
Deposit	01/11/2008		Copeland Properties 14 LP/18LP	Loan Pmt	Commercial		1110 - First California Bank	-12,000.00	238,764.30
Deposit	08/08/2008		Copeland Properties 14 LP/18LP	Loan pmt	Commercial		1110 - First California Bank	-4,000.00	234,764.30
Check	09/04/2008		Copeland Properties 14 LP/18LP	Loan	Commercial		1110 - First California Bank	8,000.00	242,764.30
Deposit	10/06/2008		Copeland Properties 14 LP/18LP	Loan pmt	Commercial		1110 - First California Bank	-20,000.00	222,764.30
Deposit	10/20/2008		Copeland Properties 14 LP/18LP	Loan pmt	Commercial		1110 - First California Bank	-29,671.19	193,093.11
Check	11/06/2008	OL1105		Loan pmt	Commercial		1110 - First California Bank	8,000.00	201,093.11
Deposit	11/07/2008		Copeland Properties 14 LP/18LP	Loan pmt	Commercial		1110 - First California Bank	-8,000.00	193,093.11
General Journal	01/09/2009	GJ101		To record funds from FA to be classified as CW	Commercial		1492 - Note Receivable / FA	18,000.00	211,093.11
General Journal	01/31/2009	GJ109		Reclassify CP18 advance to CP4 as CW	Commercial		2022.4 - N/P-CP4 2007 Pro-rala Prop Tax	-16,000.00	195,093.11
Check	03/12/2009		Copeland Properties 18, LP	Online transfer/loan pmt	Commercial		1110 - First California Bank	1,500.00	196,593.11
General Journal	09/30/2009	GJ930		To reclassify CP18 Pooled Income activity to CW	Commercial		8416 - Pooled Income Expense	-21,331.90	175,261.21
General Journal	12/31/2009	GJ1210		To write and/or net A/R & A/P per year end activi	Commercial		1405 - Note Receivable-CP6 Dover	-31,688.10	143,573.11

# Transaction Detail by Account

All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Check	01/22/2010		Copeland Properties 18, LP	Online transfer/loan	Commercial	1112 - Pacific Western Bank		1,460.00	144,993.14
Check	10/13/2010		Copeland Properties 18, LP	Online transfer/loan	Commercial	1112 - Pacific Western Bank		650.00	145,643.14
Check	03/11/2011		Copeland Properties 18	Loan to cover bank	Commercial	1112 - Pacific Western Bank		500.00	146,143.14
Check	03/18/2011		Copeland Properties 18	Loan to cover bank	Commercial	1112 - Pacific Western Bank		16,000.00	162,143.14
Check	04/18/2011		Copeland Properties 18	Loan	Commercial	1112 - Pacific Western Bank		6,100.00	168,243.14
Check	05/12/2011		Copeland Properties 18, LP	Online transfer/loan	Commercial	1112 - Pacific Western Bank		1,100.00	169,343.14
Check	05/14/2011	6502	Higgins Benjamin Eagles & Adams, PLLC	RE: Copeland Properties 18, LP	Commercial	1112 - Pacific Western Bank		5,000.00	174,343.14
Check	06/22/2011	OL622	Copeland Properties 18, LP	Online transfer/loan	Commercial	1112 - Pacific Western Bank		500.00	174,843.14
Check	07/14/2011	OL	Copeland Properties 18, LP	Online transfer/loan	Commercial	1112 - Pacific Western Bank		25,000.00	199,843.14
Check	08/17/2011		Copeland Properties 18, LP	Online transfer/loan	Commercial	1112 - Pacific Western Bank		681.54	200,524.68
Total 1433 - Note Receivable-CP 14/CP18 - Other									
Total 1433 - Note Receivable-CP 14/CP18									
1434 - Note Receivable-CP15									
1434.1 - Accrued Int - CP15									
General Journal	06/30/2008	GJ632		To record interest due 7/01/07-6/30/08	Commercial	1402.1 - Accrued Interest - CP2		5,569.34	5,569.34
General Journal	08/31/2008	GJ807		To record July & Aug accrued int income	Commercial	1403.1 - Accrued Int - CP5		1,230.80	6,800.14
General Journal	09/30/2008	GJ932		To accrue September Interest	Commercial	1405.1 - Accrued Interest - CP6		615.41	7,415.55
General Journal	10/15/2008	GJ1002		To record July & Aug accrued int income	Commercial	1403.1 - Accrued Int - CP5		0.00	7,415.55
General Journal	10/24/2008	GJ1010		To record October accrued int income	Commercial	1405.1 - Accrued Interest - CP5		652.91	8,068.46
General Journal	11/30/2008	GJ1107		To record Nov accrued interest	Commercial	1405.1 - Accrued Interest - CP5		739.16	8,807.62
General Journal	12/31/2008	GJ1212		To record Dec accrued interest	Commercial	1405.1 - Accrued Interest - CP6		960.41	9,768.03
General Journal	01/31/2009	GJ107		To record Jan accrued interest income	Commercial	1405.1 - Accrued Interest - CP6		960.41	10,728.44
General Journal	02/28/2009	GJ204		To record accrued interest receivable	Commercial	1405.1 - Accrued Interest - CP6		960.41	11,688.85
General Journal	03/31/2009	GJ309		To record accrued interest receivable	Commercial	1405.1 - Accrued Interest - CP6		960.41	12,649.26
General Journal	04/30/2009	GJ413		To record April accrued int income	Commercial	1431.1 - Accrued Int - CFI#1		1,065.41	13,714.67
General Journal	05/31/2009	GJ507		To record May accrued int income	Commercial	1431.1 - Accrued Int - CFI#1		1,065.41	14,780.08
Deposit	06/25/2009	OL825	Copeland Properties 15 LP	Loan pmt/Online transfer	Commercial	1110 - First California Bank		-2,000.00	12,780.08
General Journal	06/30/2009	GJ611		To record June accrued int income	Commercial	1431.1 - Accrued Int - CFI#1		1,065.41	13,845.49
Deposit	07/23/2009		Copeland Properties 15 LP	Loan/Online transfer	Commercial	1110 - First California Bank		-2,000.00	11,845.49
General Journal	07/31/2009	GJ731		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		1,050.23	12,895.72
General Journal	08/31/2009	GJ809		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		1,050.23	13,945.95
Deposit	09/11/2009		Copeland Properties 15 LP	Loan pmt	Commercial	1110 - First California Bank		-13,976.31	15.64
General Journal	09/30/2009	GJ909		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		1,050.23	1,035.06
General Journal	10/31/2009	GJ1009		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		1,050.23	2,085.29
General Journal	11/30/2009	GJ1109		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		1,050.23	3,135.52
General Journal	12/31/2009	GJ1209		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		1,050.23	4,185.75
General Journal	12/31/2009	GJ1244		To adjust accrued interest to actual	Commercial	-SPLIT-		-1,156.88	3,028.87
General Journal	01/01/2010	GJ104		To reclassify accrued int to accounts receivable	Commercial	1200 - Accounts Receivable		-3,044.04	-15.18
General Journal	06/30/2010	GJ631		To write off accrued interest	Commercial	1424.1 - Accrued Int - CP12		15.18	0.00



# Transaction Detail by Account

## All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Total 1434.1 - Accrued Int - CP15									
1434 - Note Receivable-CP15 - Other									
Check	07/14/2006	3189	Parasec	Invt# 32724900/32725100/32725400	Commercial		1110 - First California Bank	138.50	138.50
General Journal	10/20/2008	GJ1001		TO RECORD SIEMENS PAYMENT FOR LEAS	Commercial	✓	2052 - Lease Payable - Siemen's	100.00	238.50
Check	10/23/2006	3403	Pacific Western Bank	Loan for Appraisal	Commercial		1110 - First California Bank	3,800.00	4,038.50
Check	12/01/2008	3492	Copeland Properties 15 LP	Loan	Commercial		1110 - First California Bank	100.00	4,138.50
General Journal	12/31/2006	CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	Commercial		1401 - Note Receivable-CP1	0.00	4,138.50
General Journal	01/01/2007	CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	Commercial		1401 - Note Receivable-CP1	4,138.50	11,138.50
Check	04/08/2007		Copeland Properties 15 LP	Loan	Commercial		1110 - First California Bank	7,000.00	18,138.50
Check	04/09/2007		Copeland Properties 15 LP	Loan	Commercial		1110 - First California Bank	13,600.00	31,738.50
Check	05/04/2007		Copeland Properties 15 LP	Loan	Commercial		1110 - First California Bank	3,725.00	25,463.50
Check	07/05/2007		Copeland Properties 15 LP	Loan/Online transfer	Commercial		1110 - First California Bank	2,700.00	23,163.50
Check	07/11/2007		Copeland Properties 15 LP	Loan/Online transfer	Commercial		1110 - First California Bank	1,000.00	22,163.50
Check	08/01/2007	QL805	Copeland Properties 15 LP	Loan/Online transfer	Commercial		1110 - First California Bank	3,700.00	18,463.50
Check	09/05/2007	QL908	Copeland Properties 15 LP	Loan/Online transfer	Commercial		1110 - First California Bank	3,750.00	15,013.50
General Journal	09/21/2007	GJ821		TO RECORD CRI INTEREST IN CP16	Commercial		1716 - Investment - CP16	-3,000.00	12,013.50
General Journal	10/12/2007	GJ1012		TO RECORD FUNDS REIMB TO CP15 THAT	Commercial		1435 - Note Receivable-CP18	3,000.00	15,013.50
Check	11/05/2007		Copeland Properties 15 LP	Loan/Online transfer	Commercial		1110 - First California Bank	6,200.00	21,213.50
Check	12/05/2007	QL1205	Copeland Properties 15 LP	Loan/Online transfer	Commercial		1110 - First California Bank	20,250.00	41,463.50
General Journal	01/31/2008	GJ1115		To reclassify draw from CP15 against equity to ar	Commercial		1715 - Investment-CP15	-233.92	41,229.58
Check	01/29/2008	4502	Pacific Western Bank	Loan to cover loan fees	Commercial		1110 - First California Bank	14,000.00	27,229.58
Check	03/31/2008		Copeland Properties 15 LP	Loan/Online transfer	Commercial		1110 - First California Bank	600.00	27,829.58
Check	04/18/2008		Copeland Properties 15 LP	Loan/Online transfer	Commercial		1110 - First California Bank	1,000.00	28,829.58
Check	04/24/2008	OL424	Copeland Properties 15 LP	Loan/Online transfer	Commercial		1110 - First California Bank	500.00	29,329.58
Check	05/09/2008	4439	Valley Lock & Safe	Repair Lock Suite 115	Commercial		1110 - First California Bank	85.00	29,414.58
Check	10/10/2008		Copeland Properties 15 LP	Loan/Online transfer	Commercial		1110 - First California Bank	5,000.00	34,414.58
Check	11/24/2008		Copeland Properties 15 LP	Loan/Online transfer	Commercial		1110 - First California Bank	11,500.00	45,914.58
Check	12/31/2008		Copeland Properties 15 LP	Loan/Online transfer	Commercial		1110 - First California Bank	9,500.00	55,414.58
General Journal	12/31/2008	GJ1204		Record CWM Trust payment as CWM RE Advan	Commercial		2002 - Note Payable- TCG Trust	20,000.00	75,414.58
Check	03/17/2009		Copeland Properties 15 LP	Loan/Online transfer	Commercial		1110 - First California Bank	4,300.00	79,714.58
Check	04/01/2009		Copeland Properties 15 LP	Loan/Online transfer	Commercial		1110 - First California Bank	10,000.00	89,714.58
Deposit	09/11/2009		Copeland Properties 15 LP	Loan prml	Commercial		1110 - First California Bank	-2,023.69	87,690.89
General Journal	12/31/2009	GJ1213		To net pooled investment on CP15 to CWMRE	Commercial		8418 - Pooled Income Expense	-9,244.74	78,446.15
General Journal	12/31/2009	GJ1244		To adjust accrued interest to actual	Commercial		1434.1 - Accrued Int - CP15	1,014.67	79,460.82
General Journal	12/31/2009	GJ1245		To net CP15 net pooled income activity to	Commercial		2035.1 - N/P CP15-Pooled Income Activity	-5,755.26	73,705.56
Deposit	02/12/2010		Copeland Properties 15 LP	VOID: Deposit	Commercial	✓	1112 - Pacific Western Bank	0.00	73,705.56
Deposit	02/23/2010	OL0223	Copeland Properties 15 LP	Deposit	Commercial		1112 - Pacific Western Bank	-7,010.62	66,694.94
Deposit	04/21/2010		CP15	Deposit	Commercial		1112 - Pacific Western Bank	-2,214.48	64,480.46
General Journal	04/30/2010	GJ430		To record assumption of note payables due	Commercial		1424 - Note Receivable -CP12	40,000.00	104,480.46
Deposit	06/03/2010	OL603	CP15	Deposit	Commercial		1112 - Pacific Western Bank	-26,147.70	78,332.76
General Journal	08/31/2010	GJ0831		To record CWM Prmls made on behalf of	Commercial		1481 - Note Receivable- TCG	10,000.00	88,332.76

Copeland Wealth Management - A Real Estate Corporation  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
General Journal	09/30/2010	GJ0930		To record CWM Pmts made on behalf of CWM R Commercial	Commercial			-10,000.00	130,672.76
Check	10/13/2010	OL1013	Copeland Properties 15 LP	Loan	Commercial	1112 - Pacific Western Bank		11,000.00	141,672.76
Deposit	12/06/2010	DL1206	Copeland Properties 15 LP	Loan Pmt	Commercial	1112 - Pacific Western Bank		-34,299.72	107,373.04
Deposit	12/15/2010		Copeland Properties 15 LP	Loan Pmt	Commercial	1112 - Pacific Western Bank		-5,373.04	101,000.00
General Journal	12/31/2010	CPC1232		To reclassify bank fees as expense paid for CP11 Commercial	Commercial	8100 - Bank Charges		398.59	101,398.59
Deposit	02/23/2011	OL0223	Copeland Properties 15 LP	Loan Pmt	Commercial	1112 - Pacific Western Bank		-1,620.59	99,778.00
Check	06/09/2011		Copeland Properties 15 LP	Loan	Commercial	1112 - Pacific Western Bank		40,060.00	139,778.00
Check	06/16/2011	0608	Copeland Properties 15 LP	VOID: Loan	Commercial	1112 - Pacific Western Bank		0.00	139,778.00
Check	06/22/2011	6509	Copeland Properties 15 LP	Loan	Commercial	1112 - Pacific Western Bank		20,000.00	159,778.00
General Journal	06/30/2011	GJ6504		To record M. Estrada Payment, accidentally wired to Commercial	Commercial	4501 - Miscellaneous Income		-546.67	159,231.33
Total 1434 - Note Receivable-CP15 - Other								159,231.33	159,231.33
Total 1434 - Note Receivable-CP15								159,231.33	159,231.33
1436 - Note Receivable-CP17									
1436.1 - Accrued Int - CP17									
General Journal	10/24/2008	GJ1010		To record October accrued int income	Commercial			47.81	47.81
General Journal	11/30/2008	GJ1107		To record Nov accrued interest	Commercial	1405.1 - Accrued Interest - CP6		47.81	95.62
General Journal	12/31/2008	GJ1212		To record Dec accrued interest	Commercial	1405.1 - Accrued Interest - CP6		72.56	168.18
General Journal	01/31/2009	GJ107		To record Jan accrued interest income	Commercial	1405.1 - Accrued Interest - CP6		110.06	278.24
General Journal	02/28/2009	GJ204		To record accrued interest receivable	Commercial	1405.1 - Accrued Interest - CP6		147.56	425.80
General Journal	03/31/2009	GJ309		To record accrued interest receivable	Commercial	1405.1 - Accrued Interest - CP6		185.81	611.61
General Journal	04/30/2009	GJ413		To record April accrued int income	Commercial	1437.1 - Accrued Int - CF#1		307.31	918.92
General Journal	05/31/2009	GJ507		To record May accrued int income	Commercial	1431.1 - Accrued Int - CF#1		344.81	1,263.73
General Journal	06/30/2009	GJ611		To record June accrued int income	Commercial	1431.1 - Accrued Int - CF#1		382.32	1,646.05
General Journal	07/31/2009	GJ731		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		532.31	2,178.36
General Journal	08/31/2009	GJ809		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		419.81	2,598.17
General Journal	09/30/2009	GJ909		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		498.94	3,097.11
General Journal	10/31/2009	GJ1006		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		532.31	3,629.42
General Journal	11/30/2009	GJ1109		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		589.81	4,198.23
General Journal	12/31/2009	GJ1209		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		607.31	4,805.54
General Journal	12/31/2009	GJ1250		To adjust 8/09 accrued interest to actual	Commercial	4580.17 - Accrued Int - CP17		41.63	4,848.17
Deposit	01/14/2010		Copeland Properties 17, LP	Deposit	Commercial	1112 - Pacific Western Bank		-4,735.67	112.50
General Journal	06/30/2011	GJ6505		To transfer outstanding balance accrued interest	Commercial	1200 - Accounts Receivable		-112.50	0.00
Total 1436.1 - Accrued Int - CP17								0.00	0.00
1435 - Note Receivable-CP17 - Other									
Check	07/14/2006	3189	Parasec	Inv# 32724900/32725100/32725400	Commercial	1110 - First California Bank		158.50	158.50
General Journal	12/31/2006	CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES		1401 - Note Receivable-CP1		-158.50	0.00
General Journal	01/10/2007	CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES		1401 - Note Receivable-CP1		158.50	158.50
Check	09/28/2007	4084	Parasec	Filing Fees	Commercial	1110 - First California Bank		94.50	253.00

Transaction Detail by Account

All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Check	10/15/2007	4130	Franchise Tax Board	CP17	Office		1110 - First California Bank	800.00	1,053.00
Check	01/21/2008	4270	Papson Properties, Inc	Deposit/CP17 Property Inspection	Commercial		1110 - First California Bank	1,841.00	2,894.00
Check	02/25/2008	4316	Federal Express	2998-6694-7/Inv #2-502-48840	Office		1110 - First California Bank	33.82	2,927.82
Check	03/03/2008	4326	Papson Properties, Inc.	Deposit/CP17 Property Inspection	Commercial		1110 - First California Bank	1,841.00	4,768.82
Check	03/05/2008	4343	Federal Express	2998-6694-7/Inv #2-553-09718	Office		1110 - First California Bank	57.31	4,826.13
Check	03/21/2008	4358	Federal Express	2998-6694-7/Inv #2-561-49638	Office		1110 - First California Bank	131.48	4,957.61
Check	04/04/2008	4391	Federal Express	2998-6694-7/Inv #2-617-56731	Office		1110 - First California Bank	98.70	5,056.31
Check	04/11/2008	4401	Franchise Tax Board	CP17	Commercial		1110 - First California Bank	600.00	5,656.31
Check	05/13/2008	4498	Franchise Tax Board	Interest 2008 Late filing	Commercial		1110 - First California Bank	36.54	5,692.85
Check	06/13/2008	4498	Franchise Tax Board	Penalty Late 2008 filing	Commercial		1110 - First California Bank	64.00	5,956.85
Check	07/11/2008	4545	Federal Express	2998-6694-7/Inv #2-780-66033	Office		1110 - First California Bank	20.74	5,977.59
Check	08/17/2008	4655	Cash	Open bank acct CP-17	Office		1110 - First California Bank	200.00	5,177.59
Check	09/18/2008	4680	Federal Express	CP17-Fed Ex	Office		1110 - First California Bank	197.42	6,375.01
Deposit	12/05/2008		Copeland Wealth Management Trust Account	CP17	Commercial		1110 - First California Bank	3,300.00	9,675.01
Deposit	01/09/2009		Copeland Wealth Management Trust Account	Commercial Mgmt payable	Commercial		1110 - First California Bank	5,000.00	14,675.01
Deposit	02/06/2009		Copeland Wealth Management Trust Account	Commercial Mgmt payable	Commercial		1110 - First California Bank	5,000.00	19,675.01
Deposit	03/05/2009		Copeland Wealth Management Trust Account	Commercial Mgmt payable	Commercial		1110 - First California Bank	5,000.00	24,675.01
Check	03/09/2009		Copeland Properties 17, LP				1110 - First California Bank	100.00	24,775.01
Check	04/01/2009		Copeland Properties 17, LP				1110 - First California Bank	8,000.00	30,775.01
Deposit	04/09/2009		Copeland Wealth Management Trust Account	Commercial Mgmt payable	Commercial		1110 - First California Bank	5,000.00	35,775.01
Check	04/28/2009		Copeland Properties 17, LP	Online transfer/loan			1110 - First California Bank	5,200.00	40,975.01
Deposit	05/08/2009		Copeland Wealth Management Trust Account	Commercial Mgmt payable	Commercial		1110 - First California Bank	5,000.00	45,975.01
Deposit	06/08/2009		Copeland Properties 16, LLP				1110 - First California Bank	5,000.00	50,975.01
Deposit	07/07/2009		Deposit				1110 - First California Bank	5,000.00	55,975.01
Deposit	08/10/2009		Copeland Properties 16, LLP				1110 - First California Bank	5,000.00	60,975.01
Check	08/18/2009		Copeland Properties 17, LP				1110 - First California Bank	550.00	61,525.01
General Journal	08/31/2009	GJ810		VOID: To accrue August Mgmt Fee	Commercial		4020.1 Accrued Management Fees	0.00	61,525.01
Deposit	09/03/2009		Copeland Wealth Management Trust Account	CP17/Accrued Mgmt Fee	Commercial		1110 - First California Bank	5,000.00	66,525.01
Deposit	10/06/2009		Deposit	CP17/Accrued Mgmt Fee	Commercial		1112 - Pacific Western Bank	5,000.00	71,525.01
Deposit	10/14/2009		Void	Online transfer/loan never made			1110 - First California Bank	-550.00	70,975.01
Deposit	11/03/2009		Deposit	CP17/Accrued Mgmt Fee	Commercial		1112 - Pacific Western Bank	5,000.00	75,975.01
Deposit	12/04/2009		Copeland Wealth Management Trust Account	CP17/Accrued Mgmt Fee	Commercial		1112 - Pacific Western Bank	5,000.00	80,975.01
Deposit	01/05/2010		Deposit	CP17/Accrued Mgmt Fee	Commercial		1112 - Pacific Western Bank	5,000.00	85,975.01
Deposit	01/14/2010		Copeland Properties 17, LP	Deposit	Commercial		1112 - Pacific Western Bank	-4,697.14	81,277.87
Deposit	02/04/2010		Deposit	CP17	Commercial		1112 - Pacific Western Bank	5,000.00	86,277.87
Deposit	02/12/2010		Copeland Properties 17, LP	Deposit	Commercial		1112 - Pacific Western Bank	-3,380.42	82,897.45
Deposit	03/03/2010		Copeland Wealth Management Trust Account	CP17/Accrued Mgmt Fee	Commercial		1112 - Pacific Western Bank	5,000.00	87,897.45
Deposit	04/02/2010		Copeland Wealth Management Trust Account	CP17/Accrued Mgmt Fee	Commercial		1112 - Pacific Western Bank	5,000.00	92,897.45
General Journal	04/30/2010	GJ430		To record assumed of note payables due CP17	Commercial		1424 - Note Receivable -CP12	1,800.00	94,697.45
Deposit	05/03/2010		Copeland Wealth Management Trust Account	CP17/Accrued Mgmt Fee	Commercial		1112 - Pacific Western Bank	5,000.00	99,697.45
Deposit	05/20/2010		Copeland Properties 17, LP	Deposit	Commercial		1112 - Pacific Western Bank	-1,000.00	98,697.45
Deposit	06/03/2010		Deposit	CP17/Accrued Mgmt Fee	Commercial		1112 - Pacific Western Bank	5,000.00	103,697.45

### Transaction Trail by Account

All Transactions

Type	Date	Num	Name	Account	Memo	Class	Clr	Split	Amount	Balance
Deposit	07/06/2010		Copeland Wealth Management Trust	CP17	Accrued Mgmt Fee	Commercial	1112	Pacific Western Bank	5,000.00	106,687.45
Deposit	08/03/2010		Deposit	CP17	Accrued Mgmt Fee	Commercial	1112	Pacific Western Bank	5,000.00	113,687.45
Deposit	08/05/2010		Copeland Properties 17, LP		Deposit		1112	Pacific Western Bank	-5,000.00	108,687.45
Deposit	08/27/2010		Copeland Properties 17, LP		Deposit		1112	Pacific Western Bank	-18,000.00	90,687.45
Deposit	09/03/2010		Copeland Properties 17, LP		Accrued Management		1112	Pacific Western Bank	-5,000.00	85,687.45
Deposit	09/03/2010		Copeland Properties 17, LP		Sept Management		1112	Pacific Western Bank	5,000.00	90,687.45
General Journal	12/31/2010	GJ1232			To reclassify 2010 bank charges to bank charges	Commercial	8100	Bank Charges	398.59	91,086.04
General Journal	12/31/2010	AJ503			To record December Management Fees	Commercial	4020.1	Accrued Management Fees	5,000.00	96,086.04
Check	03/23/2011	6440	Copeland Properties 17, LP		Loan	Commercial	1112	Pacific Western Bank	4,500.00	100,586.04
Check	04/28/2011		Copeland Properties 17, LP		Loan	Commercial	1112	Pacific Western Bank	150.00	100,736.04
Check	05/22/2011	OL622	Copeland Properties 17, LP		Loan	Commercial	1112	Pacific Western Bank	900.00	101,636.04
Total 1436	Note Receivable-CP17 - Other								101,636.04	101,636.04
Total 1438	Note Receivable-CP17								101,636.04	101,636.04
Total 1400	N/R - Limited Partnerships								590,732.35	590,732.35
1450	N/R - Private Investors									
1457	Note Receivable - Lucky									
Check	11/21/2005	1944	Archaeological Advisory Group		Historical Assessment on Luckey land	Commercial	1100	Provident-Checking	900.00	900.00
Check	12/29/2005	1968	Archaeological Advisory Group		2nd Payment-Historical Assessment on Luckey land	Commercial	1100	Provident-Checking	900.00	1,800.00
General Journal	12/31/2006	CPC02			TO NET NOTE RECEIVABLES TO NOTE PAYABLES		1401	Note Receivable-CP1	-1,800.00	0.00
General Journal	01/01/2007	CPC02R			TO NET NOTE RECEIVABLES TO NOTE PAYABLES		1401	Note Receivable-CP1	1,800.00	1,800.00
Total 1457	Note Receivable - Lucky								1,800.00	1,800.00
1462	Note Receivable - Eure									
Check	02/28/2006	2070	WTS		Demolition of Palm Court	Commercial	1100	Provident-Checking	5,000.00	5,000.00
Check	02/21/2006	2097	WTS		Demolition of Palm Court	Commercial	1100	Provident-Checking	9,500.00	13,500.00
Check	02/21/2006	2100	WTS		Demolition of Palm Court	Commercial	1100	Provident-Checking	14,172.70	27,672.70
Check	09/06/2006		Withdrawal		Fidelity Title/Eure	Commercial	1110	First California Bank	220,000.00	247,672.70
General Journal	12/31/2006	CPC02			TO NET NOTE RECEIVABLES TO NOTE PAYABLES		1401	Note Receivable-CP1	-247,672.70	0.00
General Journal	01/01/2007	CPC02R			TO NET NOTE RECEIVABLES TO NOTE PAYABLES		1401	Note Receivable-CP1	247,672.70	247,672.70
Total 1462	Note Receivable - Eure								247,672.70	247,672.70
1477.1	Note Receivable - Katie Hernandez									
1477.2	Accrued Int - Katie Hernandez									
General Journal	05/31/2009	GJ507			To record May accrued int. income	Commercial	1431.1	Accrued Int - CF#1	66.67	66.67
Deposit	06/17/2009		Katie Hernandez		May interest	Commercial	1110	First California Bank	-66.67	0.00
General Journal	06/30/2009	GJ611			To record June accrued int. income	Commercial	1431.1	Accrued Int - CF#1	66.67	66.67
General Journal	07/31/2009	GJ731			To record accrued interest receivable	Commercial	1452.1	Accrued Int - RMSC	116.67	183.34
General Journal	08/31/2009	GJ809			To record accrued interest receivable	Commercial	1452.1	Accrued Int - RMSC	116.67	300.01



# Transaction Detail by Account

All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
General Journal	09/30/2009	GJ909		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	116.67	416.68
General Journal	10/31/2009	GJ1009		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	116.67	533.35
General Journal	11/30/2009	GJ1109		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	116.67	650.02
General Journal	12/31/2009	GJ1209		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	116.67	766.69
General Journal	01/01/2010	GJ110		To reclassify accrued int as account receivable	Commercial		1200 - Accounts Receivable	-766.69	0.00
Total 1477.2 - Accrued Int - Katie Hernandez									
1477.1 - Note Receivable-Katie Hernandez - Other									
General Journal	04/30/2009	GJ406		To record ck paid on behalf of CRI	Commercial		2026 Note Payable CF#2 @ 9%	5,000.00	5,000.00
General Journal	04/30/2009	GJ402		To record CWM Pmis made on behalf of CWM R Office	Commercial		1461 Note Receivable- TCG	5,000.00	10,000.00
General Journal	07/31/2009	GJ702		To record CWM Pmis made on behalf of CWM R Office	Commercial		1461 Note Receivable- TCG	7,500.00	17,500.00
Check	01/12/2010	6077	Katie Hernandez	Loan	Commercial		1112 - Pacific Western Bank	5,000.00	22,500.00
Check	08/12/2010	6262	Katie Hernandez	Loan	Commercial		1112 - Pacific Western Bank	2,500.00	25,000.00
Total 1477.1 - Note Receivable-Katie Hernandez - Other									
Total 1477.1 - Note Receivable-Katie Hernandez									
1481 - Note Receivable - Janet Ihde									
1481.1 - Accrued Int - Ihde									
General Journal	06/30/2008	GJ632		To record interest due 7/01/07-6/30/08	Commercial		1402.1 - Accrued Interest - CP2	1,172.91	1,172.91
General Journal	08/31/2008	GJ607		To record July & Aug accrued int income	Commercial		1403.1 - Accrued Int - CP5	47.69	1,220.60
General Journal	09/30/2008	GJ632		To accrue September interest	Commercial		1405.1 - Accrued Interest - CP6	1,249.89	2,470.49
General Journal	10/15/2008	GJ1002		To record July & Aug accrued int income	Commercial		1403.1 - Accrued Int - CP5	0.00	2,470.49
General Journal	10/24/2008	GJ1010		To record October accrued int income	Commercial			27.12	2,497.61
General Journal	11/30/2008	GJ1107		To record Nov accrued interest	Commercial		1405.1 - Accrued Interest - CP6	27.12	2,524.73
General Journal	12/31/2008	GJ1212		To record Dec accrued interest	Commercial		1405.1 - Accrued Interest - CP6	88.74	2,613.47
General Journal	01/31/2009	GJ1107		To record Jan accrued interest income	Commercial		1405.1 - Accrued Interest - CP6	104.02	2,717.49
General Journal	02/28/2009	GJ204		To record accrued interest receivable	Commercial		1405.1 - Accrued Interest - CP6	104.02	2,821.51
General Journal	03/31/2009	GJ309		To record accrued interest receivable	Commercial		1405.1 - Accrued Interest - CP6	104.02	2,925.53
General Journal	04/30/2009	GJ413		To record April accrued int income	Commercial		1431.1 - Accrued Int - CFI#1	103.75	3,029.28
General Journal	05/31/2009	GJ507		To record May accrued int income	Commercial		1431.1 - Accrued Int - CFI#1	103.75	3,133.03
General Journal	06/30/2009	GJ611		To record June accrued int income	Commercial		1431.1 - Accrued Int - CFI#1	103.75	3,236.78
General Journal	07/31/2009	GJ731		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	103.75	3,340.53
General Journal	08/31/2009	GJ809		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	103.75	3,444.28
General Journal	09/30/2009	GJ909		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	103.75	3,548.03
General Journal	10/31/2009	GJ1009		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	103.75	3,651.78
General Journal	11/30/2009	GJ1109		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	103.75	3,755.53
General Journal	12/31/2009	GJ1209		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	103.75	3,859.28
General Journal	01/01/2010	GJ111		To reclassify accrued int as account receivable	Commercial		1200 - Accounts Receivable	-2,648.38	1,210.90
Total 1481.1 - Accrued Int - Ihde									



Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
1481 - Note Receivable - Janet Inhd - Other									
Check	05/09/2007	3652	JMA Architecture, Inc.	Invoice #1577 & 1594	Commercial	1110 - First California Bank		7,000.00	7,000.00
Check	08/22/2007	4022	Town of Apple Valley	15985 Winton Rd.	Property Management	1110 - First California Bank		50.00	7,050.00
Check	08/25/2007	4079	Town of Apple Valley	15985 Winton Rd.	Property Management	1110 - First California Bank		172.29	7,222.29
Check	08/25/2007	4080	SCE	15985 Winton Road	Property Management	1110 - First California Bank		3.98	7,226.27
Check	10/22/2007	4138	Physician Sales & Service	Down Payment Acct No 23249209-23249218	Commercial	1110 - First California Bank		8,087.14	16,313.41
Check	10/24/2007	4139	Sunray Technology Integration	Labor	Commercial	1110 - First California Bank		750.00	17,063.41
Check	10/24/2007	4139	Sunray Technology Integration	Equip & Tax	Commercial	1110 - First California Bank		891.09	17,954.50
Check	11/06/2007	4168	CDW Government, Inc	Acct No. 10399860, Quote #HQP1066	Commercial	1110 - First California Bank		14,675.59	32,630.09
Check	11/12/2007	4160	Physician Sales & Service	Customers P.O. #17511263	Commercial	1110 - First California Bank		6,437.11	39,067.20
Check	11/20/2007	4183	Physician Sales & Service	Customers P.O. #17511263	Commercial	1110 - First California Bank		6,437.11	45,504.31
Check	11/21/2007	4185	Town of Apple Valley	15985 Winton Rd.	Property Management	1110 - First California Bank		71.08	45,575.39
Check	11/26/2007	4184	Physician Sales & Service	Customers P.O. #17511263	Commercial	1110 - First California Bank		6,437.12	52,012.51
Check	01/24/2008	4276	Town of Apple Valley	15985 Winton Rd.	Commercial	1110 - First California Bank		71.08	52,083.59
Deposit	01/25/2008	OL0125	Copeland Properties 12, LP	Janet Inhd's funds - payoff remainder when bank	Property Management	1110 - First California Bank		-50,000.00	2,083.59
Check	03/21/2008	4357	Town of Apple Valley	15985 Winton Rd.	Property Management	1110 - First California Bank		95.04	2,148.63
Check	05/02/2008	4427	Apple Valley Glass	Winton Road	Residential	1110 - First California Bank		100.42	2,249.05
Check	05/30/2008	4455	Town of Apple Valley	15985 Winton Rd.	Property Management	1110 - First California Bank		85.04	2,334.09
Check	07/25/2008	4582	Town of Apple Valley	15985 Winton Rd.	Property Management	1110 - First California Bank		80.40	2,414.49
Check	08/04/2008	4588	Apple Valley Weed Abatement	Order # 0025	Commercial	1110 - First California Bank		1,450.00	3,864.49
Check	08/18/2008	4657	Town of Apple Valley	15985 Winton Rd.	Property Management	1110 - First California Bank		80.40	3,944.89
Check	10/15/2008	4734	Mirage Developers	Installation ceiling tile	Commercial	1110 - First California Bank		123.82	4,068.71
Check	11/20/2008	4795	Apple Valley Ranchos Water Co	Deposit to turn water on @ Winton Rd	Residential	1110 - First California Bank		75.00	4,143.71
Check	12/01/2008	4803	Town of Apple Valley	15985 Winton Rd	Property Management	1110 - First California Bank		60.40	4,204.11
Check	12/06/2008	4827	M & T	Estimate #11-18-2/Winton Road	Residential	1110 - First California Bank		10,000.00	14,822.11
Check	12/15/2008	wire	Dr. Inhd					172.62	14,794.73
Check	12/24/2008	4839	Southwest Gas Corporation	Winton Road	Administrative	1110 - First California Bank		16.02	14,810.75
Check	12/24/2008	4840	So. Calif. Edison	Winton Road	Administrative	1110 - First California Bank		-126.43	14,684.32
Deposit	01/02/2009		Southwest Gas Corporation	Winton Road	Administrative	1110 - First California Bank		965.00	15,649.32
Bill	01/02/2009		Mountain View Termite Control	Inv #12306	Property Management	2016 - Accounts Payable		1.41	15,650.73
Bill	01/05/2009		So. Calif. Edison	Customer #2-31-043-5854	Property Management	2018 - Accounts Payable		-47.54	15,603.19
Deposit	01/16/2009		Apple Valley Ranchos Water Co	Deposit to turn water on @ Winton Rd	Residential	1110 - First California Bank		-40.20	15,562.99
Deposit	04/13/2009		Town of Apple Valley	15985 Winton Rd.	Property Management	1110 - First California Bank		15,562.99	15,562.99
Total 1481 - Note Receivable - Janet Inhd - Other								15,562.99	15,562.99
1490 - Note Receivable - Stauffers									
1490.1 - Accrued Int - Stauffers									
General Journal	06/30/2008	GJ632		To record interest due 7/01/07-6/30/08	Commercial	1402.1 - Accrued Interest - CP2		2,956.91	2,956.91

# Transaction Trail by Account

All Transactions

Type	Date	Num	Name	Memo	Class	Cir	Split	Amount	Balance	
General Journal	06/30/2008	GJ530		To reclassify interest paid on behalf of Stauffers ( Commercial	Commercial		1490 - Note Receivable - Stauffers	22,783.57	25,742.48	
General Journal	06/30/2008	GJ531		To adjust interest to reflect difference between 1( Commercial	Commercial		5227 - Int - Gervais	-2,071.23	23,671.25	
General Journal	07/31/2008	GJ0731		To record July accrued interest	Commercial		2028.1 - NIP-Accrued Int CF#2	3,333.33	27,004.58	
Deposit	08/08/2008		Stauffers	Int - applied to payable	Commercial		1110 - First California Bank	-5,000.00	22,004.58	
General Journal	08/31/2008	GJ507		To record July & Aug accrued int income	Commercial		1403.1 - Accrued Int - CP5	3,333.33	25,337.91	
General Journal	09/30/2008	GJ032		To accrue September Interest	Commercial		1405.1 - Accrued Interest - CP6	3,333.33	28,671.24	
Deposit	10/03/2008		Stauffers	Applied to accrued interest owed CWM RE	Commercial		1110 - First California Bank	-5,000.00	23,671.24	
Deposit	10/09/2008		Stauffers	Deposit	Commercial		1110 - First California Bank	-5,000.00	18,671.24	
General Journal	10/15/2008	GJ1002		To record July & Aug accrued int income	Commercial		1403.1 - Accrued Int - CP5	0.00	18,671.24	
General Journal	10/24/2008	GJ1010		To record October accrued int income	Commercial			3,333.33	22,004.57	
General Journal	11/30/2008	GJ1107		To record Nov accrued interest	Commercial		1405.1 - Accrued Interest - CP6	3,333.33	25,337.90	
Deposit	12/01/2008		Stauffers	4/23/08 pml	Commercial		1110 - First California Bank	-5,000.00	20,337.90	
General Journal	12/31/2008	GJ1212		To record Dec accrued interest	Commercial		1405.1 - Accrued Interest - CP6	3,333.33	23,671.23	
Deposit	01/02/2009		Stauffers	Deposit	Commercial		1110 - First California Bank	-10,960.68	12,710.57	
General Journal	01/31/2009	GJ1107		To record Jan accrued interest income	Commercial		1405.1 - Accrued Interest - CP6	3,333.33	16,043.90	
General Journal	02/28/2009	GJ204		To record accrued interest receivable	Commercial		1405.1 - Accrued Interest - CP6	3,333.33	19,377.23	
General Journal	03/31/2009	GJ309		To record accrued interest receivable	Commercial		1405.1 - Accrued Interest - CP6	3,333.33	22,710.56	
General Journal	04/30/2009	GJ413		To record April accrued int income	Commercial		1431.1 - Accrued Int - CF#1	3,333.33	26,043.89	
General Journal	05/31/2009	GJ507		To record May accrued int income	Commercial		1431.1 - Accrued Int - CF#1	3,333.33	29,377.22	
General Journal	06/30/2009	GJ511		To record June accrued int income	Commercial		1431.1 - Accrued Int - CF#1	3,333.33	32,710.55	
General Journal	07/31/2009	GJ731		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	3,333.33	36,043.88	
General Journal	08/31/2009	GJ809		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	3,333.33	39,377.21	
General Journal	09/30/2009	GJ909		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	3,333.33	42,710.54	
General Journal	10/31/2009	GJ1009		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	3,333.33	46,043.87	
General Journal	11/30/2009	GJ1109		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	3,333.33	49,377.20	
General Journal	12/31/2009	GJ1209		To record accrued interest receivable	Commercial		1452.1 - Accrued Int - RMSC	3,333.33	52,710.53	
General Journal	01/01/2010	GJ112		To reclassify accrued int es account receivable	Commercial		1200 - Accounts Receivable	-52,710.53	0.00	
Total 1490.1 - Accrued Int - Stauffers									0.00	0.00
1490.2 - Stauffers Expenses										
Check	03/25/2009	4536	Fidelity National Title	Reports /Crowne Hill Reserve	Commercial		1110 - First California Bank	300.00	300.00	
Deposit	04/17/2009		Stauffers	Reimbursement of expense	Commercial		1110 - First California Bank	-300.00	0.00	
Total 1490.2 - Stauffers Expenses									0.00	0.00
1490 - Note Receivable - Stauffers - Other										
General Journal	11/30/2007	GJ1130		To record balance of Gervais Note Payable	Commercial		-SPLIT-	300,000.00	300,000.00	
General Journal	11/30/2007	GJ1103		To record funds paid to Stauffers from CP 14/18	Commercial		2029 - Note Payable - CP14/CP18	100,000.00	400,000.00	
Check	12/26/2007	3252	Stauffers	VOID: Loan	Commercial		1110 - First California Bank	0.00	400,000.00	
General Journal	12/31/2007	JE-15		To net Stauffers & Gervais Notes of \$400,000	Commercial		2036 - Note Payable - M. Gervais	-400,000.00	0.00	
General Journal	01/01/2008	GJ116		To record Stauffers loan with funds from Gervais	Commercial		2036 - Note Payable - M. Gervais	400,000.00	400,000.00	
Check	01/02/2008	DL0103	Copeland Wealth Management Trust Account	Payback Trust Acct for Stauffers Loan	Commercial		1110 - First California Bank	200,000.00	600,000.00	

Copeland Wealth Management - A Nevada Estate Corporation  
**Transaction Detail by Account**  
 All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Deposit	02/13/2008		Copeland Fixed Income Two	CF#2 purchased note	Commercial	1110 - First California Bank		-200,000.00	400,000.00
Check	05/04/2008		Copeland Wealth Management Trust Account	Interest due Gervas/Stauffer Loan	Commercial	1110 - First California Bank		22,783.57	422,783.57
General Journal	06/30/2008	GJ630		To reclassify interest paid on behalf of Stauffers	Commercial	1490.1 - Accrued Int - Stauffers		-22,783.57	400,000.00
Total 1450 - Note Receivable - Stauffers - Other									
Total 1450 Note Receivable - Stauffers									
1491 - NIR - Sandy Cox									
1491.1 - Accrued Interest - Sandy Cox									
General Journal	11/30/2008	GJ1107		To record Oct & Nov accrued interest	Commercial	1405.1 - Accrued Interest - CP6		165.74	165.74
General Journal	12/31/2008	GJ1212		To record Dec accrued interest	Commercial	1405.1 - Accrued Interest - CP6		82.88	248.62
General Journal	01/31/2009	GJ107		To record Jan accrued interest income	Commercial	1405.1 - Accrued Interest - CP6		92.88	331.50
General Journal	02/28/2009	GJ204		To record accrued interest receivable	Commercial	1405.1 - Accrued Interest - CP6		82.88	414.38
General Journal	03/31/2009	GJ309		To record accrued interest receivable	Commercial	1405.1 - Accrued Interest - CP6		82.88	497.26
General Journal	04/30/2009	GJ413		To record April accrued int income	Commercial	1431.1 - Accrued Int - CF#1		82.86	580.14
General Journal	05/31/2009	GJ507		To record May accrued int income	Commercial	1431.1 - Accrued Int - CF#1		82.86	663.02
General Journal	06/30/2009	GJ611		To record June accrued int income	Commercial	1431.1 - Accrued Int - CF#1		92.88	745.90
General Journal	07/31/2009	GJ731		To record accrued interest receivable	Commercial	1431.1 - Accrued Int - CF#1		92.88	828.78
General Journal	08/31/2009	GJ809		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		82.88	911.66
General Journal	09/30/2009	GJ909		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		82.88	994.54
General Journal	10/31/2009	GJ1009		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		82.88	1,077.42
General Journal	11/30/2009	GJ1109		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		82.88	1,160.30
General Journal	12/31/2009	GJ1209		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC		82.88	1,243.18
General Journal	01/01/2010	GJ113		To reclassify accrued interest as receivable	Commercial	1200 - Accounts Receivable		-1,243.18	0.00
Total 1491.1 - Accrued Interest - Sandy Cox									
1491 - NIR - Sandy Cox - Other									
Check	01/28/2008	CL0128	Copeland Wealth Management Trust Account	Cox Funds transferred to Trust to be wired out	Commercial	1110 - First California Bank		7,000.00	7,000.00
Check	01/30/2008	CL0130	Copeland Realty Inc Trust Account	Balance of Cox Funds	Office	1110 - First California Bank		1,287.56	8,287.56
Total 1491 - NIR - Sandy Cox - Other									
Total 1491 - NIR - Sandy Cox									
Total 1450 - NIR - Private Investors									
TOTAL									

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
<b>2000 - Notes to Private Parties</b>									
<b>2001 - Note Payable-Suzane Bricker</b>									
General Journal	01/01/2005	AJE12		Record Precision Hermetic note receivable			1460.1 Note Receivable- PHT 2	241,000.00	241,000.00
General Journal	12/31/2006	CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES			1401 Note Receivable-CP1	-241,000.00	0.00
General Journal	01/01/2007	CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES			1401 - Note Receivable-CP1	241,000.00	241,000.00
Check	01/24/2008		Suzane Bricker	Principal Pmt	Commercial		1110 - First California Bank	-5,000.00	238,000.00
Deposit	01/26/2008		Suzane Bricker	Principal Pmt Returned	Commercial		1110 - First California Bank	5,000.00	241,000.00
General Journal	02/13/2008	GJ213		Record funds advances from Trust to pay down Commercial CP6	Commercial		2023 - Note Payable - CRI Trust	-9,000.00	232,000.00
Deposit	02/26/2008		Withdrawal	CP6	Administrative	Y	1110 - First California Bank	0.00	232,000.00
Check	02/26/2008		Withdrawal	S. Bricker's draw from loan to CRI	Commercial		1110 - First California Bank	-57,000.00	175,000.00
Check	07/25/2011	6526	Suzane Bricker		Commercial		1112 - Pacific Western Bank	-1,458.33	173,541.67
Total 2001 - Note Payable-Suzane Bricker									173,541.67
<b>2004 - Note Payable-Dr. Nong</b>									
General Journal	03/09/2005	AJE15		Record investment in CP6			1701 Investment-CP6	300,000.00	300,000.00
Check	04/07/2005	1568	Void				1100 Provident-Checking	300,000.00	300,000.00
Check	04/07/2005	1569	N. Nguyen M.D. & A. Nong M.D	Pension Plan	Commercial		1100 - Provident-Checking	0.00	300,000.00
General Journal	12/31/2006	CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES			1401 Note Receivable-CP1	-300,000.00	0.00
General Journal	01/01/2007	CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES			1401 - Note Receivable-CP1	300,000.00	300,000.00
Total 2004 - Note Payable- Dr. Nong									300,000.00
<b>2005 - Note Payable- Maggie Douglas</b>									
Deposit	04/15/2005		Deposit		Commercial		1100 - Provident-Checking	26,000.00	26,000.00
Deposit	05/03/2005		Deposit		Commercial		1100 - Provident-Checking	6,000.00	32,000.00
Check	03/07/2006	2142	The Copeland Group Trust	Maggie Douglas-Social Security Administration Office	Commercial		1100 - Provident-Checking	-3,000.00	29,000.00
General Journal	12/31/2006	CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES			1401 Note Receivable-CP1	0.00	29,000.00
General Journal	01/01/2007	CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES			1401 Note Receivable-CP1	29,000.00	29,000.00
Check	04/11/2008	4400	Maggie Douglas	Principal pmt	Commercial		1110 - First California Bank	-2,000.00	27,000.00
General Journal	07/31/2009	GJ701		Apply overpayment of interest 4/1/08-7/1/09 to f	Commercial		5236 - int- Cynthia Gillian	-790.60	26,209.40
Bill	08/01/2009		Maggie Douglas	Reduce Principal	Commercial		2016 - Accounts Payable	-9.40	26,200.00
Check	07/08/2010	6234	Maggie Douglas	Principal Pmt	Commercial		1112 - Pacific Western Bank	-3,000.00	23,200.00
Check	08/05/2010	6254	Maggie Douglas	Principal Pmt	Commercial		1112 - Pacific Western Bank	-6,000.00	17,200.00
Total 2005 - Note Payable- Maggie Douglas									17,200.00
<b>2006 - Note Payable -Hallman</b>									
<b>2006.1 - Accrued Interest - Hallman</b>									
General Journal	11/30/2008	GJ1112		To accrue Oct & Nov interest payable	Commercial		5233.1 - Accrued Int - Jockey Hallman	666.66	666.66
General Journal	12/31/2008	GJ1214		To accrue Dec interest payable	Commercial		5233.1 - Accrued Int - Jockey Hallman	333.34	1,000.00
Check	01/09/2009	4872	Jockey Hallman	2nd Qtr payment/12/31/08	Commercial		1110 - First California Bank	-1,000.00	0.00



All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
General Journal	01/31/2009	GJ104		To record Jan accrued interest payable	Commercial	2026.1 - N/P - Accrued Int CF#2		333.33	333.33
General Journal	02/28/2009	GJ203		To record accrued interest payable	Commercial	2026.1 - N/P - Accrued Int CF#2		333.34	666.67
General Journal	03/31/2009	GJ306		To record accrued interest payable	Commercial	2026.1 - N/P - Accrued Int CF#2		333.33	1,000.00
Check	04/10/2009	4957	Jocey Halliman	3rd Qtr Payment/March 31, 2009	Commercial	1110 - First California Bank		-1,000.00	0.00
General Journal	04/30/2009	GJ408		To record accrued interest payable	Commercial	2026.1 - N/P - Accrued Int CF#2		333.34	333.34
General Journal	05/31/2009	GJ504		To record accrued interest payable	Commercial	2026.1 - N/P - Accrued Int CF#2		333.33	666.67
General Journal	06/30/2009	GJ608		To record accrued interest payable	Commercial	2026.1 - N/P - Accrued Int CF#2		333.33	1,000.00
General Journal	07/31/2009	GJ706		To record accrued interest payable	Commercial	2026.1 - N/P - Accrued Int CF#2		333.33	1,333.33
Check	08/03/2009	5089	Jocey Halliman	4th Qtr pmt - June 30, 2009	Commercial	1110 - First California Bank		-1,000.00	333.33
General Journal	08/31/2009	GJ805		To record accrued interest payable	Commercial	2026.1 - N/P - Accrued Int CF#2		333.33	666.66
General Journal	09/30/2009	GJ905		To record accrued interest payable	Commercial	2026.1 - N/P - Accrued Int CF#2		333.34	1,000.00
Check	10/07/2009	5138	Jocey Halliman	1st Qtr pmt - July - September 09	Commercial	1110 - First California Bank		-1,000.00	0.00
General Journal	10/31/2009	GJ1006		To record accrued interest payable	Commercial	2026.1 - N/P - Accrued Int CF#2		333.33	333.33
General Journal	11/30/2009	GJ1105		To record accrued interest payable	Commercial	2026.1 - N/P - Accrued Int CF#2		333.33	666.66
General Journal	12/31/2009	GJ1206		To record accrued interest payable	Commercial	2026.1 - N/P - Accrued Int CF#2		333.33	1,000.00
Check	01/07/2010	5072	Jocey Halliman	2nd Qtr pmt - October - December 09	Commercial	1112 - Pacific Western Bank		-1,000.00	0.00
Check	01/07/2010	5070-6071	Void		Commercial	1112 - Pacific Western Bank		0.00	0.00
Total 2006.1 Accrued Interest - Halliman									
2006 - Note Payable - Halliman - Other									
General Journal	01/01/2005	AJE11		Record investment in Washington property		1753 - Investment -WA Property		40,000.00	40,000.00
General Journal	12/31/2006	CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES		1401 Note Receivable-CP1		-40,000.00	0.00
General Journal	01/01/2007	CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES		1401 Note Receivable-CP1		40,000.00	40,000.00
Total 2006 Note Payable - Halliman - Other									
Total 2006 - Note Payable - Halliman									
2009 - N/P William & Helen Huntley									
General Journal	01/01/2008	GJ1235		To record Funds paid to Huntley from CF#2 (8% Commercial	Commercial	2026 - Note Payable CF#2 @ 9%		-120,000.00	-120,000.00
General Journal	01/04/2008	GJ102		To record Huntley funds received by Copeland (Commercial	Commercial	1458 - Note Receivable- TC.G Trust		250,000.00	130,000.00
Total 2009 N/P William & Helen Huntley									
20161 - N/P - CF#1/Private Equities									
General Journal	07/25/2006	CPC706		To record CF#1 activity	Commercial	-SPLIT-		500,000.00	500,000.00
Check	07/09/2009	OL709	Copeland Fixed Income One		Commercial	1110 - First California Bank		-30,000.00	470,000.00
Total 20161 - N/P - CF#1/Private Equities									
2017 - Note Payable - CP5									
2017.1 - Accrued Int - CP5									

#5947

# Transaction Mail by Account

## All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
General Journal	11/30/2008	GJ1111		To record interest payable (Due to TCG Trust as	Commercial		5238.1 - Accrued Interest - CP5	1,050.00	1,050.00
General Journal	12/31/2008	GJ1213		To record CP5 interest payable	Commercial		5238.1 - Accrued Interest - CP5	1,050.00	2,100.00
Check	01/22/2009	OL0122	Copeland Properties Five, LP	Online transfer	Commercial		1110 - First California Bank	-500.00	1,600.00
General Journal	01/31/2009	GJ104		To record Jan accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	1,050.00	2,650.00
General Journal	02/28/2009	GJ203		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	1,050.00	3,700.00
General Journal	03/31/2009	GJ305		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	1,050.00	4,750.00
General Journal	04/30/2009	GJ408		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	1,050.00	5,800.00
General Journal	05/31/2009	GJ504		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	1,050.00	6,850.00
General Journal	06/30/2009	GJ608		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	1,080.00	7,930.00
General Journal	07/31/2009	GJ705		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	1,050.00	9,010.00
General Journal	08/31/2009	GJ805		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	1,080.00	10,090.00
General Journal	09/30/2009	GJ905		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	1,080.00	11,170.00
General Journal	10/31/2009	GJ1006		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	1,080.00	12,250.00
General Journal	11/30/2009	GJ1106		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	1,080.00	13,330.00
General Journal	12/31/2009	GJ1206		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	1,080.00	14,410.00
General Journal	01/31/2010	GJ103		To reclassify accrued interest to account payable	Commercial		2016 Accounts Payable	-14,410.00	0.00
Total 2017.1 - Accrued Int - CP5									0.00
2017 - Note Payable - CP5 - Other									0.00
Deposit	08/30/2007		Deposit	For a CP12 expense-as per Don	Commercial		1110 - First California Bank	25,550.00	25,550.00
Check	09/05/2007	CL909	Copeland Properties Five, LP	Online transfer	Commercial		1110 - First California Bank	-25,550.00	0.00
General Journal	10/31/2008	GJ1012		To record properties TCG Trust activity as CW	Commercial		1404 - Note Receivable-CP4 Qualex	140,000.00	140,000.00
Deposit	06/17/2009		Copeland Properties Five, LP	Online transfer	Commercial		1110 - First California Bank	4,000.00	144,000.00
Total 2017 - Note Payable - CP5 - Other									144,000.00
Total 2017 Note Payable - CP5									144,000.00
2018 - Note Payable - CP8									0.00
2018.1 - Accrued Int - CP8									0.00
General Journal	09/30/2008	GJ633		To record accrued interest for 7/01/07-6/30/08	Commercial		-SPLIT-	4,342.50	4,342.50
General Journal	08/31/2009	GJ808		To record July & August accrued int expense	Commercial		-SPLIT-	1,290.00	5,632.50
Check	09/17/2008		Copeland Properties Eight, LP	Online transfer/loan pmt	Commercial		1110 - First California Bank	-5,632.50	0.00
General Journal	11/30/2008	GJ1113		To record CP8 interest (Due to TCG Trust Activ	Commercial		5222.1 - Accrued Int - CP8	218.34	218.34
General Journal	12/31/2008	GJ1211		To record CP8 Dec interest	Commercial		5222.1 - Accrued Int - CP8	218.34	436.68
General Journal	01/31/2009	GJ104		To record Jan accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	218.34	655.02
General Journal	02/28/2009	GJ203		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	218.34	873.36
General Journal	03/31/2009	GJ305		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	218.34	1,091.70
General Journal	04/30/2009	GJ408		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CF#2	218.34	1,310.04
Check	05/12/2009		Copeland Properties Eight, LP	Online transfer/loan pmt	Commercial		1110 - First California Bank	-550.00	760.04

Copeland weatin manager - A Real Estate Corporation  
Transaction Detail by Account

All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Check	05/20/2009		Copeland Properties Eight, LP	Online transfer/loan			1110 First California Bank	-760.04	0.00
General Journal	05/31/2009	GJ504		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CFI#2	199.29	199.29
General Journal	06/30/2009	GJ608		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CFI#2	199.29	398.58
General Journal	07/31/2009	GJ706		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CFI#2	218.34	616.92
General Journal	08/31/2009	GJ805		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CFI#2	199.29	816.21
General Journal	09/30/2009	GJ905		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CFI#2	199.29	1,015.50
General Journal	10/31/2009	GJ1006		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CFI#2	199.29	1,214.79
General Journal	11/30/2009	GJ1106		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CFI#2	199.29	1,414.08
General Journal	12/31/2009	GJ1205		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CFI#2	189.29	1,613.37
General Journal	12/31/2009	GJ1241		To reclassify receivable against payable	Commercial		1414 Note Receivable- CP8 Owens	-90.00	1,523.37
General Journal	12/31/2009	GJ1241		To reclassify receivable against payable	Commercial		1414 Note Receivable- CP8 Owens	0.00	1,523.37
General Journal	12/31/2009	GJ1241		To reclassify receivable against payable	Commercial		1414 Note Receivable- CP8 Owens	-19.05	1,504.32
General Journal	12/31/2009	GJ1240		Reclassify pmt as accrued interest pmt	Commercial		2018 Note Payable - CP8	-50.00	1,454.32
Check	01/19/2010	6066	Golden Eagle Insurance	File #09-105101	Commercial		1112 Pacific Western Bank	-500.00	954.32
Check	01/19/2010	6067	The Mattacola Law Firm	RE: 123 Great Bear Rd., Volney, NY	Commercial		1112 Pacific Western Bank	-915.54	38.78
General Journal	01/31/2010	GJ105		To reclassify accrued interest to accounts payal	Commercial		2018 Accounts Payable	-38.78	0.00
Total 2016 1 Accrued Int - CP8									0.00
2018 - Note Payable - CP8 - Other									0.00
Deposit	12/01/2006		Copeland Properties Eight, LP	Loan	Commercial		1110 First California Bank	17,066.66	17,066.66
General Journal	12/31/2006	CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	Commercial		1401 Note Receivable-CP1	-17,066.66	0.00
General Journal	01/01/2007	CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	Commercial		1401 Note Receivable-CP1	17,066.66	17,066.66
Check	02/20/2007	3685	Copeland Properties Eight, LP	Loan Payment	Commercial		1110 First California Bank	-17,066.66	0.00
Deposit	08/31/2007		Copeland Properties Eight, LP	Online transfer/loan	Commercial		1110 First California Bank	8,500.00	8,500.00
General Journal	01/01/2008	GJ103		To record draw for CRI benefit	Commercial		2308 Pooled Investment Payable	50,000.00	58,500.00
General Journal	01/15/2008	GJ0115		To record transfers to CWM RE Trust account fr	Commercial		1405 Note Receivable-CP6 Dover	25,000.00	93,500.00
Deposit	02/15/2008		Copeland Properties Eight, LP	Online transfer/loan	Commercial		1110 First California Bank	10,000.00	103,500.00
General Journal	04/17/2008	401		To record cancelled Sugarland Escrow	Commercial		5218 CFI#1 Interest	-25,000.00	78,500.00
Deposit	06/11/2008		Copeland Properties Eight, LP	Online transfer/loan	Commercial		1110 First California Bank	9,000.00	87,500.00
Deposit	08/15/2008		Copeland Properties Eight, LP	Online transfer/loan	Commercial		1110 First California Bank	2,000.00	89,500.00
Check	08/25/2008		Copeland Properties Eight, LP	Online transfer/loan pmt	Commercial		1110 First California Bank	-5,000.00	84,500.00
Check	09/17/2008		Copeland Properties Eight, LP	Online transfer/loan pmt	Commercial		1110 First California Bank	-84,500.00	0.00
General Journal	10/31/2008	GJ1012		To record properties TCG Trust activity as CWM	Commercial		1404 Note Receivable-CP4 Qualex	29,111.74	29,111.74
Check	05/20/2009		Copeland Properties Eight, LP	Online transfer/loan	Commercial		1110 First California Bank	-2,539.96	26,571.78
Check	10/01/2009	OL1001		Online transfer/loan	Commercial		1110 First California Bank	-50.00	26,521.78
General Journal	12/31/2009	GJ1241		To reclassify receivable against payable	Commercial		1414 Note Receivable- CP8 Owens	0.00	26,521.78
General Journal	12/31/2009	GJ1241		Reclassify pmt as accrued interest pmt	Commercial		2018.1 Accrued Int - CP8	50.00	26,571.78
General Journal	12/31/2009	GJ1240		ck #6022 written from Trust instead of CWM RE	Commercial		1112 Pacific Western Bank	564.46	27,136.24
Deposit	01/19/2010		Copeland Wealth Management Trust Account	RE: 123 Great Bear Rd., Volney, NY	Commercial		1112 Pacific Western Bank	-584.46	26,571.78
Check	01/19/2010	6067	The Mattacola Law Firm		Commercial		1112 Pacific Western Bank	-584.46	26,571.78



Transaction Detail by Account

All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Check	02/17/2010	6108	Golden Eagle Insurance	File #09-105101	Commercial		1112 - Pacific Western Bank	-261.93	26,309.85
Check	03/16/2010	6132	Golden Eagle Insurance	File #09-105101	Commercial		1112 - Pacific Western Bank	-500.00	25,809.85
Check	04/05/2010	6155	Golden Eagle Insurance	File #09-105101	Commercial		1112 - Pacific Western Bank	-500.00	25,309.85
Check	04/14/2010	6153	Scott Showler	Acct#4751-002M	Commercial		1112 - Pacific Western Bank	-80.00	25,219.85
Check	05/05/2010	6183	Golden Eagle Insurance	File #09-105101	Commercial		1112 - Pacific Western Bank	-500.00	24,719.85
Check	06/03/2010	6207	Golden Eagle Insurance	File #09-105101	Commercial		1112 - Pacific Western Bank	-315.18	24,404.67
Check	06/03/2010	6208	The Mattacola Law Firm	RE: 123 Great Bear Rd., Yoiney, NY	Commercial		1112 - Pacific Western Bank	-272.50	24,132.17
Check	06/08/2010	6211	The Mattacola Law Firm	Invoice 2348/CP8	Commercial		1112 - Pacific Western Bank	-252.50	23,879.67
Bill	08/02/2010	2418	The Mattacola Law Firm	CP8/Inv 2418	Commercial		2015 - Accounts Payable	-176.00	23,703.67
Bill	08/19/2010		The Mattacola Law Firm	CP8/Inv 2454	Commercial		2016 - Accounts Payable	-32.00	23,671.67
Bill	11/10/2010	Inv 2473	The Mattacola Law Firm	CP8/Inv 2473	Commercial		2016 - Accounts Payable	-32.00	23,639.67
Bill	11/10/2010	Inv 2524	The Mattacola Law Firm	CP8/Inv 2524	Commercial		2016 - Accounts Payable	-176.00	23,463.67
Bill	04/01/2011		The Mattacola Law Firm	CP8/Inv 2706	Commercial		2016 - Accounts Payable	-96.00	23,367.67
Bill	04/28/2011		The Mattacola Law Firm	CP8/Inv 2738	Commercial		2016 - Accounts Payable	-144.00	23,223.67
Bill	06/06/2011		The Mattacola Law Firm	CP8/Inv 2773	Commercial		2016 - Accounts Payable	-712.50	22,471.17
Bill	07/19/2011		The Mattacola Law Firm	CP8/Inv 2821	Commercial		2016 - Accounts Payable	-672.00	21,799.17
Bill	08/01/2011	2860	The Mattacola Law Firm	CP8/Inv 2860	Commercial		2016 - Accounts Payable	-112.00	21,687.17
Bill	09/07/2011	2897	The Mattacola Law Firm	CP8/Inv 2897	Commercial		2016 - Accounts Payable	-392.00	21,295.17
Total 2016 Note Payable - CP8 - Other									21,295.17
Total 2016 - Note Payable - CP8									21,295.17
2020 - Note Payable-Luckey									
General Journal	01/01/2005	AJE13		Record M. Luckey note receivable	Commercial		1458 - Note Receivable-TCG Trust	400,000.00	400,000.00
General Journal	12/31/2005	CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	Commercial		1401 - Note Receivable-CP1	-400,000.00	0.00
General Journal	01/01/2007	CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	Commercial		1401 - Note Receivable-CP1	400,000.00	400,000.00
Total 2020 Note Payable-Luckey									400,000.00
2026 - Note Payable CF#2 @ 9%									
2026.1 - N/P-Accrued Int CF#2									
General Journal	12/31/2007	GJ1231	Copeland Fixed Income Two	To record December Accrued Interest	Commercial		-SPLIT-	4,749.95	4,749.95
General Journal	12/31/2007	GJ1233	Copeland Fixed Income Two	To record CP3 Accrued Interest	Commercial		1406 - Note Receivable-CP3 IRS	705.00	5,454.95
General Journal	12/31/2007	GJ1231	Copeland Fixed Income Two	To record December Accrued Interest	Commercial		2026.1 - N/P-Accrued Int CF#2	15.70	5,470.65
General Journal	01/15/2008	GJ0115	Copeland Fixed Income Two	To record transfers to CWM RE Trust account	Commercial		1405 - Note Receivable-CP6 Dover	10,000.00	15,470.65
Check	02/05/2008	OL206	Copeland Fixed Income Two	Dec Accrued Interest	Commercial		1110 - First California Bank	-4,765.65	10,705.00
Check	02/05/2008	OL206	Copeland Fixed Income Two	CP3 Dec accrued	Commercial		1110 - First California Bank	-705.00	10,000.00
General Journal	02/29/2008	GJ201		To accrue Feb interest	Commercial			6,517.70	16,517.70
General Journal	03/31/2008	301		To record March accrued interest	Commercial			6,533.45	23,051.15
General Journal	04/30/2008	GJ407		To record April accrued interest	Commercial			6,533.45	29,584.60



Transaction Detail by Account

All Transactions

Type	Date	Nam	Class	Cir	Split	Amount	Balance
Check	05/05/2008	Copeland Fixed Income Two	Commercial	1110 - First California Bank		-6,533.45	23,051.15
Check	05/23/2008	Copeland Fixed Income Two	Commercial	1110 - First California Bank		-3,051.15	20,000.00
General Journal	05/31/2008	GJ508	Commercial	5216 Interest Expense - CF#2		6,680.45	26,680.45
Check	06/04/2008	Copeland Fixed Income Two	Commercial	1110 - First California Bank		-6,880.45	20,000.00
General Journal	06/30/2008	GJ602	Commercial	-SPLIT-		6,705.20	26,705.20
General Journal	05/30/2008	GJ609	Commercial	5218 - CF#1 Interest		-10,000.00	16,705.20
Check	07/14/2008	Copeland Fixed Income Two	Commercial	1110 - First California Bank		-5,705.20	10,000.00
General Journal	07/31/2008	GJ0731	Commercial	-SPLIT-		6,540.20	16,540.20
Check	08/05/2008	Copeland Fixed Income Two	Commercial	1110 - First California Bank		-6,540.20	10,000.00
General Journal	08/31/2008	GJ609	Commercial	-SPLIT-		6,472.70	16,472.70
Check	08/15/2008	Copeland Fixed Income Two	Commercial	1110 - First California Bank		-6,472.70	10,000.00
Check	09/13/2008	Copeland Fixed Income Two	Commercial	1110 - First California Bank		-10,000.00	0.00
General Journal	10/31/2008	GJ1006	Commercial	5216 - Interest Payable to CF#2		6,257.91	6,257.91
General Journal	11/30/2008	GJ1105	Commercial	5216 - Interest Expense - CF#2		6,145.41	12,403.32
Check	12/04/2008	Copeland Fixed Income Two	Commercial	1110 - First California Bank		-7,000.00	5,403.32
Check	12/05/2008	Copeland Fixed Income Two	Commercial	1110 - First California Bank		-5,403.32	0.00
General Journal	12/31/2008	GJ1216	Commercial	-SPLIT-		6,145.41	6,145.41
Check	01/05/2009	Copeland Fixed Income Two	Commercial	1110 - First California Bank		-5,145.41	0.00
General Journal	01/31/2009	GJ104	Commercial	-SPLIT-		6,131.91	6,131.91
General Journal	02/26/2009	GJ203	Commercial	-SPLIT-		6,131.91	12,263.82
General Journal	03/31/2009	GJ305	Commercial	-SPLIT-		6,169.41	18,433.23
General Journal	04/07/2009	GJ412	Commercial	1492 Note Receivable / FA		-6,000.00	12,433.23
General Journal	04/30/2009	GJ408	Commercial	-SPLIT-		6,169.41	18,602.64
Check	05/21/2009	Copeland Fixed Income Two	Commercial	1110 - First California Bank		-9,000.00	9,602.64
General Journal	05/31/2009	GJ504	Commercial	-SPLIT-		6,169.41	15,772.05
Check	06/04/2009	Copeland Fixed Income Two	Commercial	1110 - First California Bank		-1,000.00	14,772.05
Check	06/11/2009	Copeland Fixed Income Two	Commercial	1110 - First California Bank		-6,000.00	8,772.05
General Journal	06/30/2009	GJ608	Commercial	-SPLIT-		6,169.41	14,941.46
General Journal	07/31/2009	GJ706	Commercial	-SPLIT-		6,169.41	21,110.87
General Journal	08/31/2009	GJ805	Commercial	-SPLIT-		6,169.41	27,280.28
Check	09/03/2009	Copeland Fixed Income Two	Commercial	1110 - First California Bank		-3,700.00	23,580.28
General Journal	09/30/2009	GJ905	Commercial	-SPLIT-		6,169.41	29,749.69
General Journal	10/31/2009	GJ1006	Commercial	-SPLIT-		6,169.41	35,919.10
General Journal	11/30/2009	GJ1105	Commercial	-SPLIT-		6,169.41	42,088.51
General Journal	12/31/2009	GJ1205	Commercial	-SPLIT-		6,169.41	48,257.92
General Journal	01/01/2010	GJ103	Commercial	5216.1 - Accrued Interest-CF#2		-48,257.92	0.00
Total 2025.1 - N/P-Accrued Int CF#2						0.00	0.00

2025.2 - Note Payable CF#2 2012

Type	Date	Num	Name	Memo	Class	Cir	Split	Amount	Balance
Deposit	12/20/2012	1001	Copeland Fixed Income Two	Advance from Fixed Income 2		1130 - US BANK		45,000.00	45,000.00
Check	01/22/2013	5044	Copeland Fixed Income Two	Loan repayment		1130 - US BANK		-45,000.00	0.00
Total 2026.2 - Note Payable CF#2 2012									
2026 - Note Payable CF#2 @ 9% - Other									
Deposit	12/21/2006		Copeland Wealth Management Trust Account	B. Kilmer S		1110 - First California Bank		119,841.50	119,841.50
General Journal	12/31/2006	CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES		1401 - Note Receivable-CP1		-119,841.50	0.00
General Journal	01/01/2007	CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES		1401 - Note Receivable-CP1		119,841.50	119,841.50
Deposit	01/03/2007		Deposit			1110 - First California Bank		55,000.00	174,841.50
Deposit	01/04/2007		Deposit			1110 - First California Bank		24,000.00	198,841.50
Deposit	01/24/2007		Copeland Fixed Income Two	online transfer		1110 - First California Bank		100,000.00	298,841.50
Check	04/30/2007	3937	N Bricker	May '07 interest	Commercial	1110 - First California Bank		-1,194.43	297,647.07
Check	05/25/2007		Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		-70,500.00	227,147.07
General Journal	06/14/2007	GJ514		TO RECORD PMT MADE TO CYNTHIA GILLIL Commercial		1900 - Suspense		123,788.00	350,935.07
Deposit	06/29/2007		Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		8,300.00	357,235.07
General Journal	06/30/2007	JE2		To record distribution of CP3 assets & liabilities Commercial		1416 - Note Receivable-CP9		84,000.00	451,235.07
General Journal	06/28/2007	GJ528		RECORD LOAN FEE / SO CAL DEL LOAN PAID Commercial		4040 - Loan Broker Fees		-6,000.00	445,235.07
Deposit	08/29/2007	OL629	Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		44,000.00	489,235.07
General Journal	09/24/2007	GJ521		TO RECORD CRI INTEREST IN CP16 Commercial		1716 - Investment - CP16		29,500.00	518,735.07
General Journal	10/01/2007	GJ1013		TO RECORD BRICKER LOAN PAYMENT PAID Commercial		2030 - Note Payable - Bricker		65,000.00	583,735.07
Deposit	10/11/2007	OL1011	Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		56,000.00	639,735.07
Deposit	10/15/2007		Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		43,000.00	682,735.07
Check	10/22/2007	OL1022	Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		-30,000.00	652,735.07
Deposit	11/08/2007	OL1109	Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		50,000.00	702,735.07
Deposit	11/13/2007		Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		34,800.00	737,535.07
Deposit	12/30/2007		Copeland Fixed Income Two	VOID: Online transfer	Commercial	1110 - First California Bank		0.00	737,535.07
Check	12/20/2007	OL1220	Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		-10,000.00	727,535.07
General Journal	01/01/2008	GJ1235		To record Funds paid to Hunley from CF#2 (S) Commercial		2009 - N/P William & Helert Hunley		120,000.00	847,535.07
Deposit	01/21/2008	OL0121	Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		800.00	848,335.07
Deposit	02/11/2008		Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		800.00	849,135.07
Deposit	02/15/2008		Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		10,000.00	859,135.07
Deposit	03/03/2008	OL303	Copeland Fixed Income Two	Jan Interest CP3	Commercial	1110 - First California Bank		2,100.00	861,235.07
General Journal	04/17/2008	401		To record cancelled Sugarland Escrow Commercial		5218 - CF#1 Interest		-10,000.00	851,235.07
Deposit	05/02/2008		Copeland Fixed Income Two	Online transfer/loan	Commercial	1110 - First California Bank		7,000.00	858,235.07
Deposit	05/08/2008		Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		12,000.00	870,235.07
Deposit	05/08/2008		Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		600.00	870,835.07
Deposit	06/04/2008		Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		23,000.00	893,835.07
Deposit	06/05/2008		Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		40,000.00	933,835.07
Check	06/11/2008		Copeland Fixed Income Two	VOID: Online transfer	Commercial	1110 - First California Bank		0.00	933,835.07

Transaction Detail by Account

All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Deposit	06/11/2008		Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank		4,000.00	937,727.07
Check	06/26/2008		Copeland Fixed Income Two	Principal pmt	Commercial	1110 - First California Bank		-50,000.00	887,727.07
Check	06/30/2008	CL701	Copeland Fixed Income Two	Principal pmt	Commercial	1110 - First California Bank		-13,700.00	874,027.07
General Journal	06/30/2008	GJ809		To reclassify Sugarland GJ401 to correct duplc	Commercial	5218 - CF#1 Interest		10,000.00	884,027.07
Check	07/23/2008		Copeland Fixed Income Two	June int pmt	Commercial	1110 - First California Bank		-2,000.00	882,027.07
Check	07/25/2008		Copeland Fixed Income Two	online loan pmt	Commercial	1110 - First California Bank		-10,000.00	872,027.07
Check	08/06/2008		Copeland Fixed Income Two	online loan pmt	Commercial	1110 - First California Bank		-12,000.00	860,027.07
Deposit	08/18/2008		Copeland Fixed Income Two	online loan	Commercial	1110 - First California Bank		3,000.00	863,027.07
General Journal	08/31/2008	GJ831		To reclassify CPC payable on CF#2 to FA as p	Commercial	1492 - Note Receivable / F/A		41,367.97	904,415.04
Check	09/04/2008		Copeland Fixed Income Two	online loan pmt	Commercial	1110 - First California Bank		-15,500.00	888,915.04
Check	10/20/2008		Copeland Fixed Income Two	Sept Interest	Commercial	1110 - First California Bank		-54,527.07	834,387.97
Check	11/04/2008		Copeland Fixed Income Two	Sept Interest	Commercial	1110 - First California Bank		-15,000.00	819,387.97
Check	01/09/2009	4874	Copeland Fixed Income Two	online loan pmt	Commercial	1110 - First California Bank		-1,800.00	817,587.97
General Journal	04/30/2009	GJ405		To record ck paid on behalf of CRI	Commercial	1477.1 - Note Receivable-Kaue Hernandez		5,000.00	822,587.97
Deposit	10/14/2009		Copeland Fixed Income Two	online loan / transfer back	Commercial	1110 - First California Bank		1,500.00	824,087.97
Check	10/15/2009	6005	Copeland Fixed Income Two	Pay back advance to cover CWMIRE Account	Commercial	1112 - Pacific Western Bank		-1,500.00	822,587.97
Total 2026	Note Payable CF#2 @ 9% - Other							822,587.97	822,587.97
Total 2025	Note Payable CF#2 @ 9%							822,587.97	822,587.97
2032 - Note Payable - CP2									
2032.1 - Accrued Int - CP2									
General Journal	08/31/2008	GJ801		To record 7/01/07-8/30/08 accrued interest	Commercial	5228 - Accrued Int - CP2		223.50	223.50
General Journal	08/31/2008	GJ802		To net accrued payable & receivable interest	Commercial	1492.1 - Accrued Interest - CP2		-201.65	21.85
General Journal	08/31/2008	GJ803		To record 7/08 & 8/08 interest	Commercial	5228 - Accrued Int - CP2		62.25	84.10
Check	09/17/2008		Copeland Properties Two, LP	Loan pmt	Commercial	1110 - First California Bank		-84.10	0.00
Total 2032.1 - Accrued Int - CP2								0.00	0.00
2032 - Note Payable - CP2 - Other									
General Journal	09/21/2007	GJ521		TO RECORD CRI INTEREST IN CP16	Commercial	1716 - Investment - CP16		5,100.00	5,100.00
Check	01/03/2008	OL103	Copeland Properties Two, LP	Deposit	Commercial	1110 - First California Bank		-5,100.00	0.00
Deposit	01/04/2008	OL104	Copeland Properties Two, LP	Loan Pmt & Advance	Commercial	1110 - First California Bank		5,100.00	5,100.00
Check	03/17/2008	OL317	Copeland Properties Two, LP	Loan Pmt & Advance	Commercial	1110 - First California Bank		-5,100.00	0.00
Deposit	06/11/2008		Copeland Properties Two, LP	Advance	Commercial	1110 - First California Bank		4,800.00	4,800.00
Check	06/30/2008		Copeland Properties Two, LP	Loan pmt	Commercial	1110 - First California Bank		-500.00	4,300.00
Check	08/15/2008		Copeland Properties Two, LP	Loan pmt	Commercial	1110 - First California Bank		-300.00	4,000.00
Check	08/17/2008		Copeland Properties Two, LP	Loan pmt	Commercial	1110 - First California Bank		-4,000.00	0.00
Deposit	10/26/2008		Charles Schwab FBO Copeland Realty, Inc	Pooled Income Funds advanced to CWM RE	Commercial	1110 - First California Bank		55,000.00	55,000.00
Deposit	10/30/2008	OL1030	Copeland Properties Two, LP	Loan pmt	Commercial	1110 - First California Bank		51,000.00	106,000.00



# Transaction Detail by Account

## All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Deposit	11/04/2008		Copeland Wealth Management Trust Account	CP2 Charles Schwab Funds	Commercial	1110 - First California Bank		70,000.00	175,000.00
Deposit	11/04/2008		Copeland Wealth Management Trust Account	CP2 Funds	Administrative	1110 - First California Bank		30,000.00	205,000.00
Deposit	11/05/2008		Copeland Wealth Management Trust Account	Charles Schwab Funds	Commercial	1110 - First California Bank		60,000.00	265,000.00
Check	01/22/2009		Copeland Properties Two, LP	Loan pmt	Commercial	1110 - First California Bank		-500.00	264,500.00
Check	04/28/2011	6472	Copeland Properties Two, LP	Loan Pmt	Commercial	1112 - Pacific Western Bank		-200.00	263,300.00
Check	06/22/2011	6510	Copeland Properties Two, LP	Loan Pmt	Commercial	1112 - Pacific Western Bank		-100.00	263,200.00
Total 2032 - Note Payable - CP2 - Other									
									265,200.00
Total 2032 - Note Payable - CP2									265,200.00
2043 - N/P - Copeland Fixed Income #3									
2043.1 - Accrued Int - CFI#3									
General Journal	06/30/2008	GJ602		To record June accrued interest	Commercial	2026.1 - N/P-Accrued Int CFI#2		472.16	472.16
Check	07/14/2008		Copeland Fixed Income Three LP	June int pmt	Commercial	1110 - First California Bank		-472.16	0.00
General Journal	07/31/2008	GJ6731		To record July accrued interest	Commercial	2026.1 - N/P-Accrued Int CFI#2		1,109.66	1,109.66
Check	08/05/2008		Copeland Fixed Income Three LP	online loan pmt	Commercial	1110 - First California Bank		-1,109.66	0.00
General Journal	08/31/2008	GJ609		To record Aug accrued interest	Commercial	2026.1 - N/P-Accrued Int CFI#2		2,132.29	2,132.29
Check	09/13/2008		Copeland Fixed Income Three LP	Aug int	Commercial	1110 - First California Bank		-2,132.29	0.00
General Journal	10/31/2008	GJ1007		Accrued Interest Payable to CFI#3	Commercial	-SPLIT-		422.29	422.29
General Journal	11/30/2008	GJ1106		To accrue Nov interest payable	Commercial	5221 - Interest Exp - CFI#3		871.54	1,293.83
Check	12/04/2008	OL1205	Copeland Fixed Income Three LP	Online transfer/loan pmt	Commercial	1110 - First California Bank		-1,293.83	0.00
General Journal	12/31/2008	GJ1207		Record accrued interest payable to CFI#3	Commercial	5221.1 - Accrued Interest-CFI#3		866.54	866.54
General Journal	01/31/2009	GJ104		To record Jan accrued interest payable	Commercial	2026.1 - N/P-Accrued Int CFI#2		762.79	1,649.33
General Journal	02/28/2009	GJ203		To record accrued interest payable	Commercial	2026.1 - N/P-Accrued Int CFI#2		762.79	2,412.12
General Journal	03/31/2009	GJ305		To record accrued interest payable	Commercial	2026.1 - N/P-Accrued Int CFI#2		762.79	3,174.91
General Journal	04/05/2009	GJ411		To record FA funds to CFI#3 credited to CWMR	Commercial	1492 - Note Receivable / F/A		-3,000.00	174.91
General Journal	04/30/2009	GJ408		To record accrued interest payable	Commercial	2026.1 - N/P-Accrued Int CFI#2		762.79	937.70
Check	05/20/2009		Copeland Fixed Income Three LP	Online transfer/loan pmt	Commercial	1110 - First California Bank		-1,700.49	-762.79
General Journal	05/31/2009	GJ504		To record accrued interest payable	Commercial	2026.1 - N/P-Accrued Int CFI#2		762.79	0.00
General Journal	06/30/2009	GJ608		To record accrued interest payable	Commercial	2026.1 - N/P-Accrued Int CFI#2		760.54	760.54
General Journal	07/31/2009	GJ706		To record accrued interest payable	Commercial	2026.1 - N/P-Accrued Int CFI#2		750.54	1,521.08
General Journal	08/31/2009	GJ805		To record accrued interest payable	Commercial	2026.1 - N/P-Accrued Int CFI#2		760.54	2,281.62
General Journal	09/30/2009	GJ905		To record accrued interest payable	Commercial	2026.1 - N/P-Accrued Int CFI#2		760.54	3,042.16
General Journal	10/31/2009	GJ1006		To record accrued interest payable	Commercial	2026.1 - N/P-Accrued Int CFI#2		760.54	3,802.70
General Journal	11/30/2009	GJ1105		To record accrued interest payable	Commercial	2026.1 - N/P-Accrued Int CFI#2		760.54	4,563.24
General Journal	12/31/2009	GJ1205		To record accrued interest payable	Commercial	2026.1 - N/P-Accrued Int CFI#2		760.54	5,323.78
General Journal	01/01/2010	GJ105		To reclassify accrued int as account payable	Commercial	2010 - Accounts Payable		-5,323.78	0.00
Total 2043.1 - Accrued Int - CFI#3									0.00

# Transaction Detail by Account

All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
2043 - N/P - Copeland Fixed Income #3 - Other									
Deposit	05/09/2008		Copeland Fixed Income Three, LP	Deposit	Commercial	1110 - First California Bank		28,105.00	28,105.00
Deposit	05/15/2008		Copeland Fixed Income Three, LP	Deposit	Commercial	1110 - First California Bank		16,500.00	44,605.00
Deposit	05/15/2008		Copeland Fixed Income Three, LP	Online transfer/loan	Commercial	1110 - First California Bank		8,100.00	52,705.00
Deposit	05/29/2008		Copeland Fixed Income Three, LP	Online transfer/loan	Commercial	1110 - First California Bank		10,250.00	62,955.00
Deposit	06/05/2008		Copeland Fixed Income Three, LP	Open CFI3 account @ 1st Cent	Commercial	1110 - First California Bank		9,000.00	71,955.00
Check	06/30/2008	OL701	Copeland Fixed Income Three, LP	Loan pmt	Commercial	1110 - First California Bank		-2,000.00	69,955.00
Deposit	07/02/2008	OL702	Copeland Fixed Income Three, LP	Loan	Commercial	1110 - First California Bank		60,000.00	129,955.00
Deposit	07/10/2008		Copeland Fixed Income Three, LP	Loan	Commercial	1110 - First California Bank		59,000.00	188,955.00
Deposit	07/18/2008		Copeland Fixed Income Three, LP	online transfer/loan	Commercial	1110 - First California Bank		4,000.00	192,955.00
Check	07/23/2008		Copeland Fixed Income Three, LP	online loan pmt	Commercial	1110 - First California Bank		-45,000.00	147,955.00
Deposit	08/01/2008		Copeland Fixed Income Three, LP	online loan	Commercial	1110 - First California Bank		9,000.00	156,955.00
Deposit	08/11/2008		Copeland Fixed Income Three, LP	online loan	Commercial	1110 - First California Bank		2,060.00	158,955.00
Check	08/12/2008		Copeland Fixed Income Three, LP	online loan pmt	Commercial	1110 - First California Bank		-2,000.00	156,955.00
Deposit	08/14/2008		Copeland Fixed Income Three, LP	online loan	Commercial	1110 - First California Bank		90,000.00	246,955.00
Deposit	08/22/2008		Copeland Fixed Income Three, LP	online loan	Commercial	1110 - First California Bank		5,000.00	251,955.00
Deposit	08/22/2008		Copeland Fixed Income Three, LP	To cover \$5000.00 pay out to Racine	Commercial	1110 - First California Bank		10,350.00	262,305.00
Deposit	08/25/2008		Copeland Fixed Income Three, LP	online loan pmt	Commercial	1110 - First California Bank		5,000.00	267,305.00
Deposit	08/29/2008		Copeland Fixed Income Three, LP	online loan	Commercial	1110 - First California Bank		17,000.00	284,305.00
Deposit	08/29/2008		Copeland Fixed Income Three, LP	online loan pmt	Commercial	1110 - First California Bank		105,000.00	389,305.00
General Journal	08/31/2008	GJ812	Copeland Fixed Income Three, LP	Reclass funds loaned to TCG from CF#3	Commercial	1461 - Note Receivable- TCG		-10,000.00	379,305.00
Check	10/08/2008		Copeland Fixed Income Three, LP	Loan pmt	Commercial	1110 - First California Bank		-250,000.00	129,305.00
General Journal	10/14/2008	GJ1003	Copeland Fixed Income Three, LP	To record pooled income draw that was deposit Commercial	Commercial	1120 Pooled Investment Account		50,000.00	179,305.00
Deposit	10/15/2008		Copeland Fixed Income Three, LP	CWM RE Funds	Administrative	1110 - First California Bank		0.00	179,305.00
Check	10/15/2008		Copeland Fixed Income Three, LP	VOID - Loan pmt	Commercial	1110 - First California Bank		-55,000.00	124,305.00
General Journal	10/28/2008	GJ1004	Copeland Fixed Income Three, LP	To reclassify advance as CF#3 advance	Commercial	1452 - N/R - Rancho Mirage Surgery Ctr		-34,000.00	90,305.00
Check	10/29/2008		Copeland Fixed Income Three, LP	Spriggins Loan from CF #3	Commercial	1110 - First California Bank		-34,000.00	56,305.00
Check	10/30/2008		Copeland Fixed Income Three, LP		Commercial	1110 - First California Bank		45,000.00	101,305.00
General Journal	10/31/2008	GJ1012	Copeland Fixed Income Three, LP	To record properties TCG Trust activity as CWI	Commercial	1404 - Note Receivable-CF4 Quallex		-17,700.00	83,605.00
Check	11/04/2008		Copeland Fixed Income Three, LP	Online transfer/loan pmt	Commercial	1110 - First California Bank		-17,400.00	66,205.00
Check	11/06/2008		Copeland Fixed Income Three, LP	Online transfer/loan pmt	Commercial	1110 - First California Bank		60,000.00	126,205.00
Deposit	11/13/2008		Copeland Fixed Income Three, LP	Online transfer/loan	Commercial	1110 - First California Bank		-10,000.00	116,205.00
Check	11/13/2008		Copeland Fixed Income Three, LP	Online transfer/loan pmt	Commercial	1110 - First California Bank		2,000.00	118,205.00
General Journal	11/30/2008	GJ1104	Copeland Fixed Income Three, LP	To record Nov CWM Pmts made on behalf of C-Office	Commercial	1481 Note Receivable- TCG		-16,500.00	101,705.00
Check	01/09/2009	4375	Copeland Fixed Income Three, LP	Online transfer/loan pmt	Commercial	1110 - First California Bank		-289.51	101,405.49
Check	05/20/2009		Copeland Fixed Income Three, LP	Online transfer/loan pmt	Commercial	1110 - First California Bank		250,000.00	351,405.49
General Journal	09/29/2011	GJ903	Copeland Fixed Income Three, LP	Reclassify Pooled Income activity posted to wro	Commercial	1120 - Pooled Investment Account		-250,000.00	101,405.49
General Journal	09/29/2011	GJ903	Copeland Fixed Income Three, LP	Reclassify Pooled Income activity posted to vro	Commercial	1120 Pooled Investment Account		101,405.49	101,405.49
Total 2043 - N/P - Copeland Fixed Income #3 - Other									

# Transaction Detail by Account

## All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Total 2043 - N/P - Copeland Fixed Income #3									
2044 - Note Payable - Kohut									
2044.1 - Accrued Interest - Kohut									
General Journal	06/30/2008	GJ633		To record accrued interest (cr 7/01/07-6/30/08)	Commercial		2018.1 - Accrued Int - CP#	101,405.49	101,405.49
General Journal	08/31/2008	GJ808		To record July & August accrued int expense	Commercial		2018.1 - Accrued int - CP#	2,958.80	2,958.90
General Journal	09/30/2008	GJ932		To accrue September Interest	Commercial		1405.1 - Accrued Interest - CP#	6,666.66	9,625.56
General Journal	10/31/2008	GJ1007		Accrued Interest Payable to CFI#3	Commercial		2043.1 - Accrued int - CFI#3	3,333.33	12,958.89
General Journal	11/30/2008	GJ1110		To accrue Oct & Nov interest @ 10%	Commercial		5226.1 - Accrued Interest - Kohut	12,958.89	12,958.89
General Journal	12/31/2008	GJ1210		To record Kohut's Dec interest	Commercial		5226.1 - Accrued Interest - Kohut	19,625.55	19,625.55
General Journal	01/31/2009	GJ104		To record Jan accrued interest payable	Commercial		2026.1 - N/P-Accrued Int CFI#2	3,333.33	22,958.88
Check	02/19/2009	4858	Kohut Family Trust		Commercial		1110 - First California Bank	3,333.33	26,292.21
Check	02/25/2008	4810	Kohut Family Trust		Commercial		1110 - First California Bank	-2,500.00	23,792.21
General Journal	02/28/2008	GJ203		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CFI#2	-4,000.00	19,792.21
Check	03/18/2008	4935	Kohut Family Trust		Commercial		1110 First California Bank	3,333.33	23,125.54
General Journal	03/31/2009	GJ306		Accrued Interest	Commercial		2026.1 - N/P-Accrued Int CFI#2	-3,746.32	19,377.22
General Journal	04/30/2009	GJ408		To record accrued interest payable	Commercial		2026.1 - N/P-Accrued Int CFI#2	3,333.33	22,710.55
General Journal	05/31/2009	GJ504		To record accrued interest payable	Commercial		2026.1 N/P-Accrued Int CFI#2	3,333.33	26,043.88
General Journal	06/30/2009	GJ508		To record accrued interest payable	Commercial		2026.1 - N/P-Accrued Int CFI#2	3,333.33	29,377.21
General Journal	07/31/2009	GJ706		To record accrued interest payable	Commercial		2026.1 - N/P-Accrued Int CFI#2	32,710.54	62,087.75
General Journal	08/31/2009	GJ805		To record accrued interest payable	Commercial		2026.1 - N/P-Accrued Int CFI#2	36,043.86	98,131.61
General Journal	09/30/2009	GJ905		To record accrued interest payable	Commercial		2026.1 - N/P-Accrued Int CFI#2	39,377.20	137,508.81
General Journal	10/31/2009	GJ1008		To record accrued interest payable	Commercial		2026.1 - N/P-Accrued Int CFI#2	42,710.55	180,219.36
General Journal	11/30/2009	GJ1105		To record accrued interest payable	Commercial		2026.1 - N/P-Accrued Int CFI#2	46,043.86	226,263.22
General Journal	12/31/2009	GJ1206		To record accrued interest payable	Commercial		2026.1 - N/P-Accrued Int CFI#2	49,377.19	275,640.41
General Journal	01/01/2010	GJ106		To reclassify accrued interest to account payable	Commercial		2018 - Account Payable	52,710.52	328,350.93
Total 2044.1 - Accrued Interest - Kohut									
2044 - Note Payable - Kohut - Other									
General Journal	06/03/2008	GJ601		To record payoff of Gervais Note by Kohut, Katv Commercial	Commercial		2030 Note Payable - M. Gervais	400,000.00	400,000.00
Total 2044 - Note Payable - Kohut - Other									
Total 2044 - Note Payable - Kohut									
2057 - Note Payable - McFarland									
General Journal	03/31/2011	GJ0331		To reclassify funds received from TCG Trust as Commercial	Commercial		1458 - Note Receivable- TCG Trust	50,000.00	50,000.00
Total 2057 - Note Payable - McFarland									

Transaction Detail by Account

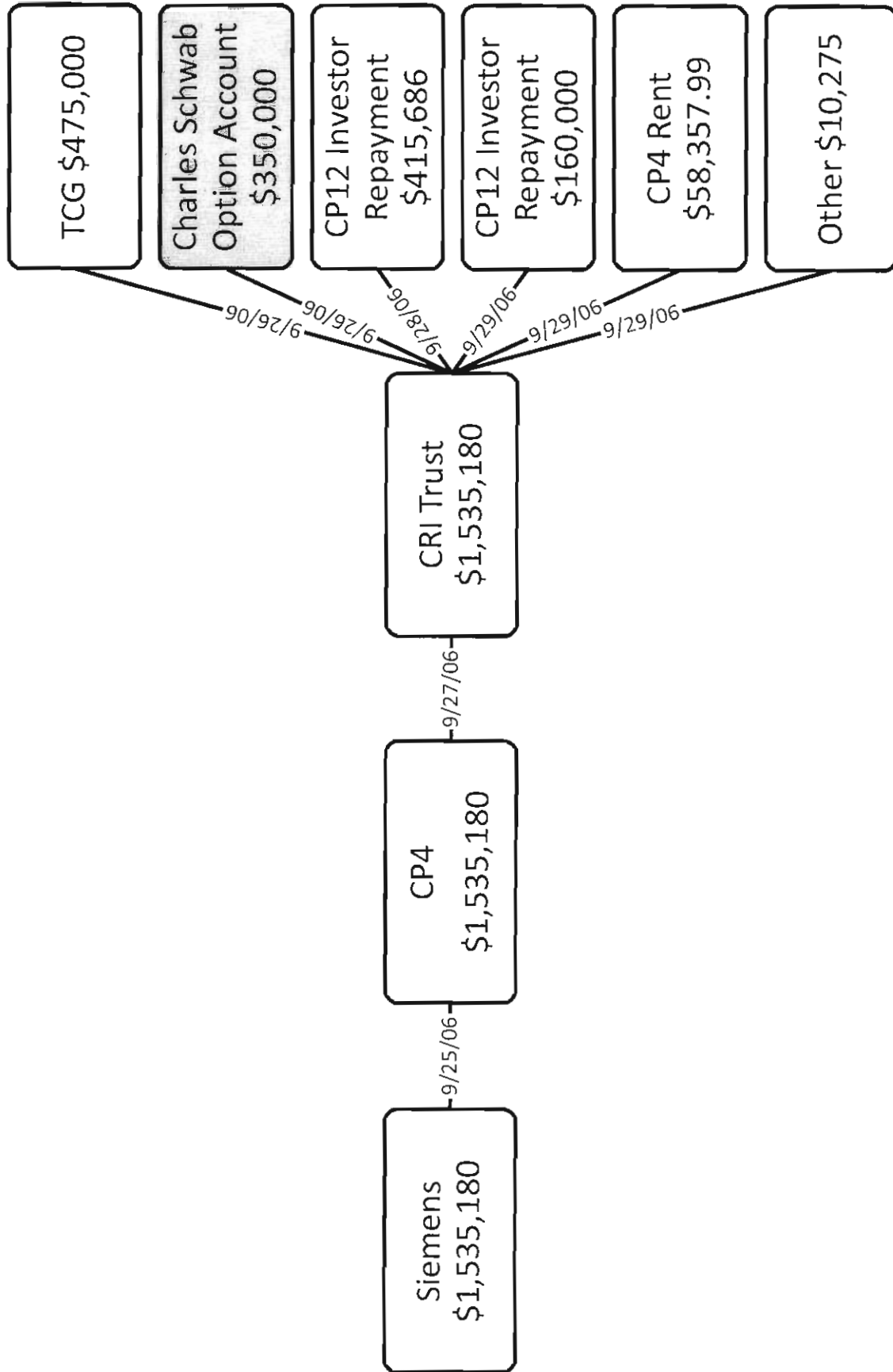
All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance	
Total 2009	Notes to Private Parties									
2085 - JTS Management										
Deposit	08/12/2011	2248	JTS Management	Loan from JTS	Commercial			25,000.00	25,000.00	
Total 2085	JTS Management								25,000.00	25,000.00
TOTAL									3,360,230.30	3,360,230.30



# Exhibit C

**Copeland Properties Four, LP  
Siemens Lease Buyout - Flow of Cash**



11:31 AM

08/21/12

Accrual Basis

**Copeland Properties Four**

**Account QuickReport**

September 2006

Type	Date	Num	Name	Memo	Split	Amount
<b>1900 · Suspense</b>						
Deposit	9/20/2006		Siemens	Deposit	1110 · 1st Cali...	-1,535,180.48
Check	9/26/2006		Withdrawal	Allocate to actual	1110 · 1st Cali...	1,535,180.48
Total 1900 · Suspense						0.00
<b>TOTAL</b>						<b>0.00</b>

COPELAND PROPERTIES FOUR, LP 30  
 25809 BUSINESS CNTR DR STE B 6  
 REDLANDS CA 92374 10

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REDLANDS OFFICE TELEPHONE:909-798-3611  
 218 E STATE STREET  
 REDLANDS CA 92373

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TO OUR VALUED CUSTOMERS:  
 YOUR CONFIDENCE AND FULL SATISFACTION ARE IMPORTANT TO US,  
 PLEASE REVIEW YOUR STATEMENT, SHOULD YOU HAVE ANY QUESTIONS  
 PLEASE CONTACT YOUR BANKING OFFICE.

=====

BUSINESS CHECKING ACCOUNT 114722604

=====

MINIMUM BALANCE	440.73	LAST STATEMENT 08/31/06	57,481.42
AVERAGE BALANCE	141,153.26	7 CREDITS	1,671,319.97
		12 DEBITS	1,657,226.08
		THIS STATEMENT 09/29/06	71,575.31

----- DEPOSITS -----

REF #	DATE	AMOUNT	REF #	DATE	AMOUNT	REF #	DATE	AMOUNT
	09/06	60,219.00		09/13	62.50		09/14	2,400.00
	09/12	600.00		09/13	14,500.00		09/29	58,357.99

----- OTHER CREDITS -----

DESCRIPTION	DATE	AMOUNT
SIEMENS ENERGY A EDI PAYMTS 0018250677	09/25	1,535,180.48 ← *

----- CHECKS -----

CHECK #	DATE	AMOUNT	CHECK #	DATE	AMOUNT	CHECK #	DATE	AMOUNT
3449*	09/27	1,793.57	3462	09/11	1,720.32	3466	09/21	790.00
3454*	09/01	3,900.00	3463	09/06	36,581.35	3467	09/19	1,585.34
3458*	09/07	66.95	3464	09/12	69,995.59			
3461	09/05	2,008.34	3465	09/08	3,587.14			

(\* ) INDICATES A GAP IN CHECK NUMBER SEQUENCE  
 \* \* \* C O N T I N U E D \* \* \*



COPELAND PROPERTIES FOUR, LP

BUSINESS CHECKING ACCOUNT 114722604

----- OTHER DEBITS -----

DESCRIPTION	DATE	AMOUNT
TELEPHONE TRANSFER	09/27	1,535,180.48 ← *
SERVICE CHARGE	09/29	17.00

----- ITEMIZATION OF SERVICE CHARGE PAID THIS PERIOD -----  
 TOTAL CHARGE FOR MAINTENANCE FEE: 17.00  
 ----- ITEMIZATION OF NSF PAID AND RETURNED ITEM FEES -----

	THIS PERIOD	YEAR TO DATE
NSF PAID ITEM FEE:	.00	25.00
NSF RETURNED ITEM FEE:	.00	.00
OVERDRAFT FEES:	.00	.00

----- DAILY BALANCE -----

DATE.....	BALANCE	DATE.....	BALANCE	DATE.....	BALANCE
09/01	53,581.42	09/11	69,836.32	09/21	15,027.89
09/05	51,573.08	09/12	440.73	09/25	1,550,208.37
09/06	75,210.73	09/13	15,003.23	09/27	13,234.32
09/07	75,143.78	09/14	17,403.23	09/29	71,575.31
09/08	71,556.64	09/19	15,817.89		

COPELAND REALTY INC. TRUST ACCOUNT  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374

**CENTENNIAL BANK**

002271  
90-41951222

DATE 9/18/06

TO THE ORDER OF Charles Schwab FBO Copeland Realty, Inc. \*\*100,000.00

FOR DEPOSIT ONLY

One Hundred Thousand and 00/100

Charles Schwab FBO Copeland Realty, Inc.

5136 6411  
LP Paid (re-cleared)

#002271# 122224195400114720002# 1001000000

#2271 9/18/06 \$100,000.00

COPELAND REALTY INC. TRUST ACCOUNT  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374

**CENTENNIAL BANK**

002272  
90-41951222

DATE 9/14/06

TO THE ORDER OF The Copeland Group \*\*50,000.00

FOR DEPOSIT ONLY

Fifty Thousand and 00/100

The Copeland Group

5136 6411  
LP Paid (re-cleared)

#002272# 122224195400114720002# 5005000000

#2272 9/14/06 \$50,000.00

COPELAND REALTY INC. TRUST ACCOUNT  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374

**CENTENNIAL BANK**

002273  
90-41951222

DATE 9/27/06

TO THE ORDER OF The Copeland Group \*\*475,000.00

FOR DEPOSIT ONLY

Four Hundred Seventy Five Thousand and 00/100

The Copeland Group

5136 6411  
LP Paid (re-cleared)

#002273# 122224195400114720002# 4750000000

#2273 9/27/06 \$475,000.00

COPELAND REALTY INC. TRUST ACCOUNT  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374

**CENTENNIAL BANK**

002274  
90-41951222

DATE 9/29/06

TO THE ORDER OF Charles Schwab FBO Copeland Realty, Inc. \*\*350,000.00

FOR DEPOSIT ONLY

Three Hundred Fifty Thousand and 00/100

Charles Schwab FBO Copeland Realty, Inc.

5136 6411  
LP Paid (re-cleared)

#002274# 122224195400114720002# 3505000000

#2274 9/29/06 \$350,000.00

COPELAND REALTY INC. TRUST ACCOUNT  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374

**CENTENNIAL BANK**

002276  
90-41951222

DATE 9/28/06

TO THE ORDER OF Mark & Barbara Carpenter \*\*415,686.00

FOR DEPOSIT ONLY

Four Hundred Fifteen Thousand Six Hundred Eighty Six and 00/100

Mark & Barbara Carpenter

approved to make  
Cathie's check out  
or by Jennie  
09/28/06 at 5:45 p.m.

5136 6411  
LP Paid (re-cleared)

#002276# 122224195400114720002# 4156860000

#2276 9/28/06 \$415,686.00

COPELAND REALTY INC. TRUST ACCOUNT  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374

**CENTENNIAL BANK**

002277  
90-41951222

DATE 9/29/06

TO THE ORDER OF Copeland Properties I \*\*58,357.99

FOR DEPOSIT ONLY

Fifty Eight Thousand Three Hundred Fifty Seven and 99/100

Copeland Properties I

October Rent Payment from tenant

5136 6411  
LP Paid (re-cleared)

#002277# 122224195400114720002# 58357990

#2277 9/29/06 \$58,357.99

Copeland Realty Inc -Trust  
Journal

October 19, 2006

3:46 PM  
08/20/12

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
935	General Journal	10/19/2006	GJ1001		TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO... TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO...	1407 · Note Receivable - TCG 1300 · Pooled Investment Account 1900 · Suspense 1900 · Suspense 1900 · Suspense 1380 · Note Receivable - CRI 1380 · Note Receivable - CRI 1410 · Note Receivable - CP5 1408 · Note Receivable - CP9 1370 · Note Receivable - Nullite 1414 · Note Receivable - CP14 1415 · Note Receivable - CP15 1408 · Note Receivable - Joseph Dotan 1900 · Suspense 2015 · Siemens Lease Note	1,511,343.99	475,000.00 350,000.00 58,357.99 150,000.00 10,000.00 11,700.00 1,400.00 3,700.00 25,000.00 100.00 100.00 10,000.00 415,886.00
936	Check	10/19/2006	2337	Copeland Wealth M... Copeland Wealth M... Copeland Wealth M...	TRANSFER FUNDS / SIEMENS NOTE TRANSFER FUNDS / SIEMENS NOTE TRANSFER FUNDS / SIEMENS NOTE	1150 · 1st Cent-Checking 1408 · Note Receivable - Joseph Dotan 2015 · Siemens Lease Note	10,000.00 23,836.49	33,836.49
<b>TOTAL</b>							<b>1,545,180.48</b>	<b>1,545,180.48</b>

Copeland Wealth Management - A Real Estate Corporation

Journal

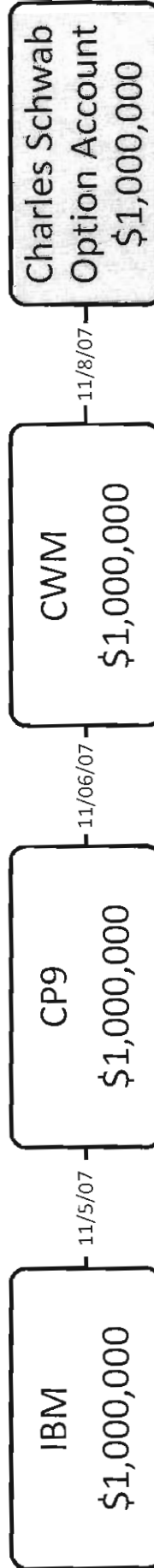
October 20, 2006

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
2200	General Journal	10/20/2006	GJ1001		TO RECORD SIEMENS PAYMENT FOR LEASE ASSUMPTION...	2052 Lease Payable - Siemens's	1,400.00	1,511,343.99
					TO RECORD SIEMENS PAYMENT FOR LEASE ASSUMPTION...	1403 Note Receivable-CP5 Haden	3,700.00	
					TO RECORD SIEMENS PAYMENT FOR LEASE ASSUMPTION...	1416 Note Receivable- CP9	25,000.00	
					TO RECORD SIEMENS PAYMENT FOR LEASE ASSUMPTION...	1467 Note Receivable -Nu Lite	10,000.00	
					TO RECORD SIEMENS PAYMENT FOR LEASE ASSUMPTION...	1479 Note Receivable - Dolan	100.00	
					TO RECORD SIEMENS PAYMENT FOR LEASE ASSUMPTION...	1433 Note Receivable-CP 14/CP18	100.00	
					TO RECORD SIEMENS PAYMENT FOR LEASE ASSUMPTION...	1434 Note Receivable-CP15	415,686.00	
					Carpenter	1424 Note Receivable -CP12	525,000.00	
					TO RECORD SIEMENS PAYMENT FOR LEASE ASSUMPTION...	1461 Note Receivable- TCG	300,000.00	
					Siemens's	1120 Pooled Investment Account	160,000.00	
					Goodwin	1424 Note Receivable -CP12	58,357.99	
					TO RECORD SIEMENS PAYMENT FOR LEASE ASSUMPTION...	2052 Lease Payable - Siemens's	12,000.00	
					TO RECORD SIEMENS PAYMENT FOR LEASE ASSUMPTION...	2023 Note Payable - CRI Trust		
					CRITRUST			
3039	General Journal	10/20/2006	GJ1006		TO RECORD POOLED INVESTMENT INTEREST-SIEMENS'S ...	1120 Pooled Investment Account	17,985.50	17,985.50
					TO RECORD POOLED INVESTMENT INTEREST-SIEMENS'S ...	4560 Interest - Siemens	17,985.50	17,985.50
3055	General Journal	10/20/2006	GJ1002		TO RECLASSIFY SIEMENS ACTIVITY	1120 Pooled Investment Account	160,876.00	160,000.00
					TO RECLASSIFY SIEMENS ACTIVITY	1424 Note Receivable -CP12	876.00	876.00
					TO RECLASSIFY SIEMENS ACTIVITY	4550 Interest Income	417,963.00	415,686.00
					TO RECLASSIFY SIEMENS ACTIVITY	1120 Pooled Investment Account		2,277.00
					TO RECLASSIFY SIEMENS ACTIVITY	1424 Note Receivable -CP12		578,839.00
					TO RECLASSIFY SIEMENS ACTIVITY	4550 Interest Income		
					TOTAL		2,108,168.49	2,108,168.49





Copeland Properties Nine, LP  
IBM Lease Buyout 2 - Flow of Cash



**Copeland Wealth Management - A Real Estate Corporation**  
**Account QuickReport**  
 All Transactions

10:32 AM  
 08/21/12  
 Accrual Basis

Type	Date	Name	Memo	Split	Amount	Balance
2053 - Lease Payable - IBM						
Deposit	2/8/2007	IBM	Deposit	1110 - First California Bank	1,220,684.34	1,220,684.34
Check	2/9/2007	Copeland Properties 14 LP/15...	Online transfer-partial repayment	1110 - First California Bank	-79,650.00	1,141,034.34
General Journal	3/16/2007	Copeland Properties Nine, LP	Merch Rent	1110 - First California Bank	-29,603.12	1,111,431.22
General Journal	4/20/2007		TO RECORD DRAW TO COVER 2ND FLOOR RENT	1120 - Pooled Investment Account	-32,632.82	1,078,798.40
General Journal	5/1/2007		TO RECORD DRAW FROM POOLEO INVESTMENT 2ND F...	1120 - Pooled Investment Account	-32,632.82	1,046,165.58
General Journal	5/25/2007		TO RECORD DRAW TO COVER 2ND FLOOR RENT DRAW	1120 - Pooled Investment Account	-32,632.82	1,013,532.76
General Journal	6/25/2007		TO RECORD JAN - MAY RENT SHORTAGE DRAW	1120 - Pooled Investment Account	-33,671.54	979,861.22
General Journal	6/30/2007		TO RECORD 2ND FLOOR RENT DRAW/CP9	1120 - Pooled Investment Account	-41,638.06	938,223.16
General Journal	7/25/2007		Removal from books of outside activity	1120 - Pooled Investment Account	-938,223.16	0.00
General Journal	7/25/2007		TO RECORD JULY 2ND FLOOR RENT DRAW CP9	1120 - Pooled Investment Account	-41,638.06	-41,638.06
General Journal	8/24/2007		TO RECORD 2ND FLOOR RENT DRAW	1120 - Pooled Investment Account	-41,638.06	-83,276.12
General Journal	9/27/2007		TO RECORD SEPT 2ND FLOOR RENT DRAW	1120 - Pooled Investment Account	-41,638.06	-124,914.18
General Journal	10/29/2007		TO RECORD OCTOBER 2ND FLOOR LEASE DRAW	1120 - Pooled Investment Account	-41,638.06	-166,552.24
General Journal	11/5/2007		TO RECORD NOVEMBER LEASE DRAW - CP9	1120 - Pooled Investment Account	-41,638.06	-208,190.30
Deposit	11/6/2007	Copeland Properties Nine, LP	On-line transfer	1120 - Pooled Investment Account	1,000,000.00	-208,190.30
General Journal	12/3/2007		TO RECORD DECEMBER LEASE DRAW - CP9	1110 - First California Bank	791,809.70	791,809.70
General Journal	12/31/2007		To transfer all investments & debt to single account	1120 - Pooled Investment Account	-41,638.06	750,171.64
General Journal	1/4/2008		TO RECORD JANUARY 2ND FLOOR DRAW ON LEASE	2000 - Notes to Private Parties	-750,171.64	0.00
General Journal	2/17/2008		To record IBM Lease Activity	1120 - Pooled Investment Account	-41,638.06	-41,638.06
General Journal	3/31/2008		To record January draw of rent from Charles Schwab	1120 - Pooled Investment Account	-79,650.80	-121,288.86
General Journal	3/31/2008		To record March Draw CP9 Rent	1120 - Pooled Investment Account	-38,012.74	-159,301.60
General Journal	6/30/2008		Per CPC - to be reversed	1120 - Pooled Investment Account	238,952.40	-238,952.40
General Journal	6/30/2008		Per CPC - to be reversed	1120 - Pooled Investment Account	-238,952.40	0.00
General Journal	6/30/2008		To net accounts to income per Chuck	1120 - Pooled Investment Account	238,952.40	-238,952.40
					0.00	0.00
					0.00	0.00

Total 2053 - Lease Payable - IBM  
 TOTAL

COPELAND PROPERTIES NINE, LP 30  
25809 BUSINESS CNTR DR STE B 0  
REDLANDS CA 92374 20

REDLANDS OFFICE  
218 E STATE STREET  
REDLANDS CA 92373

TELEPHONE: 909-798-3611

TO OUR VALUED CUSTOMERS:  
YOUR CONFIDENCE AND FULL SATISFACTION ARE IMPORTANT TO US,  
PLEASE REVIEW YOUR STATEMENT, SHOULD YOU HAVE ANY QUESTIONS  
PLEASE CONTACT YOUR BANKING OFFICE.

BUSINESS CHECKING ACCOUNT 114722609

MINIMUM BALANCE	12,872.30	LAST STATEMENT 10/31/07	94,255.28
AVERAGE BALANCE	73,446.97	4 CREDITS	1,084,350.80
		24 DEBITS	1,126,995.33
		THIS STATEMENT 11/30/07	51,610.75

OTHER CREDITS

DESCRIPTION	DATE	AMOUNT
IBM-COPELAND PRO 2304830835 2304830835	11/01	38,012.74 ✓
IBM-COPELAND PRO 2304832073 2304832073	11/05	1,000,000.00 ✓
946786 INTERNET TRANSFER FR BUSINESS CHECKING 114735801 ON 11/21/07 AT 15:40	11/21	4,700.00 ✓
CHARLES SCHWAB & MONEYLINK 558622451366471	11/27	41,638.06 ✓

CHECKS

CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT
4236 11/06 12,908.57 ✓	4243 11/13 176.58 ✓	4250 11/27 1,412.90 ✓
4237 11/07 279.98 ✓	4244 11/08 26.97 ✓	4251 11/27 1,485.00 ✓
4238 11/02 109.00 ✓	4245 11/09 206.25 ✓	4252 11/29 667.16 ✓
4239 11/06 2,000.00 ✓	4246 11/29 867.63 ✓	4253 11/28 1,412.90 ✓
4240 11/05 30,206.15 ✓	4247 11/26 487.42 ✓	4254*11/28 109.00 ✓
4241 11/08 280.00 ✓	4248 11/30 752.54 ✓	4256 11/29 210.06 ✓
4242 11/08 5,395.00 ✓	4249 11/23 195.00 ✓	

(\* ) INDICATES A GAP IN CHECK NUMBER SEQUENCE

\* \* \* CONTINUED \* \* \*



COPELAND PROPERTIES NINE, LP

BUSINESS CHECKING ACCOUNT 114722609

OTHER DEBITS

DESCRIPTION	DATE	AMOUNT
063775 INTERNET TRANSFER TO BUSINESS CHECKING 114735802 ON 11/01/07 AT 16:23	11/01	8,120.81 ✓
WELLS FARGO CMS CUSTODIAL ACH TRANSMIT W	11/05	46,186.41 ✓
112366 INTERNET TRANSFER TO BUSINESS CHECKING 114720001 ON 11/06/07 AT 15:20	11/06	1,000,000.00 ✓ ←
608676 INTERNET TRANSFER TO BUSINESS CHECKING 114720001 ON 11/16/07 AT 15:01	11/16	13,500.00 ✓

ITEMIZATION OF NSF PAID AND RETURNED ITEM FEES

	THIS PERIOD	YEAR TO DATE
NSF PAID ITEM FEE:	.00	25.00
NSF RETURNED ITEM FEE:	.00	.00
OVERDRAFT FEES:	.00	.00

DAILY BALANCE

DATE.....BALANCE	DATE.....BALANCE	DATE.....BALANCE
11/01 124,147.21	11/09 26,548.88	11/27 55,630.04
11/02 124,038.21	11/13 26,372.30	11/28 54,108.14
11/05 1,047,645.65	11/16 12,872.30	11/29 52,363.29
11/06 32,737.08	11/21 17,572.30	11/30 51,610.75
11/07 32,457.10	11/23 17,377.30	
11/08 26,755.13	11/26 16,889.88	

COPELAND WEALTH MANAGEMENT  
 A REAL ESTATE CORPORATION 30  
 25809 BUSINESS CNTR DR STE B 2  
 REDLANDS CA 92374 44

=====  
 REDLANDS OFFICE TELEPHONE: 909-798-3611  
 218 E STATE STREET  
 REDLANDS CA 92373  
 =====

TO OUR VALUED CUSTOMERS:  
 YOUR CONFIDENCE AND FULL SATISFACTION ARE IMPORTANT TO US,  
 PLEASE REVIEW YOUR STATEMENT, SHOULD YOU HAVE ANY QUESTIONS  
 PLEASE CONTACT YOUR BANKING OFFICE.

=====  
 BUSINESS CHECKING ACCOUNT 114720001  
 =====

MINIMUM BALANCE	12,250.10	LAST STATEMENT 10/31/07	27,792.69
AVERAGE BALANCE	94,322.64	13 CREDITS	1,288,556.62
		55 DEBITS	1,270,290.38
		THIS STATEMENT 11/30/07	46,058.93

----- DEPOSITS -----  
 REF #.....DATE.....AMOUNT REF #.....DATE.....AMOUNT REF #.....DATE.....AMOUNT  
 11/06 38,406.32 ✓ 11/27 40,000.00 ✓

----- OTHER CREDITS -----

DESCRIPTION	DATE	AMOUNT
738078 INTERNET TRANSFER FR BUSINESS CHECKING 114722607 ON 11/02/07 AT 14:31	11/02	3,000.00 ✓
460911 INTERNET TRANSFER FR BUSINESS CHECKING 114722607 ON 11/02/07 AT 14:03	11/02	5,000.00 ✓
112366 INTERNET TRANSFER FR BUSINESS CHECKING 114722609 ON 11/06/07 AT 15:20	11/06	1,000,000.00 ✓
212021 INTERNET TRANSFER FR BUSINESS CHECKING 114735802 ON 11/09/07 AT 16:51	11/09	50,000.00 ✓
121994 INTERNET TRANSFER FR BUSINESS CHECKING 114735802 ON 11/13/07 AT 16:31	11/13	34,600.00 ✓
827499 INTERNET TRANSFER FR BUSINESS CHECKING 114858303 ON 11/14/07 AT 10:42	11/14	5,000.00 ✓
608676 INTERNET TRANSFER FR BUSINESS CHECKING 114722609 ON 11/16/07 AT 15:01	11/16	13,500.00 ✓

\* \* \* C O N T I N U E D \* \* \*

COPELAND WEALTH MANAGEMENT

BUSINESS CHECKING ACCOUNT 114720001

OTHER CREDITS

DESCRIPTION	DATE	AMOUNT
238561 INTERNET TRANSFER FR BUSINESS CHECKING 114722607 ON 11/20/07 AT 14:23	11/20	6,400.00 ✓
477567 INTERNET TRANSFER FR BUSINESS CHECKING 114722607 ON 11/20/07 AT 14:47	11/20	6,400.00 ✓
929516 INTERNET TRANSFER FR BUSINESS CHECKING 114858303 ON 11/21/07 AT 15:38	11/21	3,500.00 ✓
722171 INTERNET TRANSFER FR BUSINESS CHECKING 114720002 ON 11/30/07 AT 15:28	11/30	82,750.30 ✓

CHECKS

CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT
4073*11/16 5.00	4155 11/07 1,666.75	4170*11/15 500.00
4076 11/02 150.00	4156 11/13 300.00	4172 11/23 133.34
4077*11/02 150.00	4157 11/08 165.00	4173 11/26 4,000.00
4138*11/08 9,087.14	4158 11/07 36.99	4174 11/20 32.00
4140*11/01 119.82	4159 11/07 23.90	4175 11/19 1,149.48
4142 11/08 478.50	4160 11/07 208.41	4176 11/21 695.00
4143*11/05 4,625.65	4161 11/19 192.00	4177 11/28 7.68
4145 11/05 213.33	4162 11/13 172.46	4178*11/27 1.10
4146 11/07 2,500.00	4163 11/09 73.58	4180*11/29 3,520.73
4147*11/21 275.00	4164 11/13 174.00	4183*11/30 6,437.11
4149*11/07 1,666.67	4165 11/09 80.67	4186 11/23 1,306.41
4151 11/08 12,355.14	4166 11/08 2,008.33	4187 11/28 859.94
4152 11/14 68.94	4167 11/08 1000,000.00 *	4188 11/26 1,289.57
4153 11/13 14.37	4168 11/14 14,675.59	
4154 11/06 1,883.67	4169 11/20 6,437.11	

(\* ) INDICATES A GAP IN CHECK NUMBER SEQUENCE

OTHER DEBITS

DESCRIPTION	DATE	AMOUNT
425880 INTERNET TRANSFER TO BUSINESS CHECKING 114858303 ON 11/01/07 AT 12:59	11/01	2,900.00 ✓
MISCELLANEOUS DEBIT	11/02	5,000.00 ✓
731283 INTERNET TRANSFER TO BUSINESS CHECKING 114722606 ON 11/02/07 AT 14:30	11/02	5,200.00 ✓
246373 INTERNET TRANSFER TO BUSINESS CHECKING 114858302 ON 11/06/07 AT 16:33	11/06	6,200.00 ✓
243670 INTERNET TRANSFER TO BUSINESS CHECKING 114706401 ON 11/09/07 AT 16:54	11/09	27,400.00 ✓
356343 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/12/07 AT 15:14	11/13	13,000.00 ✓
130204 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13/07 AT 16:32	11/13	34,600.00 ✓

\* \* \* CONTINUED \* \* \*

COPELAND WEALTH MANAGEMENT  
A REAL ESTATE CORPORATION  
2509 BUSINESS CENTER DRIVE STE B  
REDLANDS, CA 92374

CENTENNIAL BANK

004159  
90-41951222

DATE 11/5/2007

Pay to the order of Southern California Edison \$ 23.90

Twenty Three and 90/100

Southern California Edison

2-94-603-7991

#004159# 412224195400114720001# 0000002390

#4159 11/07/07 \$23.90

COPELAND WEALTH MANAGEMENT  
A REAL ESTATE CORPORATION  
2509 BUSINESS CENTER DRIVE STE B  
REDLANDS, CA 92374

CENTENNIAL BANK

004160  
90-41951222

DATE 11/5/2007

Pay to the order of Do California Edison \$ 208.41

Two Hundred Eight and 41/100

Do California Edison

2-94-603-7991

#004160# 412224195400114720001# 00000020841

#4160 11/07/07 \$208.41

COPELAND WEALTH MANAGEMENT  
A REAL ESTATE CORPORATION  
2509 BUSINESS CENTER DRIVE STE B  
REDLANDS, CA 92374

CENTENNIAL BANK

004161  
90-41951222

DATE 11/19/2007

Pay to the order of Real Estate for 11/19/07 \$ 192.00

One Hundred Ninety Two and 00/100

Real Estate for 11/19/07

2-94-603-7991

#004161# 412224195400114720001# 00000019200

#4161 11/19/07 \$192.00

COPELAND WEALTH MANAGEMENT  
A REAL ESTATE CORPORATION  
2509 BUSINESS CENTER DRIVE STE B  
REDLANDS, CA 92374

CENTENNIAL BANK

004162  
90-41951222

DATE 11/13/2007

Pay to the order of Copeland Wealth Management \$ 172.46

One Hundred七十二 and 46/100

Copeland Wealth Management

2-94-603-7991

#004162# 412224195400114720001# 00000017246

#4162 11/13/07 \$172.46

COPELAND WEALTH MANAGEMENT  
A REAL ESTATE CORPORATION  
2509 BUSINESS CENTER DRIVE STE B  
REDLANDS, CA 92374

CENTENNIAL BANK

004163  
90-41951222

DATE 11/5/2007

Pay to the order of Zurich North America \$ 73.58

Seventy Three and 58/100

Zurich North America

2-94-603-7991

#004163# 412224195400114720001# 0000007358

#4163 11/09/07 \$73.58

COPELAND WEALTH MANAGEMENT  
A REAL ESTATE CORPORATION  
2509 BUSINESS CENTER DRIVE STE B  
REDLANDS, CA 92374

CENTENNIAL BANK

004164  
90-41951222

DATE 11/13/2007

Pay to the order of Do \$ 174.00

One Hundred Seventy Four and 00/100

Do

2-94-603-7991

#004164# 412224195400114720001# 00000017400

#4164 11/13/07 \$174.00

COPELAND WEALTH MANAGEMENT  
A REAL ESTATE CORPORATION  
2509 BUSINESS CENTER DRIVE STE B  
REDLANDS, CA 92374

CENTENNIAL BANK

004165  
90-41951222

DATE 11/5/2007

Pay to the order of Federal Express \$ 80.67

Eighty and 67/100

Federal Express

2-94-603-7991

#004165# 412224195400114720001# 0000008067

#4165 11/09/07 \$80.67

COPELAND WEALTH MANAGEMENT  
A REAL ESTATE CORPORATION  
2509 BUSINESS CENTER DRIVE STE B  
REDLANDS, CA 92374

CENTENNIAL BANK

004166  
90-41951222

DATE 11/5/2007

Pay to the order of TCGFA \$ 2,008.33

Two Thousand Eight and 33/100

TCGFA

2503-0867  
Supplier Invoice/Pay Payment

2-94-603-7991

#004166# 412224195400114720001# 0000200833

#4166 11/08/07 \$2,008.33

COPELAND WEALTH MANAGEMENT  
A REAL ESTATE CORPORATION  
2509 BUSINESS CENTER DRIVE STE B  
REDLANDS, CA 92374

CENTENNIAL BANK

004167  
90-41951222

DATE 11/6/2007

Pay to the order of Charles Schwab FBO Copeland Realty, Inc \$ 1,000,000.00

One Million and 00/100

Charles Schwab FBO Copeland Realty, Inc

513-6471

#004167# 412224195400114720001# 0000000000

#4167 11/08/07 \$1,000,000.00

COPELAND WEALTH MANAGEMENT  
A REAL ESTATE CORPORATION  
2509 BUSINESS CENTER DRIVE STE B  
REDLANDS, CA 92374

CENTENNIAL BANK

004168  
90-41951222

DATE 11/6/2007

Pay to the order of COW Consulting Inc \$ 14,675.59

Fourteen Thousand Six Hundred Seventy Five and 59/100

COW Consulting Inc

2-94-603-7991

#004168# 412224195400114720001# 00001467559

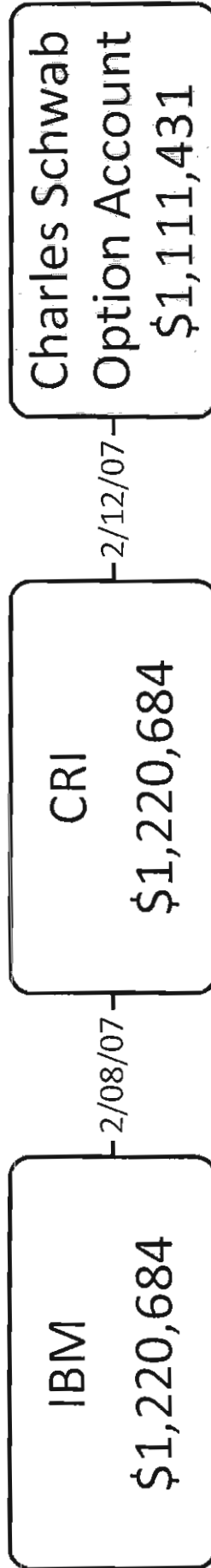
#4168 11/14/07 \$14,675.59

\*





Copeland Properties Nine, LP  
IBM Lease Buyout 1 - Flow of Cash



**Copeland Wealth Management - A Real Estate Corporation**  
**Account QuickReport**  
 All Transactions

10:32 AM  
 08/21/12  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>2053 - Lease Payable - IBM</b>							
Deposit	2/6/2007		IBM	Deposit	1110 - First California Bank	1,220,684.34	1,220,684.34
Check	2/9/2007	5140	Copeland Properties 14 LP/18...	Online transfer-partial repayment	1110 - First California Bank	-79,650.00	1,141,034.34
Check	2/12/2007	3870	Copeland Properties Nine, LP	March Rent	1110 - First California Bank	-29,603.12	1,111,431.22
General Journal	3/15/2007	GJ0316		TO RECORD DRAW TO COVER 2ND FLOOR RENT	1120 - Pooled Investment Account	-32,632.82	1,078,798.40
General Journal	4/20/2007	GJ425		TO RECORD DRAW FROM POOLED INVESTMENT 2ND F	1120 - Pooled Investment Account	-32,632.82	1,046,165.58
General Journal	5/12/2007	GJ501		TO RECORD DRAW TO COVER 2ND FLOOR RENT DRAW	1120 - Pooled Investment Account	-32,632.82	1,013,532.76
General Journal	5/25/2007	GJ502		TO RECORD JAN - MAY RENT SHORTAGE DRAW	1120 - Pooled Investment Account	-33,671.54	979,861.22
General Journal	6/25/2007	GJ601		TO RECORD 2ND FLOOR RENT DRAW/CP9	1120 - Pooled Investment Account	-938,223.16	938,223.16
General Journal	6/30/2007	JE3		Removal from books of outside activity	1120 - Pooled Investment Account	0.00	938,223.16
General Journal	7/25/2007	GJ701		TO RECORD JULY 2ND FLOOR RENT DRAW CP9	1120 - Pooled Investment Account	-41,638.06	-41,638.06
General Journal	8/24/2007	GJ801		TO RECORD 2ND FLOOR RENT DRAW	1120 - Pooled Investment Account	-41,638.06	-83,276.12
General Journal	9/27/2007	GJ927		TO RECORD SEPT 2ND FLOOR RENT DRAW	1120 - Pooled Investment Account	-41,638.06	-124,914.18
General Journal	10/29/2007	GJ1029		TO RECORD OCTOBER 2ND FLOOR LEASE DRAW	1120 - Pooled Investment Account	-166,552.24	-166,552.24
General Journal	11/5/2007	GJ1102		TO RECORD NOVEMBER LEASE DRAW - CP9	1120 - Pooled Investment Account	-41,638.06	-208,190.30
Deposit	11/6/2007	OL1106	Copeland Properties Nine, LP	On-line transfer	1110 - First California Bank	1,000,000.00	-79,189.70
General Journal	12/3/2007	GJ1201		TO RECORD DECEMBER LEASE DRAW - CP9	1120 - Pooled Investment Account	-41,638.06	750,171.64
General Journal	12/31/2007	AJE15		To transfer all investments & debt to single account	2000 Notes to Private Parties	-750,171.64	0.00
General Journal	1/4/2008	GJ0103		TO RECORD JANUARY 2ND FLOOR DRAW ON LEASE	1120 - Pooled Investment Account	-41,638.06	-41,638.06
General Journal	2/1/2008	GJ214		To record IBM Lease Activity	1120 - Pooled Investment Account	-79,650.80	-121,288.86
General Journal	3/31/2008	GJ304		TO record January draw of rent from Charities Schwab	1120 - Pooled Investment Account	-38,012.74	-159,301.60
General Journal	3/31/2008	GJ306		To record March Draw CP9 Rent	1120 - Pooled Investment Account	-79,650.80	-238,952.40
General Journal	6/30/2008	CP06...		Per CPC - to be reversed	1120 - Pooled Investment Account	238,952.40	0.00
General Journal	6/30/2008	CP06...		Per CPC - to be reversed	1120 - Pooled Investment Account	-238,952.40	-238,952.40
General Journal	6/30/2008	AJE01		To net accounts to income per Chuck	1120 - Pooled Investment Account	238,952.40	0.00
<b>Total 2053 - Lease Payable - IBM</b>							<b>0.00</b>
<b>TOTAL</b>							<b>0.00</b>

O To Schwab

COPELAND REALTY INC. 30  
 25809 BUSINESS CNTR DR STE B 8  
 REDLANDS CA 92374 60

REDLANDS OFFICE TELEPHONE: 909-798-3611  
 218 E STATE STREET  
 REDLANDS CA 92373

TO OUR VALUED CUSTOMERS:  
 YOUR CONFIDENCE AND FULL SATISFACTION ARE IMPORTANT TO US,  
 PLEASE REVIEW YOUR STATEMENT, SHOULD YOU HAVE ANY QUESTIONS  
 PLEASE CONTACT YOUR BANKING OFFICE.

BUSINESS CHECKING ACCOUNT 114720001

MINIMUM BALANCE	16,734.39	LAST STATEMENT 01/31/07	270,852.66
AVERAGE BALANCE	294,615.01	10 CREDITS	1,958,661.68
		68 DEBITS	2,174,479.82
		THIS STATEMENT 02/28/07	55,034.52

DEPOSITS

REF #	DATE	AMOUNT	REF #	DATE	AMOUNT	REF #	DATE	AMOUNT
	02/07	31,445.92 ✓		02/20	2,200.00 ✓		02/22	200.00 ✓
	02/08	194,728.95 ✓		02/20	300,000.00 ✓			
	02/08	1220,684.34 ✓		02/21	13,227.47 ✓			

OTHER CREDITS

DESCRIPTION	DATE	AMOUNT
498758 INTERNET TRANSFER FR BUSINESS CHECKING 114858301 ON 2/05/07 AT 17:09	02/06	92,175.00 ✓
LOAN ADVANCE	02/13	54,000.00 ✓
WIRE FROM COPELAND REALTY INC.	02/14	50,000.00 ✓

CHECKS

CHECK #	DATE	AMOUNT	CHECK #	DATE	AMOUNT	CHECK #	DATE	AMOUNT
3628	02/06	185.15 ✓	3631	02/05	5,000.00 ✓	3634	02/08	1,433.33 ✓
3629	02/06	205,000.00 ✓	3632	02/15	1,540.90 ✓	3635	02/06	2,500.00 ✓
3630	02/09	2,172.00 ✓	3633	02/09	213.33 ✓	3636	02/08	245.00 ✓

\*\*\* CONTINUED \*\*\*

COPELAND REALTY INC.

BUSINESS CHECKING ACCOUNT 114720001

CHECKS

CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT
3637 02/09 786.31	3655 02/12 1111,431.22	3673 02/27 2,172.00
3638 02/07 3,925.83	3656 02/20 67.65	3674 02/23 57.11
3639 02/07 73.78	3657 02/16 31.00	3675*02/27 9.80
3640 02/06 2,008.33	3658 02/13 281.86	3677 02/23 288.37
3641 02/06 1,666.67	3659 02/14 95.97	3678 02/23 50.90
3642 02/07 51.58	3660 02/15 695.00	3679*02/27 103.28
3643 02/05 2,157.28	3661 02/16 214.58	3681*02/22 270.00
3644 02/05 1,988.93	3662 02/21 142.32	3683 02/22 133,700.00
3645 02/08 197.00	3663 02/20 82.50	3684 02/21 14,304.09
3646 02/05 90.20	3664 02/15 165.00	3685 02/21 17,066.66
3647 02/09 51.21	3665 02/15 191.50	3686 02/21 14,000.00
3648 02/13 61.00	3666*02/15 21.09	3687 02/22 23,987.00
3649 02/08 206.99	3668 02/21 133.34	3688*02/22 744.05
3650 02/06 119.70	3669 02/20 4,000.00	3692*02/28 1,559.31
3651 02/05 150.00	3670 02/12 29,603.12	3694 02/27 77.23
3652 02/13 25,000.00	3671 02/13 34,000.00	3695*02/28 11.73
3653*02/09 170,000.00	3672 02/14 54,000.00	3698 02/27 64,500.00

(\*) INDICATES A GAP IN CHECK NUMBER SEQUENCE

OTHER DEBITS

DESCRIPTION	DATE	AMOUNT
CHASE EPAY 000000331001093	02/05	773.15 ✓
625289 INTERNET TRANSFER TO BUSINESS CHECKING 114735802 ON 2/02/07 AT 17:17	02/05	1,100.00 ✓
609743 INTERNET TRANSFER TO BUSINESS CHECKING 114722603 ON 2/02/07 AT 17:15	02/05	6,700.00 ✓
515175 INTERNET TRANSFER TO BUSINESS CHECKING 114722609 ON 2/05/07 AT 17:11	02/06	92,175.00 ✓
926929 INTERNET TRANSFER TO BUSINESS CHECKING 114858301 ON 2/09/07 AT 16:08	02/09	79,650.00 ✓
PAYCHEX EIB INVOICE X22268800026607	02/12	199.47 ✓
617403 INTERNET TRANSFER TO BUSINESS CHECKING 114735802 ON 2/12/07 AT 13:48	02/12	9,000.00 ✓
444888 INTERNET TRANSFER TO BUSINESS CHECKING 114706401 ON 2/15/07 AT 8:52	02/15	50,000.00 ✓

ITEMIZATION OF NSF PAID AND RETURNED ITEM FEES

	THIS PERIOD	YEAR TO DATE
NSF PAID ITEM FEE:	.00	.00
NSF RETURNED ITEM FEE:	.00	.00
OVERDRAFT FEES:	.00	.00

\*\*\* CONTINUED \*\*\*

003652  
 COPELAND REALTY INC  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374  
 CENTENNIAL BANK  
 DATE: 2/13/07  
 PAY TO THE ORDER OF: J. Lynn Frazier  
 \$ 25,000.00  
 One Hundred Twenty Five Thousand and 00/100  
 J. Lynn Frazier  
 MO 3659 1222419540114720001 0002500000

#3652 2/13/07 \$25,000.00

003653  
 COPELAND REALTY INC  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374  
 CENTENNIAL BANK  
 DATE: 2/09/07  
 PAY TO THE ORDER OF: J. Lynn Frazier  
 \$ 170,000.00  
 One Hundred Seventy Thousand and 00/100  
 J. Lynn Frazier  
 MO 3659 1222419540114720001 0001700000

#3653 2/09/07 \$170,000.00

003655  
 COPELAND REALTY INC  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374  
 CENTENNIAL BANK  
 DATE: 2/12/07  
 PAY TO THE ORDER OF: Charles Schwab (CO) Copeland Realty, Inc.  
 \$ 5,346.17  
 Five Thousand Three Hundred Forty Six and 17/100  
 Charles Schwab (CO) Copeland Realty, Inc.  
 MO 3659 1222419540114720001 00000534617

#3655 2/12/07 \$5,346.17

003656  
 COPELAND REALTY INC  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374  
 CENTENNIAL BANK  
 DATE: 2/20/07  
 PAY TO THE ORDER OF: J. Lynn Frazier  
 \$ 67.65  
 Sixty Seven and 65/100  
 J. Lynn Frazier  
 MO 3659 1222419540114720001 000006765

#3656 2/20/07 \$67.65

003657  
 COPELAND REALTY INC  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374  
 CENTENNIAL BANK  
 DATE: 2/16/07  
 PAY TO THE ORDER OF: J. Lynn Frazier  
 \$ 31.00  
 Thirty One and 00/100  
 J. Lynn Frazier  
 MO 3659 1222419540114720001 000003100

#3657 2/16/07 \$31.00

003658  
 COPELAND REALTY INC  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374  
 CENTENNIAL BANK  
 DATE: 2/13/07  
 PAY TO THE ORDER OF: J. Lynn Frazier  
 \$ 281.86  
 Two Hundred Eighty One and 86/100  
 J. Lynn Frazier  
 MO 3659 1222419540114720001 0000028186

#3658 2/13/07 \$281.86

003659  
 COPELAND REALTY INC  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374  
 CENTENNIAL BANK  
 DATE: 2/14/07  
 PAY TO THE ORDER OF: Incentive Research  
 \$ 95.97  
 Ninety Five and 97/100  
 Incentive Research  
 MO 3659 1222419540114720001 000009597

#3659 2/14/07 \$95.97

003660  
 COPELAND REALTY INC  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374  
 CENTENNIAL BANK  
 DATE: 2/15/07  
 PAY TO THE ORDER OF: Homes and Land  
 \$ 695.00  
 Six Hundred Ninety Five and 00/100  
 Homes and Land  
 MO 3660 1222419540114720001 0000069500

#3660 2/15/07 \$695.00

003661  
 COPELAND REALTY INC  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374  
 CENTENNIAL BANK  
 DATE: 2/16/07  
 PAY TO THE ORDER OF: J. Lynn Frazier  
 \$ 214.58  
 Two Hundred Fourteen and 58/100  
 J. Lynn Frazier  
 MO 3659 1222419540114720001 0000021458

#3661 2/16/07 \$214.58

003662  
 COPELAND REALTY INC  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374  
 CENTENNIAL BANK  
 DATE: 2/21/07  
 PAY TO THE ORDER OF: The Cox Company  
 \$ 142.32  
 One Hundred Forty Two and 32/100  
 The Cox Company  
 MO 3662 1222419540114720001 0000014232

#3662 2/21/07 \$142.32

003663  
 COPELAND REALTY INC  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374  
 CENTENNIAL BANK  
 DATE: 2/20/07  
 PAY TO THE ORDER OF: Zurich North America  
 \$ 82.50  
 Eighty Two and 50/100  
 Zurich North America  
 MO 3663 1222419540114720001 000008250

#3663 2/20/07 \$82.50

003664  
 COPELAND REALTY INC  
 2509 BUSINESS CENTER DRIVE STE B  
 REDLANDS CA 92374  
 CENTENNIAL BANK  
 DATE: 2/15/07  
 PAY TO THE ORDER OF: Members Building Maintenance  
 \$ 165.00  
 One Hundred Sixty Five and 00/100  
 Members Building Maintenance  
 MO 3664 1222419540114720001 0000016500

#3664 2/15/07 \$165.00



# **Exhibit D**

## Copeland Realty, Inc.

## Charles Schwab - Pooled Investment Account Activity

	Account Total	Copeland	Limited Partners/Others
Copeland Realty, Inc.	(569,236.19)	(569,236.19)	
CRI "Trust Acct"	100,000.00	100,000.00	
Copeland LP #8	19,000.00		19,000.00
Donald Copeland	14,000.00	14,000.00	
Copeland LP #10	14,000.00		14,000.00
Copeland LP #6	10,000.00		10,000.00
Copeland LP #12	748,839.00		748,839.00
Hunter, Higgins et al (Copeland CP 14/18 Investment)	(200,000.00)	(200,000.00)	
Maida Anderson (Investor CP )	(100,000.00)		(100,000.00)
The Copeland Group (Accounting Corp)	285,000.00	285,000.00	
C. Copeland & J. Minnerly	(117,473.95)	(117,473.95)	
C. Lawrence Copeland	1,000.00	1,000.00	
Copeland Wealth - CP9 IBM Lease	2,111,431.22		2,111,431.22
Transfer to CP9 for IBM Lese	(629,356.00)		(629,356.00)
Copeland LP #4 Siemen NP	(596,634.51)		(596,634.51)
Payment to Fixed Income #3	(249,693.46)		(249,693.46)
Other	(36,060.26)	-	(36,060.26)
Net Loss	804,815.85	(486,710.14)	1,291,525.99

**Copeland Realty, Inc.**  
**Charles Schwab - Pooled Investment Account Activity**

	<b>Trading Gain (Loss)</b>	<b>Interest &amp; Fees (net)</b>	<b>Total Loss</b>
January to December 2006	191,442.82	(7,138.80)	184,304.02
January to December 2007	(725,220.00)	(15,632.13)	(740,852.13)
January to December 2008	(248,281.80)	(6,359.46)	(254,641.26)
January to December 2009	6,373.52	-	6,373.52
January to December 2010	-	-	-
Total Loss	<u>(775,685.46)</u>	<u>(29,130.39)</u>	<u>(804,815.85)</u>



Custodial and brokerage services provided by Charles Schwab & Co., Inc. Member SIPC

Schwab One® Account  
Account Number: 5136-6471

Statement Period: July 14, 2006 to July 31, 2006  
Page 1 of 3

**Account Of**

31/07-BC7B2102-014569-SML-923744513002 134533 \*1  
COPELAND REALTY, INC  
25809 BUSINESS CENTER DR STE B  
REDLANDS CA 92374-4513

014569

**Your Independent\* Investment Advisor**

THE COPELAND GROUP FINANCIAL A  
FA MASTER ACCOUNT  
25809 BUSINESS CENTER DR STE F  
REDLANDS CA 92374

(909)799-8565

**Account Value Summary**

Cash & Sweep Money Market Funds	\$ 59,776.42
Total Investments Long	\$ 53,000.00
Total Investments Short	\$ (7,190.00)
Margin Loan Balance	\$ 0.00
<b>Total Account Value</b>	<b>\$ 105,586.42</b>

**Change in Account Value**

Starting Account Value	\$ 0.00
Transactions & Income	\$ 100,000.00
Change in Value of investments	\$ 5,586.42
<b>Ending Account Value</b>	<b>\$ 105,586.42</b>

← \*

**Total Funds Available: Cash + Margin**

Available to Withdraw	\$ 4,337.00
Securities Buying Power	\$ 14,456.66

**Rate Summary**

Schwab MMF	4.58%
Margin Loan Rates vary by balance	8.25% to 10.75%

**Investment Detail**

Description	Symbol	Quantity	Price	Market Value
<b>Cash and Money Market Funds (Sweep)</b>				
CASH				\$ 51,602.42
SCHWAB MONEY MARKET FUND	SWMXX L	8,174	\$ 1	8,174.00
<b>Investments</b>				
SCHWAB VALUE ADVANTAGE (M) ◇	SWVXX L	53,000	\$ 1	\$ 53,000.00
PUT AETNA INC	AETTG S	16	3.4000	(5,440.00)
\$35 EXP 08/19/06				
PUT INTEL CORP	NQTW. S	25	0.2000	(500.00)
\$17.50 EXP 08/19/06				
PUT TYCO INTL LTD	TYCTE S	20	0.2500	(500.00)
\$25 EXP 08/19/06				
PUT CINTAS CORPORATION	NQQTG S	15	0.5000	(750.00)
\$35 EXP 08/19/06				

**Total Account Value \$ 105,586.42**

\*8000145690102-\*

Please see "Footnotes for Your Account" section for an explanation of the footnote codes and symbols on this statement.

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Custodial and brokerage services provided by Charles Schwab & Co., Inc. Member SIPC.

Schwab One® Account  
Account Number: 5136-6471

Statement Period: August 1, 2006 to August 31, 2006  
Page 1 of 4

**Account Of**

31/08-BC8B2102-014159-SML-923744513002 131595  
COPELAND REALTY, INC  
25809 BUSINESS CENTER DR STE B  
REDLANDS CA 92374-4513

014159

**Your Independent\* Investment Advisor**

THE COPELAND GROUP FINANCIAL A  
FA MASTER ACCOUNT  
25809 BUSINESS CENTER DR STE F  
REDLANDS CA 92374

(909)799-8565

**Account Value Summary**

Cash & Sweep Money Market Funds	\$ 115,735.47
Total Investments Long	\$ 53,149.92
Total Investments Short	\$ (4,180.00)
Margin Loan Balance	\$ 0.00
<b>Total Account Value</b>	<b>\$ 164,705.39</b>

**Change in Account Value**

Starting Account Value	\$ 105,586.42
Transactions & Income	\$ 50,243.13
Change in Value of Investments	\$ 8,875.84 ← *
<b>Ending Account Value</b>	<b>\$ 164,705.39</b>

**Total Funds Available: Cash + Margin**

Available to Withdraw	\$ 20,123.21
Securities Buying Power	\$ 40,246.42

**Rate Summary**

Schwab MMF	4.64%
Margin Loan Rates vary by balance	8.25% to 10.75%

**Income Summary**

Description	This Period	Year to Date
<b>Federally Taxable</b>		
Money Funds Dividends	\$ 93.21	\$ 93.21
Cash Dividends	149.92	149.92
<b>Total Income</b>	<b>\$ 243.13</b>	<b>\$ 243.13</b>

\*00001415901030\*

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Custodial and brokerage services provided by Charles Schwab & Co., Inc. Member SIPC

Schwab One® Account  
Account Number: 5136-6471

Statement Period: September 1, 2006 to September 30, 2006

Page 1 of 5

**Account Of**

29/09-CC9B2103-001198-SML-923744513002 239143 \*1-2  
COPELAND REALTY, INC  
25809 BUSINESS CENTER DR STE B  
REDLANDS CA 92374-4513

001198

**Your Independent\* Investment Advisor**

THE COPELAND GROUP FINANCIAL A  
FA MASTER ACCOUNT  
25809 BUSINESS CENTER DR STE F  
REDLANDS CA 92374-4513

(909)799-8565

**Account Value Summary**

Cash & Sweep Money Market Funds	\$ 545,753.72
Total Investments Long	\$ 100,468.27
Total Investments Short	\$ (15,450.00)
Margin Loan Balance	\$ 0.00
<b>Total Account Value</b>	<b>\$ 630,771.99</b>

**Change in Account Value**

Starting Account Value	\$ 164,705.39
Transactions & Income	\$ 448,466.02
Change in Value of Investments	\$ 17,600.58 ←*
<b>Ending Account Value</b>	<b>\$ 630,771.99</b>

**Total Funds Available: Cash + Margin**

Available to Withdraw	\$ 0.00
Securities Buying Power	\$ 124,062.00

**Rate Summary**

Schwab MMF	4.65%
Margin Loan Rates vary by balance	8.25% to 10.75%

**Income Summary**

Description	This Period	Year to Date
<b>Federally Taxable</b>		
Money Funds Dividends	\$ 161.78	\$ 254.99
Cash Dividends	318.35	468.27
<b>Total Income</b>	<b>\$ 480.13</b>	<b>\$ 723.26</b>

\*C000011980103Z\*

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Custodial and brokerage services provided by Charles Schwab & Co., Inc. Member SIPC

Schwab One® Account  
Account Number: 5136-6471

Statement Period: October 1, 2006 to October 31, 2006  
Page 1 of 8

**Account Of**

31/10-CCAB2103-000362-SML-923744513002 239504  
COPELAND REALTY, INC  
25809 BUSINESS CENTER DR STE B  
REDLANDS CA 92374-4513

000362

**Your Independent\* Investment Advisor**

THE COPELAND GROUP FINANCIAL A  
FA MASTER ACCOUNT  
25809 BUSINESS CENTER DR STE F  
REDLANDS CA 92374-4513

(909)799-8565

**Account Value Summary**

Cash & Sweep Money Market Funds	\$ 787,705.21
Total Investments Long	\$ 801,500.67
Total Investments Short	\$ (80,325.00)
Margin Loan Balance	\$ 0.00
<b>Total Account Value</b>	<b>\$ 1,508,880.88</b>

**Change in Account Value**

Starting Account Value	\$ 630,771.99
Transactions & Income	\$ 824,429.28
Change in Value of Investments	\$ 53,679.61
<b>Ending Account Value</b>	<b>\$ 1,508,880.88</b>

← \*

**Total Funds Available: Cash + Margin**

Available to Withdraw	\$ 8,328.70
Securities Buying Power	\$ 27,762.33

**Rate Summary**

Schwab MMF	4.63%
Margin Loan Rates vary by balance	8.25% to 10.75%

**Income Summary**

Description	This Period	Year to Date
<b>Federally Taxable</b>		
Money Funds Dividends	\$ 376.98	\$ 631.97
Cash Dividends	1,032.40	1,500.67
<b>Total Income</b>	<b>\$ 1,409.38</b>	<b>\$ 2,132.64</b>

\*000003620105H\*

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Custodial and brokerage services provided by Charles Schwab & Co., Inc. Member SIPC.

Schwab One® Account  
Account Number: 5136-6471

Statement Period: November 1, 2006 to November 30, 2006

Page 1 of 7

**Account Of**

30/11-BCBB2102-012350-SML-923744513002 124976  
COPELAND REALTY, INC  
25809 BUSINESS CENTER DR STE B  
REDLANDS CA 92374-4513

012350

**Your Independent\* Investment Advisor**

THE COPELAND GROUP FINANCIAL A  
FA MASTER ACCOUNT  
25809 BUSINESS CENTER DR STE F  
REDLANDS CA 92374-4513

(909)799-8565

**Account Value Summary**

Cash & Sweep Money Market Funds	\$ 436,297.81
Total Investments Long	\$ 1,122,439.54
Total Investments Short	\$ (63,750.00)
Margin Loan Balance	\$ 0.00
<b>Total Account Value</b>	<b>\$ 1,494,987.35</b>

**Change in Account Value**

Starting Account Value	\$ 1,508,880.88
Transactions & Income	\$ (93,207.43)
Change in Value of Investments	\$ 79,313.90
<b>Ending Account Value</b>	<b>\$ 1,494,987.35</b>

← \*

**Total Funds Available: Cash + Margin**

Available to Withdraw	\$ 216,959.39
Securities Buying Power	\$ 433,918.78

**Rate Summary**

Schwab MMF	4.64%
Margin Loan Rates vary by balance	8.25% to 10.75%

**Income Summary**

Description	This Period	Year to Date
<b>Federally Taxable</b>		
Money Funds Dividends	\$ 459.41	\$ 1,091.38
Cash Dividends	2,738.87	4,239.54
<b>Total Income</b>	<b>\$ 3,198.28</b>	<b>\$ 5,330.92</b>

\*0000123500104G\*

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Custodial and brokerage services provided by Charles Schwab & Co., Inc. Member SIPC

Schwab One® Account  
Account Number: 5136-6471

Statement Period: December 1, 2006 to December 31, 2006

Page 1 of 7

**Account Of**

2912-BCCB2102-013398-SML-923744513002 140739 \*1-2  
COPELAND REALTY, INC  
25809 BUSINESS CENTER DR STE B  
REDLANDS CA 92374-4513

013398

**Your Independent\* Investment Advisor**

THE COPELAND GROUP FINANCIAL A  
FA MASTER ACCOUNT  
25809 BUSINESS CENTER DR STE F  
REDLANDS CA 92374-4513

(909)799-8565

**Account Value Summary**

Cash & Sweep Money Market Funds	\$ 360,002.94
Total Investments Long	\$ 909,210.00
Total Investments Short	\$ (52,605.00)
Margin Loan Balance	\$ 0.00
<b>Total Account Value</b>	<b>\$ 1,216,607.94</b>

**Change in Account Value**

Starting Account Value	\$ 1,494,987.35
Transactions & Income	\$ (304,765.88)
Change in Value of Investments	\$ 26,386.47
<b>Ending Account Value</b>	<b>\$ 1,216,607.94</b>

**Total Funds Available: Cash + Margin**

Available to Withdraw	\$ 477,493.94
Securities Buying Power	\$ 954,989.12

**Rate Summary**

Schwab MMF	4.66%
Margin Loan Rates vary by balance	8.25% to 10.75%

**Income Summary**

Description	This Period	Year to Date
<i>Federally Taxable</i>		
Money Funds Dividends	\$ 1,201.12	\$ 2,292.50
Cash Dividends	4,104.00	8,343.54
<b>Total Income</b>	<b>\$ 5,305.12</b>	<b>\$ 10,636.04</b>

Interest Paid on Margin Loan During Current Period <sup>2</sup>	\$ (11.97)
Interest Paid on Margin Loan Year to Date <sup>2</sup>	\$ (11.97)

<sup>2</sup> Certain margin loan interest may be deductible; consult your tax advisor.

12/21 through 12/21: \$11.97 based on 10.25% margin interest rate charged on average daily balance of \$(42,051.60).

\*C000133980104\*

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Schwab One® Account of  
COPELAND REALTY, INC

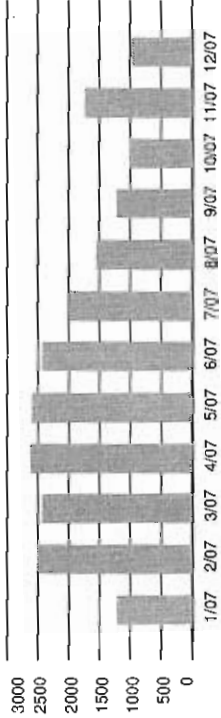
Account Number  
5136-6471

Statement Period  
December 1-31, 2007

**Change in Account Value**

	This Period	Year to Date
<b>Starting Value</b>	<b>\$ 1,749,979.25</b>	<b>\$ 1,216,607.94</b>
Cash Value of Purchases & Sales	(192,640.21)	(1,721,877.84)
Investments Purchased/Sold	192,640.21	1,721,877.84
Deposits & Withdrawals	(712,573.64)	498,031.69
Dividends & Interest	6,129.51	56,564.25
Fees & Charges	(157.45)	(36,640.58)
Transfers	0.00	0.00
Income Reinvested	0.00	(35,555.80)
Change in Value of Investments	(69,590.21)	(725,220.94)
<b>Ending Value on 12/31/2007</b>	<b>\$ 973,787.46</b>	<b>\$ 973,787.46</b>
<b>Total Change in Account Value</b>	<b>\$ (776,191.79)</b>	<b>\$ (242,820.48)</b>

Account Value (\$) Over Last 12 Months [in Thousands]



**Asset Composition**

	Market Value	% of Account Assets
<b>Equities</b>	<b>\$ 1,832,492.00</b>	<b>100%</b>
<b>Total Assets Long</b>	<b>\$ 1,832,492.00</b>	<b>100%</b>
Options (Short)	(14,785.00)	
<b>Total Assets Short</b>	<b>\$ (14,785.00)</b>	
Margin Loan Outstanding	(843,919.54)	
<b>Total Account Value</b>	<b>\$ 973,787.46</b>	<b>100%</b>



Please see "Endnotes for Your Account" section for an explanation of the endnote codes and symbols on this statement.

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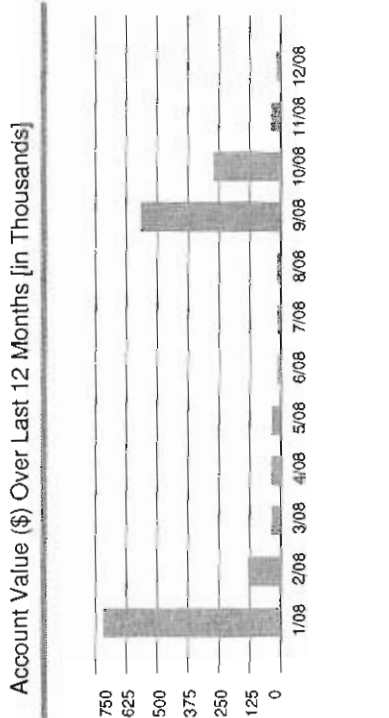


Schwab One® Account of  
**COPELAND REALTY, INC**

Account Number  
**5136-6471**

Statement Period  
**December 1-31, 2008**

Change in Account Value	This Period	Year to Date
<b>Starting Value</b>	<b>\$ 40,696.91</b>	<b>\$ 973,787.46</b>
Cash Value of Purchases & Sales	17,641.78	1,546,457.97
Investments Purchased/Sold	(17,641.78)	(1,546,457.97)
Deposits & Withdrawals	(17,500.00)	(696,426.44)
Dividends & Interest	11.07	6,775.41
Fees & Charges	(25.00)	(12,742.64)
Transfers	0.00	0.00
Income Reinvested	(11.07)	(392.23)
Change in Value of Investments	(452.15)	(248,281.80) *
<b>Ending Value on 12/31/2008</b>	<b>\$ 22,719.76</b>	<b>\$ 22,719.76</b>
<b>Total Change in Account Value</b> (Totals include Deposits & Withdrawals)	<b>\$ (17,977.15)</b>	<b>\$ (951,067.70)</b>



Asset Composition	Market Value	% of Account Assets
Money Market Funds [Sweep]	\$ 144.76	<1%
Options	27,775.00	99%
<b>Total Assets Long</b>	<b>\$ 27,919.76</b>	
Options (Short)	(5,200.00)	
<b>Total Assets Short</b>	<b>\$ (5,200.00)</b>	
Margin Loan Balance	0.00	
<b>Total Account Value</b>	<b>\$ 22,719.76</b>	<b>100%</b>



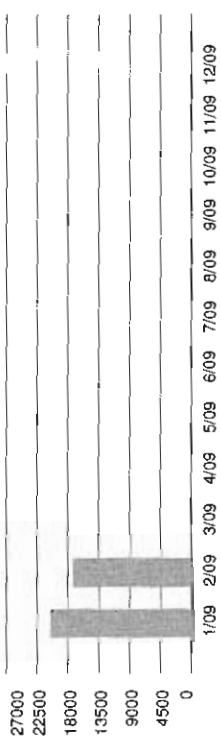


Schwab One® Account of  
COPELAND REALTY, INC

Account Number  
5136-6471

Statement Period  
December 1-31, 2009

Change in Account Value	This Period	Year to Date	Account Value (\$) Over Last 12 Months
Starting Value	\$ 0.06	\$ 22,719.76	
Cash Value of Purchases & Sales	0.00	28,948.52	
Investments Purchased/Sold	0.00	(28,948.52)	
Deposits & Withdrawals	0.00	(29,093.28)	
Dividends & Interest	0.00	0.06	
Fees & Charges	0.00	0.00	
Transfers	0.00	0.00	
Income Reinvested	0.00	0.00	
Change in Value of Investments	0.00	→ 6,373.52 *	
Ending Value on 12/31/2009	\$ 0.06	\$ 0.06	
<b>Total Change in Account Value</b> (Totals Include Deposits & Withdrawals)	\$ 0.00	\$ (22,719.70)	



Asset Composition	Market Value	% of Account Assets
Cash	\$ 0.06	100%
Total Assets Long	\$ 0.06	
Margin Loan Balance	0.00	
<b>Total Account Value</b>	\$ 0.06	100%



# **Exhibit E**

**COPELAND WEALTH MANAGEMENT  
Management Fees**

	Cash	Non-Cash Entries	Profit from Sale of 24hr (CP2 to CP17)	Total Management Fees
<u>Management Fees</u>			1,107,843.72	
Copeland Properties 2	119,158.55			1,227,002.27
Copeland Properties 4	184,000.00	4,000.00		188,000.00
Copeland Properties 5	520,000.20	6,666.67		526,666.87
Copeland Properties 6	45,833.40	2,291.67		48,125.07
Copeland Properties 7	90,000.00	1,250.00		
Copeland Properties 8	101,676.94			101,676.94
Copeland Properties 9	131,250.00			131,250.00
Copeland Properties 10	413,333.51			413,333.51
Copeland Properties 12				-
Copeland Properties 15				-
Copeland Properties 16	114,000.00	2,375.00		116,375.00
Copeland Properties 17	84,000.00	101,000.00		185,000.00
Copeland Properties 18	8,710.70	334,964.59		343,675.29
Fixed Income I	(25,000.00)	(25,000.00)		(50,000.00)
Fixed Income II		12,884.70		12,884.70
Fixed Income III				
	<u>1,786,963.30</u>	<u>440,432.63</u>	<u>1,107,843.72</u>	<u>3,243,989.65</u>
			[1]	[2]

Notes:

[1] Profit from Sale from CP2 to CP17 reported seperately in Receiver's Report.

[2] Agrees to Quickbooks Management Fee Account Balance.

Copeland Properties Two  
**Transaction Detail by Account**  
All Transactions

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>8555 - Managment Fees</b>								
Check	11/30/2004	108	Copeland Realty, Inc		1100	· Provident Checking	1,500.00	1,500.00
Check	12/07/2004	109	Copeland Realty, Inc	\$1500 for Nov + \$241.95 For Oct (5days)	1100	· Provident Checking	1,741.95	3,241.95
Check	01/03/2005	118	Copeland Realty, Inc		1100	· Provident Checking	1,500.00	4,741.95
Check	02/01/2005	132	Copeland Realty, Inc		1100	· Provident Checking	1,500.00	6,241.95
Check	03/01/2005	144	Copeland Realty, Inc		1100	· Provident Checking	1,500.00	7,741.95
Check	03/31/2005	154	Copeland Realty, Inc		1100	· Provident Checking	1,500.00	9,241.95
Check	05/02/2005	167	Copeland Realty, Inc		1100	· Provident Checking	1,500.00	10,741.95
Check	06/02/2005	183	Copeland Realty, Inc		1100	· Provident Checking	1,500.00	12,241.95
Check	07/05/2005	195	Copeland Realty, Inc		1100	· Provident Checking	1,500.00	13,741.95
Check	08/03/2005	207	Copeland Realty, Inc		1100	· Provident Checking	1,500.00	15,241.95
Check	09/06/2005	217	Copeland Realty-WAMU		1100	· Provident Checking	1,500.00	16,741.95
Check	10/03/2005	222	Copeland Wealth Mgmt RE Trust Acct	CRI	1100	· Provident Checking	1,500.00	18,241.95
Check	11/01/2005	225	Copeland Wealth Mgmt RE Trust Acct	CRI	1100	· Provident Checking	1,500.00	19,741.95
Check	12/02/2005	230	Copeland Wealth Mgmt RE Trust Acct	CRI	1100	· Provident Checking	1,500.00	21,241.95
Check	01/03/2006	234	Copeland Wealth Mgmt RE Trust Acct	CRI	1100	· Provident Checking	1,500.00	22,741.95
Check	02/01/2006	238	Copeland Wealth Mgmt RE Trust Acct	CRI	1100	· Provident Checking	1,500.00	24,241.95
Check	03/06/2006	247	Copeland Wealth Mgmt RE Trust Acct	CRI	1100	· Provident Checking	1,500.00	25,741.95
Check	04/03/2006	1001	Copeland Wealth Mgmt RE Trust Acct	CRI	1100	· Provident Checking	1,500.00	27,241.95
Check	05/01/2006	3202	Copeland Wealth Mgmt RE Trust Acct	April '06 Distribution	1200	· 1st Centennial	1,500.00	28,741.95
Check	06/01/2006	3204	Copeland Wealth Mgmt RE Trust Acct	June '06 Distribution	1200	· 1st Centennial	1,500.00	30,241.95
Check	07/05/2006	3208	Copeland Wealth Mgmt RE Trust Acct	July '06 Distribution	1200	· 1st Centennial	1,500.00	31,741.95
Check	08/01/2006	3213	Copeland Wealth Mgmt RE Trust Acct	August '06 Distribution	1200	· 1st Centennial	1,500.00	33,241.95
Check	09/01/2006	3214	Copeland Wealth Mgmt RE Trust Acct	September '06 Distribution	1200	· 1st Centennial	1,500.00	34,741.95
Check	10/02/2006	3219	Copeland Wealth Mgmt RE Trust Acct	October '06 Distribution	1200	· 1st Centennial	1,500.00	36,241.95
Check	11/03/2006	3227	Copeland Wealth Mgmt RE Trust Acct	November '06 Distribution	1200	· 1st Centennial	1,500.00	37,741.95
Check	12/04/2006	3226	Copeland Wealth Mgmt RE Trust Acct	December '06 Distribution	1200	· 1st Centennial	1,500.00	39,241.95
Check	01/02/2007	3235	Copeland Wealth Mgmt RE Trust Acct	January '07 Distribution	1200	· 1st Centennial	1,500.00	40,741.95
Check	02/02/2007	3241	Copeland Wealth Mgmt RE Trust Acct	February '07 Distribution	1200	· 1st Centennial	1,500.00	42,241.95
Check	03/01/2007	3247	Copeland Wealth Mgmt RE Trust Acct	3920.83/monthly&Feb 2420.83 shortage	1200	· 1st Centennial	6,341.66	48,583.61
Check	04/02/2007	3252	Copeland Wealth Mgmt RE Trust Acct	3920.83/monthly&Feb 2420.83 shortage	1200	· 1st Centennial	3,920.83	52,504.44
Check	05/03/2007	3257	Copeland Wealth Mgmt RE Trust Acct	3920.63/monthly&Feb 2420.83 shortage	1200	· 1st Centennial	3,920.83	56,425.27
Check	06/04/2007	3261	Copeland Wealth Mgmt RE Trust Acct	June '07 Distribution	1200	· 1st Centennial	3,920.83	60,346.10
Check	07/03/2007	3265	Copeland Wealth Mgmt RE Trust Acct	July '07 Distribution	1200	· 1st Centennial	3,920.83	64,266.93
Check	08/03/2007	3268	Copeland Wealth Mgmt RE Trust Acct	August '07 Distribution	1200	· 1st Centennial	3,920.83	68,187.76
Check	09/04/2007	3271	Copeland Wealth Mgmt RE Trust Acct	Sept '07 Distribution	1200	· 1st Centennial	3,920.83	72,108.59
Check	10/03/2007	3278	Copeland Wealth Mgmt RE Trust Acct	October '07 Distribution	1200	· 1st Centennial	3,920.83	76,029.42
Check	11/02/2007	3282	Copeland Wealth Mgmt RE Trust Acct	Nov '07 Distribution	1200	· 1st Centennial	3,920.83	79,950.25
Check	12/03/2007	3266	Copeland Wealth Mgmt RE Trust Acct	December '07 Distribution	1200	· 1st Centennial	3,920.83	83,871.08
Check	01/03/2008	OL0103	Copeland Wealth Mgmt RE Trust Acct	January '08 Distribution	1200	· 1st Centennial	3,920.83	87,791.91
Check	02/01/2008	3297	Copeland Wealth Mgmt RE Trust Acct	February '08 Distribution	1200	· 1st Centennial	3,920.83	91,712.74
Check	03/05/2008	305	Copeland Wealth Mgmt RE Trust Acct	February 2008 Distribution	1200	· 1st Centennial	3,920.83	95,633.57
Check	04/04/2008	OL404	Copeland Wealth Mgmt RE Trust Acct	April 2008 Distribution	1200	· 1st Centennial	3,920.83	99,554.40
Check	05/05/2008	OL505	Copeland Wealth Mgmt RE Trust Acct	May 2008 Distribution	1200	· 1st Centennial	3,920.83	103,475.23
Check	06/04/2008	OL604	Copeland Wealth Mgmt RE Trust Acct	June 2008 Distribution	1200	· 1st Centennial	3,920.83	107,396.06
Check	07/03/2008	OL703	Copeland Wealth Mgmt RE Trust Acct	July 2008 Distribution	1200	· 1st Centennial	3,920.83	111,316.89
Check	08/04/2008	OL704	Copeland Wealth Mgmt RE Trust Acct	Aug 2008 Distribution	1200	· 1st Centennial	3,920.83	115,237.72
Check	09/04/2008	OL906	Copeland Wealth Mgmt RE Trust Acct	September 2008 Distribution	1200	· 1st Centennial	3,920.83	119,158.55
General	09/16/2008	GL1108		To reclass guaranteed payment	3811.3	· Draws	1,107,843.72	1,227,002.27
<b>Total 8555 - Managment Fees</b>							<b>1,227,002.27</b>	<b>1,227,002.27</b>
<b>TOTAL</b>							<b>1,227,002.27</b>	<b>1,227,002.27</b>

Cash 119,158.55  
Profit from Sale of 24hr from CP2 to CP17 1,107,843.72  
1,227,002.27



3:17 PM  
10/26/12  
Accrual Basis

Copeland Properties Four  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Cir	Split	Amount	Balance
6550 · Management Fees								
Check	04/05/2005	1010	Copeland Realty, Inc		1100	Provident- Checking	4,000.00	4,000.00
Check	05/02/2005	1025	Copeland Realty, Inc		1100	Provident- Checking	4,000.00	8,000.00
Check	06/02/2005	1040	Copeland Realty, Inc		1100	Provident- Checking	4,000.00	12,000.00
Check	07/05/2005	1063	Copeland Realty, Inc		1100	Provident- Checking	4,000.00	16,000.00
Check	08/02/2005	1078	Copeland Realty, Inc		1100	Provident- Checking	4,000.00	20,000.00
Check	09/06/2005	1095	Copeland Realty Inc	VOID:	√ 1100	Provident- Checking	0.00	20,000.00
Check	09/06/2005	1098	Copeland Realty, Inc		1100	Provident- Checking	4,000.00	24,000.00
Check	10/03/2005	1105	Copeland Wealth Mgmt RE Trust Acct		1100	Provident- Checking	4,000.00	28,000.00
Check	11/01/2005	1113	Copeland Wealth Mgmt RE Trust Acct		1100	Provident- Checking	4,000.00	32,000.00
Check	12/02/2005	1129	Copeland Wealth Mgmt RE Trust Acct	Dec. Mgmt Fees	1100	Provident- Checking	4,000.00	36,000.00
Check	01/03/2006	1139	Copeland Wealth Mgmt RE Trust Acct	Jan '08 Distributions	1100	Provident- Checking	4,000.00	40,000.00
Check	02/01/2006	1152	Copeland Wealth Mgmt RE Trust Acct	Feb '06 Distributions	1100	Provident- Checking	4,000.00	44,000.00
Check	03/03/2006	1165	Copeland Wealth Mgmt RE Trust Acct	April 06 Distribution	1100	Provident- Checking	4,000.00	48,000.00
Check	04/03/2006	1170	Copeland Wealth Mgmt RE Trust Acct	VOID: Apr06 distribution	√ 1100	Provident- Checking	0.00	48,000.00
Check	04/03/2006	1176	Copeland Wealth Mgmt RE Trust Acct	April 06 Disinbution	1100	Provident- Checking	4,000.00	52,000.00
Check	05/01/2006	3405	Copeland Wealth Mgmt RE Trust Acct	VOID: April '08 Disinbution	√ 1110	1st California Bank	0.00	52,000.00
Check	05/01/2006	3406	Copeland Wealth Mgmt RE Trust Acct	April '06 Distribution	1110	1st California Bank	4,000.00	56,000.00
Check	06/01/2006	3417	Copeland Wealth Mgmt RE Trust Acct	June '06 Distribution	1110	1st Califomie Bank	4,000.00	60,000.00
Check	07/05/2006	3428	Copeland Wealth Mgmt RE Trust Acct	July '06 Distribution	1110	1st California Bank	4,000.00	64,000.00
Check	08/01/2006	3444	Copeland Wealth Mgmt RE Trust Acct	August '06 Distribution	1110	1st California Bank	4,000.00	68,000.00
Check	09/01/2006	3463	Copeland Wealth Mgmt RE Trust Acct	September '06 Distribution	1110	1st California Bank	4,000.00	72,000.00
Check	10/02/2006	3469	Copeland Wealth Mgmt RE Trust Acct	October '06 Distribution	1110	1st California Bank	4,000.00	76,000.00
Check	11/01/2006	3488	Copeland Wealth Mgmt RE Trust Acct	November '06 Disinbution	1110	1st California Bank	4,000.00	80,000.00
Check	11/29/2006	3501	Copeland Woalth Mgmt RE Trust Acct	December '06 Distribution	1110	1st California Bank	4,000.00	84,000.00
Check	01/02/2007	3521	Copeland Wealth Mgmt RE Trust Acct	January '07 Distribution	1110	1st California Bank	4,000.00	88,000.00
Check	02/02/2007	3532	Copeland Wealth Mgmt RE Trust Acct	February '07 Distribution	1110	1st California Bank	4,000.00	92,000.00
Check	03/01/2007	3546	Copeland Wealth Mgmt RE Trust Acct	March '07 Disinbution	1110	1st California Bank	4,000.00	96,000.00
Check	03/30/2007	3557	Copeland Wealth Mgmt RE Trust Acct	April '07 Distribution	1110	1st California Bank	4,000.00	100,000.00
Check	05/03/2007	3571	Copeland Wealth Mgmt RE Trnst Acct	May '07 Distribution	1110	1st California Bank	4,000.00	104,000.00
Check	06/04/2007	3583	Copeland Wealth Mgmt RE Trust Acct	June '07 Distribution	1110	1st California Bank	4,000.00	108,000.00
Check	07/03/2007	3595	Copeland Wealth Mgmt RE Trust Acct	July '07 Distribution	1110	1st California Bank	4,000.00	112,000.00
Check	08/01/2007	3604	Copeland Wealth Mgmt RE Trust Acct	August '07 Distribution	1110	1st California Bank	4,000.00	118,000.00
Check	09/04/2007	3620	Copeland Wealth Mgmt RE Trust Acct	Sept '07 Distribution	1110	1st California Bank	4,000.00	120,000.00
Check	10/03/2007	3635	Copeland Wealth Mgmt RE Trust Acct	October '07 Distribution	1110	1st California Bank	4,000.00	124,000.00
Check	11/02/2007	3647	Copeland Wealth Mgmt RE Trust Acct	November '07 Distribution	1110	1st California Bank	4,000.00	128,000.00
Check	12/03/2007	3655	Copeland Wealth Mgmt RE Trust Acct	December '07 Disinbution	1110	1st California Bank	4,000.00	132,000.00
Check	01/03/2008	OL0103	Copeland Wealth Mgmt RE Trnst Acct	January '08 Disinbution	1110	1st California Bank	4,000.00	138,000.00
Check	02/01/2008	3880	Copeland Wealth Mgmt RE Trust Acct	February 2008 Disinbution	1110	1st California Bank	4,000.00	140,000.00
Check	03/05/2008	305	Copeland Wealth Mgmt RE Trust Acct	March 2008 Distribution	1110	1st California Bank	4,000.00	144,000.00
Check	04/02/2008	OL404	Copeland Wealth Mgmt RE Trust Acct	April 2008 Distribution	1110	1st California Bank	4,000.00	148,000.00
Check	05/05/2008	OL505	Copeland Wealth Mgmt RE Trust Acct	May '08 Distribution	1110	1st California Bank	4,000.00	152,000.00
Check	06/05/2008	OL605	Copeland Wealth Mgmt RE Trust Acct	June 2008 Distribution	1110	1st California Bank	4,000.00	158,000.00
Check	07/01/2008	OL703	Copeland Wealth Mgmt RE Trust Acct	July 2008 Distribution	1110	1st California Bank	4,000.00	160,000.00
Check	08/05/2008	OL805	Copeland Wealth Mgmt RE Trust Acct	July 2008 Distribution	1110	1st California Bank	4,000.00	164,000.00
Check	09/04/2008	OL904	Copeland Wealth Mgmt RE Trust Acct	Saptember 2008 Distribution	1110	1st California Bank	4,000.00	168,000.00
Check	10/03/2008	OL1003	Copeland Wealth Mgmt RE Trust Acct	October 2008 Distribution	1110	1st California Bank	4,000.00	172,000.00
Check	11/05/2008	OL1105	Copeland Wealth Mgmt RE Trust Acct	Nov 2008 Distribution	1110	1st California Bank	4,000.00	178,000.00
Check	12/05/2008	OL1111	Copeland Wealth Mgmt RE Trust Acct	Dec 2008 Distribution	1110	1st California Bank	4,000.00	180,000.00
Check	01/05/2009	OL0105	Copeland Wealth Mgmt RE Trust Acct	Jan '09 Disinbution	1110	1st California Bank	4,000.00	164,000.00
General	02/05/2009	GJ202		To record advances made to cover 02/09 disinbution 2005		Note Payable - CF#1	4,000.00	188,000.00
Total 6550 · Management Fees							188,000.00	188,000.00
<b>TOTAL</b>							<b>188,000.00</b>	<b>188,000.00</b>

Cash	184,000.00
Non-Cash entries	4,000.00
	188,000.00

Copeland Properties Five  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
6550 - Management Fees								
Check	04/05/2005	1013	Copeland Wealth Management Real Estate		1100	Provident -Checking	6,666.67	6,666.67
heck	05/02/2005	1025	Copeland Wealth Management Real Estate		1100	Provident -Checking	6,666.67	13,333.34
Check	06/02/2005	1036	Copeland Wealth Management Real Estate		1100	Provident -Checking	6,666.67	20,000.01
Check	07/01/2005	1047	Copeland Wealth Management Real Estate		1100	Provident -Checking	6,666.67	26,666.68
Check	08/03/2005	1057	Copeland Wealth Management Real Estate		1100	Provident -Checking	6,666.67	33,333.29
Check	09/06/2005	1061	Copeland Realty		1100	Provident -Checking	6,666.67	39,999.96
Check	10/03/2005	1064	Copeland Wealth Mgmt RE Trust Acct		1100	Provident -Chacking	6,666.67	46,666.63
Check	11/01/2005	1065	Copeland Wealth Mgmt RE Trust Acct		1100	Provident -Checking	6,666.67	53,333.30
Check	12/02/2005	1067	Copeland Wealth Mgmt RE Trust Acct		1100	Provident -Checking	6,666.67	59,999.97
Check	01/03/2006	1072	Copeland Wealth Mgmt RE Trust Acct	January 06 Dist.	1100	Provident -Checking	6,666.67	66,666.64
Check	02/02/2006	1074	Copeland Wealth Mgmt RE Trust Acct	VOID: February 06 Dist.	√	1100 - Provident -Checking	0.00	66,666.64
Check	03/03/2006	1076	Copeland Wealth Mgmt RE Trust Acct	Mar	1100	Provident -Checking	6,666.67	73,333.31
Check	03/07/2006	1079	Copeland Realty	Owed for Feb '06 Mgmt Fees	1100	Provident -Checking	6,666.67	79,999.98
Check	04/03/2006	1082	Copeland Wealth Mgmt RE Trust Acct	Apr	√	1100 - Provident -Checking	6,666.67	86,666.65
Check	05/01/2006	3500	Copeland Wealth Mgmt RE Trust Acct	April '06 Distribution	1110	First California Bank	6,666.67	93,333.32
Check	06/01/2006	3501	Copeland Wealth Mgmt RE Trust Acct		1110	First California Bank	6,666.67	99,999.99
Check	07/05/2006	3503	Copeland Wealth Mgmt RE Trust Acct		1110	First California Bank	6,666.67	106,666.66
Check	08/02/2006	3506	Copeland Wealth Mgmt RE Trust Acct	AUGUST '06 Distributions	1110	First California Bank	6,666.67	113,333.33
Check	09/01/2006	3508	Copeland Wealth Mgmt RE Trust Acct	September '06 Distributions	1110	First California Bank	6,666.67	120,000.00
Check	10/02/2006	3510	Copeland Wealth Mgmt RE Trust Acct	October '06 Distributions	1110	First California Bank	6,666.67	126,666.67
Check	11/01/2006	3512	Copeland Wealth Mgmt RE Trust Acct	November '06 Distributions	1110	First California Bank	6,666.67	133,333.34
Check	11/29/2006	3514	Copeland Wealth Mgmt RE Trust Acct	December '06 Distributions	1110	First California Bank	6,666.67	140,000.01
Check	01/02/2007	3518	Copeland Wealth Mgmt RE Trust Acct	January '07 Distributions	1110	First California Bank	6,666.67	146,666.68
Check	02/02/2007	3521	Copeland Wealth Mgmt RE Trust Acct	February '07 Distributions	1110	First California Bank	6,666.67	153,333.35
Check	03/01/2007	3523	Copeland Wealth Mgmt RE Trust Acct	March '07 Distributions	1110	First California Bank	6,666.67	160,000.02
Check	04/02/2007	3525	Copeland Wealth Mgmt RE Trust Acct	April '07 Distributions	1110	First California Bank	6,666.67	166,666.69
Check	05/03/2007	3527	Copeland Wealth Mgmt RE Trust Acct	May '07 Distributions	1110	First California Bank	6,666.67	173,333.36
Check	06/04/2007	3531	Copeland Wealth Mgmt RE Trust Acct	June '07 Distributions	1110	First California Bank	6,666.67	180,000.03
Check	07/02/2007	3533	Copeland Wealth Mgmt RE Trust Acct	July '07 Distributions	1110	First California Bank	6,666.67	186,666.70
Check	08/01/2007	3540	Copeland Wealth Mgmt RE Trust Acct	August '07 Distributions	1110	First California Bank	6,666.67	193,333.37
Check	09/04/2007	3545	Copeland Wealth Mgmt RE Trust Acct	Sept '07 Distributions	1110	First California Bank	6,666.67	200,000.04
Check	10/01/2007	3550	Copeland Wealth Mgmt RE Trust Acct	Oct '07 Distributions	1110	First California Bank	6,666.67	206,666.71
Check	11/02/2007	3554	Copeland Wealth Mgmt RE Trust Acct	Nov '07 Distributions	1110	First California Bank	6,666.67	213,333.38
Check	12/03/2007	3557	Copeland Wealth Mgmt RE Trust Acct	December '07 Distributions	1110	First California Bank	6,666.67	220,000.05
Check	01/03/2008	OL0103	Copeland Wealth Mgmt RE Trust Acct	January '08 Distributions	1110	First California Bank	6,666.67	226,666.72
Check	02/01/2008	3561	Copeland Wealth Mgmt RE Trust Acct	February 2008 Distributions	1110	First California Bank	6,666.67	233,333.39
Check	03/05/2008	304	Copeland Wealth Mgmt RE Trust Acct	March 2008 Distributions	1110	First California Bank	6,666.67	240,000.06
Check	04/04/2008	OL404	Copeland Wealth Mgmt RE Trust Acct	April 2008 Distributions	1110	First California Bank	6,666.67	246,666.73
Check	05/05/2008	OL505	Copeland Wealth Mgmt RE Trust Acct	May '08 Distributions	1110	First California Bank	6,666.67	253,333.40
Check	06/05/2008	OL602	Copeland Wealth Mgmt RE Trust Acct	June '08 Distributions	1110	First California Bank	6,666.67	260,000.07
Check	07/01/2008	OL701	Copeland Wealth Mgmt RE Trust Acct	July '08 Distributions	1110	First California Bank	6,666.67	266,666.74
Check	08/04/2008	OL805	Copeland Wealth Mgmt RE Trust Acct	Aug '08 Distributions	1110	First California Bank	6,666.67	273,333.41
Check	09/04/2008	OL904	Copeland Wealth Mgmt RE Trust Acct	Sept '08 Distributions	1110	First California Bank	6,666.67	280,000.08
Check	10/03/2008	OL1003	Copeland Wealth Mgmt RE Trust Acct	October '08 Distributions	1110	First California Bank	6,666.67	286,666.75
Check	11/05/2008	OL1105	Copeland Wealth Mgmt RE Trust Acct	November '08 Distributions	1110	First California Bank	6,666.67	293,333.42
Check	12/01/2008	OL1106	Copeland Wealth Mgmt RE Trust Acct	VOID: January '09 Distributions	√	1110 - First California Bank	0.00	293,333.42
Check	12/05/2008	OL1202	Copeland Wealth Mgmt RE Trust Acct	December '08 Distributions	1110	First California Bank	6,666.67	300,000.09
Check	01/05/2009	OL0109	Copeland Wealth Mgmt RE Trust Acct	January '09 Distributions	1110	First California Bank	6,666.67	306,666.76
Check	02/05/2009	OL205	Copeland Wealth Mgmt RE Trust Acct	February '09 Distributions	1110	First California Bank	6,666.67	313,333.43
Check	03/05/2009	OL305	Copeland Wealth Mgmt RE Trust Acct	March '09 Distributions	1110	First California Bank	6,666.67	320,000.10
Check	04/03/2009	O406	Copeland Wealth Mgmt RE Trust Acct	April '09 Distributions	1110	First California Bank	6,666.67	326,666.77
Check	05/06/2009	3672	Copeland Wealth Mgmt RE Trust Acct	May '09 Distributions	1110	First California Bank	6,666.67	333,333.44
Check	06/05/2009	3596	Copeland Wealth Management Real Estate	June Mgmt Fee	1110	First California Bank	6,666.67	340,000.11
Check	07/02/2009	OL702	Copeland Wealth Management Real Estate	July Management Fee	1110	First California Bank	6,666.67	346,666.78
Check	07/30/2009		Copeland Wealth Management Real Estate	Aug Management Fee	1110	First California Bank	6,666.67	353,333.45
Check	09/05/2009	4035	Copeland Wealth Management Real Estate	September Management Fee	1111	Pacific Western Bank	6,666.67	360,000.12
Check	10/01/2009	4054	Copeland Wealth Management Real Estate	October Management Fee	1111	Pacific Western Bank	6,666.67	366,666.79
Check	11/03/2009	4072	Copeland Wealth Management Real Estate	November Management Fee	1111	Pacific Western Bank	6,666.67	373,333.46
Check	11/03/2009	4074	Void		1111	Pacific Western Bank	6,666.67	373,333.46
Check	12/01/2009	4090	Copeland Wealth Management Real Estate	December Management Fee	1111	Pacific Western Bank	6,666.67	380,000.13
Check	01/04/2010	4111	Copeland Wealth Management Real Estate	January Management Fee	1111	Pacific Western Bank	6,666.67	386,666.80
Check	02/01/2010	4127	Copeland Wealth Management Real Estate	February Mgmt Fee	1111	Pacific Western Bank	6,666.67	393,333.47
Check	03/01/2010	4147	Copeland Wealth Management Real Estate	March Mgmt Fee	1111	Pacific Western Bank	6,666.67	400,000.14
Check	04/01/2010	4164	Copeland Wealth Management Real Estate	April Distribution	1111	Pacific Western Bank	6,666.67	406,666.81

Copeland Properties Five  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Check	05/03/2010	4182	Copeland Wealth Management Real Estate	May Management Fee	1111	Pacific Western Bank	6,666.67	413,333.48
Check	06/01/2010	4200	Copeland Wealth Management Real Estate	June Management Fee	1111	Pacific Western Bank	6,666.67	420,000.15
Check	07/02/2010	4217	Copeland Wealth Management Real Estate	July Management Fee	1111	Pacific Western Bank	6,666.67	426,668.82
Check	08/02/2010	4234	Copeland Wealth Management Real Estate	Aug Management Fee	1111	Pacific Western Bank	6,666.67	433,333.49
Check	08/27/2010	4236	Copeland Wealth Management Real Estate	Sept Management	1111	Pacific Western Bank	6,666.67	440,000.16
Check	10/01/2010	4254	Copeland Wealth Management Real Estate	October Management	1111	Pacific Western Bank	6,666.67	446,666.83
Check	11/01/2010	4287	Copeland Wealth Management Real Estate	November Management	1111	Pacific Western Bank	6,666.67	453,333.50
Check	12/01/2010	4305	Copeland Wealth Management Real Estate	Monthly Management	1111	Pacific Western Bank	6,666.67	460,000.17
Check	01/03/2011	4309	Copeland Wealth Management Real Estate	Monthly Management	1111	Pacific Western Bank	6,666.67	466,668.84
Check	02/01/2011	4331	Copeland Wealth Management Real Estate	Monthly Management	1111	Pacific Western Bank	6,666.67	473,333.51
Check	03/01/2011	4348	Copeland Wealth Management Real Estate	Monthly Management	1111	Pacific Western Bank	6,666.67	480,000.18
Check	04/01/2011	4365	Copeland Wealth Management Real Estate	Monthly Management	1111	Pacific Western Bank	6,666.67	486,666.85
Check	05/01/2011	4386	Copeland Wealth Management Real Estate	Monthly Management	1111	Pacific Western Bank	6,666.67	493,333.52
Check	06/01/2011	4402	Copeland Wealth Management Real Estate	Monthly Management	1111	Pacific Western Bank	6,666.67	500,000.19
Check	07/01/2011	4419	Copeland Wealth Management Real Estate	Monthly Management	1111	Pacific Western Bank	6,666.67	508,668.86
Check	08/01/2011	4447	Copeland Wealth Management Real Estate	Monthly Management	1111	Pacific Western Bank	6,666.67	513,333.53
General Journal	09/01/2011	GJ902		Reclassify September Management Fee	1423	Prepaid Management Fee	6,666.67	520,000.20
Check	10/01/2011	4471	Copeland Wealth Management Real Estate	Monthly Management	1111	Pacific Western Bank	6,666.67	526,666.87
Total 6550 - Management Fees							526,666.87	526,666.87
<b>TOTAL</b>							<b>526,666.87</b>	<b>526,666.87</b>

Cash	520,000.20
Non-Cash entries	6,666.67
	526,666.87



Copeland Properties Six  
**Transaction Detail by Account**  
All Transactions

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>6550 - Management Fees</b>								
Check	04/05/2005	1013	Copeland Wealth Management RE		1100	Community Bank-Checking	2,291.67	2,291.67
Check	05/02/2005	1026	Copeland Wealth Management RE		1100	Community Bank-Checking	2,291.67	4,583.34
Check	07/05/2005	1049	Copeland Wealth Management RE		1100	Community Bank-Checking	2,291.67	6,875.01
Check	08/02/2005	1058	Copeland Wealth Management RE		1100	Community Bank-Checking	2,291.67	9,166.68
Check	09/06/2005	1063	Copeland Wealth Management RE		1100	Community Bank-Checking	2,291.67	11,458.35
Check	10/03/2005	1067	Copeland Realty Trust Account		1100	Community Bank-Checking	2,291.67	13,750.02
Check	11/01/2005	1070	Copeland Realty Trust Account		1100	Community Bank-Checking	2,291.67	16,041.69
Check	12/02/2005	1075	Copeland Realty Trust Account		1100	Community Bank-Checking	2,291.67	18,333.36
General Journal	12/31/2005	AJE9		TO RECLASS MANAGEMENT FEE TO CRI	3861	Draws	2,291.67	20,625.03
Check	01/03/2006	1078	Copeland Realty Trust Account		1100	Community Bank-Checking	2,291.67	22,916.70
Check	02/01/2006	1089	Copeland Realty Trust Account		1100	Community Bank-Checking	2,291.67	25,208.37
Check	03/03/2006	1096	Copeland Realty Trust Account		1100	Community Bank-Checking	2,291.67	27,500.04
Check	04/03/2006	1111	Copeland Realty Trust Account	VOID:	√ 1100	Community Bank-Checking	0.00	27,500.04
Check	04/03/2006	1114	Copeland Realty Trust Account		1100	Community Bank-Checking	2,291.67	29,791.71
Check	05/01/2006	1126	Copeland Realty Trust Account	VOID:	√ 1100	Community Bank-Checking	0.00	29,791.71
Check	05/01/2006	3602	Copeland Realty Trust Account	April '06 Distribution	1110	First California Bank	2,291.67	32,083.38
Check	06/01/2006	3609	Copeland Realty Trust Account	June '06 Distribution	1110	First California Bank	2,291.67	34,375.05
Check	07/05/2006	3629	Copeland Realty Trust Account	July '06 Distribution	1110	First California Bank	2,291.67	36,666.72
Check	08/01/2006	3642	Copeland Realty Trust Account	August '06 Distribution	1110	First California Bank	2,291.67	38,958.39
Check	09/01/2006	3648	Copeland Realty Trust Account	September '06 Distribution	1110	First California Bank	2,291.67	41,250.06
Check	10/02/2006	3656	Copeland Realty Trust Account	October '06 Distribution	1110	First California Bank	2,291.67	43,541.73
Check	11/02/2006	3675	Copeland Realty Trust Account	November '06 Distribution	1110	First California Bank	2,291.67	45,833.40
Check	12/01/2006	3682	Copeland Realty Trust Account	December '06 Distribution	1110	First California Bank	2,291.67	48,125.07
Check	11/07/2008	3886	Don Crothers	VOID: Mgmt & Reimbursement	√ 1110	First California Bank	0.00	48,125.07
<b>Total 6550 - Management Fees</b>							<b>48,125.07</b>	<b>48,125.07</b>

**TOTAL** 48,125.07 48,125.07

Cash	45,833.40
Non-Cash entries	2,291.67
	<u>48,125.07</u>

Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
6550 - Management Fees								
Check	10/06/2005	1009	Copeland Wealth Management RE	September		1100 · Provident Checking	1,250.00	1,250.00
Check	11/01/2005	1015	Copeland Wealth Mgmt RE Trust Account	VOID:	√	1100 · Provident Checking	0.00	1,250.00
Check	11/01/2005	1017	Copeland Wealth Mgmt RE Trust Account	VOID.	√	1100 · Provident Checking	0.00	1,250.00
Check	11/01/2005	1018	Copeland Wealth Mgmt RE Trust Account			1100 · Provident Checking	1,250.00	2,500.00
Check	12/02/2005	1024	Copeland Wealth Mgmt RE Trust Account			1100 · Provident Checking	1,250.00	3,750.00
Check	01/03/2006	1028	Copeland Wealth Mgmt RE Trust Account			1100 · Provident Checking	1,250.00	5,000.00
Check	02/02/2006	1033	Copeland Wealth Mgmt RE Trust Account			1100 · Provident Checking	1,250.00	6,250.00
Check	03/03/2006	1038	Copeland Wealth Mgmt RE Trust Account			1100 · Provident Checking	1,250.00	7,500.00
Check	04/03/2006	1043	Copeland Wealth Mgmt RE Trust Account			1100 · Provident Checking	1,250.00	8,750.00
Check	05/01/2006	3700	Copeland Wealth Mgmt RE Trust Account	April '06 Distribution		1110 · First California Bank	1,250.00	10,000.00
Check	06/01/2006	3706	Copeland Wealth Mgmt RE Trust Account	June '06 Distribution		1110 · First California Bank	1,250.00	11,250.00
Check	07/05/2006	3708	Copeland Wealth Mgmt RE Trust Account	July '06 Distributions		1110 · First California Bank	1,250.00	12,500.00
Check	08/01/2006	3711	Copeland Wealth Mgmt RE Trust Account	August '06 Distributions		1110 · First California Bank	1,250.00	13,750.00
Check	09/08/2006	3713	Copeland Wealth Mgmt RE Trust Account	September '06 Distributions		1110 · First California Bank	1,250.00	15,000.00
Check	10/02/2006	3716	Copeland Wealth Mgmt RE Trust Account	October '06 Distributions		1110 · First California Bank	1,250.00	16,250.00
Check	11/01/2006	3719	Copeland Wealth Mgmt RE Trust Account	November '06 Distributions		1110 · First California Bank	1,250.00	17,500.00
Check	11/29/2006	3721	Copeland Wealth Mgmt RE Trust Account	December '06 Distributions		1110 · First California Bank	1,250.00	18,750.00
Check	01/02/2007	3726	Copeland Wealth Mgmt RE Trust Account	January '07 Distributions		1110 · First California Bank	1,250.00	20,000.00
Check	02/02/2007	3731	Copeland Wealth Mgmt RE Trust Account	February '07 Distributions		1110 · First California Bank	1,250.00	21,250.00
Check	03/01/2007	3734	Copeland Wealth Mgmt RE Trust Account	March '07 Distributions		1110 · First California Bank	1,250.00	22,500.00
Check	04/02/2007	3739	Copeland Wealth Mgmt RE Trust Account	April '07 Distributions		1110 · First California Bank	1,250.00	23,750.00
Check	05/03/2007	3744	Copeland Wealth Mgmt RE Trust Account	May '07 Distributions		1110 · First California Bank	1,250.00	25,000.00
Check	06/04/2007	3747	Copeland Wealth Mgmt RE Trust Account	June '07 Distributions		1110 · First California Bank	1,250.00	26,250.00
Check	07/03/2007	3750	Copeland Wealth Mgmt RE Trust Account	July '07 Distributions		1110 · First California Bank	1,250.00	27,500.00
Check	08/01/2007	3752	Copeland Wealth Mgmt RE Trust Account	August '07 Distributions		1110 · First California Bank	1,250.00	28,750.00
Check	09/04/2007	3755	Copeland Wealth Mgmt RE Trust Account	Sept '07 Distributions		1110 · First California Bank	1,250.00	30,000.00
Check	10/03/2007	3758	Copeland Wealth Mgmt RE Trust Account	VOID: Oct '07 Distributions @ 10%	√	1110 · First California Bank	0.00	30,000.00
Check	10/03/2007	3760	Copeland Wealth Mgmt RE Trust Account	October '07 Distributions		1110 · First California Bank	1,250.00	31,250.00
Check	11/01/2007	3763	Copeland Wealth Mgmt RE Trust Account	November '07 Distributions		1110 · First California Bank	1,250.00	32,500.00
Check	12/03/2007	3765	Copeland Wealth Mgmt RE Trust Account	December '07 Distributions		1110 · First California Bank	1,250.00	33,750.00
Check	01/03/2008	OL0103	Copeland Wealth Mgmt RE Trust Account	January '08 Distributions		1110 · First California Bank	1,250.00	35,000.00
Check	02/01/2008	3771	Copeland Wealth Mgmt RE Trust Account	February 2008 Distributions		1110 · First California Bank	1,250.00	36,250.00
Check	03/05/2008	305	Copeland Wealth Mgmt RE Trust Account	March 2008 Distributions		1110 · First California Bank	1,250.00	37,500.00
Check	04/04/2008	OL404	Copeland Wealth Mgmt RE Trust Account	April 2008 Distributions		1110 · First California Bank	1,250.00	38,750.00
Check	05/05/2008	OL505	Copeland Wealth Mgmt RE Trust Account	April 2008 Distributions		1110 · First California Bank	1,250.00	40,000.00
Check	06/02/2008	OL602	Copeland Wealth Mgmt RE Trust Account	June 2008 Distributions		1110 · First California Bank	1,250.00	41,250.00
Check	07/01/2008	OL702	Copeland Wealth Mgmt RE Trust Account	July 2008 Distributions		1110 · First California Bank	1,250.00	42,500.00
Check	08/04/2008	OL804	Copeland Wealth Mgmt RE Trust Account	Aug 2008 Distributions		1110 · First California Bank	1,250.00	43,750.00
Check	09/05/2008	OL905	Copeland Wealth Mgmt RE Trust Account	Sept 2008 Distributions		1110 · First California Bank	1,250.00	45,000.00
Check	10/03/2008	OL1004	Copeland Wealth Mgmt RE Trust Account	Oct 2008 Distributions		1110 · First California Bank	1,250.00	46,250.00
Check	11/05/2008	OL1105	Copeland Wealth Mgmt RE Trust Account	November 2008 Distributions		1110 · First California Bank	1,250.00	47,500.00
Check	12/01/2008	OL120508	Copeland Wealth Mgmt RE Trust Account	December 2008 Distributions		1110 · First California Bank	1,250.00	48,750.00
Check	01/05/2009	OL0105	Copeland Wealth Mgmt RE Trust Account	January '09 Distributions		1110 · First California Bank	1,250.00	50,000.00
Check	02/05/2009	OL205	Copeland Wealth Mgmt RE Trust Account	February 2008 Distributions		1110 · First California Bank	1,250.00	51,250.00
General Journal	03/05/2009	GJ302		To allocate March Distributions		1407 Prepaid Distributions	1,250.00	52,500.00
Check	04/06/2009	OL405	Copeland Wealth Mgmt RE Trust Account	April Distributions		1110 · First California Bank	1,250.00	53,750.00
Check	05/05/2009	OL506	Copeland Wealth Mgmt RE Trust Account	May Distributions Distributions		1110 · First California Bank	1,250.00	55,000.00
Check	08/05/2009	OL605	Copeland Wealth Mgmt RE Trust Account	VOID: June 2009 Distributions	√	1110 · First California Bank	0.00	55,000.00
Check	06/05/2009	3833	Copeland Wealth Management RE	June Management Fee		1110 · First California Bank	1,250.00	56,250.00
Check	07/01/2009	3901	Copeland Wealth Management RE	July Management Fee		1110 · First California Bank	1,250.00	57,500.00
Check	07/28/2009		Copeland Wealth Management RE	August mgmt fee		1110 · First California Bank	1,250.00	58,750.00
Check	08/26/2009	OLB26	Copeland Wealth Management RE	September mgmt fee		1110 · First California Bank	1,250.00	60,000.00
Check	10/05/2009	5021	Copeland Wealth Management RE	October Management		1101 · Pacific Western Bank	1,250.00	61,250.00
Check	11/02/2009	5030	Copeland Wealth Management RE	November Management		1101 · Pacific Western Bank	1,250.00	62,500.00
Check	12/01/2009	5041	Copeland Wealth Management RE	December Management		1101 · Pacific Western Bank	1,250.00	63,750.00
Check	01/04/2010	5057	Copeland Wealth Management RE	January Management		1101 · Pacific Western Bank	1,250.00	65,000.00
Check	02/01/2010	5069	Copeland Wealth Management RE	February Management		1101 · Pacific Western Bank	1,250.00	66,250.00
Check	03/01/2010	5084	Copeland Wealth Management RE	Mgmt Fee		1101 · Pacific Western Bank	1,250.00	67,500.00
Check	04/01/2010	5097	Copeland Wealth Management RE	Mgmt Fee		1101 · Pacific Western Bank	1,250.00	68,750.00
Check	05/03/2010	5108	Copeland Wealth Management RE	Mgmt Fee		1101 · Pacific Western Bank	1,250.00	70,000.00



Copeland Properties Seven  
**Transaction Detail by Account**  
All Transactions

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Check	06/01/2010	5119	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	71,250.00
Check	06/30/2010	5131	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	72,500.00
Check	08/02/2010	5146	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	73,750.00
Check	08/27/2010	5152	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	75,000.00
Check	10/04/2010	5169	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	76,250.00
Check	11/01/2010	5182	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	77,500.00
Check	12/01/2010	5196	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	78,750.00
Check	01/02/2011	5206	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	80,000.00
Check	02/01/2011	5219	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	81,250.00
Check	03/01/2011	5231	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	82,500.00
Check	04/01/2011	5244	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	83,750.00
Check	05/01/2011	5258	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	85,000.00
Check	06/01/2011	5269	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	86,250.00
Check	07/01/2011	5281	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	87,500.00
Check	08/01/2011	5294	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	88,750.00
Check	09/01/2011	5312	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	90,000.00
Check	10/01/2011	5316	Copeland Wealth Management RE	Mgmt Fee	1101	Pacific Western Bank	1,250.00	91,250.00
Total 6550 - Management Fees							91,250.00	91,250.00
<b>TOTAL</b>							<b>91,250.00</b>	<b>91,250.00</b>

Cash	90,000.00
Non-Cash entries	1,250.00
	91,250.00

Copeland Properties Eight  
# 8001  
**Transaction Detail by Account**  
All Transactions

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>6550 - Management Fees</b>								
Check	08/03/2005	1010	Copeland Realty Inc		1100	Provident Checking	2,364.58	2,364.58
Check	09/06/2005	1013	Copeland Realty		1100	Provident Checking	2,364.58	4,729.16
Check	10/01/2005	1015	Copeland Wealth Management Trust Account	VOID:	✓ 1100	Provident Checking	0.00	4,729.16
Check	10/03/2005	1016	Copeland Wealth Management Trust Account		1100	Provident Checking	2,364.58	7,093.74
Check	11/01/2005	1019	Copeland Wealth Management Trust Account		1100	Provident Checking	2,364.58	9,458.32
Check	12/02/2005	1023	Copeland Wealth Management Trust Account		1100	Provident Checking	2,364.58	11,822.90
Check	01/03/2006	1026	Copeland Wealth Management Trust Account		1100	Provident Checking	2,364.58	14,187.48
Check	02/02/2006	1029	Copeland Wealth Management Trust Account		1100	Provident Checking	2,364.58	16,552.06
Check	03/03/2006	1032	Copeland Wealth Management Trust Account	March 06 Dist.	1100	Provident Checking	2,364.58	18,916.64
Check	04/03/2006	1035	Copeland Wealth Management Trust Account	March 06 Dist.	1100	Provident Checking	2,364.58	21,281.22
Check	05/02/2006	3800	Copeland Wealth Management Trust Account	April '06 Distributions	1110	First California Bank	2,364.58	23,645.80
Check	06/01/2006	3802	Copeland Wealth Management Trust Account	June '06 Distributions	1110	First California Bank	2,364.58	26,010.38
Check	07/05/2006	3806	Copeland Wealth Management Trust Account	July '06 Distributions	1110	First California Bank	2,364.58	28,374.96
Check	08/01/2006	3809	Copeland Wealth Management Trust Account	August '06 Distributions	1110	First California Bank	2,364.58	30,739.54
Check	09/01/2006	3811	Copeland Wealth Management Trust Account	September '06 Distributions	1110	First California Bank	2,364.58	33,104.12
Check	10/02/2006	3615	Copeland Wealth Management Trust Account	October '06 Distributions	1110	First California Bank	2,364.58	35,468.70
Check	11/01/2006	3817	Copeland Wealth Management Trust Account	November '06 Distributions	1110	First California Bank	2,364.58	37,833.28
Check	12/01/2006	3820	Copeland Wealth Management Trust Account	December '06 Distributions	1110	First California Bank	2,364.58	40,197.86
Check	01/02/2007	3823	Copeland Wealth Management Trust Account	January '07 Distributions	1110	First California Bank	2,364.58	42,562.44
Check	02/02/2007	3825	Copeland Wealth Management Trust Account	February '07 Distributions	1110	First California Bank	2,364.58	44,927.02
Check	03/01/2007	3826	Copeland Wealth Management Trust Account	March '07 Distributions	1110	First California Bank	2,364.58	47,291.60
Check	04/02/2007	3835	Copeland Wealth Management Trust Account	April '07 Distributions	1110	First California Bank	2,364.58	49,656.16
Check	05/02/2007	3838	Copeland Wealth Management Trust Account	May '07 Distributions	1110	First California Bank	2,364.58	52,020.76
Check	06/04/2007	3839	Copeland Wealth Management Trust Account	June '07 Distributions	1110	First California Bank	2,364.58	54,385.34
Check	07/03/2007	3841	Copeland Wealth Management Trust Account	August '07 Distributions	1110	First California Bank	2,364.58	56,749.92
Check	08/01/2007	3843	Copeland Wealth Management Trust Account	July '07 Distributions	1110	First California Bank	2,364.58	59,114.50
Check	09/04/2007	3845	Copeland Wealth Management Trust Account	Sept '07 Distributions	1110	First California Bank	2,364.58	61,479.08
Check	09/04/2007		Copeland Wealth Management Trust Account	VOID: August '07 Distributions	✓ 1110	First California Bank	0.00	61,479.08
Check	10/03/2007	3846	Copeland Wealth Management Trust Account	Oct '07 Distributions	1110	First California Bank	2,364.58	63,843.66
Check	11/02/2007	3651	Copeland Wealth Management Trust Account	November '07 Distributions	1110	First California Bank	2,364.58	66,208.24
Check	12/03/2007	3853	Copeland Wealth Management Trust Account	December '07 Distributions	1110	First California Bank	2,364.58	68,572.62
Check	01/03/2008	OL0103	Copeland Wealth Management Trust Account	January '08 Distributions	1110	First California Bank	2,364.58	70,937.40
Check	02/01/2008	3854	Copeland Wealth Management Trust Account	February 2008 Distributions	1110	First California Bank	2,364.58	73,301.98
Check	03/06/2008	OL306	Copeland Wealth Management Trust Account	March 2008 Distributions	1110	First California Bank	2,364.58	75,666.56
Check	04/04/2008	OL404	Copeland Wealth Management Trust Account	April 2008 Distributions	1110	First California Bank	2,364.58	78,031.14
Check	05/05/2008	OL505	Copeland Wealth Management Trust Account	May 08' Distributions	1110	First California Bank	2,364.58	80,395.72
Check	06/04/2008	OL605	Copeland Wealth Management Trust Account	June 2008 Distributions	1110	First California Bank	2,364.58	82,760.30
Check	07/03/2008	OL703	Copeland Wealth Management Trust Account	July 2008 Distributions	1110	First California Bank	2,364.58	85,124.88
Check	08/05/2008	OL805	Copeland Wealth Management Trust Account	Aug 2008 Distributions	1110	First California Bank	2,364.58	87,489.46
Check	09/04/2008	OL904	Copeland Wealth Management Trust Account	September 2008 Distributions	1110	First California Bank	2,364.58	89,854.04
Check	10/03/2008	OL905	Copeland Wealth Management Trust Account	October 2008 Distributions	1110	First California Bank	2,364.58	92,218.62
Check	11/05/2008	OL1105	Copeland Wealth Management Trust Account	November 2008 Distributions	1110	First California Bank	2,364.58	94,583.20
Check	12/05/2008	OL1205	Copeland Wealth Management Trust Account	December 2008 Distributions	1110	First California Bank	2,364.58	96,947.78
Check	01/07/2009	OL0107	Copeland Wealth Management Trust Account	January '09 Distributions	1110	First California Bank	2,364.58	99,312.36
Check	02/05/2009	OL108	Copeland Wealth Management Trust Account	February '09 Distributions	1110	First California Bank	2,364.58	101,676.94
<b>Total 6550 - Management Fees</b>							<b>101,676.94</b>	<b>101,676.94</b>
<b>TOTAL</b>							<b>101,676.94</b>	<b>101,676.94</b>

Cash	101,676.94
Non Cash entries	
	<u>101,676.94</u>

Copeland Properties Nine  
# 8002  
**Transaction Detail by Account**  
All Transactions

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>6550 - Management Fees</b>								
Check	02/02/2006	1022	Copeland Wealth Management Trust Account		1100	Provident Checking	3,750.00	3,750.00
Check	03/03/2006	1041	Copeland Wealth Management Trust Account		1100	Provident Checking	3,750.00	7,500.00
Check	04/03/2006	1054	Copeland Wealth Management Trust Account		1100	Provident Checking	3,750.00	11,250.00
Check	05/01/2006	3902	Copeland Wealth Management Trust Account	May '06 Distribution	1110	First California Bank	3,750.00	15,000.00
Check	06/01/2006	3907	Copeland Wealth Management Trust Account	(Minus Eure) June '06 Distribution	1110	First California Bank	3,750.00	18,750.00
Check	07/05/2006	3925	Copeland Wealth Management Trust Account	July '06 Distributions	1110	First California Bank	3,750.00	22,500.00
Check	08/01/2006	3949	Copeland Wealth Management Trust Account	August '06 Distributions	1110	First California Bank	3,750.00	26,250.00
Check	09/01/2006	3964	Copeland Wealth Management Trust Account	September '06 Distributions	1110	First California Bank	3,750.00	30,000.00
Check	10/02/2006	3978	Copeland Wealth Management Trust Account	October '06 Distributions	1110	First California Bank	3,750.00	33,750.00
Check	11/01/2006	3997	Copeland Wealth Management Trust Account	November '06 Distributions	1110	First California Bank	3,750.00	37,500.00
Check	12/01/2006	4015	Copeland Wealth Management Trust Account	December '06 Distributions	1110	First California Bank	3,750.00	41,250.00
Check	01/03/2007	4048	Copeland Wealth Management Trust Account	January '07 Distributions	1110	First California Bank	3,750.00	45,000.00
Check	02/05/2007	4072	Copeland Wealth Management Trust Account	February '07 Distributions	1110	First California Bank	3,750.00	48,750.00
Check	03/01/2007	4098	Copeland Wealth Management Trust Account	March '07 Distributions	1110	First California Bank	3,750.00	52,500.00
Check	04/02/2007	4114	Copeland Wealth Management Trust Account	April '07 Distributions	1110	First California Bank	3,750.00	56,250.00
Check	05/01/2007	4139	Copeland Wealth Management Trust Account	May '07 Distributions	1110	First California Bank	3,750.00	60,000.00
Check	06/04/2007	4150	Copeland Wealth Management Trust Account	June '07 Distributions	1110	First California Bank	3,750.00	63,750.00
Check	07/03/2007	4177	Copeland Wealth Management Trust Account	July '07 Distributions	1110	First California Bank	3,750.00	67,500.00
Check	08/01/2007	4185	Copeland Wealth Management Trust Account	August '07 Distributions	1110	First California Bank	3,750.00	71,250.00
Check	09/04/2007	4204	Copeland Wealth Management Trust Account	Sept '07 Distributions	1110	First California Bank	3,750.00	75,000.00
Check	10/03/2007	4231	Copeland Wealth Management Trust Account	October '07 Distributions	1110	First California Bank	3,750.00	78,750.00
Check	11/02/2007	4240	Copeland Wealth Management Trust Account	November '07 Distributions	1110	First California Bank	3,750.00	82,500.00
Check	12/03/2007	4257	Copeland Wealth Management Trust Account	December '07 Distributions	1110	First California Bank	3,750.00	86,250.00
Check	01/03/2008	OL0103	Copeland Wealth Management Trust Account	January '08 Distributions	1110	First California Bank	3,750.00	90,000.00
Check	02/01/2008	4292	Copeland Wealth Management Trust Account	February 2008 Distributions	1110	First California Bank	3,750.00	93,750.00
Check	03/04/2008	305	Copeland Wealth Management Trust Account	March '08 Distributions	1110	First California Bank	3,750.00	97,500.00
Check	04/02/2008	OL404	Copeland Wealth Management Trust Account	April 2008 Distributions	1110	First California Bank	3,750.00	101,250.00
Check	05/05/2008	OL505	Copeland Wealth Management Trust Account	May 2008 Distributions	1110	First California Bank	3,750.00	105,000.00
Check	06/04/2008		Copeland Wealth Management Trust Account	June 2008 Distributions	1110	First California Bank	3,750.00	108,750.00
Check	07/04/2008		Copeland Wealth Management Trust Account	July 2008 Distributions	1110	First California Bank	3,750.00	112,500.00
Check	08/05/2008	OL805	Copeland Wealth Management Trust Account	July 2008 Distributions	1110	First California Bank	3,750.00	116,250.00
Check	09/05/2008	OL905	Copeland Wealth Management Trust Account	September 2008 Distributions	1110	First California Bank	3,750.00	120,000.00
Check	10/03/2008	OL1003	Copeland Wealth Management Trust Account	October 2008 Distributions	1110	First California Bank	3,750.00	123,750.00
Check	11/04/2008		Copeland Wealth Management Trust Account	Nov 2008 Distributions	1110	First California Bank	3,750.00	127,500.00
Check	12/05/2008	1205	Copeland Wealth Management Trust Account	Dec 2008 Distributions	1110	First California Bank	3,750.00	131,250.00
Check	01/08/2009	OL106	Copeland Wealth Management Trust Account	January 2009 Distributions	1110	First California Bank	0.00	131,250.00
Check	02/13/2009	OL213	Copeland Wealth Management Trust Account	February 2009 Distributions	1110	First California Bank	0.00	131,250.00
<b>Total 6550 - Management Fees</b>							<b>131,250.00</b>	<b>131,250.00</b>
<b>TOTAL</b>							<b>131,250.00</b>	<b>131,250.00</b>

Cash	131,250.00
Non-Cash entries	
	<u>131,250.00</u>



Copeland Properties Ten  
# 6003  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Cir	Split	Amount	Balance
6550 - Management Fees-CRI								
Check	04/03/2006	1002	Copeland Wealth Management Trust Account	Apr06	1100	1st Centennial	6,666.67	6,666.67
Check	05/02/2006	1006	Copeland Wealth Management Trust Account	Apr06	1100	1st Centennial	6,666.67	13,333.34
Check	06/01/2006	1015	Copeland Wealth Management Trust Account	Apr06	1100	1st Centennial	6,666.67	20,000.01
Check	07/05/2006	1022	Copeland Wealth Management Trust Account	July 06 distributions	1100	1st Centennial	6,666.67	26,666.68
Check	08/01/2006	1031	Copeland Wealth Management Trust Account	August 06 distributions	1100	1st Centennial	6,666.67	33,333.35
Check	09/01/2006	1041	Copeland Wealth Management Trust Account	September 06 distributions	1100	1st Centennial	6,666.67	40,000.02
Check	10/02/2006	1047	Copeland Wealth Management Trust Account	October '06 distributions	1100	1st Centennial	6,666.66	46,666.68
Check	11/01/2006	1055	Copeland Wealth Management Trust Account	November '06 distributions	1100	1st Centennial	6,666.66	53,333.34
Check	11/29/2006	1065	Copeland Wealth Management Trust Account	December '06 distributions	1100	1st Centennial	6,666.66	60,000.00
Check	01/03/2007	1076	Copeland Wealth Management Trust Account	January '07 distributions	1100	1st Centennial	6,666.67	66,666.67
Check	02/02/2007	1083	Copeland Wealth Management Trust Account	February '07 distributions	1100	1st Centennial	6,666.67	73,333.34
Check	03/01/2007	1090	Copeland Wealth Management Trust Account	February '07 distributions	1100	1st Centennial	6,666.67	80,000.01
Check	04/02/2007	1099	Copeland Wealth Management Trust Account	April '07 distributions	1100	1st Centennial	6,666.67	86,666.68
Check	05/03/2007	1110	Copeland Wealth Management Trust Account	May '07 distributions	1100	1st Centennial	6,666.67	93,333.35
Check	06/04/2007	1122	Copeland Wealth Management Trust Account	June '07 distributions	1100	1st Centennial	6,666.67	100,000.02
Check	07/03/2007	1128	Copeland Wealth Management Trust Account	July '07 distributions	1100	1st Centennial	6,666.67	106,666.69
Check	08/01/2007	1136	Copeland Wealth Management Trust Account	August '07 distributions	1100	1st Centennial	6,666.67	113,333.36
Check	09/04/2007	1153	Copeland Wealth Management Trust Account	Sept '07 distributions	1100	1st Centennial	6,666.67	120,000.03
Check	10/03/2007	1166	Copeland Wealth Management Trust Account	October '07 distributions	1100	1st Centennial	6,666.67	126,666.70
Check	11/02/2007	1177	Copeland Wealth Management Trust Account	November '07 distributions	1100	1st Centennial	6,666.67	133,333.37
Check	12/03/2007	1184	Copeland Wealth Management Trust Account	December '07 distributions	1100	1st Centennial	6,666.67	140,000.04
Check	01/03/2008	OL0103	Copeland Wealth Management Trust Account	January '08 distributions	1100	1st Centennial	6,666.67	146,666.71
Check	02/01/2008	1197	Copeland Wealth Management Trust Account	February 2008 distributions	1100	1st Centennial	6,666.67	153,333.38
Check	03/03/2008	305	Copeland Wealth Management Trust Account	March 2008 distributions	1100	1st Centennial	6,666.67	160,000.05
Check	04/04/2008	OL404	Copeland Wealth Management Trust Account	April '07 distributions	1100	1st Centennial	6,666.67	166,666.72
Check	05/05/2008	OL505	Copeland Wealth Management Trust Account	May '08 distributions	1100	1st Centennial	6,666.67	173,333.39
Check	06/04/2008		Copeland Wealth Management Trust Account	June '08 distributions	1100	1st Centennial	6,666.67	180,000.06
Check	07/03/2008	OL703	Copeland Wealth Management Trust Account	July '08 distributions	1100	1st Centennial	6,666.67	186,666.73
Check	08/04/2008	OL804	Copeland Wealth Management Trust Account	Aug '07 distributions	1100	1st Centennial	6,666.67	193,333.40
Check	09/05/2008	OL905	Copeland Wealth Management Trust Account	Sept '07 distributions	1100	1st Centennial	6,666.67	200,000.07
Check	10/03/2008	OL1003	Copeland Wealth Management Trust Account	October 2008 distributions	1100	1st Centennial	6,666.67	206,666.74
Check	11/05/2008	OL1105	Copeland Wealth Management Trust Account	November 2008 distributions	1100	1st Centennial	6,666.67	213,333.41
Check	12/05/2008	OL1205	Copeland Wealth Management Trust Account	Dec 2008 distributions	1100	1st Centennial	6,666.67	220,000.08
Check	01/07/2009	OL0107	Copeland Wealth Management Trust Account	January '09 distributions	1100	1st Centennial	6,666.67	226,666.75
Check	02/05/2009	OL205	Copeland Wealth Management Trust Account	February '09 distributions	1100	1st Centennial	6,666.67	233,333.42
Check	03/08/2009	OL306	Copeland Wealth Management Trust Account	March '09 distributions	1100	1st Centennial	6,666.67	240,000.09
Check	04/07/2009	OL406	Copeland Wealth Management Trust Account	April '09 distributions	1100	1st Centennial	6,666.67	246,666.76
Check	05/18/2009	OL518	Copeland Wealth Management Trust Account	May '09 distributions	1100	1st Centennial	6,666.67	253,333.43
Check	06/08/2009	1298	Copeland Wealth Management Real Estate		1100	1st Centennial	6,666.67	260,000.10
Check	07/02/2009	1350	Copeland Wealth Management Real Estate	July Management	1100	1st Centennial	6,666.67	266,666.77
Check	08/13/2009	2013	Copeland Wealth Management Real Estate	August Management	1101	Pacific Western Bank	6,666.67	273,333.44
Check	09/05/2009	2036	Copeland Wealth Management Real Estate	September Management	1101	Pacific Western Bank	6,666.67	280,000.11
Check	10/01/2009	2062	Copeland Wealth Management Real Estate	October Management	1101	Pacific Western Bank	6,666.67	286,666.78
Check	11/02/2009	2081	Copeland Wealth Management Real Estate	November Management	1101	Pacific Western Bank	6,666.67	293,333.45
Check	12/04/2009	2099	Copeland Wealth Management Real Estate	December Management	1101	Pacific Western Bank	6,666.67	300,000.12
Check	01/04/2010	2117	Copeland Wealth Management Real Estate	January Management	1101	Pacific Western Bank	6,666.67	306,666.79
Check	02/01/2010	2133	Copeland Wealth Management Real Estate	February Management	1101	Pacific Western Bank	6,666.67	313,333.46
Check	03/01/2010	2151	Copeland Wealth Management Real Estate	March Management Fee	1101	Pacific Western Bank	6,666.67	320,000.13
Check	04/01/2010	2173	Copeland Wealth Management Real Estate	April Management Fee	1101	Pacific Western Bank	6,666.67	326,666.80
Check	05/03/2010	2177	Copeland Wealth Management Real Estate	May Management Fee	1101	Pacific Western Bank	6,666.67	333,333.47
Check	06/03/2010	2208	Copeland Wealth Management Real Estate	June Management Fee	1101	Pacific Western Bank	6,666.67	340,000.14
Check	07/02/2010	2227	Copeland Wealth Management Real Estate	July Management Fee	1101	Pacific Western Bank	6,666.67	346,666.81
Check	08/02/2010	2248	Copeland Wealth Management Real Estate	August Management Fee	1101	Pacific Western Bank	6,666.67	353,333.48
Check	08/31/2010	2252	Copeland Wealth Management Real Estate	September Management Fee	1101	Pacific Western Bank	6,666.67	360,000.15
Check	10/01/2010	2278	Copeland Wealth Management Real Estate	October Mgmt Fee	1101	Pacific Western Bank	6,666.67	366,666.82
Check	11/02/2010	2307	Copeland Wealth Management Real Estate	November Mgmt Fee	1101	Pacific Western Bank	6,666.67	373,333.49

2:53 PM  
10/26/12  
Accrual Basis

Copeland Properties Ten  
#6004  
**Transaction Detail by Account**  
All Transactions

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
Check	12/02/2010	2327	Copeland Wealth Management Real Estate	December Management Fee	1101	Pacific Western Bank	6,666.67	380,000.16
Check	01/03/2011	2338	Copeland Wealth Management Real Estate	Jan Management Fee	1101	Pacific Western Bank	6,666.67	386,666.83
Check	02/02/2011	2353	Copeland Wealth Management Real Estate	Feb Management Fee	1101	Pacific Western Bank	6,666.67	393,333.50
Check	03/01/2011	2371	Copeland Wealth Management Real Estate	March Management Fee	1101	Pacific Western Bank	6,666.67	400,000.17
Check	03/23/2011	2387	Copeland Wealth Management Real Estate	April Mgmt Fee	1101	Pacific Western Bank	6,666.67	406,666.84
Check	05/01/2011	2416	Copeland Wealth Management Real Estate	May Management Fee	1101	Pacific Western Bank	6,666.67	413,333.51
Total 6550 - Management Fees-CRI							413,333.51	413,333.51
<b>TOTAL</b>							<b>413,333.51</b>	<b>413,333.51</b>

Cash	413,333.51
Non-Cash entries	
	413,333.51



Copeland Properties 16, LP  
#6005  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Ctr	Split	Amount	Balance
6560 - Management Fees								
Check	10/04/2007	101	Copeland Wealth Management RE Trust Acct	October 2007 Distribution	1100	1st California Bank	2,375.00	2,375.00
Check	11/02/2007	108	Copeland Wealth Management RE Trust Acct	November 2007 Distribution	1100	1st California Bank	2,375.00	4,750.00
Check	12/03/2007	1003	Copeland Wealth Management RE Trust Acct	December 2007 Distribution	1100	1st California Bank	2,375.00	7,125.00
Check	01/03/2008	OL0103	Copeland Wealth Management RE Trust Acct	January 2008 Distribution	1100	1st California Bank	2,375.00	9,500.00
Check	02/01/2008	1007	Copeland Wealth Management RE Trust Acct	February 2008 Distribution	1100	1st California Bank	2,375.00	11,875.00
Check	03/03/2008	305	Copeland Wealth Management RE Trust Acct	March 2008 Distribution	1100	1st California Bank	2,375.00	14,250.00
Check	04/02/2008	OL404	Copeland Wealth Management RE Trust Acct	April 2008 Distribution	1100	1st California Bank	2,375.00	16,625.00
Check	05/05/2008	OL506	Copeland Wealth Management RE Trust Acct	May 2008 Distribution	1100	1st California Bank	2,375.00	19,000.00
Check	06/02/2008		Copeland Wealth Management RE Trust Acct	June 2008 Distribution	1100	1st California Bank	2,375.00	21,375.00
Check	07/07/2008		Copeland Wealth Management RE Trust Acct	July 2008 Distribution	1100	1st California Bank	2,375.00	23,750.00
Check	08/07/2008		Copeland Wealth Management RE Trust Acct	August 2008 Distribution	1100	1st California Bank	2,375.00	26,125.00
Check	09/08/2008	OL908	Copeland Wealth Management RE Trust Acct	September 2008 Distribution	1100	1st California Bank	2,375.00	28,500.00
Check	10/06/2008	OL1006	Copeland Wealth Management RE Trust Acct	October 2008 Distribution	1100	1st California Bank	2,375.00	30,875.00
Check	11/06/2008	OL1106	Copeland Wealth Management RE Trust Acct	November 2008 Distribution	1100	1st California Bank	2,375.00	33,250.00
Check	12/04/2008	1208	Copeland Waalth Management RE Trust Acct	December 2008 Distribution	1100	1st California Bank	2,375.00	35,625.00
Check	01/07/2009	OL0107	Copeland Wealth Management RE Trust Acct	January '09 Distribution	1100	1st California Bank	2,375.00	38,000.00
Check	02/05/2009	OL206	Copeland Wealth Management RE Trust Acct	February Distribution	1100	1st California Bank	2,375.00	40,375.00
General Journal	03/05/2009	GJ304		To record March distributions	3804.1	Draws	2,375.00	42,750.00
Check	04/02/2009	406	Copeland Wealth Management RE Trust Acct	April Distribution	1100	1st California Bank	2,375.00	45,125.00
Check	05/05/2009	505	Copeland Wealth Management RE Trust Acct	May Distribution	1100	1st California Bank	2,375.00	47,500.00
Check	06/05/2009	OL605	Copeland Wealth Management RE Trust Acct	VOID: June Distribution	✓ 1100	1st California Bank	0.00	47,500.00
Check	06/05/2009	1068	Copeland Wealth Mgmt RE	June Distribution & Mgmt Fee	1100	1st California Bank	2,375.00	49,875.00
Check	07/09/2009	1105	Copeland Wealth Management RE	July Distributions	1100	1st California Bank	2,375.00	52,250.00
Check	08/10/2009	2004	Copeland Wealth Management RE	August Distributions	1101	Pacific Western Bank	2,375.00	54,625.00
Check	09/05/2009	2010	Copeland Wealth Management RE	September Distributions	1101	Pacific Western Bank	2,375.00	57,000.00
Check	10/05/2009	2018	Copeland Wealth Management RE	October Distributions	1101	Pacific Western Bank	2,375.00	59,375.00
Check	11/02/2009	2024	Copeland Wealth Management RE	November Distributions	1101	Pacific Western Bank	2,375.00	61,750.00
Check	12/03/2009	2030	Copeland Wealth Management RE	December Distributions	1101	Pacific Western Bank	2,375.00	64,125.00
Check	01/04/2010	2041	Copeland Wealth Management RE	Jan Disinbution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	66,500.00
Check	02/04/2010	2046	Copeland Wealth Management RE	Feb Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	68,875.00
Check	03/01/2010	2059	Copeland Waalth Management RE	March Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	71,250.00
Check	04/01/2010	2064	Copeland Wealth Management RE	April Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	73,625.00
Check	05/03/2010	2088	Copeland Wealth Management RE	May Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	76,000.00
Check	06/03/2010	2073	Copeland Wealth Management RE	June Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	78,375.00
Check	07/02/2010	2082	Copeland Wealth Management RE	July Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	80,750.00
Check	08/02/2010	2087	Copeland Wealth Management RE	August Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	83,125.00
Check	09/02/2010	2092	Copeland Wealth Management RE	September Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	85,500.00
Check	10/01/2010	2094	Copeland Waalth Management RE	October Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	87,875.00
Check	11/01/2010	2103	Copeland Wealth Management RE	October Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	90,250.00
Check	12/01/2010	2108	Copeland Wealth Management RE	Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	92,625.00
Check	01/03/2011	2115	Copeland Woalth Management RE	Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	95,000.00
Check	02/01/2011	2121	Copeland Wealth Management RE	Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	97,375.00
Check	03/02/2011	2126	Copeland Wealth Management RE	Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	99,750.00
Check	04/01/2011	2141	Copeland Wealth Management RE	Management Fee & NC tax adjustments	1101	Pacific Western Bank	2,375.00	102,125.00
Check	04/01/2011	2738	Void		1101	Pacific Western Bank	0.00	102,125.00
Check	05/01/2011	2144	Copeland Wealth Management RE	Management Fee	1101	Pacific Western Bank	2,375.00	104,500.00
Check	06/01/2011	2150	Copeland Wealth Management RE	Management Fee	1101	Pacific Western Bank	2,375.00	106,875.00
Check	07/01/2011	2157	Copeland Wealth Management RE	Management Fee	1101	Pacific Western Bank	2,375.00	109,250.00
Check	08/01/2011	2163	Copeland Wealth Management RE	Management Fee	1101	Pacific Western Bank	2,375.00	111,625.00
Check	09/01/2011	2166	Copeland Wealth Management RE	Management Fee	1101	Pacific Western Bank	2,375.00	114,000.00
Check	10/01/2011	2175	Copeland Wealth Management RE	Management Fee	1101	Pacific Western Bank	2,375.00	116,375.00
Total 6560 - Management Fees							116,375.00	116,375.00

TOTAL

116,375.00 116,375.00

Cash	114,000.00
Non-Cash entries	2,375.00
	116,375.00

Copeland Properties 17 Joint Venture  
# 6006  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Clr	Split	Amount	Balance
<b>63450 - Management Fees</b>								
<b>63450.1 - Accrued Management Fees</b>								
check	01/05/2009	0106	Copeland Wealth Mgmt RE Trust Account	January Distributions		1100 - 1st California Bank	5,000.00	5,000.00
check	02/03/2009	204	Copeland Wealth Mgmt RE Trust Account	February Distributions		1100 - 1st California Bank	5,000.00	10,000.00
Check	03/06/2009		Copeland Wealth Mgmt RE Trust Account	March Distributions		1100 - 1st California Bank	5,000.00	15,000.00
Check	04/06/2009	406	Copeland Wealth Mgmt RE Trust Account	April Distributions		1100 - 1st California Bank	5,000.00	20,000.00
Check	05/06/2009	506	Copeland Wealth Mgmt RE Trust Account	May Distributions		1100 - 1st California Bank	5,000.00	25,000.00
General Journal	06/05/2009	GJ605		To accrue June Management Fee		2401 - Note Payable - CWM RE	5,000.00	30,000.00
General Journal	07/06/2009	GJ702		To accrue July Management Fee		2401 - Note Payable - CWM RE	5,000.00	35,000.00
General Journal	08/06/2009	GJ802		To accrue Aug Management Fee		2401 - Note Payable - CWM RE	5,000.00	40,000.00
General Journal	09/04/2009	GJ904		To accrue Sept Management Fee		2401 - Note Payable - CWM RE	5,000.00	45,000.00
General Journal	10/05/2009	GJ604		To accrue Oct Management Fee		2401 - Note Payable - CWM RE	5,000.00	50,000.00
General Journal	11/01/2009	GJ1101		To accrue Nov Management Fee		2401 - Note Payable - CWM RE	5,000.00	55,000.00
General Journal	12/01/2009	GJ1202		To accrue Dec Management Fee		2401 - Note Payable - CWM RE	5,000.00	60,000.00
General Journal	01/05/2010	GJ102		To accrue Jan Management Fee		2401 - Note Payable - CWM RE	5,000.00	65,000.00
General Journal	02/02/2010	GJ202		To accrue February Management Fee		2401 - Note Payable - CWM RE	5,000.00	70,000.00
General Journal	03/01/2010	GJ302		To accrue March Management Fee		2401 - Note Payable - CWM RE	5,000.00	75,000.00
General Journal	04/01/2010	GJ401		To accrue April Management Fee		2401 - Note Payable - CWM RE	5,000.00	80,000.00
General Journal	05/01/2010	GJ502		To accrue May Management Fee		2401 - Note Payable - CWM RE	5,000.00	85,000.00
General Journal	06/01/2010	GJ602		To accrue June Management Fee		2401 - Note Payable - CWM RE	5,000.00	90,000.00
General Journal	07/31/2010	GJ702		To accrue July Management Fee		2401 - Note Payable - CWM RE	5,000.00	95,000.00
General Journal	12/31/2010	GJ1202		To accrue December Management Fee-funds not avail		2401 - Note Payable - CWM RE	5,000.00	100,000.00
<b>Total 63450.1 - Accrued Management Fees</b>							<b>100,000.00</b>	<b>100,000.00</b>
<b>63450 - Management Fees - Other</b>								
Check	10/08/2008		Copeland Wealth Mgmt RE Trust Account	October Distributions		1100 - 1st California Bank	5,000.00	5,000.00
Check	11/05/2008	1105	Copeland Wealth Mgmt RE Trust Account	November Distributions		1100 - 1st California Bank	5,000.00	10,000.00
Check	12/05/2008	1205	Copeland Wealth Mgmt RE Trust Account	December Distributions		1100 - 1st California Bank	5,000.00	15,000.00
Check	08/05/2010	2123	Copeland Wealth Management RE			1101 - Pacific Western Bank	5,000.00	20,000.00
Check	09/03/2010	OL903	Copeland Wealth Management RE	Accrued management fees		1101 - Pacific Western Bank	5,000.00	25,000.00
Check	10/04/2010	2151	Copeland Wealth Management RE	Accrued management fees		1101 - Pacific Western Bank	5,000.00	30,000.00
Check	11/02/2010	2163	Copeland Wealth Management RE	November Mgmt Fees		1101 - Pacific Western Bank	5,000.00	35,000.00
check	01/04/2011	2188	CWM RE	January Mgmt Fees		1101 - Pacific Western Bank	5,000.00	40,000.00
Bill	02/01/2011		CWM RE	Mgmt Fee	PAID	2000 - Accounts Payable	5,000.00	45,000.00
Bill	03/01/2011		CWM RE	Mgmt Fee	Partial PAID	2000 - Accounts Payable	4,000.00	49,000.00
					Unpaid		1,000.00	
Bill	04/04/2011		CWM RE	Mgmt Fee	PAID	2000 - Accounts Payable	5,000.00	54,000.00
Bill	05/05/2011		CWM RE	Mgmt Fee		2000 - Accounts Payable	5,000.00	59,000.00
Bill	05/02/2011		CWM RE	Mgmt Fee	PAID	2000 - Accounts Payable	5,000.00	64,000.00
Bill	07/03/2011		CWM RE	Mgmt Fee		2000 - Accounts Payable	5,000.00	69,000.00
Bill	08/03/2011		CWM RE	Mgmt Fee		2000 - Accounts Payable	5,000.00	74,000.00
Bill	09/03/2011		CWM RE	Mgmt Fee		2000 - Accounts Payable	5,000.00	79,000.00
Bill	10/04/2011		CWM RE	Mgmt Fee		2000 - Accounts Payable	5,000.00	84,000.00
<b>Total 63450 - Management Fees - Other</b>							<b>85,000.00</b>	<b>84,000.00</b>
<b>Total 63450 - Management Fees</b>							<b>185,000.00</b>	<b>184,000.00</b>
<b>TOTAL</b>							<b>185,000.00</b>	<b>184,000.00</b>
<b>Cash</b>							<b>84,000.00</b>	
<b>Non-Cash entries</b>							<b>101,000.00</b>	
							<b>185,000.00</b>	

Copeland Properties Eighteen, LP  
# 6007  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
<b>2035 - N/P - Accrued Management Fees</b>									
<b>.1 - Accrued Int - Mgmt Fees</b>									
General Journal	06/30/2009	GJ606		To record Accrued Interest 4/07-6/30/09 Management Fees	6619.1		Accrued Int - C/Wm RE	9,212.13	9,212.13
General Journal	09/30/2009	GJ904		To accrue interest payable & receivable	2030.1		Accrued Int - CRI	693.13	10,065.26
General Journal	09/30/2009	GJ905		To accrue July & Aug interest on accrued managment fees	6619.1		Accrued Int - C/Wm RE	1,820.19	11,685.45
General Journal	10/31/2009	GJ1002		To accrue interest payable & receivable	2030.1		Accrued Int - CRI	681.58	12,567.01
General Journal	11/30/2009	GJ1104		To accrue interest payable & receivable	2030.1		Accrued Int - CRI	910.00	13,477.01
General Journal	12/31/2009	GJ1204		To accrue interest payable & receivable	2030.1		Accrued Int - CRI	938.44	14,415.45
General Journal	01/31/2010	GJ104		To reclassify past accrued int as account payable	20000		Accounts Payable	-14,415.45	0.00
Total 2035.1 - Accrued Int - Mgmt Fees								0.00	0.00
<b>2035 - N/P - Accrued Management Fees - Other</b>									
General Journal	06/30/2009	GJ605		To record 4/07 - 6/30/09 Management Fees			-SPLIT-	162,375.09	102,375.09
Check	07/06/2009	2016	Copeland Wealth Mgmt RE	July Distribution	1000		1st California Checking	3,791.67	106,166.76
Check	08/05/2009	2017	Copeland Wealth Mgmt RE	August Distributions	1001		Pacific Western Bank	3,791.67	109,956.43
Check	09/05/2009	2027	Copeland Wealth Mgmt RE	September Distributions	1001		Pacific Western Bank	3,791.67	113,750.10
Check	10/05/2009	2045	Copeland Wealth Mgmt RE	October Distribution & accrued	1001		Pacific Western Bank	3,791.67	117,541.77
Check	11/02/2009	2062	Copeland Wealth Mgmt RE	November Distribution & accrued	1001		Pacific Western Bank	3,791.67	121,333.44
Check	12/03/2009	2078	Copeland Wealth Mgmt RE	Dec Distribution & accrued	1001		Pacific Western Bank	3,791.67	125,125.11
General Journal	01/05/2010	GJ0105		To record Monthly Management Fees	6598.4		Accrued Management Fees - 2010	3,791.67	126,916.78
Check	02/03/2010	2115	Copeland Wealth Mgmt RE		1001		Pacific Western Bank	-2,500.00	126,416.78
General Journal	02/04/2010	GJ0204		To record Monthly Management Fees	6598.4		Accrued Management Fees - 2010	3,791.67	130,208.45
Check	03/03/2010	2133	Copeland Wealth Mgmt RE		1001		Pacific Western Bank	-3,000.00	127,208.45
General Journal	03/04/2010	GJ0304		To record Monthly Management Fees	6598.4		Accrued Management Fees - 2010	3,791.67	131,000.12
Check	04/02/2010	2150	Copeland Wealth Mgmt RE		1001		Pacific Western Bank	-3,000.00	128,000.12
Check	04/05/2010	OL405	Copeland Wealth Mgmt RE		1001		Pacific Western Bank	-5,000.00	123,000.12
General Journal	04/05/2010	GJ0405		To record Monthly Management Fees	6598.4		Accrued Management Fees - 2010	3,791.67	126,791.79
Check	05/03/2010	2170	Copeland Wealth Mgmt RE		1001		Pacific Western Bank	-2,666.67	124,125.12
General Journal	05/05/2010	GJ0505		To record Monthly Management Fees	6598.4		Accrued Management Fees - 2010	3,791.67	127,916.79
Check	06/03/2010	2189	Copeland Wealth Mgmt RE	Juna Distribution & Mgmt Fee	1001		Pacific Western Bank	-2,602.67	125,250.12
General Journal	06/05/2010	GJ0605		To record Monthly Management Fees	6598.4		Accrued Management Fees - 2010	3,791.67	129,041.79
Check	07/02/2010	2206	Copeland Wealth Mgmt RE	July Distribution & Mgmt Fee	1001		Pacific Western Bank	-2,666.67	128,375.12
General Journal	07/05/2010	GJ0705		To record Monthly Management Fees	6598.4		Accrued Management Fees - 2010	3,791.67	130,166.79
Check	07/26/2010	2215	Copeland Wealth Mgmt RE	Accrued Management Fees	1001		Pacific Western Bank	-6,000.00	124,166.79
Check	08/02/2010	2226	Copeland Wealth Mgmt RE	Aug Distributions & Partial pmt on mgmt fees	1001		Pacific Western Bank	-2,668.67	121,500.12
General Journal	08/05/2010	GJ0805		To record Monthly Management Fees	6598.4		Accrued Management Fees - 2010	3,791.67	125,291.79
Check	09/02/2010	2244	Copeland Wealth Mgmt RE	Sept Distributions & Partial pmt on mgmt fees	1001		Pacific Western Bank	-3,422.66	121,869.13
General Journal	09/05/2010	GJ0905		To record Monthly Management Fees	6598.4		Accrued Management Fees - 2010	3,791.67	125,660.80
Check	10/04/2010	2262	Copeland Wealth Mgmt RE	Oct Distributions & Partial pmt on mgmt fees	1001		Pacific Western Bank	-3,200.00	122,460.80
General Journal	10/05/2010	GJ1005		To record Monthly Management Fees	6598.4		Accrued Management Fees - 2010	3,791.67	126,252.47
General Journal	11/05/2010	GJ1105		To record Monthly Management Fees	6598.4		Accrued Management Fees - 2010	3,791.67	130,044.14
General Journal	12/05/2010	GJ1205		To record Monthly Management Fees	6598.4		Accrued Management Fees - 2010	3,791.67	133,835.81
General Journal	12/31/2010	CPC1232	Copeland Wealth Mgmt RE	To reclassifiy interest on accrued management fees to n/p	20000		Accounts Payable	31,630.99	165,466.80
Check	03/01/2011	2354	Copeland Wealth Mgmt RE	VOID: Distribution	1001		Pacific Western Bank	0.00	165,466.80
Total 2035 - N/P - Accrued Management Fees - Other								165,466.80	165,466.80
Total 2035 - N/P - Accrued Management Fees								165,466.80	165,466.80
<b>6598 - Management Fees</b>									
<b>6598.1 - Accrued Management Fees/2007</b>									
General Journal	06/30/2009	GJ805		To record 4/07 - 6/30/09 Management Fees	2035		N/P - Accrued Management Fees	31,125.03	31,125.03
Total 6598.1 - Accrued Management Fees/2007								31,125.03	31,125.03
<b>6598.2 - Accrued Management Fees - 2008</b>									
General Journal	08/30/2009	GJ605		To record 4/07 - 6/30/09 Management Fees	2035		N/P - Accrued Management Fees	45,500.04	45,500.04
Total 6598.2 - Accrued Management Fees - 2008								45,500.04	45,500.04
<b>6598.3 - Accrued Management Fees - 2009</b>									
General Journal	06/30/2009	GJ805		To record 4/07 - 6/30/09 Management Fees	2035		N/P - Accrued Management Fees	25,750.02	25,750.02
Check	07/06/2009	2018	Copeland Wealth Mgmt RE	July Distribution	1000		1st California Checking	3,791.67	29,541.69
Check	08/05/2009	2017	Copeland Wealth Mgmt RE	August Distributions	1001		Pacific Western Bank	3,791.67	33,333.36
Check	09/05/2009	2027	Copeland Wealth Mgmt RE	September Distributions	1001		Pacific Western Bank	3,791.67	37,125.03
Check	10/05/2009	2045	Copeland Wealth Mgmt RE	October Distribution & accrued	1001		Pacific Western Bank	3,791.67	40,916.70
Check	11/02/2009	2062	Copeland Wealth Mgmt RE	November Distribution & accrued	1001		Pacific Western Bank	3,791.67	44,708.37



Copeland Properties Eighteen, LP  
# 6008  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
Check	12/03/2009	2078	Copeland Wealth Mgmt RE	Dec. Distribution & accrued	1001		Pacific Western Bank	3,791.67	48,500.04
Total 6598.3 - Accrued Management Fees - 2009								48,500.04	48,500.04
6598.4 - Accrued Management Fees - 2010									
General Journal	01/05/2010	GJ0105		To record Monthly Management Fees	2035		N/P - Accrued Management Fees	3,791.67	3,791.67
General Journal	02/04/2010	GJ0204		To record Monthly Management Fees	2035		N/P - Accrued Management Fees	3,791.67	7,583.34
General Journal	03/04/2010	GJ0304		To record Monthly Management Fees	2035		N/P - Accrued Management Fees	3,791.67	11,375.01
General Journal	04/05/2010	GJ0405		To record Monthly Management Fees	2035		N/P - Accrued Management Fees	3,791.67	15,166.66
General Journal	05/05/2010	GJ0505		To record Monthly Management Fees	2035		N/P - Accrued Management Fees	3,791.67	18,958.35
General Journal	06/05/2010	GJ0605		To record Monthly Management Fees	2035		N/P - Accrued Management Fees	3,791.67	22,750.02
General Journal	07/05/2010	GJ0705		To record Monthly Management Fees	2035		N/P - Accrued Management Fees	3,791.67	26,541.69
General Journal	08/05/2010	GJ0805		To record Monthly Management Fees	2035		N/P - Accrued Management Fees	3,791.67	30,333.36
General Journal	09/05/2010	GJ0905		To record Monthly Management Fees	2035		N/P - Accrued Management Fees	3,791.67	34,125.03
General Journal	10/05/2010	GJ1005		To record Monthly Management Fees	2035		N/P - Accrued Management Fees	3,791.67	37,916.70
General Journal	11/05/2010	GJ1105		To record Monthly Management Fees	2035		N/P - Accrued Management Fees	3,791.67	41,708.37
General Journal	12/05/2010	GJ1205		To record Monthly Management Fees	2035		N/P - Accrued Management Fees	3,791.67	45,500.04
Check	03/01/2011	2354	Copeland Wealth Mgmt RE	VOID Distribution	✓ 1001		Pacific Western Bank	0.00	45,500.04
Total 6598.4 - Accrued Management Fees - 2010								45,500.04	45,500.04
6598 - Management Fees - Other									
Bill	01/05/2011		Copeland Wealth Mgmt RE	Management Fees	20000		Accounts Payable	3,791.67	3,791.67
Bill	02/05/2011		Copeland Wealth Mgmt RE	Management Fees	20000		Accounts Payable	3,791.67	7,583.34
Total 6598 - Management Fees - Other								7,583.34	7,583.34
Total 6598 - Management Fees								178,208.49	178,208.49
<b>TOTAL</b>								<b>343,675.29</b>	<b>#REF!</b>
Cash								8,710.70	
Non-Cash entries								334,964.59	
								343,675.29	

Copeland Fixed Income One  
# 6009  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
<b>2001.10 - Accrued Management Fee-CRI</b>									
General Journal	12/31/2007	AJE01		TO RECORD ACCURED MANAGEMENT FEES	CRI			25,000.00	25,000.00
check	06/24/2008	OL625	Copeland Realty Inc	online prnt	CRI			-25,000.00	0.00
								0.00	0.00
<b>6000 - Accrued Management Fee</b>									
General Journal	12/31/2006	GJ1208		TO ACCRUE YEARLY MANAGMENT FEES	CRI			-25,000.00	-25,000.00
General Journal	12/31/2007	AJE01		TO RECORD ACCURED MANAGEMENT FEES	CRI			-25,000.00	-50,000.00
<b>Total 6000 - Accrued Management Fee</b>								<b>-50,000.00</b>	<b>-50,000.00</b>
<b>9115 - Management Fees</b>									
Check	12/31/2006		Copeland Realty Inc	VOID: Annual Management Fee	CRI	✓	1100 - 1st Centennial Checking	0.00	0.00
<b>Total 9115 - Management Fees</b>								<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>								<b>-50,000.00</b>	<b>-50,000.00</b>

Cash	-25,000.00
Non-Cash entries	-25,000.00
	-50,000.00



3:22 PM  
10/26/12  
Accrual Basis

Copeland Fixed Income Two  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
8023 · Management Fees									
General Journal	12/31/2007	GJ1248		To accrue Management Fees	CRI	2002.1	N/P - Accrued Management Fees	13,547.57	13,547.57
General Journal	12/31/2007	AJE1		To adjust accrued management fees	CRI	2002.1	N/P - Accrued Management Fees	652.87	12,884.70
Total 8023 · Management Fees								<u>12,884.70</u>	<u>12,884.70</u>
<b>TOTAL</b>								<u><b>12,884.70</b></u>	<u><b>12,884.70</b></u>

Cash	
Non-Cash entries	12,884.70
	<u>12,884.70</u>

# **Exhibit F**

**Copeland Wealth Management - A Real Estate Corporation**  
**Account QuickReport**  
 All Transactions

1:47 PM  
 03/06/13  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount
4504 · Investment Appreciation - CP2 Deposit	9/17/2008		Copeland Properties Two, LP	Loan pmt	1110 · First California Bank	1,107,843.72
Total 4504 · Investment Appreciation - CP2						1,107,843.72
<b>TOTAL</b>						<b>1,107,843.72</b>

**Copeland Properties Two  
Account QuickReport  
All Transactions**

1:35 PM  
03/06/13  
Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
3811 · Capital - CWM RE - Gen Partner							
3811.3 · Draws							
Check	9/16/2008		Copeland Realty, Inc	Online transfer	1200 · 1st Centennial	-1,107,843.72	-1,107,843.72
General Journal	9/16/2008	GL1108		To reclass guaranteed payment	8555 · Managment Fees	1,107,843.72	0.00
Total 3811.3 · Draws						0.00	0.00
Total 3811 · Capital - CWM RE - Gen Partner						0.00	0.00
<b>TOTAL</b>						<b>0.00</b>	<b>0.00</b>



COPELAND PROPERTIES TWO, L.P.

=====

BUSINESS CHECKING ACCOUNT 114722602

=====

----- OTHER DEBITS -----

DESCRIPTION	DATE	AMOUNT
200188 INTERNET TRANSFER TO BUSINESS CHECKING 114720002 ON 9/05/08 AT 14:16	09/05	24,216.16 X
LA JOLLA BANK AUTO TRSFR 000001013020936	09/08	36,944.30 X
239186 INTERNET TRANSFER TO BUSINESS CHECKING 114735803 ON 9/13/08 AT 14:43	09/15	33.75 X
239181 INTERNET TRANSFER TO BUSINESS CHECKING 114735801 ON 9/13/08 AT 14:43	09/15	3,102.75 X
098875 INTERNET TRANSFER TO BUSINESS CHECKING 114735803 ON 9/16/08 AT 17:51	09/17	4,500.00 X
098851 INTERNET TRANSFER TO BUSINESS CHECKING 114735801 ON 9/16/08 AT 17:50	09/17	413,700.00 X E1#1
098857 INTERNET TRANSFER TO BUSINESS CHECKING 114735803 ON 9/16/08 AT 17:51	09/17	524,418.06 X E1#3
098837 INTERNET TRANSFER TO BUSINESS CHECKING 114720001 ON 9/16/08 AT 17:50	09/17	1,107,843.72 X
010859 INTERNET TRANSFER TO BUSINESS CHECKING 114720001 ON 9/19/08 AT 13:01	09/19	300,000.00 X
SERVICE CHARGE	09/30	17.00 X

--- ITEMIZATION OF SERVICE CHARGE PAID THIS PERIOD ---

TOTAL CHARGE FOR MAINTENANCE FEE: 17.00

--- ITEMIZATION OF NSF PAID AND RETURNED ITEM FEES ---

	THIS PERIOD	YEAR TO DATE
NSF PAID ITEM FEE:	.00	.00
NSF RETURNED ITEM FEE:	.00	.00
OVERDRAFT FEES:	.00	.00

----- DAILY BALANCE -----

DATE.....	BALANCE	DATE.....	BALANCE	DATE.....	BALANCE
09/04	76,847.01	09/15	2,758,464.28	09/19	80,970.70
09/05	50,368.85	09/17	712,086.60	09/30	80,953.70
09/08	13,424.55	09/18	380,970.70		

**Copeland Properties Two  
Account QuickReport**  
As of September 19, 2008

1:37 PM  
03/08/13  
Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1200 - 1st Centennial</b>							
Deposit	9/16/2008		Fidelity National Title Company	Sale to CP17	1490 · Escrow Proceeds	2,748,176.23	9,688.05
Check	9/16/2008	3332	Zilich Family Trust	Proceeds from Sale	-SPLIT-	-370,089.32	2,757,864.28
Check	9/16/2008	OL917	Copeland Fixed Income Three	Kohut Sale Proceeds	-SPLIT-	-524,418.06	2,387,774.96
Check	9/16/2008		Copeland Realty, Inc	Online transfer	3811.3 · Draws	-1,107,843.72	1,863,356.90
Check	9/16/2008		Copeland Fixed Income One	Online transfer/loan pmt	2030 · N/P-CFI #1	-413,700.00	755,513.18
Check	9/16/2008	OL920	Copeland Wealth Management	Loan pmt	2033 · Note Payable - CF#3	-4,500.00	341,813.18
Deposit	9/17/2008		Copeland National Title Company	Balance of funds	-SPLIT-	4,084.10	337,313.18
Deposit	9/19/2008		Fidelity National Title Company	Online transfer	1490 · Escrow Proceeds	38,973.42	341,397.28
Check	9/19/2008		Copeland Realty, Inc		1400 · Pooled Investment Acco...	-300,000.00	380,370.70
Total 1200 - 1st Centennial						70,682.65	80,370.70
<b>TOTAL</b>						<b>70,682.65</b>	<b>80,370.70</b>



**Fidelity National Title Company**

1910 Orange Tree Lane, Suite 360 • Redlands, CA 92374  
 (909) 748-7500 • FAX (909) 748-7533

DATE: September 15, 2008  
 ESCROW NO: 315555-KF  
 ESCROW OFFICER: Kelly Foster

TIME: 17:33:52

CLOSING DATE: September 15, 2008

**SELLER FINAL CLOSING STATEMENT**

SELLER(S): Copeland Properties Two, LP  
 BUYER(S): Copeland Properties 17, LP and FNF 1031 Exchange as Qualified Intermediary for Benton- and Cole Properties, Inc. and Investment Property Exchange Services, Inc. as Qualified and Intermediary for Dusty P. Bricker  
 PROPERTY: 13395 Beach Boulevard, La Mirada, CA 90638

	\$ DEBITS	\$ CREDITS
<b>FINANCIAL:</b>		
Total Consideration		12,000,000.00
New 1st Trust Deed to Copeland Properties Two, LP	8,762,361.98	1
<b>PRORATIONS/ADJUSTMENTS:</b>		
Unpaid County Taxes at \$56,230.23 Semi-Annual from 07/01/08 to 09/15/08	23,118.87	2
<b>TITLE CHARGES:</b>		
Joint Protection Policy for 12,000,000.00	9,061.00	3
Documentary Transfer Tax	6,770.50	3
<b>ESCROW CHARGES</b>		
Escrow Fee	5,500.00	3
Draw Deed	50.00	3
<b>COMMISSIONS:</b>		
Listing Brokers Commission to Copeland Wealth Management 0.05%	6,000.00	3
<b>MISCELLANEOUS CHARGES:</b>		
Copeland Properties Two, LP for Pre-Release of Funds	400,000.00	4
Hold for Rent Amendment	38,973.42	4 <i>Hold for amendment</i>
<hr/>		
NET PROCEEDS DUE SELLER	\$ 2,748,178.23	4 <i>wice 9/15</i>
<b>TOTALS</b>	<b>\$ 12,000,000.00</b>	<b>\$ 12,000,000.00</b>

SAVE THIS STATEMENT FOR INCOME TAX PURPOSES

COPELAND PROPERTIES TWO, L.P. 30  
 25809 BUSINESS CNTR DR STE B 1  
 REDLANDS CA 92374 3



REDLANDS OFFICE  
 218 E STATE STREET  
 REDLANDS CA 92373

TELEPHONE: 909-798-3611

TO OUR VALUED CUSTOMERS:  
 YOUR CONFIDENCE AND FULL SATISFACTION ARE IMPORTANT TO US,  
 PLEASE REVIEW YOUR STATEMENT, SHOULD YOU HAVE ANY QUESTIONS  
 PLEASE CONTACT YOUR BANKING OFFICE.

BUSINESS CHECKING ACCOUNT 114722602

MINIMUM BALANCE	2,592.49	LAST STATEMENT 08/29/08	2,592.49
AVERAGE BALANCE	247,391.31	5 CREDITS	2,865,508.92
		13 DEBITS	2,787,147.71
		THIS STATEMENT 09/30/08	80,953.70

----- DEPOSITS -----

REF #	DATE	AMOUNT	REF #	DATE	AMOUNT	REF #	DATE	AMOUNT
	09/04	1,200.00						

----- OTHER CREDITS -----

DESCRIPTION	DATE	AMOUNT
24 Hour Fitness DIRECT PAY 0000229402	09/04	73,075.17
WIRE FROM FIDELITY	09/15	2,748,176.23
119305 INTERNET TRANSFER FR BUSINESS CHECKING 114720001 ON 9/17/08 AT 10:02	09/17	4,084.10
WIRE FROM FIDELITY	09/18	38,973.42

----- CHECKS -----

CHECK #	DATE	AMOUNT	CHECK #	DATE	AMOUNT	CHECK #	DATE	AMOUNT
3329	09/04	20.65	3330*	09/05	2,262.00	3332	09/18	370,089.32

(\* ) INDICATES A GAP IN CHECK NUMBER SEQUENCE  
 \* \* \* C O N T I N U E D \* \* \*



**Copeland Wealth Management - A Real Estate Corporation**  
**Account QuickReport**  
 As of September 19, 2008

1:52 PM  
 03/06/13  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1120 - Pooled Investment Account</b>							
Deposit	9/19/2008						3,984.70
Check	9/19/2008	4680	Copeland Properties Two, LP	CP2	1110 - First California Bank	-300,000.00	-296,015.30
Check	9/19/2008	4680	Charles Schwab FBO Copeland Realty, Inc	CP2 Funds	1110 - First California Bank	300,000.00	3,984.70
			Charles Schwab FBO Copeland Realty, Inc	CWM RE Funds	1110 - First California Bank	250,000.00	253,984.70
Total 1120 - Pooled Investment Account						250,000.00	253,984.70
<b>TOTAL</b>						<b>250,000.00</b>	<b>253,984.70</b>



# **Exhibit G**

**Copeland**  
**Fixed Income Loans to Copeland Related Entities**

	<b>Fixed Income One</b>	<b>Fixed Income Two</b>	<b>Fixed Income Three</b>	<b>Total</b>
RMSC	84,244.47	-	516,313.50	600,557.97
Nulite	-	100,000.00	25,000.00	125,000.00
Serenity	-	-	53,356.33	53,356.33
	<u>84,244.47</u>	<u>100,000.00</u>	<u>594,669.83</u>	<u>778,914.30</u>

12:35 PM  
03/06/13  
Cash Basis

**Copeland Fixed Income One**  
**Balance Sheet**  
As of October 25, 2011

	Oct 25, 11
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1100 · 1st Centennial Checking	2,648.21
Total Checking/Savings	2,648.21
Accounts Receivable	
11000 · Accounts Receivable	21,559.75
Total Accounts Receivable	21,559.75
Other Current Assets	
1401 · N/R-CRI/Priv. Equit @ 11%	470,000.00
1410 · Note Receivable-CP4 Loan	2,866,767.24
1411 · Note Receivable-PHT @12%	210,000.00
1413 · Note Receivable-Taber	9,099.00
1414 · Note Receivable-CP12	180,397.00
1419 · Note Receivable - CP9	212,828.14
1421 · Note Receivable-RMI Industries	71,000.00
1425 · Note Receivable - CP15	25,000.00
1432 · Note Receivable - RMSC	84,244.47
1450 · Allowance for Doubtful Accounts	-393,800.48
Total Other Current Assets	3,735,535.37
Total Current Assets	3,759,743.33
<b>TOTAL ASSETS</b>	<b>3,759,743.33</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	22,169.82
Total Accounts Payable	22,169.82
Other Current Liabilities	
2001 · Note Payable-CRI	5,153.54
2002 · Note Payable- CP8	118,000.00
2005 · Note Payable - CFI#2	17,000.00
2006 · Note Payable - CFI#3	59,382.50
2008 · Note Payable-Jay & Teresa Whan	181.23
2010 · Note Payable - CP10	16,000.00
Total Other Current Liabilities	215,717.27
Total Current Liabilities	237,887.09
Total Liabilities	237,887.09
Equity	
3800 · Capital- J. Whan	
3800.01 · Contributions-1/25/06&6/20/06	155,000.00
3800.02 · Draws	-735.22
3800 · Capital- J. Whan - Other	-36,623.98
Total 3800 · Capital- J. Whan	117,640.80
3803 · Capital-Kohut IRA	
3803.01 · Contributions-1/1/06;9/2/08	622,667.00
3803.02 · Draws	-2,953.52
3803 · Capital-Kohut IRA - Other	-144,789.47
Total 3803 · Capital-Kohut IRA	474,924.01
3804 · Capital-Ross IRA	
3804.01 · Contributions-1/1/06	500,000.00
3804.02 · Draws	-1,423.00
3804 · Capital-Ross IRA - Other	-269,806.65
Total 3804 · Capital-Ross IRA	228,770.35

**Copeland Fixed Income One**  
**Account QuickReport**  
 All Transactions

1:02 PM  
 03/06/13  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1432 - Note Receivable - RMSC</b>							
General Journal	7/9/2010	GJ0701		Reclassify PHT N/R as CFI#1 N/R		100,000.00	100,000.00
Deposit	7/9/2010		RMSC	Deposit	1100 - Note Receivable-PH...	-1,559.86	98,440.14
Deposit	8/12/2010		RMSC	Deposit	1100 - 1st Centennial Check...	-1,563.33	96,876.81
Deposit	9/7/2010		RMSC	Deposit	1100 - 1st Centennial Check...	-1,566.80	95,310.01
Deposit	10/7/2010		RMSC	Deposit	1100 - 1st Centennial Check...	-1,570.28	93,739.73
Deposit	11/10/2010		RMSC	Deposit	1100 - 1st Centennial Check...	-1,573.77	92,165.96
Deposit	12/2/2010		RMSC	Deposit	1100 - 1st Centennial Check...	-1,577.27	90,588.69
Deposit	1/14/2011		RMSC	Deposit	1100 - 1st Centennial Check...	-1,580.78	89,007.91
Deposit	2/7/2011		RMSC	Deposit	1100 - 1st Centennial Check...	-1,584.29	87,423.62
Deposit	3/10/2011		RMSC	Deposit	1100 - 1st Centennial Check...	-1,587.81	85,835.81
Deposit	4/29/2011		RMSC	Deposit	1100 - 1st Centennial Check...	-1,591.34	84,244.47
Total 1432 - Note Receivable - RMSC						84,244.47	84,244.47
<b>TOTAL</b>						<b>84,244.47</b>	<b>84,244.47</b>

12:37 PM  
03/06/13  
Cash Basis

**Copeland Fixed Income Two**  
**Balance Sheet**  
As of October 25, 2011

	<u>Oct 25, 11</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1100 · 1st Cent Checking	7,532.43
Total Checking/Savings	7,532.43
Accounts Receivable	
11000 · Accounts Receivable	230,684.65
Total Accounts Receivable	230,684.65
Other Current Assets	
1400 · Note Receivable - CRI	822,587.97
1401 · Note Receivable - PHT @12%	950,000.00
1402 · Note Receivable - Nulite @ 9%	100,000.00
1404 · Note Receivable-Nizzia	150,000.00
1409 · N/R- CP9 (Lynch Note)	900,000.00
1410 · Note Receivable - CFI#1	17,000.00
1412 · Note Receivable - CP12	62,165.89
1419 · Note Receivable - CP9	186,375.00
1423 · N/R - CP15	23,400.00
1425 · N/R- SoCal Del, LLC	800,000.00
1426 · N/R - Stauffers	255,000.00
1433 · Allowance for Doubtful Accounts	-424,000.00
Total Other Current Assets	3,842,528.86
Total Current Assets	4,080,745.94
<b>TOTAL ASSETS</b>	<b>4,080,745.94</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	44,458.25
Total Accounts Payable	44,458.25
Other Current Liabilities	
2113 · N/P - CFI#3	414,300.00
Total Other Current Liabilities	414,300.00
Total Current Liabilities	458,758.25
Total Liabilities	458,758.25
Equity	
3800 · Capital-B.Kilmer	
3800.1 · Contributions-12/21/06	175,000.00
3800.2 · Draws	-6,858.69
3800 · Capital-B.Kilmer - Other	-19,143.30
Total 3800 · Capital-B.Kilmer	148,998.01
3801 · Capital - Sandra Hayes	
3801.1 · Contributions-1/03/07&2/28/07	45,000.00
3801.2 · Draws	-45,000.00
Total 3801 · Capital - Sandra Hayes	0.00
3802 · Capital - Paul F. Bork	
3802.1 · Contributions-1/19/07	200,000.00
3802.2 · Draws	-7,838.48
3802 · Capital - Paul F. Bork - Other	-21,877.97
Total 3802 · Capital - Paul F. Bork	170,283.55



**Copeland Fixed Income Two  
Transactions by Account**  
All Transactions

12:57 PM  
03/06/13  
Accrual Basis

Type	Date	Num	Name	Memo	Class	Split	Amount	Balance
<b>1402 - Note Receivable - Nullite @ 9%</b>								
<b>1402.1 - Accrued Int - Nullite</b>								
General Journal	12/31/2007	G-J1242		To accrue 2007 interest	Nullite	4129.1 - Accrued Inter...	2,345.81	2,345.81
General Journal	1/31/2008	G-J0101		To Accrue January Interest	Nullite	1411.1 - N/R - Accrued ...	579.86	2,925.67
General Journal	2/29/2008	G-J0201		To accrue February Interest	Nullite	1400.1 - N/R - Accrue...	584.21	3,509.88
General Journal	3/31/2008	G-J301		To accrue March Interest	Nullite	1400.1 - N/R - Accrue...	588.59	4,098.47
General Journal	4/30/2008	G-J401		TO RECORD APRIL ACCRUED INTEREST	Nullite	1418.1 - N/R - CP6 Ac...	593.00	4,691.47
General Journal	5/31/2008	G-J501		To record May accrued interest	Nullite	4124 - Interest Incom...	597.45	5,288.92
General Journal	6/30/2008	G-J601		To record June accrued interest	Nullite	4110 - Interest Incom...	601.93	5,890.85
General Journal	7/31/2008	G-J701		To record July accrued interest	Nullite	1400.1 - N/R - Accrue...	606.45	6,497.30
General Journal	8/31/2008	G-J803		To record Aug accrued interest	Nullite	1400.1 - N/R - Accrue...	611.00	7,108.30
General Journal	9/30/2008	G-J901		To record Sept Interest	Nullite	1401.1 - Accrued Inter...	803.08	7,911.38
General Journal	10/31/2008	G-J1002		To record Oct accrued interest	Nullite	1400.1 - N/R - Accrue...	750.00	8,661.38
General Journal	11/30/2008	G-J1102		To record Nov accrued interest	Nullite	1400.1 - N/R - Accrue...	750.00	9,411.38
General Journal	12/31/2008	G-J1202		To record Dec accrued interest	Nullite	1400.1 - N/R - Accrue...	750.00	10,161.38
General Journal	1/31/2009	G-J102		To record accrued interest	Nullite	1400.1 - N/R - Accrue...	750.00	10,911.38
General Journal	2/28/2009	G-J202		To record accrued interest	Nullite	1400.1 - N/R - Accrue...	750.00	11,661.38
General Journal	3/31/2009	G-J302		To record accrued interest	Nullite	1400.1 - N/R - Accrue...	750.00	12,411.38
General Journal	4/30/2009	G-J402		To record accrued interest	Nullite	1400.1 - N/R - Accrue...	750.00	13,161.38
General Journal	5/31/2009	G-J501		To record accrued interest	Nullite	1400.1 - N/R - Accrue...	750.00	13,911.38
General Journal	6/30/2009	G-J602		To record accrued interest	Nullite	1400.1 - N/R - Accrue...	750.00	14,661.38
General Journal	7/31/2009	G-J702		To record accrued interest	Nullite	1400.1 - N/R - Accrue...	750.00	15,411.38
General Journal	8/31/2009	G-J802		To record accrued interest	Nullite	1400.1 - N/R - Accrue...	750.00	16,161.38
General Journal	9/30/2009	G-J902		To record accrued interest	Nullite	1400.1 - N/R - Accrue...	750.00	16,911.38
General Journal	10/31/2009	G-J1002		To record accrued interest	Nullite	1400.1 - N/R - Accrue...	750.00	17,661.38
General Journal	11/30/2009	G-J1102		To record accrued interest	Nullite	1400.1 - N/R - Accrue...	750.00	18,411.38
General Journal	12/31/2009	G-J1202		To record accrued interest	Nullite	1400.1 - N/R - Accrue...	750.00	19,161.38
General Journal	1/1/2010	G-J1205		To remove accrued interest	Nullite	1400.1 - N/R - Accrue...	-19,161.38	0.00
General Journal	1/1/2010	G-J0105		To reclassify accrued interest as account receivable	Nullite	11000 - Accounts Rec...	-19,161.38	0.00
Total 1402.1 - Accrued Int - Nullite							0.00	0.00
<b>1402 - Note Receivable - Nullite @ 9% - Other</b>								
Check	1/26/2007	1003	Nullite	Loan	Nullite	1100 - 1st Cent Chec...	25,000.00	25,000.00
Check	11/1/2007	1137	Nullite	Loan	Nullite	1100 - 1st Cent Chec...	50,000.00	75,000.00
Check	9/19/2008	1371	Nullite	Loan	Nullite	1100 - 1st Cent Chec...	25,000.00	100,000.00
Total 1402 - Note Receivable - Nullite @ 9% - Other							100,000.00	100,000.00
Total 1402 - Note Receivable - Nullite @ 9%							100,000.00	100,000.00
<b>TOTAL</b>							<b>100,000.00</b>	<b>100,000.00</b>

12:26 PM

03/06/13

Accrual Basis

## Copeland Fixed Income Three, LP

## Balance Sheet

As of October 25, 2011

	Oct 25, 11
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1100 · First California Bank	5,453.85
Total Checking/Savings	5,453.85
Accounts Receivable	
11000 · Accounts Receivable	360,103.97
Total Accounts Receivable	360,103.97
Other Current Assets	
1400 · N/R - CWM RE	101,405.49
1409 · N/R - Copeland Prop Nine	105,900.00
1412 · N/R - CP12	435,750.00
1415 · Note Receivable - CP15	241,050.00
1421 · Note Receivable - CFI#1	59,382.50
1422 · N/R - Reynolds Mason, Inc.	545,000.00
1423 · N/R - PHT @ 12%	155,000.00
1424 · N/R - CFI#2	414,300.00
1425 · Note Receivable - Nulite	25,000.00
1426 · N/R - Janet Ihde	55,000.00
1426.10 · Ihde, Inc.	25,000.00
1429 · Note Receivable - Serenity	53,356.33
1430 · N/R - Amie Baca	3,832.76
1431 · N/R - Samuel Gregory	56,252.15
1432 · Note Receivable - CP10	31,179.90
1433 · Note Receivable - RMSC LLC	516,313.50
1434 · Note Receivable-Spraggins @ 10%	104,000.00
1435 · N/R @ 8% -James Watson	14,000.00
1436 · Vellore Muraligopal @ 8%	165,000.00
1450 · Allowance for Doubful Accounts	-172,900.00
Total Other Current Assets	2,933,822.63
Total Current Assets	3,299,380.45
<b>TOTAL ASSETS</b>	<b>3,299,380.45</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	20,104.71
Total Accounts Payable	20,104.71
Other Current Liabilities	
2408 · Note Payable - CP8	3,400.00
2426 · Accrd Dist-Neonatology Pension	7,840.00
2427 · Non Resident Withholding	105.00
Total Other Current Liabilities	11,345.00
Total Current Liabilities	31,449.71
Total Liabilities	31,449.71
Equity	
3800 · Capital - Maria J. Perez	
3800.1 · Contributions (4/21/08)	100,000.00
3800.2 · Draws	-9,333.38
3800 · Capital - Maria J. Perez - Other	-5,451.72
Total 3800 · Capital - Maria J. Perez	85,214.90
3801 · Capital - Perez Family Trust	
3801.2 · Draws	-1,333.34
3801 · Capital - Perez Family Trust - Other	666.67
Total 3801 · Capital - Perez Family Trust	-666.67

**Copeland Fixed Income Three, LP**  
**Account QuickReport**  
 All Transactions

1:07 PM  
 03/06/13  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance	
<b>1425 - Note Receivable - Nulite</b>								
1425.1 - Accrued Int - Nulite	10/31/2008	GJ10...		To record accrued Aug & Sept interest on \$25,000 @ 9%	4025 - Accrue...	375.00	375.00	
General Journal	10/31/2008	GJ10...		To record Oct accrued interest	1406.1 - Acct...	187.50	562.50	
General Journal	11/30/2008	GJ11...		To record Nov accrued interest	1406.1 - Acct...	187.50	750.00	
General Journal	12/31/2008	GJ12...		To record Dec accrued interest	1406.1 - Acct...	187.50	937.50	
General Journal	1/31/2009	GJ102		To record accrued interest	1406.1 - Acct...	187.50	1,125.00	
General Journal	2/28/2009	GJ202		To record accrued interest	1406.1 - Acct...	187.50	1,312.50	
General Journal	3/31/2009	GJ302		To record accrued interest	1406.1 - Acct...	187.50	1,500.00	
General Journal	4/30/2009	GJ402		To record accrued interest	1406.1 - Acct...	187.50	1,687.50	
General Journal	5/31/2009	GJ501		To record accrued interest	1406.1 - Acct...	187.50	1,875.00	
General Journal	6/30/2009	GJ602		To record accrued interest	1406.1 - Acct...	187.50	2,062.50	
General Journal	7/31/2009	GJ702		To record accrued interest	1406.1 - Acct...	187.50	2,250.00	
General Journal	8/31/2009	GJ802		To record accrued interest	1406.1 - Acct...	187.50	2,437.50	
General Journal	9/30/2009	GJ902		To record accrued interest	1406.1 - Acct...	187.50	2,625.00	
General Journal	10/31/2009	GJ10...		To record accrued interest	1406.1 - Acct...	187.50	2,812.50	
General Journal	11/30/2009	GJ11...		To record accrued interest	1406.1 - Acct...	187.50	3,000.00	
General Journal	12/31/2009	GJ12...		To record accrued interest	1406.1 - Acct...	187.50	3,187.50	
General Journal	12/31/2009	GJ12...		To remove accrued interest	1400.1 - Acct...	-3,187.50	0.00	
General Journal	1/1/2010	GJ12...		To remove accrued interest	1400.1 - Acct...	0.00	0.00	
Total 1425.1 - Accrued Int - Nulite							0.00	
<b>1425 - Note Receivable - Nulite - Other</b>								
Check	7/29/2008	1016	Nulite	Loan	1100 - First C...	10,000.00	10,000.00	
Check	8/11/2008	1020	Nulite	Loan	1100 - First C...	15,000.00	25,000.00	
Total 1425 - Note Receivable - Nulite - Other							25,000.00	25,000.00
Total 1425 - Note Receivable - Nulite							25,000.00	25,000.00
<b>TOTAL</b>							<b>25,000.00</b>	<b>25,000.00</b>

**Copeland Fixed Income Three, LP  
Account QuickReport  
All Transactions**

1:07 PM  
03/06/13  
Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1429 - Note Receivable - Serenity</b>							
General Journal	10/31/2008	GJ1002		To record Oct accrued interest	1406.1 - Accrued Interest	433.56	433.56
General Journal	10/31/2008	GJ1006		To record September accrued interest	4028 - Accrued Int - Serenity	333.56	767.12
General Journal	11/30/2008	GJ1102		To record Nov accrued interest	1406.1 - Accrued Interest	533.56	1,300.68
General Journal	12/31/2008	GJ1202		To record Dec accrued interest	1406.1 - Accrued Interest	1,834.24	3,134.92
General Journal	1/31/2009	GJ102		To record accrued interest	1406.1 - Accrued Interest	533.56	2,367.80
General Journal	2/28/2009	GJ202		To record accrued interest	1406.1 - Accrued Interest	533.56	2,901.36
General Journal	3/31/2009	GJ302		To record accrued interest	1406.1 - Accrued Interest	533.56	3,434.92
General Journal	4/30/2009	GJ402		To record accrued interest	1406.1 - Accrued Interest	533.56	3,968.48
General Journal	5/31/2009	GJ501		To record accrued interest	1406.1 - Accrued Interest	533.56	4,502.04
General Journal	6/30/2009	GJ602		To record accrued interest	1406.1 - Accrued Interest	533.56	5,035.60
General Journal	7/31/2009	GJ702		To record accrued interest	1406.1 - Accrued Interest	533.56	5,569.16
General Journal	8/31/2009	GJ802		To record accrued interest	1406.1 - Accrued Interest	533.56	6,102.72
General Journal	9/30/2009	GJ902		To record accrued interest	1406.1 - Accrued Interest	533.56	6,636.28
General Journal	10/31/2009	GJ1002		To record accrued interest	1406.1 - Accrued Interest	533.56	7,169.84
General Journal	11/30/2009	GJ1102		To record accrued interest	1406.1 - Accrued Interest	533.56	7,703.40
General Journal	12/31/2009	GJ1202		To record accrued interest	1406.1 - Accrued Interest	533.56	8,236.96
General Journal	12/31/2009	GJ1232		To remove accrued interest	1400.1 - Accrued Int - CWM RE	-8,236.96	0.00
General Journal	1/1/2010	GJ12...		To remove accrued interest	1400.1 - Accrued Int - CWM RE	0.00	0.00
Total 1429.1 - Accrued Int - Serenity							0.00
<b>1429 - Note Receivable - Serenity - Other</b>							
Check	9/5/2008	1029	Serenity	Loan	1100 - First California Bank	10,000.00	10,000.00
Check	9/5/2008	1030	Copeland Wealth Management	Principal	1100 - First California Bank	23,000.00	33,000.00
Check	9/5/2008	1030	Copeland Wealth Management	Interest @ 12%	1100 - First California Bank	356.33	33,356.33
Check	10/20/2008	1052	Serenity	Loan	1100 - First California Bank	10,000.00	43,356.33
Check	11/13/2008	1072	Serenity	Loan	1100 - First California Bank	10,000.00	53,356.33
Total 1429 - Note Receivable - Serenity - Other							53,356.33
Total 1429 - Note Receivable - Serenity							53,356.33
<b>TOTAL</b>							<b>53,356.33</b>



**Copeland Fixed Income Three, LP  
Account QuickReport  
All Transactions**

1:08 PM  
03/06/13  
Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1433 - Note Receivable - RMSC LLC</b>							
General Journal	10/31/2008	GJ1002		To record Oct accrued interest	1406.1 - Accru...	5,163.75	5,163.75
General Journal	10/31/2008	GJ1007	Rancho Mirage Surgery Center, LLC	Record Sept accrued int @9% on 328,000	4029 - Interest...	2,460.00	7,623.75
Deposit	11/30/2008		Rancho Mirage Surgery Center, LLC	Nov int 4713.75 plus accrued	1100 - First C...	-286.25	7,337.50
Deposit	12/4/2008			Loan pmt	1100 - First C...	-7,337.50	0.00
General Journal	12/31/2008	GJ1202		To record Dec accrued interest	1406.1 - Accru...	4,563.75	4,563.75
General Journal	1/31/2009	GJ102		To record accrued interest	1406.1 - Accru...	9,127.50	13,691.25
General Journal	2/28/2009	GJ202		To record accrued interest	1406.1 - Accru...	4,563.75	18,255.00
General Journal	3/31/2009	GJ302		To record accrued interest	1406.1 - Accru...	4,563.75	22,818.75
General Journal	4/30/2009	GJ402		To record accrued interest	1406.1 - Accru...	4,563.75	27,382.50
General Journal	5/31/2009	GJ501		To record accrued interest	1406.1 - Accru...	31,946.25	31,946.25
General Journal	6/30/2009	GJ602		To record accrued interest	1406.1 - Accru...	4,563.75	36,510.00
General Journal	7/31/2009	GJ702		To record accrued interest	1406.1 - Accru...	4,563.75	41,073.75
General Journal	8/31/2009	GJ802		To record accrued interest	1406.1 - Accru...	-13,000.00	28,073.75
Deposit	9/3/2009		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 - First C...	-3,500.00	24,573.75
Deposit	9/3/2009		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 - First C...	29,137.50	53,711.25
General Journal	9/30/2009	GJ902		To record accrued interest	1406.1 - Accru...	4,563.75	58,275.00
General Journal	10/31/2009	GJ1002		To record accrued interest	1406.1 - Accru...	4,563.75	62,838.75
General Journal	11/30/2009	GJ1102		To record accrued interest	1406.1 - Accru...	4,563.75	67,402.50
General Journal	12/31/2009	GJ1202		To record accrued interest	1406.1 - Accru...	4,563.75	71,966.25
General Journal	12/31/2009	GJ1232		To remove accrued interest	1400.1 - Accru...	-42,828.75	29,137.50
General Journal	1/1/2010	GJ12...		To remove accrued interest	1400.1 - Accru...	0.00	29,137.50
Total 1433.1 - Accrued Int - RMSC LLC							
<b>1433 - Note Receivable - RMSC LLC - Other</b>							
Check	9/17/2008	1033	Rancho Mirage Surgery Center, LLC	Loan	1100 - First C...	260,000.00	260,000.00
Check	9/29/2008		Rancho Mirage Surgery Center, LLC	Loan	1100 - First C...	68,000.00	328,000.00
Check	10/3/2008		Rancho Mirage Surgery Center, LLC	Loan	1100 - First C...	25,000.00	353,000.00
Check	10/15/2008		Rancho Mirage Surgery Center, LLC	Loan	1100 - First C...	56,500.00	409,500.00
Check	10/17/2008		Rancho Mirage Surgery Center, LLC	Loan	1100 - First C...	150,000.00	559,500.00
Check	10/27/2008		Rancho Mirage Surgery Center, LLC	Loan	1100 - First C...	40,000.00	599,500.00
General Journal	10/28/2008	GJ1001		To record advance made by CWMRE to RMSC credited to CF#3	1400 - N/R - C...	55,000.00	654,500.00
Check	10/30/2008		Rancho Mirage Surgery Center, LLC	Loan	1100 - First C...	34,000.00	688,500.00
Deposit	11/3/2008		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 - First C...	-60,000.00	628,500.00
Deposit	12/29/2008		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 - First C...	-20,000.00	608,500.00
Deposit	7/12/2010		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 - First C...	-9,491.75	599,008.25
Deposit	8/12/2010		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 - First C...	-9,512.84	589,495.41
Deposit	9/7/2010		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 - First C...	-9,533.99	579,961.42
Deposit	10/7/2010		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 - First C...	-9,555.18	570,406.24
Deposit	11/10/2010		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 - First C...	-9,576.41	560,829.83
Deposit	12/2/2010		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 - First C...	-9,597.70	551,232.13
Deposit	1/14/2011		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 - First C...	-9,619.03	541,613.10
Deposit	2/7/2011		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 - First C...	-9,640.40	531,972.70
Deposit	3/10/2011		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 - First C...	-9,661.83	522,310.87
Deposit	4/29/2011		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 - First C...	-5,997.37	516,313.50
Total 1433 - Note Receivable - RMSC LLC - Other							
Total 1433 - Note Receivable - RMSC LLC							
<b>TOTAL</b>							



# **Exhibit H**

**COPELAND WEALTH MANAGEMENT  
INVESTMENTS AND RELATED PARTY EQUITY**

Limited Partnership Entity	Comments	2011 K-1 Ownership %	Commission Received by Copeland	Initial Contribution NON-CASH	Initial Contribution CASH	Cash Received for Sale of Interest	Cash Distributions	Accounting Entries	Capital (Date of Receivership)	2011 Income (Loss)	Other K-1 Deductions	Rounding	Capital 12/31/11 K1
Copeland Properties 2	CWM	0.00%		250,000.00		(250,000.00)	(71,032.56)	(56,364.66)	(250,000.00)	370,397.22			(250,000.00) (2)
Copeland Properties 4	Foreclosed in 2011	2.68%		500,000.00		(249,000.00)	(26,466.70)	26,466.70	(370,397.22)				(10.00) 2011 K-1 is Zero
Copeland Properties 5		0.00%		250,000.00		(250,000.00)	(67,916.67)	37,614.78	(0.00)				344,698.11 (1)
Copeland Properties 6	Copeland Land Partners			150,000.00	575,000.00		(26,250.00)	(9,598.28)	544,698.11				(35,848.28) (1)
Copeland Properties 6	Copeland Retirement Trust				142,500.00		(25,016.67)	(117,483.33)					- (1)
Copeland Properties 7	No Equity (Commission from Escrow Stmt)	0.00%	150,000										- 2011 K-1 is Zero
Copeland Properties 8		10.47%		401,000.00	165,000.00	(178,400.00)	(55,499.12)	40,395.19	149,897.07	(31,230.00)			118,667.07
Copeland Properties 9		2.68%					(66,035.60)	(92,183.84)	64,380.56	2,242.00			66,622.56
Copeland Properties 10	No Equity (No Apparent Commissions or Interest)												-
Copeland Properties 12	CRI Purchased Other Investor Interests	8.44%		275,000.00	320,000.00	(275,000.00)	(85,272.85)	(147,981.39)	172,018.61	(172,018.61)			- (1)
Copeland Properties 15		17.69%		300,000.00	400,000.00	(511,000.00)	(51,595.12)	163,533.88	938.76	167,672.24			168,611.00
Copeland Properties 16	No Equity	1.00%											-
Copeland Properties 17		7.73%											-
Copeland Properties 18													-
Fixed Income I	Financial Advisors				7,820.98			(7,820.98)					- 2011 K-1 is Zero
Fixed Income II	TCG							197,500.00	197,500.00	(197,500.00)			- 2012 K-1 is Zero
Fixed Income III								197,500.00	197,500.00	(197,500.00)			- 2013 K-1 is Zero
								16,189.76	16,189.76	(16,189.76)			- 2014 K-1 is Zero
		50.70%	150,000.00	2,126,000.00	1,553,538.48	(2,037,400.00)	(675,085.29)	315,877.64	382,950.83	29,799.83			412,750.46
				Copeland Total Equity (A+B)		3,775,538.48							
				Net Cash to Copeland (B-C)		(383,841.52)							

Notes

- (1) Foreclosed Prior to Receivership (No Tax Return for 2010 & 2011)
- (2) Copeland received a 10% interest valued in LP Agreement (2/28/04) at \$270,000 and sold interest on 7/15/05 for \$250,000 to Don & Elsie Peterson. CRI also received \$1,107,843 on the sale of property from CP2 to CP17.



# COPELAND REALTY INC.

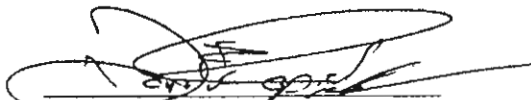
A Real Estate Investment Corporation

Donald E. Copeland  
Broker

Lic. 01366827

## TRANSFER OF PARTNERSHIP INTEREST

Copeland Realty Inc hereby transfers a ten percent (10%) interest in Copeland Properties Two (CP II) to The Don and Elsie Peterson Living Trust effective July 15, 2005. Total Consideration paid is Two Hundred Fifty Thousand Dollars (\$250,000.00).

  
Donald E. Copeland

7/12/05  
Date

STATE OF CALIFORNIA  
COUNTY OF San Bernardino } SS.

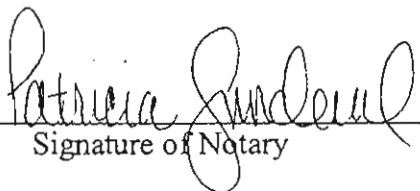
On July 12, 2005 before me,  
Patricia Sandoval

A Notary Public in and for said County and State, personally appeared  
Donald E Copeland

Personally known to me (~~or proved to me on the basis of satisfactory evidence~~) to be the person(s) whose name(s) is/~~are~~ subscribed to the within instrument and acknowledged to me that he/~~she/they~~ executed the same in his/~~her/their~~ authorized capacity(~~ies~~), and that by his/~~her/their~~ signature(~~s~~) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

WITNESS my hand and official seal.



  
Signature of Notary

November 26, 2008  
Date My Commission Expires

**Copeland Wealth Management - A Real Estate Corporation**  
**Account QuickReport**  
 As of December 31, 2005

2:04 PM  
 03/06/13  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1900 - Suspense</b>							
1901 - Suspense-TCG Trust							
General Journal	12/31/2005	NJB1205		Reclass Suspense	-SPLIT-	21,145.00	-43,239.44
Total 1901 - Suspense-TCG Trust						21,145.00	-21,145.00
<b>1900 - Suspense - Other</b>							
Deposit	7/12/2005		Deposit	Donald & Elsie Peterson- partnership interest \$	1100 - Provident-Checking	-450,000.00	-22,094.44
Deposit	12/1/2005		Deposit	PHT Interest on \$75,000.00?	1100 - Provident-Checking	-750.00	-472,094.44
Deposit	12/9/2005		Deposit	Chuck/Don-Capital Stock	1100 - Provident-Checking	-2,000.00	-474,844.44
Deposit	12/9/2005		Deposit	Chuck/Don-Capital Stock	1100 - Provident-Checking	-1,000.00	-475,844.44
Check	12/22/2005	1999	Don Copeland	Cap. Stock Return	1100 - Provident-Checking	1,000.00	-474,844.44
Check	12/22/2005	2003	Chase Card Services	Target.com	1100 - Provident-Checking	31.40	-474,813.04
General Journal	12/31/2005	NJB1205		Reclass Suspense	1901 - Suspense-TCG Trust	474,813.04	0.00
Total 1900 - Suspense - Other						22,094.44	0.00
Total 1900 - Suspense						43,239.44	0.00
<b>TOTAL</b>						<b>43,239.44</b>	<b>0.00</b>



**Copeland Wealth Management - A Real Estate Corporation**  
**Account QuickReport**  
 As of July 12, 2005

2:02 PM  
 03/06/13  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1100 - Provident-Checking</b>							
Check	7/12/2005	1709	AYSO CET 2005	Kaitlin Stencil #12	9050 · Contributions	-100.00	61,548.22
Deposit	7/12/2005		Deposit	CP8	4000 · Commercial Commissions	28,374.72	61,448.22
Check	7/12/2005	1710	Young Electric Sign company	Down Pay- freeway sign	8050 · Advertising	-1,193.00	89,822.94
Deposit	7/12/2005		Deposit	Donald & Elsie Peterson- partnership interest \$	1900 · Suspense	450,000.00	88,629.94
Total 1100 - Provident-Checking						477,081.72	538,629.94
<b>TOTAL</b>						<b>477,081.72</b>	<b>538,629.94</b>

4:17 PM  
07/09/12  
Cash Basis

**Copeland Properties Four**  
**Transaction Detail by Account**  
All Transactions

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance
<b>3801 - Capital- Copeland Realty</b>							
<b>3801.1 - Capital</b>							
General Journal	01/01/2006	GJ102		TO CLOSE PRIOR YEARS DRAW TO CAPITAL	-SPLIT-	-29,166.69	-29,166.69
General Journal	01/01/2006	GJ102		TO CLOSE PRIOR YEARS DRAW TO CAPITAL	3801.1 - Capital	300,000.00	270,833.31
General Journal	01/01/2006	GJ102		TO ALLOCATE RETAINED EARNINGS	-SPLIT-	34,368.00	305,201.31
General Journal	01/01/2007	GJ101		TO RECLASSIFY DRAWS &/OR CONTRIBUTIONS TO CAPITAL	3801.3 - Draws	-27,000.00	278,201.31
General Journal	01/01/2007	GJ101		TO RECLASSIFY DRAWS &/OR CONTRIBUTIONS TO CAPITAL	3801.3 - Draws	-240,424.00	37,777.31
General Journal	01/01/2007	GJ102		TO ALLOCATE PROFIT TO CAPITAL	3900 - Retained Earnings	35,634.00	73,411.31
General Journal	12/31/2007	101		To net 2007 draws to capital	-SPLIT-	-5,969.96	66,441.35
General Journal	01/01/2008	102		To net income to capital	-SPLIT-	8,591.11	75,002.46
General Journal	01/01/2009	GJ102		To adjust partner's capital accounts to partner's basis worksheets	3909 - Retained Earnings	4,975.91	79,878.37
General Journal	01/01/2009	GJ101		To reclassify 2008 draws & contributions to capital	3801.2 - Contributions	-33,827.71	113,706.08
General Journal	01/01/2010	AJE1		To adjust partner's Capital accounts to Partners' basis worksheets	-SPLIT-	873.01	114,579.09
General Journal	01/01/2010	AJE3		To reclassify 2009 draws to capital accounts	3801.3 - Draws	-1,833.34	112,745.75
General Journal	01/01/2011	AJE01		To adjust partner's Capital accounts to Partners' basis worksheets	-SPLIT-	-5,575.97	107,169.78
<b>Total 3801.1 - Capital</b>							<b>107,169.78</b>
<b>3801.2 - Contributions</b>							
General Journal	05/17/2005	AJE 1		1700.1 - Land- Original		500,000.00	500,000.00
General Journal	12/31/2005	AJE01		TO RECORD TRANSFER OF CAPITAL	3808.2 - Contributions	-200,000.00	300,000.00
General Journal	01/01/2006	GJ102		TO CLOSE PRIOR YEARS DRAW TO CAPITAL	3801.1 - Capital	-360,000.00	0.00
General Journal	08/21/2008	GJ801		To record CWM RE buyout of part of Racine's interest in CP4	3809.3 - Draws	-40,000.00	40,000.00
General Journal	12/31/2008	AJE2		VOID: To reclassify CWMRE contributions to Rent receivable	1411.2 - N/R - CWM RE/Siemens's Rent	0.00	40,000.00
General Journal	12/31/2008	AJE11		To record capital purchased from Racine	-SPLT-	2,545.42	42,545.42
General Journal	01/01/2009	GJ101		To reclassify 2008 draws & contributions to capital	-SPLIT-	-42,545.42	0.00
<b>Total 3801.2 - Contributions</b>							<b>0.00</b>
<b>3801.3 - Draws</b>							
Check	03/30/2005	1009	Copeland Realty, Inc		1100 - Provident-Checking	-4,166.67	-4,166.67
Check	05/02/2005	1024	Copeland Realty, Inc		1100 - Provident-Checking	-4,166.67	-8,333.34
Check	06/02/2005	1039	Copeland Realty, Inc		1100 - Provident-Checking	-4,166.67	-12,500.01
Check	07/05/2005	1062	Copeland Realty, Inc		1100 - Provident-Checking	-4,166.67	-16,666.68
Check	08/02/2005	1077	Copeland Realty, Inc		1100 - Provident-Checking	-2,500.00	-19,166.68
Check	09/06/2005	1095	Copeland Realty Inc		1100 - Provident-Checking	0.00	-19,166.68
Check	09/06/2005	1098	Copeland Realty, Inc		1100 - Provident-Checking	-2,500.00	-21,666.68
Check	10/03/2005	1105	Copeland Wealth Mgmt RE Trust Acct		1100 - Provident-Checking	-2,500.00	-24,166.68
Check	11/01/2005	1113	Copeland Wealth Mgmt RE Trust Acct		1100 - Provident-Checking	-2,500.00	-26,666.68
Check	12/06/2005	1130	Copeland Wealth Mgmt RE Trust Acct		1100 - Provident-Checking	-1,433.34	-28,100.02
General Journal	12/31/2005	AJE14		TO RECORD MI WITHHOLDING PAYABLE	-SPLIT-	-1,066.67	-29,166.69
General Journal	01/01/2006	GJ102		TO CLOSE PRIOR YEARS DRAW TO CAPITAL	3801.1 - Capital	29,166.69	0.00
Check	01/03/2006	1139	Copeland Wealth Mgmt RE Trust Acct	Jan '06 Distributions	1100 - Provident-Checking	-2,500.00	-2,500.00
Check	02/01/2006	1152	Copeland Wealth Mgmt RE Trust Acct	Feb '06 Distributions	1100 - Provident-Checking	-2,500.00	-5,000.00
Check	03/03/2006	1165	Copeland Wealth Mgmt RE Trust Acct	April 06 Distribution	1100 - Provident-Checking	-2,500.00	-7,500.00

Copeland Properties Four  
Transaction Detail by Account  
All Transactions

4:17 PM  
07/09/12  
Cash Basis

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance
Check	04/03/2006	1170	Copeland Wealth Mgmt RE Trust Acct	VOID: Apr'06 distribution	1100 · Provident-Checking	0.00	-7,500.00
Check	04/03/2006	1176	Copeland Wealth Mgmt RE Trust Acct	April '06 Distribution	1100 · Provident-Checking	-2,500.00	-10,000.00
Check	05/01/2006	3405	Copeland Wealth Mgmt RE Trust Acct	VOID: April '06 Distribution	1110 · 1st California Bank	0.00	-10,000.00
Check	05/01/2006	3406	Copeland Wealth Mgmt RE Trust Acct	April '06 Distribution	1110 · 1st California Bank	-2,500.00	-12,500.00
Check	06/01/2006	3417	Copeland Wealth Mgmt RE Trust Acct	June '08 Distribution	1110 · 1st California Bank	-2,500.00	-15,000.00
Check	07/05/2006	3428	Copeland Wealth Mgmt RE Trust Acct	July '06 Distribution	1110 · 1st California Bank	-2,500.00	-17,500.00
Check	08/01/2006	3444	Copeland Wealth Mgmt RE Trust Acct	August '06 Distribution	1110 · 1st California Bank	-2,500.00	-20,000.00
Check	09/01/2006	3463	Copeland Wealth Mgmt RE Trust Acct	September '06 Distribution	1110 · 1st California Bank	-2,500.00	-22,500.00
Check	10/02/2006	3469	Copeland Wealth Mgmt RE Trust Acct	October '06 Distribution	1110 · 1st California Bank	-2,500.00	-25,000.00
General Journal	10/20/2006	GJ1001		VOID: TO RECORD BALANCE DUE CRI ON RACINE INTEREST	1411 · Note Receivable - CRI	0.00	-25,000.00
Check	11/01/2006	3488	Copeland Wealth Mgmt RE Trust Acct	November '06 Distribution	1110 · 1st California Bank	-1,416.67	-26,416.67
Check	11/29/2006	3501	Copeland Wealth Mgmt RE Trust Acct	December '06 Distribution	1110 · 1st California Bank	-583.33	-27,000.00
General Journal	01/01/2007	GJ101		TO RECLASSIFY DRAWS &/OR CONTRIBUTIONS TO CAPITAL	-SPLIT-	27,000.00	0.00
Check	01/02/2007	3521	Copeland Wealth Mgmt RE Trust Acct	January '07 Distribution	1110 · 1st California Bank	-583.33	-583.33
Check	02/02/2007	3532	Copeland Wealth Mgmt RE Trust Acct	February '07 Distribution	1110 · 1st California Bank	-583.33	-1,166.66
Check	03/01/2007	3546	Copeland Wealth Mgmt RE Trust Acct	March '07 Distribution	1110 · 1st California Bank	-583.33	-1,749.99
Check	03/30/2007	3557	Copeland Wealth Mgmt RE Trust Acct	April '07 Distribution	1110 · 1st California Bank	-583.33	-2,333.32
Check	05/03/2007	3571	Copeland Wealth Mgmt RE Trust Acct	May '07 Distribution	1110 · 1st California Bank	-583.33	-2,916.65
Check	06/04/2007	3583	Copeland Wealth Mgmt RE Trust Acct	June '07 Distribution	1110 · 1st California Bank	-583.33	-3,499.98
Check	07/03/2007	3595	Copeland Wealth Mgmt RE Trust Acct	July '07 Distribution	1110 · 1st California Bank	-583.33	-4,083.31
Check	08/01/2007	3604	Copeland Wealth Mgmt RE Trust Acct	August '07 Distribution	1110 · 1st California Bank	-583.33	-4,666.64
Check	09/04/2007	3620	Copeland Wealth Mgmt RE Trust Acct	Sept '07 Distribution	1110 · 1st California Bank	-583.33	-5,249.97
Check	10/03/2007	3835	Copeland Wealth Mgmt RE Trust Acct	October '07 Distribution	1110 · 1st California Bank	-583.33	-5,833.30
Check	11/02/2007	3647	Copeland Wealth Mgmt RE Trust Acct	November '07 Distribution	1110 · 1st California Bank	-583.33	-6,416.83
Check	12/03/2007	3655	Copeland Wealth Mgmt RE Trust Acct	December '07 Distribution	1110 · 1st California Bank	-583.33	-6,999.96
General Journal	12/31/2007	101		To net 2007 draws to capital	3801.1 · Capital	6,999.96	0.00
Check	01/03/2008	OL0103	Copeland Wealth Mgmt RE Trust Acct	January '08 Distribution	1110 · 1st California Bank	-583.33	-583.33
Check	02/01/2008	3680	Copeland Wealth Mgmt RE Trust Acct	February 2008 Distribution	1110 · 1st California Bank	-583.33	-1,166.66
Check	03/05/2008	305	Copeland Wealth Mgmt RE Trust Acct	March 2008 Distribution	1110 · 1st California Bank	-583.33	-1,749.99
Check	04/02/2008	OL404	Copeland Wealth Mgmt RE Trust Acct	April 2008 Distribution	1110 · 1st California Bank	-583.33	-2,333.32
Check	05/05/2008	OL505	Copeland Wealth Mgmt RE Trust Acct	May '08 Distribution	1110 · 1st California Bank	-583.33	-2,916.65
Check	06/05/2008	OL805	Copeland Wealth Mgmt RE Trust Acct	June 2008 Distribution	1110 · 1st California Bank	-583.33	-3,499.98
Check	07/01/2008	OL703	Copeland Wealth Mgmt RE Trust Acct	July 2008 Distribution	1110 · 1st California Bank	-583.33	-4,083.31
Check	08/05/2008	OL805	Copeland Wealth Mgmt RE Trust Acct	August 2008 Distribution	1110 · 1st California Bank	-583.33	-4,666.64
Check	09/04/2008	OL904	Copeland Wealth Mgmt RE Trust Acct	September 2008 Distribution	1110 · 1st California Bank	-583.33	-5,249.97
Check	10/03/2008	OL1003	Copeland Wealth Mgmt RE Trust Acct	October 2008 Distribution	1110 · 1st California Bank	-583.33	-5,833.30
Check	10/03/2008	OL1003	Copeland Wealth Mgmt RE Trust Acct	Correction-Paid to CWM from Trust	1110 · 1st California Bank	-467.85	-6,301.15
Check	11/05/2008	OL1105	Copeland Wealth Mgmt RE Trust Acct	Nov 2008 Distribution	1110 · 1st California Bank	-916.67	-7,217.82
Check	12/05/2008	OL1111	Copeland Wealth Mgmt RE Trust Acct	Dec 2008 Distribution	1110 · 1st California Bank	-916.67	-8,134.49
General Journal	12/31/2008	AJE7		To record draws payable to CRI - offset receivable	1411 · Note Receivable - CRI	-583.22	-8,717.71
General Journal	01/01/2009	GJ101		To reclassify 2008 draws & contributions to capital	3801.2 · Contributions	8,717.71	0.00
Check	01/05/2009	OL0105	Copeland Wealth Mgmt RE Trust Acct	Jan '09 Distribution	1110 · 1st California Bank	-916.67	-916.67
General Journal	02/05/2009	GJ202		To record advances made to cover 02/09 distributions to partners	2005 · Note Payable - CF#1	-916.67	-1,633.34

**Copeland Properties Four  
Transaction Detail by Account**  
All Transactions

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance
General Journal	01/01/2010	AJE3		To reclassify 2009 draws to capital accounts	-SPLIT-	1,833.34	0.00
<b>Total 3801.3 - Draws</b>							
<b>3801.4 - Michigan Tax Paid</b>							
Check	04/03/2006	1176	Copeland Wealth Mgmt RE Trust Acct	April '06 Distribution	1100 - Provident- Checking	133.33	133.33
Check	05/01/2006	3406	Copeland Wealth Mgmt RE Trust Acct	April '06 Distribution	1110 - 1st California Bank	133.33	266.66
Check	06/01/2006	3417	Copeland Wealth Mgmt RE Trust Acct	June '06 Distribution	1110 - 1st California Bank	133.33	399.99
Check	07/05/2006	3428	Copeland Wealth Mgmt RE Trust Acct	July '06 Distribution	1110 - 1st California Bank	133.33	533.32
Check	08/01/2006	3444	Copeland Wealth Mgmt RE Trust Acct	August '06 Distribution	1110 - 1st California Bank	133.33	666.65
Check	09/01/2006	3463	Copeland Wealth Mgmt RE Trust Acct	September '06 Distribution	1110 - 1st California Bank	133.33	799.98
Check	10/02/2006	3469	Copeland Wealth Mgmt RE Trust Acct	October '06 Distribution	1110 - 1st California Bank	133.33	933.31
Check	11/01/2006	3468	Copeland Wealth Mgmt RE Trust Acct	November '06 Distribution	1110 - 1st California Bank	70.83	1,004.14
Check	11/29/2006	3501	Copeland Wealth Mgmt RE Trust Acct	December '06 Distribution	1110 - 1st California Bank	31.11	1,035.25
General Journal	12/31/2006	YE 6		To reclass MI withholding	2101 - Michigan Withholding Payable	-1,035.25	0.00
<b>Total 3801.4 - Michigan Tax Paid</b>							
<b>3801.5 - Transferred Interest</b>							
Check	10/11/2006	3477	Copeland Realty Inc	Racine funds put into CP4 by error	1110 - 1st California Bank	-11,205.65	-11,205.65
Check	10/20/2006	3480	Copeland Realty Inc	Funds were suppose to go to CRI	1110 - 1st California Bank	-131,794.35	-143,000.00
General Journal	10/31/2006	GJ1002		TO RECORD PHILLIPS PURCHASE OF REALTY INTEREST IN CP4	3810.2 - Contributions	-109,000.00	-243,000.00
General Journal	12/31/2006	YE 9		To correct amount transferred to Racine	-SPLIT-	143,000.00	-100,000.00
General Journal	12/31/2006	YE 9		To correct amount transferred to Racine	3801.5 - Transferred Interest	-135,253.00	-235,253.00
General Journal	12/31/2006	YE 10		To correct amount transferred to Phillips	-SPLIT-	100,000.00	-135,253.00
General Journal	12/31/2006	YE 3		To correct amount transferred to Phillips	3801.5 - Transferred Interest	-105,171.00	-240,424.00
General Journal	01/01/2007	GJ101		TO RECLASSIFY DRAWS &/OR CONTRIBUTIONS TO CAPITAL	3801.3 - Draws	240,424.00	0.00
<b>Total 3801.5 - Transferred Interest</b>							
<b>3801.6 - Sec 754 Basis Adj.</b>							
General Journal	12/31/2008	AJE9		To record CRI Section 754 adjustment	1700.4 - Land- CRI Sec 754	4,605.00	4,605.00
General Journal	12/31/2008	AJE11		To record capital purchased from Racine	3801.2 - Contributions	17,828.00	22,433.00
<b>Total 3801.6 - Sec 754 Basis Adj.</b>							
<b>Total 3801 - Capital- Copeland Realty</b>							
<b>TOTAL</b>						<b>129,602.78</b>	<b>129,602.78</b>

Initial Contribution	500,000.00
Cash Draws	(71,032.56)
Accounting Entries	(299,364.66)
Equity	129,602.78



#6038

# COPELAND REALTY INC.

A Real Estate Investment Corporation

Donald E. Copeland  
Broker

Lic. 01366827

## TRANSFER OF PARTNERSHIP INTEREST

Copeland Realty Inc hereby transfers 4.878% interest in Copeland Properties Four (CP IV) to The Don and Elsie Peterson Living Trust effective July 15, 2005. Total Consideration paid is Two Hundred Thousand Dollars (\$200,000.00).

  
Donald E. Copeland

7/12/05  
Date

STATE OF CALIFORNIA  
COUNTY OF San Bernardino }SS.

On July 12, 2005 before me,

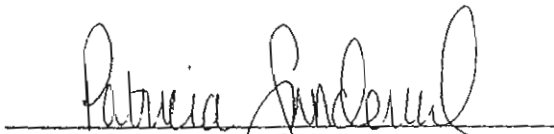
Patricia Sandoval

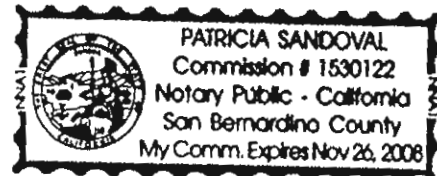
A Notary Public in and for said County and State, personally appeared

Donald E. Copeland

Personally known to me (~~or proved to me on the basis of satisfactory evidence~~) to be the person(~~s~~) whose name(~~s~~) is/~~is~~ subscribed to the within instrument and acknowledged to me that he/~~she~~/they executed the same in his/~~her~~/their authorized capacity(~~ies~~), and that by his/~~her~~/their signature(~~s~~) on the instrument the person(~~s~~), or the entity upon behalf of which the person(~~s~~) acted, executed the instrument.

WITNESS my hand and official seal.

  
Signature of Notary



November 26, 2008  
Date My Commission Expires



**Copeland Wealth Management - A Real Estate Corporation**  
**Account QuickReport**  
 All Transactions

1:39 PM  
 11/07/12  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1700 - Limited Partnership Investments</b>							
<b>1704 - Investment -CP4</b>							
General Journal	3/14/2005	AJE16		Record Investment in CP4		500,000.00	500,000.00
General Journal	12/31/2005	NJB1...		Reclass Suspense		-200,000.00	300,000.00
Deposit	10/20/2006		Deposit			-130,000.00	170,000.00
Deposit	10/30/2006		Copeland Realty Inc Trust Account			-100,000.00	70,000.00
General Journal	12/31/2006	GJ1233		Phillips interest purchase		3,411.00	73,411.00
General Journal	12/31/2007	AJE3		TO ALLOCATE DEFERRED INCOME		1,582.00	75,003.00
General Journal	8/21/2008	GJ803		TO ADJUST PARTNERSHIP K-1'S TO BOOKS		40,000.00	115,003.00
General Journal	12/31/2008	GJ1216		VOID: Reclassify interest in CP4 as rent payment		0.00	115,003.00
General Journal	12/31/2008	GJ1231		To reclassify expense to CP4 investment		4,000.00	119,003.00
General Journal	12/31/2008	AJE01		TO MATCH CWM RE TO PARTNERSHIP K-1'S		17,136.00	136,139.00
General Journal	6/30/2010	GJ636		To write off CP6 & CP4 investments		-136,139.00	0.00
Total 1704 - Investment -CP4							0.00
Total 1700 - Limited Partnership Investments							0.00
<b>TOTAL</b>							<b>0.00</b>

**Copeland Wealth Management - A Real Estate Corporation**  
**Account QuickReport**  
 As of July 12, 2005

2:02 PM  
 03/06/13  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1100 - Provident-Checking</b>							
Check	7/12/2005	1709	AYSO CET 2005	Kaitlin Stencil #12	9050 - Contributions	-100.00	61,548.22
Deposit	7/12/2005		Deposit	CPB	4000 - Commercial Commissions	28,374.72	61,448.22
Check	7/12/2005	1710	Young Electric Sign company	Down Pay- freeway sign	8050 - Advertising	-1,193.00	89,822.94
Deposit	7/12/2005		Deposit	Donald & Elsie Petersen- partnership interest \$	1900 - Suspense	450,000.00	88,629.94
Total 1100 - Provident-Checking						477,081.72	538,629.94
<b>TOTAL</b>						<b>477,081.72</b>	<b>538,629.94</b>

**Copeland Wealth Management - A Real Estate Corporation**  
**Account QuickReport**  
 As of December 31, 2005

2:04 PM  
 03/06/13  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1900 - Suspense</b>							
1901 - Suspense-TCG Trust							-43,239.44
General Journal	12/31/2005	NJB1205		Reclass Suspense	-SPLIT-	21,145.00	-21,145.00
Total 1901 - Suspense-TCG Trust						21,145.00	0.00
<b>1900 - Suspense - Other</b>							
Deposit	7/12/2005		Deposit	Donald & Elsie Peterson- partnership interest \$	1100 - Provident-Checking	-450,000.00	-22,094.44
Deposit	12/1/2005		Deposit	PHT Interest on \$75,000.00?	1100 - Provident-Checking	-750.00	-472,094.44
Deposit	12/9/2005		Deposit	Chuck/Don-Capital Stock	1100 - Provident-Checking	-2,000.00	-474,844.44
Deposit	12/9/2005		Deposit	Chuck/Don-Capital Stock	1100 - Provident-Checking	-1,000.00	-475,844.44
Check	12/22/2005	1999	Don Copeland	Cap. Stock Return	1100 - Provident-Checking	1,000.00	-474,844.44
Check	12/22/2005	2003	Chase Card Services	Target.com	1100 - Provident-Checking	31.40	-474,813.04
General Journal	12/31/2005	NJB1205		Reclass Suspense	1901 - Suspense-TCG Trust	474,813.04	0.00
Total 1900 - Suspense - Other						22,094.44	0.00
Total 1900 - Suspense						43,239.44	0.00
<b>TOTAL</b>						<b>43,239.44</b>	<b>0.00</b>

**Copeland Wealth Management - A Real Estate Corporation**  
**Journal**  
 December 31, 2005

2:09 PM  
 03/06/13

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
1,405	General Journal	12/31/2005	NJB1205	Reclass Suspense		1901 - Suspense-TCG Trust	21,145.00	
				Reclass Suspense		1900 - Suspense	474,813.04	
				Reclass Suspense		1704 - Investment -CP4		200,000.00
				Reclass Suspense		2002 - Note Payable- TCG Trust		250,000.00
				Reclass Suspense		1451 - Note Receivable-CPC	18,470.00	
				Reclass Suspense		2003 - Note Payable- TCG	21,145.00	
				Reclass Suspense		4556 - Interest Income -CPC		6,343.04
							<u>495,958.04</u>	<u>495,958.04</u>

**Copeland Properties Five  
Transactions by Account**

All Transactions

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance	
<b>3810 - Capital-Copeland Realty</b>								
<b>3810.1 - Capital</b>								
General Journal	07/29/2005	AJE1			4500 - Other Income	250,000.00	250,000.00	
General Journal	01/01/2006	AJE0101			3900 - Retained Earnings	-18,750.00	231,250.00	
General Journal	01/01/2006	AJE0101			3900 - Retained Earnings	24,417.56	255,667.56	
General Journal	01/01/2007	GJ101			TO RECLASSIFY DRAW/CONTRIBUTIONS TO 3801.3 - Draws	-257,628.87	-1,959.11	
General Journal	01/01/2007	GJ102			TO ALLOCATE RETAINED EARNINGS 3900 - Retained Earnings	1,959.11	0.00	
General Journal	12/31/2007	GJ1202			Reclass 2007 Draws/ Contributions to Capital 3803.3 - Draws	0.00	0.00	
Total 3810.1 - Capital							0.00	0.00
<b>3810.2 - Contributions</b>								
General Journal	02/08/2006	TS1			Khari Baker purchase	-203,400.00	-203,400.00	
General Journal	12/31/2006	GJ1202			TO CORRECT BAKER INTEREST IN CP5	88,400.00	-115,000.00	
General Journal	12/31/2006	GJ1203			TO RECORD GREY CONTRIBUTION TO CP5   3811.2 - Contributions	-135,000.00	-250,000.00	
General Journal	12/31/2006	YE 7			To correct posting of capital transferred -SPLIT-	135,000.00	-115,000.00	
General Journal	12/31/2006	YE 8			To correct posting of capital transfer -SPLIT-	115,000.00	0.00	
Deposit	05/14/2007		Copeland Realty		1110 - First California Bank	383.33	383.33	
General Journal	12/31/2007	YE06			To net 2007 draws & contributions to capital 3801.3 - Draws	-383.33	0.00	
Total 3810.2 - Contributions							0.00	0.00
<b>3810.3 - Draws</b>								
Check	03/30/2005	1012	Copeland Wealth Management Real Estate	CP5-April distribution	1100 - Provident -Checking	-2,083.34	-2,083.34	
Check	05/02/2005	1024	Copeland Wealth Management Real Estate	CP5- May Distribution	1100 - Provident -Checking	-2,083.34	-4,166.68	
Check	06/02/2005	1035	Copeland Wealth Management Real Estate	CP5- May Distribution	1100 - Provident -Checking	-2,083.34	-6,250.02	
Check	07/01/2005	1046	Copeland Wealth Management Real Estate		1100 - Provident -Checking	-2,083.34	-8,333.36	
Check	08/03/2005	1056	Copeland Wealth Management Real Estate		1100 - Provident -Checking	-2,083.34	-10,416.70	
Check	09/06/2005	1061	Copeland Realty		1100 - Provident -Checking	-2,083.34	-12,500.04	
Check	10/03/2005	1064	Copeland Wealth Mgmt RE Trust Acct		1100 - Provident -Checking	-2,083.34	-14,583.38	
Check	11/01/2005	1065	Copeland Wealth Mgmt RE Trust Acct		1100 - Provident -Checking	-2,083.34	-16,666.72	
Check	12/06/2005	1068	Copeland Wealth Mgmt RE Trust Acct		1100 - Provident -Checking	-2,083.34	-18,750.00	
Check	12/06/2005	1069	Copeland Wealth Mgmt RE Trust Acct	VOID:	1100 - Provident -Checking	0.00	-18,750.00	
General Journal	12/31/2005	AJE9			TO RECORD MI WITHOLDING PAYABLE	-666.60	-19,416.60	
General Journal	01/01/2006	AJE0101			CLOSE OUT YEAR END ALLOCATIONS	18,750.00	-18,750.00	
Check	01/03/2006	1072	Copeland Wealth Mgmt RE Trust Acct	January 06 Dist.	3900 - Retained Earnings	-2,083.34	-20,833.34	
Check	02/02/2006	1074	Copeland Wealth Mgmt RE Trust Acct	VOID: February 06 Dist.	1100 - Provident -Checking	0.00	-20,833.34	
Check	03/03/2006	1078	Copeland Wealth Mgmt RE Trust Acct	Feb	1100 - Provident -Checking	-2,083.33	-22,916.67	
Check	03/03/2006	1078	Copeland Wealth Mgmt RE Trust Acct	Mar	1100 - Provident -Checking	-383.33	-23,300.00	
Check	04/03/2006	1082	Copeland Wealth Mgmt RE Trust Acct	APR	1100 - Provident -Checking	-383.33	-23,683.33	
Check	05/01/2006	3500	Copeland Wealth Mgmt RE Trust Acct	April '06 Distribution	1110 - First California Bank	-383.33	-24,066.66	



**Copeland Properties Five  
Transactions by Account**  
All Transactions

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance
Check	06/01/2006	3501	Copeland Wealth Mgmt RE Trust Acct		1110 - First California Bank	-383.33	-5,699.99
General Journal	06/30/2006	GJ0801		VOID:	3812.3 - Draws	0.00	-5,699.99
General Journal	06/30/2006	GJ603		TO REDUCE CRI DISTRIBUTIONS TO ACTUAL-SPLIT-		1,633.32	-4,166.67
Check	07/05/2006	3503	Copeland Wealth Mgmt RE Trust Acct		1110 - First California Bank	-383.33	-4,550.00
Check	08/02/2006	3506	Copeland Wealth Mgmt RE Trust Acct	August '06 Distributions	1110 - First California Bank	-383.33	-4,933.33
Check	09/01/2006	3508	Copeland Wealth Mgmt RE Trust Acct	September '06 Distributions	1110 - First California Bank	-383.33	-5,316.66
Check	10/02/2006	3510	Copeland Wealth Mgmt RE Trust Acct	October '06 Distributions	1110 - First California Bank	-383.33	-5,699.99
General Journal	10/31/2006	AJE15		VOID: TO RECORD PHILLIPS BUYOUT OF RE 3697 - Contributions		0.00	-5,699.99
Check	11/01/2006	3512	Copeland Wealth Mgmt RE Trust Acct	November '06 Distributions	1110 - First California Bank	-383.33	-6,083.32
Check	11/29/2006	3514	Copeland Wealth Mgmt RE Trust Acct	December '06 Distributions	1110 - First California Bank	-383.33	-6,466.65
General Journal	12/31/2006	GJ1205		TO REDUCE CRI DISTRIBUTIONS TO ACTUAL-SPLIT-		2,259.88	-4,166.67
General Journal	01/01/2007	GJ101		TO RECLASSIFY DRAW/CONTRIBUTIONS TO 3801.3 - Draws		4,166.67	0.00
Check	01/02/2007	3518	Copeland Wealth Mgmt RE Trust Acct	January '07 Distributions	1110 - First California Bank	-383.33	-383.33
Check	02/02/2007	3521	Copeland Wealth Mgmt RE Trust Acct	February '07 Distributions	1110 - First California Bank	0.00	-383.33
Check	03/01/2007	3523	Copeland Wealth Mgmt RE Trust Acct	March '07 Distributions	1110 - First California Bank	0.00	-383.33
Check	04/02/2007	3525	Copeland Wealth Mgmt RE Trust Acct	April '07 Distributions	1110 - First California Bank	0.00	-383.33
Check	05/03/2007	3527	Copeland Wealth Mgmt RE Trust Acct	May '07 Distributions	1110 - First California Bank	0.00	-383.33
Check	06/04/2007	3531	Copeland Wealth Mgmt RE Trust Acct	June '07 Distributions	1110 - First California Bank	0.00	-383.33
Check	07/02/2007	3533	Copeland Wealth Mgmt RE Trust Acct	July '07 Distributions	1110 - First California Bank	0.00	-383.33
Check	08/01/2007	3540	Copeland Wealth Mgmt RE Trust Acct	August '07 Distributions	1110 - First California Bank	0.00	-383.33
Check	09/04/2007	3545	Copeland Wealth Mgmt RE Trust Acct	Sept '07 Distributions	1110 - First California Bank	0.00	-383.33
Check	10/01/2007	3550	Copeland Wealth Mgmt RE Trust Acct	Oct '07 Distributions	1110 - First California Bank	0.00	-383.33
Check	11/02/2007	3554	Copeland Wealth Mgmt RE Trust Acct	Nov '07 Distributions	1110 - First California Bank	0.00	-383.33
Check	12/03/2007	3557	Copeland Wealth Mgmt RE Trust Acct	December '07 Distributions	1110 - First California Bank	0.00	-383.33
General Journal	12/31/2007	YE06		To net 2007 draws & contributions to capital	3801.3 - Draws	383.33	0.00
General Journal	12/31/2007	GJ1202		Reclass 2007 Draws/ Contributions to Capital	3803.3 - Draws	0.00	0.00
Check	01/03/2008	OL0103	Copeland Wealth Mgmt RE Trust Acct	January '08 Distributions	1110 - First California Bank	0.00	0.00
Check	02/01/2008	3561	Copeland Wealth Mgmt RE Trust Acct	February 2008 Distributions	1110 - First California Bank	0.00	0.00
Check	03/05/2008	304	Copeland Wealth Mgmt RE Trust Acct	March 2008 Distributions	1110 - First California Bank	0.00	0.00
Check	04/04/2008	OL404	Copeland Wealth Mgmt RE Trust Acct	April 2008 Distributions	1110 - First California Bank	0.00	0.00
Check	05/05/2008	OL505	Copeland Wealth Mgmt RE Trust Acct	May '08 Distributions	1110 - First California Bank	0.00	0.00
Check	06/05/2008	OL602	Copeland Wealth Mgmt RE Trust Acct	June '08 Distributions	1110 - First California Bank	0.00	0.00
Check	07/01/2008	OL701	Copeland Wealth Mgmt RE Trust Acct	July '08 Distributions	1110 - First California Bank	0.00	0.00
Check	08/04/2008	OL805	Copeland Wealth Mgmt RE Trust Acct	Aug '08 Distributions	1110 - First California Bank	0.00	0.00
Check	09/04/2008	OL904	Copeland Wealth Mgmt RE Trust Acct	Sept '08 Distributions	1110 - First California Bank	0.00	0.00
Check	10/03/2008	OL1003	Copeland Wealth Mgmt RE Trust Acct	October '08 Distributions	1110 - First California Bank	0.00	0.00
Check	11/05/2008	OL1105	Copeland Wealth Mgmt RE Trust Acct	November '08 Distributions	1110 - First California Bank	0.00	0.00
Check	12/01/2008	OL1106	Copeland Wealth Mgmt RE Trust Acct	VOID: January '09 Distributions	1110 - First California Bank	0.00	0.00
Check	12/05/2008	OL1202	Copeland Wealth Mgmt RE Trust Acct	December '08 Distributions	1110 - First California Bank	0.00	0.00

**Copeland Properties Five Transactions by Account**

All Transactions

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance
<b>3810.4 - Michigan Tax paid</b>							
Check	04/03/2008	1062	Copeland Wealth Mgmt RE Trust Acct	APR	1100 - Provident -Checking	20.44	20.44
Check	05/01/2006	3500	Copeland Wealth Mgmt RE Trust Acct	April '06 Distribution	1110 - First California Bank	20.44	40.88
Check	08/01/2006	3501	Copeland Wealth Mgmt RE Trust Acct		1110 - First California Bank	20.44	61.32
General Journal	06/30/2006	GJ0601		VOID:	3812.3 - Draws	0.00	61.32
Check	07/05/2008	3503	Copeland Wealth Mgmt RE Trust Acct		1110 - First California Bank	20.44	81.76
Check	08/02/2006	3506	Copeland Wealth Mgmt RE Trust Acct	AUGUST '06 Distributions	1110 - First California Bank	20.44	102.20
Check	09/01/2008	3508	Copeland Wealth Mgmt RE Trust Acct	September '06 Distributions	1110 - First California Bank	20.44	122.64
Check	10/02/2006	3510	Copeland Wealth Mgmt RE Trust Acct	October '06 Distributions	1110 - First California Bank	20.44	143.08
Check	11/01/2006	3512	Copeland Wealth Mgmt RE Trust Acct	November '06 Distributions	1110 - First California Bank	20.44	163.52
Check	11/29/2006	3514	Copeland Wealth Mgmt RE Trust Acct	December '06 Distributions	1110 - First California Bank	20.44	183.96
General Journal	12/31/2006	YE 2		To reclass MI withholding	2101 - MI Withholding Payable	-183.96	0.00
Check	02/02/2007	3521	Copeland Wealth Mgmt RE Trust Acct	February '07 Distributions	1110 - First California Bank	0.00	0.00
Check	03/01/2007	3523	Copeland Wealth Mgmt RE Trust Acct	March '07 Distributions	1110 - First California Bank	0.00	0.00
Check	04/02/2007	3525	Copeland Wealth Mgmt RE Trust Acct	April '07 Distributions	1110 - First California Bank	0.00	0.00
Check	05/03/2007	3527	Copeland Wealth Mgmt RE Trust Acct	May '07 Distributions	1110 - First California Bank	0.00	0.00
Check	06/04/2007	3531	Copeland Wealth Mgmt RE Trust Acct	June '07 Distributions	1110 - First California Bank	0.00	0.00
Check	07/02/2007	3533	Copeland Wealth Mgmt RE Trust Acct	July '07 Distributions	1110 - First California Bank	0.00	0.00
Check	08/01/2007	3540	Copeland Wealth Mgmt RE Trust Acct	August '07 Distributions	1110 - First California Bank	0.00	0.00
Check	09/04/2007	3545	Copeland Wealth Mgmt RE Trust Acct	Sept '07 Distributions	1110 - First California Bank	0.00	0.00
Check	10/01/2007	3550	Copeland Wealth Mgmt RE Trust Acct	Oct '07 Distributions	1110 - First California Bank	0.00	0.00
Check	11/02/2007	3554	Copeland Wealth Mgmt RE Trust Acct	Nov '07 Distributions	1110 - First California Bank	0.00	0.00
Check	12/03/2007	3557	Copeland Wealth Mgmt RE Trust Acct	December '07 Distributions	1110 - First California Bank	0.00	0.00
Check	01/03/2008	OL0103	Copeland Wealth Mgmt RE Trust Acct	January '08 Distributions	1110 - First California Bank	0.00	0.00
Check	02/01/2008	3561	Copeland Wealth Mgmt RE Trust Acct	February 2008 Distributions	1110 - First California Bank	0.00	0.00
Check	03/05/2008	304	Copeland Wealth Mgmt RE Trust Acct	March 2008 Distributions	1110 - First California Bank	0.00	0.00
Check	04/04/2008	OL404	Copeland Wealth Mgmt RE Trust Acct	April 2008 Distributions	1110 - First California Bank	0.00	0.00
Check	05/05/2008	OL505	Copeland Wealth Mgmt RE Trust Acct	May '08 Distributions	1110 - First California Bank	0.00	0.00
Check	06/05/2008	OL602	Copeland Wealth Mgmt RE Trust Acct	June '08 Distributions	1110 - First California Bank	0.00	0.00
Check	07/01/2006	OL701	Copeland Wealth Mgmt RE Trust Acct	July '06 Distributions	1110 - First California Bank	0.00	0.00
Check	08/04/2008	OL805	Copeland Wealth Mgmt RE Trust Acct	Aug '08 Distributions	1110 - First California Bank	0.00	0.00
Check	09/04/2008	OL904	Copeland Wealth Mgmt RE Trust Acct	Sept '08 Distributions	1110 - First California Bank	0.00	0.00
Check	10/03/2008	OL1003	Copeland Wealth Mgmt RE Trust Acct	October '08 Distributions	1110 - First California Bank	0.00	0.00
Check	11/05/2008	OL1105	Copeland Wealth Mgmt RE Trust Acct	November '08 Distributions	1110 - First California Bank	0.00	0.00
Check	12/01/2008	OL1106	Copeland Wealth Mgmt RE Trust Acct	VOID: January '09 Distributions	1110 - First California Bank	0.00	0.00
Check	12/05/2008	OL1202	Copeland Wealth Mgmt RE Trust Acct	December '08 Distributions	1110 - First California Bank	0.00	0.00
<b>Total 3810.4 - Michigan Tax paid</b>							<b>0.00</b>

**Copeland Properties Five  
Transactions by Account**

All Transactions

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance
<b>3810.6 · Transferred Capital</b>							
General Journal	12/31/2006	YE 7		To correct posting of capital transferred	3810.2 · Contributions	-137,904.00	-137,904.00
General Journal	12/31/2008	YE 8		To correct posting of capital transfer	3810.2 · Contributions	-115,556.00	-253,460.00
General Journal	01/01/2007	GJ101		TO RECLASSIFY DRAW/CONTRIBUTIONS TO 3801.3 · Draws		253,460.00	0.00
Total 3810.6 · Transferred Capital						0.00	0.00
Total 3810 · Capital-Copeland Realty						0.00	0.00
<b>TOTAL</b>						<b>0.00</b>	<b>0.00</b>
						250,000.00	
						(26,466.70)	
						(223,533.30)	

Initial Contribution  
Cash Draws  
Accounting Entries  
Equity

**Copeland Wealth Management - A Real Estate Corporation**  
**Account QuickReport**  
 All Transactions

2:30 PM  
 03/06/13  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1700 · Limited Partnership Investments</b>							
<b>1702 · Investment -CP5</b>							
General Journal	3/7/2005	AJE17	CP5	Record Investment in CP5		250,000.00	250,000.00
General Journal	6/30/2006	606	CP5	TO RECLASSIFY INTEREST IN CP5	2301 · Deferred Income -...	-135,000.00	115,000.00
General Journal	6/30/2006	606	CP5	TO RECLASSIFY INTEREST IN CP5	1900 · Suspense 1900 · Suspense	-115,000.00	0.00
Total 1702 · Investment -CP5						0.00	0.00
Total 1700 · Limited Partnership Investments						0.00	0.00
<b>TOTAL</b>						<b>0.00</b>	<b>0.00</b>

**Copeland Wealth Management - A Real Estate Corporation**  
**Journal**  
 June 30, 2006

2:59 PM  
 03/06/13

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
2,041	General Journal	06/30/2006	606	CP5	TO RECLASSIFY INTEREST IN CP5	1900 · Suspense	135,000.00	
				CP5	TO RECLASSIFY INTEREST IN CP5	1702 · Investment -CP5		135,000.00
				CP5	TO RECLASSIFY INTEREST IN CP5	1900 · Suspense	203,400.00	
				CP5	TO RECLASSIFY INTEREST IN CP5	1702 · Investment -CP5		115,000.00
				CP5	TO RECLASSIFY INTEREST IN CP5	1709 · Investment - CP9		88,400.00
				CP5	TO RECLASSIFY INTEREST IN CP5	1900 · Suspense	150,000.00	
				CP5	TO RECLASSIFY INTEREST IN CP5	1428 · Note Receivable- CPE1		150,000.00
							<u>488,400.00</u>	<u>488,400.00</u>



#6049  
(15)

CHARLES M GREY  
MILDRED E GREY  
63 TURNBURY LN  
IRVINE, CA 92620-0244

U.S. Bank® EquiLine™

1005


Date 1-31-06 17-2/910

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Copiland Realty Inc.

\$ 135,000.00

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U.S. Bank National Association MO  
Farm, MO 64515

PAYABLE THROUGH  
U.S. Bank National Association  
Minneapolis, MN 55440

Minimum amount \$100

For

EPaint Corp

⑆09⑆000022⑆80003000⑆28654⑆⑆005

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Copeland Properties Six

Transaction Detail by Account

All Transactions

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance
3860 - Capital- Copeland Realty							
3861 - Draws							
Check	03/30/2005	1011	Copeland Wealth Management RE	CP6- April distribution	1100 · Community Bank-Checking	-3,125.00	-3,125.00
Check	05/02/2005	1024	Copeland Wealth Management RE	CP6- May distribution	1100 · Community Bank-Checking	-3,125.00	-6,250.00
Check	06/02/2005	1036	Copeland Wealth Management RE		1100 · Community Bank-Checking	-3,125.00	-9,375.00
Check	06/02/2005	1038	Copeland Wealth Management RE		1100 · Community Bank-Checking	-2,291.67	-11,666.67
Check	07/05/2005	1047	Copeland Wealth Management RE		1100 · Community Bank-Checking	-3,125.00	-14,791.67
Check	08/02/2005	1056	Copeland Wealth Management RE		1100 · Community Bank-Checking	-3,125.00	-17,916.67
Check	09/06/2005	1063	Copeland Wealth Management RE		1100 · Community Bank-Checking	-3,125.00	-21,041.67
Check	10/03/2005	1067	Copeland Realty Trust Account		1100 · Community Bank-Checking	-3,125.00	-24,166.67
Check	11/01/2005	1070	Copeland Realty Trust Account		1100 · Community Bank-Checking	-3,125.00	-27,291.67
Check	12/02/2005	1075	Copeland Realty Trust Account		1100 · Community Bank-Checking	-3,125.00	-30,416.67
General Journal	12/31/2005	AJE8		TO RECLASS COPELAND RETIREMENT TO CRI	3842 · Contributions	-10,687.50	-41,104.17
General Journal	12/31/2005	AJE9		TO RECLASS MANAGEMENT FEE TO CRI	6550 · Management Fees	2,291.67	-38,812.50
General Journal	01/01/2006	GJ101		TO CLOSE OUT PRIOR YEAR DRAWS TO CAPITAL	3801 · Draws	38,812.50	0.00
Check	01/03/2006	1078	Copeland Realty Trust Account		1100 · Community Bank-Checking	-3,125.00	-3,125.00
Check	02/01/2006	1089	Copeland Realty Trust Account		1100 · Community Bank-Checking	-3,125.00	-6,250.00
Check	03/03/2006	1096	Copeland Realty Trust Account		1100 · Community Bank-Checking	-3,125.00	-9,375.00
Check	04/03/2006	1111	Copeland Realty Trust Account	VOID:	1100 · Community Bank-Checking	0.00	-9,375.00
Check	04/03/2006	1114	Copeland Realty Trust Account	VOID:	1100 · Community Bank-Checking	-3,125.00	-12,500.00
Check	05/01/2006	1126	Copeland Realty Trust Account	April '06 Distribution	1100 · Community Bank-Checking	0.00	-12,500.00
Check	05/01/2006	3602	Copeland Realty Trust Account	June '06 Distribution	1110 · First California Bank	-3,125.00	-15,625.00
Check	06/01/2006	3609	Copeland Realty Trust Account	July '06 Distribution	1110 · First California Bank	-3,125.00	-18,750.00
Check	07/05/2006	3629	Copeland Realty Trust Account	August '06 Distribution	1110 · First California Bank	-3,125.00	-21,875.00
Check	08/01/2006	3642	Copeland Realty Trust Account	September '06 Distribution	1110 · First California Bank	-3,125.00	-25,000.00
Check	09/01/2006	3648	Copeland Realty Trust Account	October '06 Distribution	1110 · First California Bank	-3,125.00	-28,125.00
Check	10/02/2006	3656	Copeland Realty Trust Account	November '06 Distribution	1110 · First California Bank	-3,125.00	-31,250.00
Check	11/02/2006	3675	Copeland Realty Trust Account	December '06 Distribution	1110 · First California Bank	-3,125.00	-34,375.00
Check	12/01/2006	3682	Copeland Realty Trust Account	To reclass 2005 CO tax paid on behalf of partners	6555 · Colorado State Tax	-4,242.00	-37,500.00
General Journal	12/31/2006	YE01		To reclass tax vs. withholding differences to capital accounts	2102 · CO Tax withheld from CRI	187.97	-41,554.03
General Journal	12/31/2006	YE8		TO RECLASSIFY DRAWS TO CAPITAL	3801 · Draws	41,554.03	0.00
Total 3861 · Draws							
3862 · Contributions							
General Journal	12/31/2005	AJE8		TO RECLASS COPELAND RETIREMENT TO CRI	3842 · Contributions	142,500.00	142,500.00
General Journal	01/01/2006	GJ102		TO CLOSE OUT PRIOR YEAR CONTRIBUTIONS TO CAPITAL	3800 · Capital- Ross Revocable Trust	-142,500.00	0.00
Total 3862 · Contributions							
3863 · Colorado Tax paid							
Check	04/03/2006	1114	Copeland Realty Trust Account	April '06 Distribution	1100 · Community Bank-Checking	208.33	208.33
Check	05/01/2006	3602	Copeland Realty Trust Account		1110 · First California Bank	208.33	416.66

**Copeland Properties Six  
Transaction Detail by Account**  
All Transactions

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance	
Check	06/01/2006	3609	Copeland Realty Trust Account	June '06 Distribution	1110 · First California Bank	208.33	624.99	
Check	07/05/2006	3629	Copeland Realty Trust Account	July '06 Distribution	1110 · First California Bank	208.33	833.32	
Check	08/01/2006	3642	Copeland Realty Trust Account	August '06 Distribution	1110 · First California Bank	208.33	1,041.65	
Check	09/01/2006	3646	Copeland Realty Trust Account	September '06 Distribution	1110 · First California Bank	208.33	1,249.98	
Check	10/02/2006	3656	Copeland Realty Trust Account	October '06 Distribution	1110 · First California Bank	208.33	1,458.31	
Check	11/02/2006	3675	Copeland Realty Trust Account	November '06 Distribution	1110 · First California Bank	208.33	1,666.64	
Check	12/01/2006	3682	Copeland Realty Trust Account	December '08 Distribution	1110 · First California Bank	208.33	1,874.97	
General Journal	12/31/2008	YES3		To reclass CO withholding	2101 · Colorado Partner Tax Withheld	-1,874.97	0.00	
Total 3863 · Colorado Tax paid							0.00	0.00
<b>3860 · Capital- Copeland Realty - Other</b>								
General Journal	03/08/2005	AJE 2		TO CLOSE OUT PRIOR YEAR DRAWS TO CAPITAL	1700 · Land	375,000.00	375,000.00	
General Journal	01/01/2006	GJ101		TO CLOSE OUT PRIOR YEAR CONTRIBUTIONS TO CAPITAL	3801 · Draws	-38,812.50	336,187.50	
General Journal	01/01/2006	GJ102		TO CLOSE PRIOR YEAR RETAINED EARNINGS TO CAPITAL	3800 · Capital- Ross Revocable Trust	142,500.00	478,687.50	
General Journal	01/01/2006	GJ103		TO ADJUST CAPITAL TO MATCH TAX RETURN	3900 · Retained Earnings	91,623.03	570,310.53	
General Journal	01/01/2006	GJ104		TO RECLASSIFY DRAWS TO CAPITAL	3800 · Capital- Ross Revocable Trust	-0.04	570,310.49	
General Journal	01/01/2007	GJ101		TO RECLASSIFY PROFIT TO CAPITAL	3801 · Draws	-41,554.03	528,756.46	
General Journal	01/01/2007	GJ102		TO RECLASSIFY PROFIT TO CAPITAL	3900 · Retained Earnings	41,771.55	570,528.41	
General Journal	01/01/2007	GJ102		TO RECLASSIFY PROFIT TO CAPITAL	3900 · Retained Earnings	-14,250.00	556,278.41	
General Journal	01/01/2007	GJ102		TO RECLASSIFY PROFIT TO CAPITAL	3900 · Retained Earnings	0.50	556,278.91	
General Journal	01/01/2008	AJE3		TO RECORD 2007 RETAINED EARNINGS	3800 · Capital- Ross Revocable Trust	-104,370.08	451,908.83	
General Journal	01/01/2008	AJE4		TO ADJUST FRACTION OF CENTS TO TIE TO K-1'S	3800 · Capital- Ross Revocable Trust	0.00	451,908.83	
General Journal	01/01/2009	AJE0101		To allocate 2006 net loss to partners	3800 · Capital- Ross Revocable Trust	-107,210.72	344,698.11	
Total 3860 · Capital- Copeland Realty - Other							344,698.11	344,698.11
Total 3860 · Capital- Copeland Realty							344,698.11	344,698.11
<b>TOTAL</b>							<b>344,698.11</b>	<b>344,698.11</b>

Initial Contribution	142,500.00
Transfer of Interest	0
Cash Draws	(67,916.67)
Accounting Entries	270,114.78
Equity	344,698.11

# Copeland Properties Six Transaction Detail by Account

All Transactions  
Memo

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance
<b>3850 - Capital- Copeland Land Partners</b>							
<b>3851 - Draws</b>							
Check	04/01/2005	1012	The Copeland Group Trust	CP 6- April distribution	1100 - Community Bank-Checking	-1,250.00	-1,250.00
Check	05/02/2005	1025	The Copeland Group Trust	CP6- May distribution	1100 - Community Bank-Checking	-1,250.00	-2,500.00
Check	06/02/2005	1037	The Copeland Group Trust	CP6- May distribution	1100 - Community Bank-Checking	-1,250.00	-3,750.00
Check	07/05/2005	1048	The Copeland Group Trust	Distribution for Copeland Land Partners	1100 - Community Bank-Checking	-1,250.00	-5,000.00
Check	08/02/2005	1057	The Copeland Group Trust	Distribution for Copeland Land Partners	1100 - Community Bank-Checking	-1,250.00	-6,250.00
Check	09/06/2005	1062	Copeland Realty Trust Account		1100 - Community Bank-Checking	-1,250.00	-7,500.00
Check	10/03/2005	1067	Copeland Realty Trust Account		1100 - Community Bank-Checking	-1,250.00	-8,750.00
Check	11/01/2005	1070	Copeland Realty Trust Account		1100 - Community Bank-Checking	-1,250.00	-10,000.00
Check	12/02/2005	1075	Copeland Realty Trust Account		1100 - Community Bank-Checking	-1,250.00	-11,250.00
General Journal	01/01/2006	GJ101		TO CLOSE OUT PRIOR YEAR DRAWS TO CAPITAL	3801 - Draws	11,250.00	0.00
Check	01/03/2006	1078	Copeland Realty Trust Account		1100 - Community Bank-Checking	-1,250.00	-1,250.00
Check	02/01/2006	1089	Copeland Realty Trust Account		1100 - Community Bank-Checking	-1,250.00	-2,500.00
Check	03/03/2006	1096	Copeland Realty Trust Account		1100 - Community Bank-Checking	-1,250.00	-3,750.00
Check	04/03/2006	1111	Copeland Realty Trust Account	VOID:	1100 - Community Bank-Checking	0.00	-3,750.00
Check	04/03/2006	1114	Copeland Realty Trust Account	VOID:	1100 - Community Bank-Checking	0.00	-5,000.00
Check	05/01/2006	1128	Copeland Realty Trust Account	April '06 Distribution	1100 - Community Bank-Checking	0.00	-5,000.00
Check	05/01/2006	3602	Copeland Realty Trust Account	June '06 Distribution	1110 - First California Bank	-1,250.00	-6,250.00
Check	06/01/2006	3609	Copeland Realty Trust Account	July '06 Distribution	1110 - First California Bank	-1,250.00	-7,500.00
Check	07/05/2006	3629	Copeland Realty Trust Account	August '06 Distribution	1110 - First California Bank	-1,250.00	-8,750.00
Check	08/01/2006	3642	Copeland Realty Trust Account	September '06 Distribution	1110 - First California Bank	-1,250.00	-10,000.00
Check	09/01/2006	3648	Copeland Realty Trust Account	October '06 Distribution	1110 - First California Bank	-1,250.00	-11,250.00
Check	10/02/2006	3656	Copeland Realty Trust Account	November '06 Distribution	1110 - First California Bank	-1,250.00	-12,500.00
Check	11/02/2006	3675	Copeland Realty Trust Account	December '06 Distribution	1110 - First California Bank	-1,250.00	-13,750.00
Check	12/01/2006	3682	Copeland Realty Trust Account	To reclass 2005 CO tax paid on behalf of partners	1110 - First California Bank	-1,250.00	-15,000.00
General Journal	12/31/2006	YE01		To reclass tax vs. withholding differences to capital accounts	8555 - Colorado State Tax	-1,368.00	-16,368.00
General Journal	12/31/2006	YE8		TO RECLASSIFY DRAWS TO CAPITAL	2102 - CO Tax withheld from CRI	35.97	-16,282.03
General Journal	01/01/2007	GJ101			3801 - Draws	16,282.03	0.00
Total 3851 - Draws							0.00
<b>3852 - Contributions</b>							
General Journal	03/08/2005	AJE 2		TO CLOSE OUT PRIOR YEAR CONTRIBUTIONS TO CAPITAL	1700 - Land	150,000.00	150,000.00
General Journal	01/01/2006	GJ102			3800 - Capital- Ross Revocable Trust	-150,000.00	0.00
Total 3852 - Contributions							0.00
<b>3853 - Colorado Tax paid</b>							



# Copeland Properties Six Transaction Detail by Account

## All Transactions

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance	
Check	04/03/2006	1114	Copeland Realty Trust Account		1100 · Community Bank-Checking	83.33	83.33	
Check	05/01/2006	3602	Copeland Realty Trust Account	April '06 Distribution	1110 · First California Bank	83.33	166.66	
Check	06/01/2006	3609	Copeland Realty Trust Account	June '06 Distribution	1110 · First California Bank	83.33	249.99	
Check	07/05/2006	3629	Copeland Realty Trust Account	July '06 Distribution	1110 · First California Bank	83.33	333.32	
Check	08/01/2006	3642	Copeland Realty Trust Account	August '06 Distribution	1110 · First California Bank	83.33	416.65	
Check	09/01/2006	3648	Copeland Realty Trust Account	September '06 Distribution	1110 · First California Bank	83.33	499.98	
Check	10/02/2006	3656	Copeland Realty Trust Account	October '06 Distribution	1110 · First California Bank	83.33	583.31	
Check	11/02/2006	3675	Copeland Realty Trust Account	November '06 Distribution	1110 · First California Bank	83.33	666.64	
Check	12/01/2006	3682	Copeland Realty Trust Account	December '06 Distribution	1110 · First California Bank	83.33	749.97	
General Journal	12/31/2006	YE3		To reclass CO withholding	2101 · Colorado Partner Tax Withheld	-749.97	0.00	
Total 3853 · Colorado Tax paid							0.00	0.00

Total 3853 · Colorado Tax paid

### 3850 · Capital- Copeland Land Partners - Other

General Journal	01/01/2006	GJ101		TO CLOSE OUT PRIOR YEAR DRAWS TO CAPITAL	3801 · Draws	-11,250.00	-11,250.00	
General Journal	01/01/2006	GJ102		TO CLOSE OUT PRIOR YEAR CONTRIBUTIONS TO CAPITAL	3800 · Capital- Ross Revocable Trust	150,000.00	138,750.00	
General Journal	01/01/2006	GJ103		TO CLOSE PRIOR YEAR RETAINED EARNINGS TO CAPITAL	3900 · Retained Earnings	29,352.69	168,302.69	
General Journal	01/01/2007	GJ101		TO RECLASSIFY DRAWS TO CAPITAL	3801 · Draws	16,282.03	152,020.66	
General Journal	01/01/2007	GJ102		TO RECLASSIFY PROFIT TO CAPITAL	3900 · Retained Earnings	15,892.00	167,912.66	
General Journal	01/01/2008	AJE3		TO RECORD 2007 RETAINED EARNINGS	3800 · Capital- Ross Revocable Trust	-26,459.98	141,452.68	
General Journal	01/01/2008	AJE4		TO ADJUST FRACTION OF CENTS TO TIE TO K-1'S	3800 · Capital- Ross Revocable Trust	0.00	141,452.68	
General Journal	01/01/2009	AJE0101		To allocate 2008 net loss to partners	3800 · Capital- Ross Revocable Trust	-27,291.98	114,151.71	
Total 3850 · Capital- Copeland Land Partners - Other							114,151.72	114,151.72

Total 3850 · Capital- Copeland Land Partners - Other

Total 3850 · Capital- Copeland Land Partners

TOTAL

114,151.72 114,151.72

Initial Contribution	150,000.00
Transfer of Interest	0
Cash Draws	(26,250.00)
Accounting Entries	(9,598.28)
Equity	114,151.72



**Copeland Properties Six**  
**Transaction Detail by Account**

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance
<b>3840 - Capital-Copeland Retirement Tr</b>							
<b>3841 - Draws</b>							
Check	03/30/2005	1010	The Copeland Retirement Trust	CP6- April distribution	1100 · Community Bank-Checking	-1,187.50	-1,187.50
Check	05/02/2005	1023	The Copeland Retirement Trust	CP6- May distribution	1100 · Community Bank-Checking	-1,187.50	-2,375.00
Check	06/02/2005	1035	The Copeland Retirement Trust	CP6- May distribution	1100 · Community Bank-Checking	-1,187.50	-3,562.50
Check	07/05/2005	1046	The Copeland Retirement Trust	Monthly Distribution	1100 · Community Bank-Checking	-1,187.50	-4,750.00
Check	08/02/2005	1055	The Copeland Retirement Trust	Monthly Distribution	1100 · Community Bank-Checking	-1,187.50	-5,937.50
Check	09/06/2005	1062	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,187.50	-7,125.00
Check	10/03/2005	1067	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,187.50	-8,312.50
Check	11/01/2005	1070	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,187.50	-9,500.00
Check	12/02/2005	1075	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,187.50	-10,687.50
General Journal	12/31/2005	AJE8		TO RECLASS COPELAND RETIREMENT TO CRI	3642 · Contributions	10,687.50	0.00
Check	01/03/2006	1078	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,187.50	-1,187.50
Check	02/01/2006	1089	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,187.50	-2,375.00
Check	03/03/2006	1096	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,187.50	-3,562.50
Check	04/03/2006	1111	Copeland Realty Trust Account	VOID:	1100 · Community Bank-Checking	0.00	-3,562.50
Check	04/03/2006	1114	Copeland Realty Trust Account	VOID:	1100 · Community Bank-Checking	-1,187.50	-4,750.00
Check	05/01/2006	1126	Copeland Realty Trust Account	VOID:	1100 · Community Bank-Checking	0.00	-4,750.00
Check	05/01/2006	3602	Copeland Realty Trust Account	April '06 Distribution	1100 · Community Bank-Checking	-1,187.50	-5,937.50
Check	06/01/2006	3609	Copeland Realty Trust Account	June '06 Distribution	1110 · First California Bank	-1,187.50	-7,125.00
Check	07/05/2006	3629	Copeland Realty Trust Account	July '06 Distribution	1110 · First California Bank	-1,187.50	-8,312.50
Check	08/01/2006	3642	Copeland Realty Trust Account	August '06 Distribution	1110 · First California Bank	-1,187.50	-9,500.00
Check	09/01/2006	3648	Copeland Realty Trust Account	September '06 Distribution	1110 · First California Bank	-1,187.50	-10,687.50
Check	10/02/2006	3656	Copeland Realty Trust Account	October '06 Distribution	1110 · First California Bank	-1,187.50	-11,875.00
Check	11/02/2006	3675	Copeland Realty Trust Account	November '06 Distribution	1110 · First California Bank	-1,187.50	-13,062.50
Check	12/01/2006	3682	Copeland Realty Trust Account	December '06 Distribution	1110 · First California Bank	-1,187.50	-14,250.00
General Journal	01/01/2007	GJ101		TO RECLASSIFY DRAWS TO CAPITAL	3601 · Draws	14,250.00	0.00
Total 3841 - Draws							0.00
<b>3842 - Contributions</b>							
General Journal	03/08/2005	AJE 2			1700 · Land	142,500.00	142,500.00
General Journal	12/31/2005	AJE8		TO RECLASS COPELAND RETIREMENT TO CRI	-SPLIT-	-142,500.00	0.00
Total 3842 - Contributions							0.00
<b>3843 - Colorado tax paid</b>							
Check	04/03/2006	1114	Copeland Realty Trust Account		1100 · Community Bank-Checking	79.17	79.17
Check	04/04/2006	1111	The Copeland Retirement Trust	Reimbursement of Tax Deduction	1100 · Community Bank-Checking	-79.17	0.00

Copeland Properties Six  
Transaction Detail by Account

Type	Date	Num	Name	All Transactions Memo	Split	Paid Amount	Balance
Total 3843 · Colorado tax paid							
3840 · Capital- Copeland Retirement Tr - Other							
General Journal	01/01/2007	GJ101		TO RECLASSIFY DRAWS TO CAPITAL	3801 · Draws	-14,250.00	-14,250.00
General Journal	01/01/2007	GJ102		TO RECLASSIFY PROFIT TO CAPITAL	3900 · Retained Earnings	14,250.00	0.00
Total 3840 · Capital- Copeland Retirement Tr - Other						0.00	0.00
Total 3840 · Capital- Copeland Retirement Tr						0.00	0.00
TOTAL						0.00	0.00

Initial Contribution	142,500.00
Transfer of Interest	-
Cash Draws	(25,016.67)
Accounting Entries	(117,483.33)
Equity	-

# Copeland Properties Eight Transaction Detail by Account

All Transactions

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Cash Basis

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance
<b>3840 - Capital- Copeland Realty</b>							
<b>3841 - Draws</b>							
Check	08/03/2005	1009	Copeland Realty Inc		1100 · Provident Checking	-1,370.00	-1,370.00
Check	09/06/2005	1013	Copeland Realty		1100 · Provident Checking	-1,370.00	-2,740.00
Check	10/01/2005	1015	Copeland Wealth Management Trust Account	VOID:	1100 · Provident Checking	0.00	-2,740.00
Check	10/03/2005	1016	Copeland Wealth Management Trust Account		1100 · Provident Checking	-1,370.41	-4,110.41
Check	11/01/2005	1019	Copeland Wealth Management Trust Account		1100 · Provident Checking	-1,370.41	-5,480.82
Check	12/02/2005	1023	Copeland Wealth Management Trust Account		1100 · Provident Checking	-1,370.41	-6,851.23
General Journal	01/01/2006	GJ0101		TO RECLASSIFY DRAWS TO CAPITAL	3801 · Draws	6,851.23	0.00
Check	01/03/2006	1026	Copeland Wealth Management Trust Account		1100 · Provident Checking	-1,370.41	-1,370.41
General Journal	01/01/2007	GJ101		TO RECLASS DRAWS TO CAPITAL	3801 · Draws	1,370.41	0.00
Check	03/19/2007	3831	Copeland Realty		1110 · First California Bank	-4,518.80	-4,518.80
Check	03/19/2007	3832	Copeland Realty		1110 · First California Bank	-15,130.00	-19,648.80
Check	04/02/2007	3835	Copeland Wealth Management Trust Account	April '07 Distributions	1110 · First California Bank	-1,260.83	-20,909.63
Check	05/02/2007	3838	Copeland Wealth Management Trust Account	May '07 Distributions	1110 · First California Bank	-1,260.83	-22,170.46
Check	06/04/2007	3839	Copeland Wealth Management Trust Account	June '07 Distributions	1110 · First California Bank	-1,260.83	-23,431.29
Check	07/03/2007	3841	Copeland Wealth Management Trust Account	August '07 Distributions	1110 · First California Bank	-1,260.83	-24,692.12
Check	08/01/2007	3843	Copeland Wealth Management Trust Account	July '07 Distributions	1110 · First California Bank	-1,260.83	-25,952.95
Check	09/04/2007	3845	Copeland Wealth Management Trust Account	Sept '07 Distributions	1110 · First California Bank	-1,260.83	-27,213.78
Check	09/04/2007		Copeland Wealth Management Trust Account	VOID: August '07 Distributions	1110 · First California Bank	0.00	-27,213.78
Check	10/03/2007	3848	Copeland Wealth Management Trust Account	Oct '07 Distributions	1110 · First California Bank	-1,260.83	-28,474.61
Check	11/02/2007	3851	Copeland Wealth Management Trust Account	November '07 Distributions	1110 · First California Bank	-1,260.83	-29,735.44
Check	12/03/2007	3853	Copeland Wealth Management Trust Account	December '07 Distributions	1110 · First California Bank	-1,260.83	-30,996.27
General Journal	12/31/2007	GJ1205		To allocate 2007 draws to capital	3801 · Draws	30,996.27	0.00
Check	01/03/2008	OL0103	Copeland Wealth Management Trust Account	January '08 Distributions	1110 · First California Bank	-1,260.83	-1,260.83
Check	02/01/2008	3854	Copeland Wealth Management Trust Account	February 2008 Distributions	1110 · First California Bank	-1,260.83	-2,521.66
Check	03/06/2008	OL306	Copeland Wealth Management Trust Account	March 2008 Distributions	1110 · First California Bank	-1,260.83	-3,782.49
Check	04/04/2008	OL404	Copeland Wealth Management Trust Account	April 2008 Distributions	1110 · First California Bank	-1,260.83	-5,043.32
Check	05/05/2008	OL505	Copeland Wealth Management Trust Account	May '08' Distributions	1110 · First California Bank	-1,260.83	-6,304.15
Check	06/04/2008	OL605	Copeland Wealth Management Trust Account	June 2008 Distributions	1110 · First California Bank	-1,260.83	-7,564.98
Check	07/03/2008	OL703	Copeland Wealth Management Trust Account	July 2008 Distributions	1110 · First California Bank	-1,260.83	-8,825.81
Check	08/05/2008	OL805	Copeland Wealth Management Trust Account	Aug 2008 Distributions	1110 · First California Bank	-1,260.83	-10,086.64
Check	09/04/2008	OL904	Copeland Wealth Management Trust Account	September 2008 Distributions	1110 · First California Bank	-1,260.83	-11,347.47
Check	10/03/2008	OL905	Copeland Wealth Management Trust Account	October 2008 Distributions	1110 · First California Bank	-1,260.83	-12,608.30
Check	11/05/2008	OL1105	Copeland Wealth Management Trust Account	November 2008 Distributions	1110 · First California Bank	-1,260.83	-13,869.13
Check	12/05/2008	OL1205	Copeland Wealth Management Trust Account	December 2008 Distributions	1110 · First California Bank	-1,260.83	-15,129.96
General Journal	12/31/2008	AJE01		To net 2008 draws to capital	3801 · Draws	15,129.96	0.00

# Copeland Properties Eight Transaction Detail by Account

## All Transactions

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance	
Check	01/07/2009	OL0107	Copeland Wealth Management Trust Account	January '09 Distributions	1110 · First California Bank	-1,260.83	-1,260.83	
Check	02/05/2009	OL108	Copeland Wealth Management Trust Account	February '09 Distributions	1110 · First California Bank	-1,260.83	-2,521.66	
General Journal	01/01/2010	AJE4		To reclassify 2009 distributions to capital	3801 · Draws	2,521.66	0.00	
Total 3841 · Draws							0.00	0.00
<b>3842 · Contributions</b>								
General Journal	12/31/2005	AJE7		TO RECLASSIFY LOAN FROM TCG TRUST FC 2020 · Note Payable · TCG Trust		165,000.00	165,000.00	
General Journal	01/01/2006	GJ102		TO RECLASSIFY CONTRIBUTIONS TO CAPIT 3802 · Contributions		-165,000.00	0.00	
Total 3842 · Contributions							0.00	0.00
<b>3840 · Capital- Copeland Realty - Other</b>								
General Journal	01/01/2006	GJ0101		TO RECLASSIFY DRAWS TO CAPITAL	3801 · Draws	-6,851.23	-6,851.23	
General Journal	01/01/2006	GJ102		TO RECLASSIFY CONTRIBUTIONS TO CAPIT 3802 · Contributions		165,000.00	158,148.77	
General Journal	01/01/2006	GJ103		TO ALLOCATE RETAINED EARNINGS	3900 · Retained Earnings	9,511.61	167,660.38	
General Journal	01/01/2006	GJ103		TO ADJUST TO TAX RETURN	3900 · Retained Earnings	-1.47	167,658.91	
General Journal	01/01/2007	GJ101		TO RECLASS DRAWS TO CAPITAL	3801 · Draws	-1,370.41	166,288.50	
General Journal	01/01/2007	GJ102		TO RECLASS PROFIT TO CAPITAL	3900 · Retained Earnings	27,797.10	194,085.60	
General Journal	01/01/2007	GJ102		TO ADJUST TO T/R	3900 · Retained Earnings	0.28	194,085.88	
General Journal	12/31/2007	GJ1205		To allocate 2007 draws to capital	3801 · Draws	-30,996.27	163,089.61	
General Journal	01/01/2008	GJ01		To reclassify 2007 profit to capital accounts	3900 · Retained Earnings	25,160.28	188,249.89	
General Journal	12/31/2008	AJE01		To net 2008 draws to capital	3801 · Draws	-15,129.96	173,119.93	
General Journal	01/01/2009	GJ0101		To adjust partners' capital accounts to partners t 3900 · Retained Earnings		25,667.32	199,787.25	
General Journal	01/01/2010	AJE4		To reclassify 2009 distributions to capital	3801 · Draws	-2,521.66	197,265.59	
General Journal	01/01/2010	AJE5		To adjust partners' capital accounts to partners t 3800 · Capital-Holden Trust		-25,128.67	172,136.92	
General Journal	01/01/2011	AJE1		To adjust partners' capital accounts to partners t 3800 · Capital-Holden Trust		-22,239.85	149,897.07	
Total 3840 · Capital- Copeland Realty - Other							149,897.07	149,897.07
Total 3840 · Capital- Copeland Realty							149,897.07	149,897.07
<b>TOTAL</b>							<b>149,897.07</b>	<b>149,897.07</b>

Initial Contribution	165,000.00
Cash Draws	(55,499.12)
Accounting Entries	40,396.19
Equity	149,897.07



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Cash Basis

Copeland Properties Nine  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance
<b>3801 - Capital-CRI</b>							
<b>3801.1 - Capital</b>							
General Journal	01/01/2006	GJ101		To close 05 income to capital		-2,397.51	
General Journal	01/01/2006	GJ102		To close contributions to capital		401,000.00	-2,397.51
General Journal	01/01/2007	GJ0101		TO RECLASSIFY DRAWS TO CAPITAL		-202,257.57	196,344.92
General Journal	01/01/2007	GJ102		TO ALLOCATE 2006 PROFIT TO CAPITAL		14,399.00	210,734.92
General Journal	01/01/2007	GJ102		TO ADJUST TO 2006 TAX RETURN		-1.39	210,733.53
General Journal	12/31/2007	AJE05		To net draws to capital acct		-10,969.37	190,767.16
General Journal	12/31/2007	AJE05		To net draws to capital acct		-122,517.52	68,249.64
General Journal	01/01/2008	GJ01		To allocate 2007 retained earnings		8,409.16	76,658.80
General Journal	12/31/2008	AJE3		To net 2008 draws to capital		-8,623.08	68,035.12
General Journal	01/01/2009	GJ0102		To allocate 2008 income/loss to capital		1,438.71	69,473.83
General Journal	01/01/2010	AJE2		To net 2009 draws to capital		-1,437.28	68,036.55
General Journal	01/01/2010	AJE3		To adjust partners' capital accounts to partners' basis worksheets		-1,517.55	66,519.00
General Journal	01/01/2011	AJE01		To adjust partners' capital accounts to partners' basis worksheets		-2,138.44	64,380.56
<b>Total 3801.1 - Capital</b>							<b>64,380.56</b>
<b>3801.2 - Contribution</b>							
General Journal	12/31/2005	1		Record Purchase of Property	1250 - Deposit-Taxes	401,000.00	401,000.00
General Journal	01/01/2006	GJ102		To close contributions to capital	3804 2 - Contribution	-401,000.00	0.00
General Journal	01/01/2006	GJ0101		VOID: TO RECLASSIFY CONTRIBUTIONS TO CAPITAL	3801 - Capital-CRI	0.00	0.00
<b>Total 3801.2 - Contribution</b>							<b>0.00</b>
<b>3801.3 - Draws</b>							
Check	02/02/2008	1022	Copeland Wealth Management Trust Account		1100 - Provident Checking	-3,341.66	-3,341.66
Check	03/03/2006	1041	Copeland Wealth Management Trust Account		1100 - Provident Checking	-3,341.66	-6,683.32
General Journal	03/31/2006	GJ1203		TO RECORD CP9 CONTRIBUTION	3810.2 - Contributions	-89,400.00	-95,063.32
Check	04/03/2008	1054	Copeland Wealth Management Trust Account		1100 - Provident Checking	-3,341.66	-98,424.98
Check	05/01/2006	3902	Copeland Wealth Management Trust Account	May '08 Distribution	1110 First California Bank	-3,341.66	-101,766.64
Check	06/01/2006	3907	Copeland Wealth Management Trust Account	(Minus Euro) June '06 Distribution	1110 - First California Bank	-3,341.66	-105,108.30
General Journal	06/30/2006	GJ0601		TO RECONCILE KHARI BAKER'S DISBURSMENTS TO ACTUAL 1005-6/30/06	3810.3 - Draws	2,640.54	-102,467.76
Check	07/05/2006	3925	Copeland Wealth Management Trust Account	July '06 Distributions	1110 - First California Bank	-3,341.66	-105,609.42
Check	08/01/2008	3949	Copeland Wealth Management Trust Account	August '08 Distributions	1110 - First California Bank	-3,341.66	-109,151.08
Check	09/01/2006	3964	Copeland Wealth Management Trust Account	September '08 Distributions	1110 - First California Bank	-3,341.66	-112,492.74
Check	10/02/2006	3978	Copeland Wealth Management Trust Account	October '06 Distributions	1110 - First California Bank	-3,341.66	-115,634.40
General Journal	10/31/2006	902		TO RECORD PHILLIPS BUYOUT OF REALTY INTEREST	3812.2 - Contributions	-90,000.00	-205,634.40
Check	11/01/2006	3997	Copeland Wealth Management Trust Account	November '06 Distributions	1110 - First California Bank	-3,341.66	-209,176.06
Check	12/01/2006	4015	Copeland Wealth Management Trust Account	December '06 Distributions	1110 - First California Bank	-2,807.67	-211,767.73
General Journal	12/31/2006	GJ1203		TO RECONCILE KHARI BAKER'S DISTRIBUTIONS TO ACTUAL RECEIVED FF 3810.3 - Draws		4,420.02	-207,347.71
General Journal	12/31/2006	YE 01		To record correction to draws	2600 - Note Payable - Khari Baker	309.14	-207,041.57
General Journal	12/31/2006	YE 02		To correct CRI capital balance transferred to Baker	-SPLIT-	88,400.00	-118,641.57
General Journal	12/31/2006	YE 03		To correct CRI capital balance transferred to Phillips	-SPLIT-	89,300.00	-28,641.57
General Journal	01/01/2007	GJ0101		TO RECLASSIFY DRAWS TO CAPITAL	-SPLIT-	26,641.57	0.00
Check	01/03/2007	4048	Copeland Wealth Management Trust Account	January '07 Distributions	1110 - First California Bank	-2,591.67	-2,591.67
Check	02/05/2007	4072	Copeland Wealth Management Trust Account	February '07 Distributions	1110 - First California Bank	-1,655.00	-4,446.67
Check	03/01/2007	4099	Copeland Wealth Management Trust Account	March '07 Distributions	1110 - First California Bank	-1,055.00	-6,301.67
Check	04/02/2007	4114	Copeland Wealth Management Trust Account	April '07 Distributions	1110 - First California Bank	-1,855.00	-8,156.67
Check	05/01/2007	4139	Copeland Wealth Management Trust Account	May '07 Distributions	1110 - First California Bank	-1,855.00	-10,011.67
Check	06/04/2007	4150	Copeland Wealth Management Trust Account	June '07 Distributions	1110 - First California Bank	-1,855.00	-11,666.67
Check	07/03/2007	4177	Copeland Wealth Management Trust Account	July '07 Distributions	1110 - First California Bank	-1,855.00	-13,721.67
Check	08/01/2007	4185	Copeland Wealth Management Trust Account	August '07 Distributions	1110 - First California Bank	-1,855.00	-15,576.67



Copeland Properties Nine  
Transaction Detail by Account  
All Transactions

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance
Check	09/04/2007	4204	Copeland Wealth Management Trust Account	Sept '07 Distributions	1110 - First California Bank	-1,475.21	-17,052.86
Check	10/03/2007	4231	Copeland Wealth Management Trust Account	October '07 Distributions	1110 - First California Bank	-1,475.21	-18,528.09
Check	11/02/2007	4240	Copeland Wealth Management Trust Account	November '07 Distributions	1110 - First California Bank	-718.64	-19,247.73
Check	12/03/2007	4257	Copeland Wealth Management Trust Account	December '07 Distributions	1110 - First California Bank	-718.64	-19,966.37
General Journal	12/31/2007	AJE05		To net draws to capital acct	-SPLIT-	19,966.37	0.00
Check	01/03/2008	OL0103	Copeland Wealth Management Trust Account	January '08 Distributions	1110 - First California Bank	-718.64	-718.64
Check	02/01/2008	4282	Copeland Wealth Management Trust Account	February 2008 Distributions	1110 - First California Bank	-1,437.28	-1,437.28
Check	03/04/2008	305	Copeland Wealth Management Trust Account	March '08 Distributions	1110 - First California Bank	-2,155.92	-2,155.92
Check	04/02/2008	OL404	Copeland Wealth Management Trust Account	April 2008 Distributions	1110 - First California Bank	-2,874.56	-2,874.56
Check	05/05/2008	OL505	Copeland Wealth Management Trust Account	May 2008 Distributions	1110 - First California Bank	-3,593.20	-3,593.20
Check	06/04/2008		Copeland Wealth Management Trust Account	June 2008 Distributions	1110 - First California Bank	-4,311.84	-4,311.84
Check	07/04/2008		Copeland Wealth Management Trust Account	July 2008 Distributions	1110 - First California Bank	-5,030.48	-5,030.48
Check	08/05/2008	OL805	Copeland Wealth Management Trust Account	July 2008 Distributions	1110 - First California Bank	-5,748.12	-5,748.12
Check	08/05/2008	OL905	Copeland Wealth Management Trust Account	September 2008 Distributions	1110 - First California Bank	-6,467.76	-6,467.76
Check	10/03/2008	OL1003	Copeland Wealth Management Trust Account	October 2008 Distributions	1110 - First California Bank	-7,186.40	-7,186.40
Check	11/04/2008		Copeland Wealth Management Trust Account	Nov 2008 Distributions	1110 - First California Bank	-7,905.04	-7,905.04
Check	12/05/2008	1205	Copeland Wealth Management Trust Account	Dec 2008 Distributions	1110 - First California Bank	-8,623.68	-8,623.68
General Journal	12/31/2008	AJE3		To net 2008 draws to capital	-SPLIT-	8,623.68	0.00
Check	01/08/2009	OL108	Copeland Wealth Management Trust Account	January 2009 Distributions	1110 - First California Bank	-359.32	-359.32
Check	02/13/2009	OL213	Copeland Wealth Management Trust Account	February 2009 Distributions	1110 - First California Bank	-359.32	-718.64
General Journal	03/05/2009	GJ307		To record March Distributions	2021 - Note Payable - CRI Trust	-359.32	-1,077.96
Check	04/24/2009	OL407	Copeland Wealth Management Trust Account	April 2009 Distributions	1110 - First California Bank	-359.32	-1,437.28
General Journal	01/01/2010	AJE2		To net 2009 draws to capital	-SPLIT-	3,437.28	0.00
Total 3801.3 - Draws						0.00	0.00
<b>3801.4 - Interest Transferred</b>							
General Journal	12/31/2008	YE 02		To correct CRI capital balance transferred to Baker	3801.3 - Draws	-87,545.00	-87,545.00
General Journal	12/31/2008	YE 03		To correct CRI capital balance transferred to Phillips	3801.3 - Draws	-173,816.00	-173,816.00
General Journal	01/01/2007	GJ0101		TO RECLASSIFY DRAWS TO CAPITAL	3801.3 - Draws	173,816.00	0.00
General Journal	08/01/2007	GJ801		TRANSFER OF INTEREST TO STEPHEN WEED	3813.2 - Contributions	-45,454.55	-45,454.55
General Journal	10/15/2007	GJ1015		TO RECORD DIANA WEED BUYOUT OF PORTION CWM	3814.2 - Contributions	-138,383.85	-138,383.85
General Journal	12/31/2007	YE4		To correct capital balance transferred from CRI	3813.2 - Contributions	-13,848.33	-122,517.52
General Journal	12/31/2007	AJE05		To net draws to capital acct	3801.3 - Draws	122,517.52	0.00
Total 3801.4 - Interest Transferred						0.00	0.00
<b>3801 - Capital-CRI - Other</b>							
General Journal	01/01/2008	GJ0101		TO RECLASSIFY CONTRIBUTIONS TO CAPITAL	3801.2 - Contribution	0.00	0.00
Total 3801 - Capital-CRI - Other						0.00	0.00
Total 3801 - Capital-CRI						64,380.56	64,380.56
TOTAL						64,380.56	64,380.56

Initial Contribution	401,000.00
Cash Distributions	(178,400.00)
Cash Draws	(66,035.60)
Accounting Entries	(92,183.84)
Equity	64,380.56
	(0.00)

**Copeland Wealth Management - A Real Estate Corporation**  
**Account QuickReport**  
 All Transactions

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 03/06/13  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance	
<b>1700 - Limited Partnership Investments</b>								
General Journal	12/31/2005	GJ1201				401,000.00	401,000.00	
General Journal	6/30/2006	606	CP5	TO RECLASSIFY INTEREST IN CP5		-88,400.00	312,600.00	
Deposit	10/30/2006		Copeland Realty Inc Trust Account	Phillips interest purchasa		-90,000.00	222,600.00	
General Journal	12/31/2006	GJ1236		TO RECORD/ADJUST DEFERRED INCOME		-11,866.00	210,734.00	
Deposit	10/7/2007	OL1017	Copeland Wealth Management Trust A...	online transfer-Diana Weed buy-out of portion CP9 interest		-90,909.10	119,824.90	
General Journal	12/31/2007	AJE3		TO ADJUST PARTNERSHIP K-1'S TO BOOKS		-43,166.90	76,658.00	
General Journal	12/31/2008	AJED1		TO MATCH CWM RE TO PARTNERSHIP K-1'S		-7,184.00	69,474.00	
Total 1700 - Investment - CP9							69,474.00	69,474.00
Total 1700 - Limited Partnership Investments							69,474.00	69,474.00
<b>TOTAL</b>							<b>69,474.00</b>	<b>69,474.00</b>

**Copeland Wealth Management - A Real Estate Corporation**  
**Journal**  
 June 30, 2006

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03/06/13

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
2,041	General Journal	06/30/2006	606	CP5	TO RECLASSIFY INTEREST IN CP5	1900 · Suspense	135,000.00	
				CP5	TO RECLASSIFY INTEREST IN CP5	1702 · Investment - CP5		135,000.00
				CP5	TO RECLASSIFY INTEREST IN CP5	1900 · Suspense	203,400.00	
				CP5	TO RECLASSIFY INTEREST IN CP5	1702 · Investment - CP5		115,000.00
				CP5	TO RECLASSIFY INTEREST IN CP5	1709 · Investment - CP9		88,400.00
				CP5	TO RECLASSIFY INTEREST IN CP5	1900 · Suspense	150,000.00	
				CP5	TO RECLASSIFY INTEREST IN CP5	1428 · Note Receivable- CPE1		150,000.00
							488,400.00	488,400.00

#6062

## Deposit Summary

3/6/2013 2:48 PM

Summary of Deposits to 1110 - First California Bank on 10/30/2006

<u>Chk No.</u>	<u>PmtMethod</u>	<u>Rcd From</u>	<u>Memo</u>	<u>Amount</u>
			Phillips interest purchase	100,000.00
			Phillips interest purchase	90,000.00
			CP4 & CP9 interest purchase	10,000.00

**Less Cash Back:****Deposit Total: 200,000.00**

**Copeland Properties Twelve, LP**  
**Transaction Detail by Account**  
All Transactions

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance
<b>3866 · Capital - CWM Real Estate</b>							
<b>3866.1 · Contributions</b>							
General Journal	12/27/2007	GJ1232		To record buyout of Gillon interest by CWM RE	3856 · Draws	100,000.00	100,000.00
General Journal	12/31/2007	GJ1203		To record buyout of partial interest in CP12 by CRI	3861 · Draws	220,000.00	320,000.00
Total 3866.1 · Contributions						320,000.00	320,000.00
<b>3866 · Capital - CWM Real Estate - Other</b>							
General Journal	01/01/2009	GJ101		To allocate 2008 net loss to partners	3800 · Capital-K. Howard	-75,320.77	-75,320.77
General Journal	01/01/2010	AJE3		Tp allocate 2009 net loss to partners	3800 · Capital-K. Howard	-63,717.59	-139,038.36
General Journal	01/01/2011	AJE03		To allocate 2010 net loss to partners	3800 · Capital-K. Howard	-8,943.03	-147,981.39
Total 3866 · Capital - CWM Real Estate - Other						-147,981.39	-147,981.39
Total 3866 · Capital - CWM Real Estate						172,018.61	172,018.61
<b>TOTAL</b>						<b>172,018.61</b>	<b>172,018.61</b>
Initial Contribution						320,000.00	
Cash Draws							
Accounting Entries						(147,981.39)	
Equity						172,018.61	



Copeland Properties 15

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance	
<b>3030 - Capital - CRI</b>								
<b>3031 - Draws</b>								
General Journal	01/31/2007	GJ0107		TO RECORD SCHACHTEL BUYOUT OF CRI INTEREST	3042 · Contributions	-275,000.00	-275,000.00	
General Journal	10/31/2007	GJ1004		To reclassify draw as payment of payable	2200 · Note Payable - CRI	233.92	-274,766.08	
General Journal	12/31/2007	YE07-6		To reclass GJ1004	3030 · Capital - CRI	-233.92	-275,000.00	
General Journal	12/31/2007	GJ1202		Reclass 2007 Draws to Capital Accounts	3021 · Draws	275,000.00	0.00	
Total 3031 - Draws							0.00	0.00
<b>3032 - Contributions</b>								
Deposit	12/06/2006		The Copeland Group	CRI Interest in CP15	1000 · 1st California Bank	275,000.00	275,000.00	
General Journal	01/01/2007	GJ101		TO RECLASS CONTRIBUTIONS TO CAPITAL	3012 · Contributions	-275,000.00	0.00	
Total 3032 - Contributions							0.00	0.00
<b>3030 - Capital - CRI - Other</b>								
General Journal	01/01/2007	GJ101		TO RECLASS CONTRIBUTIONS TO CAPITAL	3012 · Contributions	275,000.00	275,000.00	
General Journal	01/01/2007	GJ102		TO ALLOCATE 2006 LOSS TO EQUITY	3900 · Retained Earnings	-233.92	274,766.08	
General Journal	12/31/2007	YE07-6		To reclass GJ1004	3031 · Draws	233.92	275,000.00	
General Journal	12/31/2007	GJ1202		Reclass 2007 Draws to Capital Accounts	3021 · Draws	-275,000.00	0.00	
Total 3030 - Capital - CRI - Other							0.00	0.00
Total 3030 - Capital - CRI							0.00	0.00
<b>TOTAL</b>							<b>0.00</b>	<b>0.00</b>

Initial Contribution	275,000.00
Transfer of Interest	-
Cash Draws	(275,000.00)
Accounting Entries	-
Equity	-

**Copeland Wealth Management - A Real Estate Corporation**  
**Account QuickReport**  
 All Transactions

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 03/06/13  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1700 · Limited Partnership Investments</b>							
<b>1715 · Investment-CP15</b>							
General Journal	10/31/2006	GJ10...		TO RECORD NOTE PAYABLE	2028 · Note P...	200,000.00	200,000.00
General Journal	12/6/2006	GJ203		TO RECORD LOAN FROM TCG FOR CP15 INTEREST	1461 · Note R...	275,000.00	475,000.00
Deposit	1/31/2007		Deposit	Schachtel buyout of CRI-CP15	1110 · First C...	-275,000.00	200,000.00
General Journal	12/31/2007	AJE01		TO CORRECT MISPOSTING BETWEEN CP 14 & CP...	1714 · Invest...	-175,000.00	25,000.00
General Journal	1/1/2008	GJ115		To reclassify draw from CP15 against equity to advances	1434 · Note R...	233.92	25,233.92
General Journal	12/31/2008	AJE01		TO MATCH CWM RE TO PARTNERSHIP K-1'S	1704 · Invest...	-25,233.92	0.00
Total 1715 · Investment-CP15						0.00	0.00
Total 1700 · Limited Partnership Investments						0.00	0.00
<b>TOTAL</b>						<b>0.00</b>	<b>0.00</b>



COPELAND PROPERTIES 15 LP 30  
 25809 BUSINESS CNTR DR STE B 4  
 REDLANDS CA 92374 1

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REDLANDS OFFICE TELEPHONE: 909-798-3611  
 218 E STATE STREET  
 REDLANDS CA 92373

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TO OUR VALUED CUSTOMERS:  
 YOUR CONFIDENCE AND FULL SATISFACTION ARE IMPORTANT TO US,  
 PLEASE REVIEW YOUR STATEMENT, SHOULD YOU HAVE ANY QUESTIONS  
 PLEASE CONTACT YOUR BANKING OFFICE.

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BUSINESS CHECKING ACCOUNT 114858302

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MINIMUM BALANCE	14.73-	LAST STATEMENT 11/30/06	14.73-
AVERAGE BALANCE	44,547.38	4 CREDITS	666,752.18
		4 DEBITS	665,022.00
		THIS STATEMENT 12/29/06	1,715.45

----- DEPOSITS -----

REF #.....DATE.....AMOUNT	REF #.....DATE.....AMOUNT	REF #.....DATE.....AMOUNT
12/04 106.00	12/04 375,000.00	12/12 16,646.18

----- OTHER CREDITS -----

DESCRIPTION	DATE	AMOUNT
TELEPHONE TRANSFER	12/07	275,000.00

----- CHECKS -----

CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT	CHECK #..DATE.....AMOUNT
1001 12/21 15,000.00		

----- OTHER DEBITS -----

DESCRIPTION	DATE	AMOUNT
OVERDRAFT CHARGE	12/01	5.00
WIRE TO STEWART TITLE OF CALIFORNIA	12/07	650,000.00
SERVICE CHARGE	12/29	17.00

\*\*\* CONTINUED \*\*\*

Copeland Properties 16

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance
3801 - Capital - Copeland Wealth Mgmt							
3801.1 - Draws							
Check	10/04/2007	101	Copeland Wealth Management RE Trust Acct	October 2007 Distribution	1100 - 1st California Bank	-2,165.67	-2,165.67
Check	11/02/2007	108	Copeland Wealth Management RE Trust Acct	November 2007 Distribution	1100 - 1st California Bank	-2,026.98	-4,192.65
Check	12/03/2007	103	Copeland Wealth Management RE Trust Acct	December 2007 Distribution	1100 - 1st California Bank	-2,026.98	-6,219.63
General Journal	1/23/2007	GJ1201		Reclass 2007 Draws/ Contributions to Capital Accounts	3801.2 - Contributions	6,220.83	0.00
Check	01/03/2008	OL0103	Copeland Wealth Management RE Trust Acct	January 2008 Distribution	1100 - 1st California Bank	-2,026.98	-2,026.98
Check	02/01/2008	1007	Copeland Wealth Management RE Trust Acct	February 2008 Distribution	1100 - 1st California Bank	-2,026.98	-4,053.96
Check	03/03/2008	305	Copeland Wealth Management RE Trust Acct	March 2008 Distribution	1100 - 1st California Bank	-2,026.98	-6,080.94
Check	04/02/2008	OLJ44	Copeland Wealth Management RE Trust Acct	April 2008 Distribution	1100 - 1st California Bank	-2,026.98	-8,107.92
Check	05/05/2008	OL508	Copeland Wealth Management RE Trust Acct	May 2008 Distribution	1100 - 1st California Bank	-2,026.98	-10,134.90
Check	06/02/2008		Copeland Wealth Management RE Trust Acct	June 2008 Distribution	1100 - 1st California Bank	-2,026.98	-12,161.88
Check	07/07/2008		Copeland Wealth Management RE Trust Acct	July 2008 Distribution	1100 - 1st California Bank	-2,026.98	-14,188.86
Check	08/07/2008		Copeland Wealth Management RE Trust Acct	August 2008 Distribution	1100 - 1st California Bank	-2,026.98	-16,215.84
Check	09/08/2008	OL908	Copeland Wealth Management RE Trust Acct	September 2008 Distribution	1100 - 1st California Bank	-2,026.98	-18,242.82
Check	10/06/2008	OL1005	Copeland Wealth Management RE Trust Acct	October 2008 Distribution	1100 - 1st California Bank	-2,026.98	-20,269.80
Check	11/05/2008	OL1108	Copeland Wealth Management RE Trust Acct	November 2008 Distribution	1100 - 1st California Bank	-2,026.98	-22,296.78
Check	12/04/2008	1208	Copeland Wealth Management RE Trust Acct	December 2008 Distribution	1100 - 1st California Bank	-2,026.98	-24,323.76
General Journal	1/25/2009	AJE01		To net 2008 draws to capital	-SPLIT-	24,323.76	0.00
Check	01/07/2009	OL0107	Copeland Wealth Management RE Trust Acct	January '09 Distribution	1100 - 1st California Bank	-2,026.98	-2,026.98
Check	02/05/2009	OL208	Copeland Wealth Management RE Trust Acct	February Distribution	1100 - 1st California Bank	-2,026.98	-4,053.96
General Journal	03/05/2009	GJ304		To record March distributions	3804.1 - Draws	-2,026.98	-6,080.94
Check	04/02/2009	408	Copeland Wealth Management RE Trust Acct	April Distribution	1100 - 1st California Bank	-2,026.98	-8,107.92
Check	05/05/2009	505	Copeland Wealth Management RE Trust Acct	May Distribution	1100 - 1st California Bank	-2,026.98	-10,134.90
Check	06/05/2009	OL605	Copeland Wealth Management RE Trust Acct	VOID: June Distribution	1100 - 1st California Bank	0.00	-10,134.90
Check	06/05/2009	1088	Copeland Wealth Mgmt RE	June Distribution & Mgmt Fee	1100 - 1st California Bank	-2,026.98	-12,161.88
Check	07/09/2009	1105	Copeland Wealth Management RE	July Distributions	1100 - 1st California Bank	-2,026.98	-14,188.86
Check	08/10/2009	2004	Copeland Wealth Management RE	August Distributions	1101 - Pacific Western Bank	-2,026.98	-16,215.84
Check	09/05/2009	2010	Copeland Wealth Management RE	September Distributions	1101 - Pacific Western Bank	-2,026.98	-18,242.82
Check	10/05/2009	2018	Copeland Wealth Management RE	October Distributions	1101 - Pacific Western Bank	-2,026.98	-20,269.80
Check	11/02/2009	2024	Copeland Wealth Management RE	November Distributions	1101 - Pacific Western Bank	-2,026.98	-22,296.78
Check	12/03/2009	2030	Copeland Wealth Management RE	December Distributions	1101 - Pacific Western Bank	-2,026.98	-24,323.76
General Journal	01/01/2010	AJE2		To net 2009 draws &or contributions to capital	3801.2 - Contributions	24,323.76	0.00
Check	01/04/2010	2041	Copeland Wealth Management RE	Jan Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-2,026.98
Check	02/04/2010	2046	Copeland Wealth Management RE	Feb Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-4,053.96
Check	03/01/2010	2059	Copeland Wealth Management RE	March Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-6,080.94
Check	04/01/2010	2064	Copeland Wealth Management RE	April Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-8,107.92
Check	05/03/2010	2068	Copeland Wealth Management RE	May Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-10,134.90
Check	06/03/2010	2073	Copeland Wealth Management RE	June Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-12,161.88
Check	07/02/2010	2082	Copeland Wealth Management RE	July Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-14,188.86
Check	08/02/2010	2087	Copeland Wealth Management RE	August Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-16,215.84
Check	09/02/2010	2092	Copeland Wealth Management RE	September Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-18,242.82
Check	10/01/2010	2094	Copeland Wealth Management RE	October Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-20,269.80
Check	11/01/2010	2103	Copeland Wealth Management RE	November Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-22,296.78
Check	12/01/2010	2108	Copeland Wealth Management RE	December Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-24,323.76
General Journal	01/01/2011	GJ404		To net 2010 draws &or contributions to capital	3801.2 - Contributions	24,323.76	0.00
Check	01/03/2011	2115	Copeland Wealth Management RE	Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-2,026.98
Check	02/01/2011	2121	Copeland Wealth Management RE	Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-4,053.96
Check	03/02/2011	2128	Copeland Wealth Management RE	Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-6,080.94
Check	03/28/2011	OL0328	Copeland Wealth Management RE	Buyout of CFI9 equity by Kohul	1101 - Pacific Western Bank	-330,000.00	-936,080.94
Total 3801.1 - Draws						-338,080.94	-338,080.94
3801.2 - Contributions							
General Journal	09/21/2007	GJ501		To record opening entry/purchase of property	1501 - Land	243,237.50	243,237.50

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance	
General Journal	09/21/2007	GJ901		To record opening entry/purchase of property	1501 - Land		243,237.50	
General Journal	12/31/2007	GJ1201		Reclass 2007 Draws/Contributions to Capital Accounts	-SPLIT-	-243,237.50	0.00	
General Journal	12/31/2008	AJE01		To reclassify tax prnts as contribution	1400.1 - Higdon, Revocable Trust	2,720.00	2,720.00	
General Journal	01/01/2010	AJE2		To net 2008 draws &/or contributions to capital	-SPLIT-	-2,720.00	0.00	
Check	01/04/2010	2041	Copeland Wealth Management RE	4th qtr Ohio Tax prntdue 1/15/2010	1101 - Pacific Western Bank	280.00	280.00	
Check	03/01/2010	2059	Copeland Wealth Management RE	2009 OH Tax	1101 - Pacific Western Bank	733.00	733.00	
Check	03/01/2010	2059	Copeland Wealth Management RE	March 2010 Tax Allocation	1101 - Pacific Western Bank	177.78	910.78	
Check	04/01/2010	2064	Copeland Wealth Management RE	2010 OH Tax Allocation	1101 - Pacific Western Bank	1,068.56	1,068.56	
Check	05/03/2010	2068	Copeland Wealth Management RE	2010 OH Tax Allocation	1101 - Pacific Western Bank	1,266.34	1,266.34	
Check	06/03/2010	2073	Copeland Wealth Management RE	2010 OH Tax Allocation	1101 - Pacific Western Bank	1,444.12	1,444.12	
Check	06/02/2010	2082	Copeland Wealth Management RE	2010 OH Tax Allocation	1101 - Pacific Western Bank	1,621.90	1,621.90	
Check	08/02/2010	2087	Copeland Wealth Management RE	2010 OH Tax Allocation	1101 - Pacific Western Bank	1,788.68	1,788.68	
Check	09/02/2010	2092	Copeland Wealth Management RE	2010 OH Tax Allocation	1101 - Pacific Western Bank	1,977.46	1,977.46	
Check	10/01/2010	2084	Copeland Wealth Management RE	2010 OH Tax Allocation	1101 - Pacific Western Bank	2,155.24	2,155.24	
Check	11/01/2010	2103	Copeland Wealth Management RE	2010 OH Tax Allocation	1101 - Pacific Western Bank	2,333.02	2,333.02	
Check	12/01/2010	2108	Copeland Wealth Management RE	2010 OH Tax Allocation	1101 - Pacific Western Bank	2,510.80	2,510.80	
General Journal	01/01/2011	GJ404		To net 2010 draws &/or contributions to capital	-SPLIT-	2,510.80	0.00	
Check	01/03/2011	2115	Copeland Wealth Management RE	2011 OH Tax Allocation	1101 - Pacific Western Bank	177.78	177.78	
Check	02/01/2011	2121	Copeland Wealth Management RE	2011 OH Tax Allocation	1101 - Pacific Western Bank	355.56	355.56	
Check	03/02/2011	2126	Copeland Wealth Management RE	2011 OH Tax Allocation	1101 - Pacific Western Bank	533.34	533.34	
Check	04/01/2011	2141	Copeland Wealth Management RE	Management Fee & NC tax adjustments	1101 - Pacific Western Bank	495.58	495.58	
Check	04/01/2011	2141	Copeland Wealth Management RE	Management Fee & NC tax adjustments	1101 - Pacific Western Bank	457.78	457.78	
Check	04/01/2011	2141	Copeland Wealth Management RE	Management Fee & NC tax adjustments	1101 - Pacific Western Bank	420.00	420.00	
Total 3801.2 - Contributions							420.00	420.00

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance	
General Journal	12/31/2007	GJ1201		Reclass 2007 Draws/Contributions to Capital Accounts	3801.2 - Contributions	237,016.87	237,016.87	
General Journal	12/31/2008	AJE01		To reclassify 2008 profit to capital	32000 - Retained Earnings	10,016.99	247,033.86	
General Journal	01/01/2010	AJE2		To net 2009 draws &/or contributions to capital	3801.1 - Draws	-24,333.76	222,700.10	
General Journal	01/01/2010	AJE2		To net 2009 draws &/or contributions to capital	-SPLIT-	13,145.28	235,845.38	
General Journal	01/01/2010	AJE2		To adjust partners' capital accounts to partners' basis worksheets	3801.2 - Contributions	-21,003.76	214,841.62	
General Journal	01/01/2011	GJ403		To adjust partners' capital accounts to partners' basis worksheets	-SPLIT-	19,566.81	234,408.43	
General Journal	01/01/2011	GJ404		To net 2010 draws &/or contributions to capital	-SPLIT-	21,512.95	212,895.48	
Total 3801 - Capital - Copeland Wealth Mgmt - Other							231,734.40	231,734.40
Total 3801 - Capital - Copeland Wealth Mgmt							-103,926.54	-103,926.54
TOTAL							-103,926.54	-103,926.54

Initial Contribution	243,237.50
Transfer of Interest	-
Cash Draws	(415,272.85)
Accounting Entries	66,108.81
Equity	(103,926.54)

Copeland Bought Out March 2011.



**Copeland Wealth Management - A Real Estate Corporation**  
**Account QuickReport**  
 All Transactions

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 03/06/13  
 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1700 - Limited Partnership Investments</b>							
<b>1716 - Investment - CP16</b>							
General Journal	9/21/2007	GJ921		TO RECORD CRI INTEREST IN CP16	-SPLIT-	260,000.00	260,000.00
General Journal	9/21/2007	GJ922		TO RECORD CP16 CLOSING ADJUSTMENT	-SPLIT-	-16,762.50	243,237.50
General Journal	12/31/2007	AJE3		TO ADJUST PARTNERSHIP K-1'S TO BOOKS	1708 · Investment - CP8	3,825.50	247,063.00
General Journal	12/31/2008	AJE01		TO MATCH CWM RE TO PARTNERSHIP K-1'S	1704 · Investment -CP4	-11,158.00	235,905.00
Deposit	3/28/2011		Copeland Properties 16, LLP	Buyout of interest by Kohut	1112 · Pacific Western Bank	-243,237.50	-7,332.50
Total 1716 - Investment - CP16						-7,332.50	-7,332.50
Total 1700 - Limited Partnership Investments						-7,332.50	-7,332.50
<b>TOTAL</b>						<b>-7,332.50</b>	<b>-7,332.50</b>

**Copeland Wealth Management - A Real Estate Corporation**  
**Account QuickReport**  
 As of March 28, 2011

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 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1112 · Pacific Western Bank</b>							
Bill Pmt -Check	3/28/2011	6441	Red Fusion Media	Invoice #28704	2016 · Accoun...	-232.33	3,597.03
Bill Pmt -Check	3/28/2011	6442	Scott Showler	#12958/Sacramento	2016 · Accoun...	-537.00	3,364.70
Bill Pmt -Check	3/28/2011	6443	Terry Pedroza	Interest	2016 · Accoun...	-130.00	2,827.70
Bill Pmt -Check	3/28/2011	6444	Suzane Bricker	Buyout of interest by Kohut	2016 · Accoun...	-1,458.33	2,697.70
Deposit	3/28/2011		Copeland Properties 16, LLP	Partial Pmt / Rent	-SPLIT-	330,000.00	1,239.37
Check	3/28/2011	6445	Copeland Properties Nine, LP	M. Estrada pass through	-SPLIT-	-100,000.00	331,239.37
Deposit	3/28/2011		Deposit	M. Estrada pass through	4501 · Miscell...	546.67	231,239.37
Check	3/28/2011	OL225	Withdrawal	M. Estrada pass through	4501 · Miscell...	-546.67	231,786.04
Total 1112 · Pacific Western Bank						227,642.34	231,239.37
<b>TOTAL</b>						<b>227,642.34</b>	<b>231,239.37</b>

#6071

Deposit Summary

3/6/2013 3:09 PM

Summary of Deposits to 1112 - Pacific Western Bank on 03/28/2011

<u>Chk No.</u>	<u>PmtMethod</u>	<u>Rcd From</u>	<u>Memo</u>	<u>Amount</u>
				243,237.50
				86,762.50
<b>Less Cash Back:</b>				
<b>Deposit Total:</b>				<b>330,000.00</b>

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance	
<b>3800 - Capital - Copeland Realty Inc.</b>								
<b>3800.1 - Contributions</b>								
General Journal	03/02/2007	GJ301		TO RECORD CLOSING OF GREENBORO PURCHASE	1400 - Cash Receivable	400,000.00	400,000.00	
General Journal	03/02/2007	GJ301		TO RECORD CLOSING OF GREENBORO PURCHASE	1400 - Cash Receivable	300,000.00	700,000.00	
Check	05/08/2007		Copeland Realty, Inc.	Adele Hansen buyout of CRI Int	1000 - 1st California Checking	-175,000.00	525,000.00	
Check	07/30/2007		Copeland Realty, Inc.	Reid buyout of CP14 interest	1000 - 1st California Checking	-125,000.00	400,000.00	
General Journal	12/31/2007	GJ1201		Reclass 2007 Draws/ Contributions to capital accounts	3800.2 - Draw	-400,000.00	0.00	
Total 3800.1 - Contributions							0.00	0.00
<b>3800.2 - Draw</b>								
Check	04/03/2007	1016	Copeland Realty Trust Account	April Distribution	1000 - 1st California Checking	-2,000.00	-2,000.00	
Check	05/03/2007	1018	Copeland Realty Trust Account	May Distribution	1000 - 1st California Checking	-2,000.00	-4,000.00	
Check	06/04/2007	1021	Copeland Realty Trust Account	June Distribution	1000 - 1st California Checking	-833.33	-4,833.33	
Check	07/05/2007	1022	Copeland Realty Trust Account	July Distribution	1000 - 1st California Checking	-833.33	-5,666.66	
Check	08/01/2007	1023	Copeland Realty Trust Account	August Distribution	1000 - 1st California Checking	-833.33	-6,499.99	
Check	09/04/2007	1024	Copeland Realty Trust Account	Sept Distribution	1000 - 1st California Checking	0.00	-6,499.99	
Check	10/04/2007		Copeland Realty Trust Account	VOID: October Distribution	1000 - 1st California Checking	0.00	-6,499.99	
Check	10/04/2007	1025	Copeland Realty Trust Account	October Distribution	1000 - 1st California Checking	0.00	-8,499.99	
General Journal	12/31/2007	GJ1201		Reclass 2007 Draws/ Contributions to capital accounts	-SPLIT-	8,499.99	0.00	
General Journal	06/01/2009	GJ605		To accrue underpayment of 4/07-5/09 Distributions	2034 - Accrued CWM RE Distributions	-70,000.01	-70,000.01	
Check	07/06/2009	2016	Copeland Wealth Mgmt RE	July Distribution	1000 - 1st California Checking	-2,666.67	-72,666.68	
Check	08/05/2009	2017	Copeland Wealth Mgmt RE	August Distributions	1001 - Pacific Western Bank	-2,666.67	-75,333.35	
Check	09/05/2009	2027	Copeland Wealth Mgmt RE	August Distributions	1001 - Pacific Western Bank	-2,666.67	-78,000.02	
Check	10/05/2009	2045	Copeland Wealth Mgmt RE	October Distribution & accrued	1001 - Pacific Western Bank	-2,666.67	-80,666.69	
Check	11/02/2009	2062	Copeland Wealth Mgmt RE	November Distribution & accrued	1001 - Pacific Western Bank	-2,666.67	-83,333.36	
Check	12/03/2009	2078	Copeland Wealth Mgmt RE	Dec Distribution & accrued	1001 - Pacific Western Bank	-2,666.67	-86,000.03	
General Journal	01/01/2010	AJE01		To reclassify draws to capital accts	-SPLIT-	86,000.03	0.00	
Check	01/04/2010	2097	Copeland Wealth Mgmt RE	CP5 buyout of \$25,000 equity	1001 - Pacific Western Bank	-2,666.67	-2,666.67	
General Journal	01/13/2010	GJ0113		Record partial buyout of \$25,000 equity by CP5	3825.1 - Contributions (1/10 & 2/10)	-25,000.00	-27,666.67	
General Journal	02/01/2010	GJ0203		Feb	3825.1 - Contributions (1/10 & 2/10)	25,000.00	-52,666.67	
Check	02/03/2010	2115	Copeland Wealth Mgmt RE	March Dist	1001 - Pacific Western Bank	-2,500.00	-55,166.67	
Check	03/03/2010	2133	Copeland Wealth Mgmt RE	Adjust Feb Dist	1001 - Pacific Western Bank	-2,333.33	-57,500.00	
Check	03/03/2010	2133	Copeland Wealth Mgmt RE	To record CP5 buyout of CWMRE interest in CP18	1001 - Pacific Western Bank	143.04	-57,356.96	
General Journal	03/31/2010	GJ303		April Dist	3825.1 - Contributions (1/10 & 2/10)	-25,000.00	-82,356.96	
Check	04/02/2010	2150	Copeland Wealth Mgmt RE	June Distribution & Mgmt Fee	1001 - Pacific Western Bank	-2,333.34	-84,690.30	
Check	05/03/2010	2170	Copeland Wealth Mgmt RE	July Distribution & Mgmt Fee	1001 - Pacific Western Bank	-2,333.33	-87,023.63	
Check	06/03/2010	2189	Copeland Wealth Mgmt RE	Aug Distributions & Partial pmt on mgmt fees	1001 - Pacific Western Bank	-2,333.33	-89,356.96	
Check	07/02/2010	2206	Copeland Wealth Mgmt RE	To record CP5 buyout of CWMRE interest	1001 - Pacific Western Bank	-2,333.33	-91,690.29	
Check	08/02/2010	2228	Copeland Wealth Mgmt RE	adjustment for sale to CP5	3825.1 - Contributions (1/10 & 2/10)	-94,023.62	-139,023.62	
General Journal	08/31/2010	GJ805		adj to actual for 4/10-7/10 distributions	1001 - Pacific Western Bank	-1,577.34	-140,600.96	
Check	09/02/2010	2244	Copeland Wealth Mgmt RE	To record CP5 buyout of CWMRE interest in CP18	1001 - Pacific Western Bank	666.68	-139,934.28	
Check	09/02/2010	2244	Copeland Wealth Mgmt RE	Oct Distributions & Partial pmt on mgmt fees	1001 - Pacific Western Bank	-10,800.00	-150,434.26	
General Journal	09/30/2010	GJ905						
Check	10/04/2010	2262	Copeland Wealth Mgmt RE			-1,866.67	-152,300.95	

Copeland 18

Type	Date	Num	Name	Memo	Split	Paid Amount	Balance	
General Journal	10/08/2010	GJ1005		To record CPS buyout of CWMRE interest in CP18	3825.1 · Contributions (1/10 & 2/10)	14,000.00	-166,300.95	
General Journal	10/13/2010	GJ1004		To record CPS buyout of CWMRE interest in CP18	3825.1 · Contributions (1/10 & 2/10)	15,500.00	-181,800.95	
Check	11/08/2010	2282	Copeland Wealth Mgmt RE	Distribution	1001 · Pacific Western Bank	-1,600.00	-183,400.95	
Check	11/08/2010	2282	Copeland Wealth Mgmt RE	Adjustment for Sept sale to CP5	1001 · Pacific Western Bank	199.17	-183,201.78	
Check	12/06/2010	2301	Copeland Wealth Mgmt RE	Distribution	1001 · Pacific Western Bank	-1,600.00	-184,801.78	
General Journal	12/31/2010	AJE3		RECORD CAPITAL TRANSFER FROM CRI TO CP-5	1802 · Land-Deferred Gain	27,471.44	-157,330.34	
General Journal	01/01/2011	AJE01		To reclassify draws to capital accts	-SPLIT-	157,330.34	0.00	
Check	01/05/2011	2314	Copeland Wealth Mgmt RE	Distribution	1001 · Pacific Western Bank	-1,600.00	-1,600.00	
Check	02/01/2011	2332	Copeland Wealth Mgmt RE	Distribution	1001 · Pacific Western Bank	-1,600.00	-3,200.00	
General Journal	02/04/2011	GJ0204		Record buyout of \$25,000 equity by CP5	3825.1 · Contributions (1/10 & 2/10)	-25,000.00	-28,200.00	
Check	03/01/2011	2354	Copeland Wealth Mgmt RE	VOID: Distribution	1001 · Pacific Western Bank	0.00	-28,200.00	
General Journal	03/04/2011	GJ0304		To record buyout of CWMRE interest	3825.1 · Contributions (1/10 & 2/10)	-26,000.00	-54,200.00	
Check	03/09/2011	2368	Copeland Wealth Mgmt RE	VOID: Distribution	1001 · Pacific Western Bank	0.00	-54,200.00	
Check	03/16/2011	2374	Copeland Wealth Mgmt RE	Distribution	1001 · Pacific Western Bank	-1,260.00	-55,460.00	
Check	03/16/2011	2374	Copeland Wealth Mgmt RE	February adjustment	1001 · Pacific Western Bank	156.67	-55,293.33	
Total 3800.2 · Draw							-55,293.33	-55,293.33

3800 - Capital - Copeland Realty Inc. - Other

General Journal	12/31/2007	GJ1201		Reclass 2007 Draws/ Contributions to capital accounts	3800.2 · Draw	393,500.01	393,500.01	
General Journal	01/01/2008	GJ101		Allocate 2007 Retained Earnings to Capital Accounts	3900 · Retained Earnings	14,657.88	408,357.89	
General Journal	01/01/2009	GJ0101		To adjust partner's capital accounts to partners' basis worksheets	-SPLIT-	10,572.83	418,930.72	
General Journal	01/01/2010	AJE01		To reclassify draws to capital accts	3800.2 · Draw	-86,000.00	332,930.69	
General Journal	01/01/2010	AJE2		To adjust partner's capital accounts to partners' basis worksheets	-SPLIT-	2,364.73	335,295.42	
General Journal	01/01/2011	AJE2		To adjust partner's capital accounts to partners' basis worksheets	-SPLIT-	19,267.01	354,562.43	
General Journal	01/01/2011	AJE01		To reclassify draws to capital accts	3800.2 · Draw	-157,330.34	196,232.09	
General Journal	01/01/2011	AJE01		To reclassify draws to capital accts	3800.2 · Draw	160,000.00	356,232.09	
Total 3800 · Capital - Copeland Realty Inc. - Other							356,232.09	356,232.09

Total 3800 · Capital - Copeland Realty Inc.

TOTAL

Initial Contribution	700,000.00
Transfer of interest	0
Cash Draws	(351,595.12)
Accounting Entries	(47,466.12)
Equity	300,938.76

300,938.76	300,938.76
300,938.76	300,938.76



**Copeland Wealth Management - A Real Estate Corporation**  
**Account QuickReport**

All Transactions

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 Accrual Basis

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>1700 - Limited Partnership Investments</b>							
<b>1718 - Investment - CP18</b>							
General Journal	12/31/2007	AJE4		SET UP INVESTMENT IN CP-18	-SPLIT-	208,358.00	208,358.00
General Journal	1/1/2008	GJ105		To record 12/14/06 draw for CWM RE interest in CP14/18	1120 - Pooled Investment Ac...	200,000.00	408,358.00
General Journal	12/31/2008	AJE01		TO MATCH CWM RE TO PARTNERSHIP K-1'S	1704 - Investment -CP4	10,573.00	418,931.00
Deposit	1/13/2010		Copeland Properties Five, LP	Buyout of \$25,000 interest	1112 - Pacific Western Bank	-25,000.00	393,931.00
Deposit	2/4/2010		Copeland Properties Five, LP	CP5 partial purchase of int in CP18	1112 - Pacific Western Bank	-25,000.00	368,931.00
General Journal	3/15/2010	GJ03...		To record CP5 of CWMRE partial interest in CP18	1403.2 - CP5 Investment in C...	-25,000.00	343,931.00
Deposit	8/5/2010		Copeland Properties Five, LP	Purchase of CP18 interest	1112 - Pacific Western Bank	-45,000.00	298,931.00
General Journal	9/30/2010	GJ930		To record funds from CP5 to CWM for purchase of interest in CP18	1496 - Note Receivable-CWM	-10,500.00	288,431.00
Deposit	10/8/2010		Copeland Properties Five, LP	Purchase of CP18 interest	1112 - Pacific Western Bank	-14,000.00	274,431.00
Deposit	10/13/2010		Copeland Properties Five, LP	Deposit	1112 - Pacific Western Bank	-15,500.00	258,931.00
Deposit	2/4/2011		Copeland Properties Five, LP	Sale of CP18 interest	1112 - Pacific Western Bank	-25,000.00	233,931.00
Deposit	3/4/2011		Copeland Properties Five, LP	Sale of CP18 interest	1112 - Pacific Western Bank	-26,000.00	207,931.00
Total 1718 - Investment - CP18							207,931.00
Total 1700 - Limited Partnership Investments							207,931.00
<b>TOTAL</b>							<b>207,931.00</b>

# **Exhibit I**

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02/19/13

Cash Basis

Copeland Wealth Management - A Real Estate Corporation

Account QuickReport

All Transactions

Type	Date	Num	Name	Memo	Split	Original Amount	Paid Amount
<b>8000 - Operating Expenses</b>							
<b>8300 - Accounting Fees-CR1</b>							
<b>8301 - Accounting Fees-CP1</b>							
Check	7/15/2005	1727	The Copeland Group	CP 1 Accounting	1100 - Providen...	2,000.00	2,000.00
Check	11/6/2008	3441	The Copeland Group	CP1	1110 - First Cali...	4,000.00	4,000.00
Check	2/15/2008	4307	Copeland Wealth Manageme...		1110 - First Cali...	8,800.00	8,800.00
Check	3/14/2008	4353	Copeland Wealth Manageme...	CP1/22410	1110 - First Cali...	4,000.00	4,000.00
General Journal	3/31/2009	GJ331		To record accounting fees offset by CWMRE payable	8302 - Accounti...	4,000.00	4,000.00
<b>Total 8301 - Accounting Fees-CP1</b>							<b>20,800.00</b>
<b>8302 - Accounting Fees-CP2</b>							
Check	7/15/2005	1728	The Copeland Group	CP 2 Accounting	1100 - Providen...	3,000.00	3,000.00
Check	11/6/2008	3442	The Copeland Group	CP2	1110 - First Cali...	4,800.00	4,800.00
Check	2/15/2008	4307	Copeland Wealth Manageme...		1110 - First Cali...	4,000.00	4,000.00
Check	3/14/2008	4353	Copeland Wealth Manageme...	CP2/22404	1110 - First Cali...	4,000.00	4,000.00
General Journal	3/31/2009	GJ331		To record accounting fees offset by CWMRE payable	-SPLIT-	8,000.00	8,000.00
Bill	7/29/2010		The Copeland Group	2009 T/R	2016 - Accounti...	1,500.00	1,500.00
<b>Total 8302 - Accounting Fees-CP2</b>							<b>25,100.00</b>
<b>8303 - Accounting Fees-CP3</b>							
Check	7/15/2005	1729	The Copeland Group	CP 3 Accounting	1100 - Providen...	3,000.00	3,000.00
Check	11/6/2008	3443	The Copeland Group	CP3	1110 - First Cali...	4,600.00	4,600.00
Check	2/15/2008	4307	Copeland Wealth Manageme...		1110 - First Cali...	4,000.00	4,000.00
Check	3/14/2008	4353	Copeland Wealth Manageme...	CP3/22405	1110 - First Cali...	4,000.00	4,000.00
<b>Total 8303 - Accounting Fees-CP3</b>							<b>15,800.00</b>
<b>8304 - Accounting Fees-CP4</b>							
Check	11/6/2008	3444	The Copeland Group	CP4	1110 - First Cali...	8,600.00	8,600.00
Check	2/15/2008	4307	Copeland Wealth Manageme...		1110 - First Cali...	6,000.00	6,000.00
Check	3/14/2008	4353	Copeland Wealth Manageme...	CP4/22412	1110 - First Cali...	8,000.00	8,000.00
General Journal	3/31/2009	GJ331		To record accounting fees offset by CWMRE payable	8302 - Accounti...	6,000.00	6,000.00
Bill	7/29/2010		The Copeland Group	2009 T/R	2016 - Accounti...	2,500.00	2,500.00
<b>Total 8304 - Accounting Fees-CP4</b>							<b>29,100.00</b>
<b>8305 - Accounting Fees-CP5</b>							
Check	11/6/2008	3445	The Copeland Group	CP5	1110 - First Cali...	8,600.00	8,600.00
Check	2/15/2008	4307	Copeland Wealth Manageme...		1110 - First Cali...	6,000.00	6,000.00
Check	3/14/2008	4353	Copeland Wealth Manageme...	CP5/22413	1110 - First Cali...	4,000.00	4,000.00
General Journal	3/31/2009	GJ331		To record accounting fees offset by CWMRE payable	8302 - Accounti...	4,000.00	4,000.00
Bill	2/28/2010		The Copeland Group	Tax Preparation	2016 - Accounti...	3,000.00	567.00
<b>Total 8305 - Accounting Fees-CP5</b>							<b>23,167.00</b>
<b>8306 - Accounting Fees-CP6</b>							
Check	11/6/2008	3446	The Copeland Group	CP6	1110 - First Cali...	5,600.00	5,600.00
Check	2/15/2008	4307	Copeland Wealth Manageme...		1110 - First Cali...	5,000.00	5,000.00
Check	3/14/2008	4353	Copeland Wealth Manageme...	CP6/22414	1110 - First Cali...	4,000.00	4,000.00
General Journal	3/31/2009	GJ331		To record accounting fees offset by CWMRE payable	8302 - Accounti...	2,300.00	2,300.00
<b>Total 8306 - Accounting Fees-CP6</b>							<b>16,900.00</b>
<b>8307 - Accounting Fees-CP7</b>							
Check	11/6/2008	3447	The Copeland Group	CP7	1110 - First Cali...	4,170.00	4,170.00
Check	2/15/2008	4307	Copeland Wealth Manageme...		1110 - First Cali...	4,000.00	4,000.00
Check	3/14/2008	4353	Copeland Wealth Manageme...	CP7/22421	1110 - First Cali...	4,000.00	4,000.00
General Journal	3/31/2009	GJ331		To record accounting fees offset by CWMRE payable	8302 - Accounti...	3,000.00	3,000.00
<b>Total 8307 - Accounting Fees-CP7</b>							<b>15,170.00</b>
<b>8308 - Accounting Fees-CP8</b>							
Check	11/6/2008	3448	The Copeland Group	CP8	1110 - First Cali...	4,680.00	4,680.00
Check	2/15/2008	4307	Copeland Wealth Manageme...		1110 - First Cali...	5,000.00	5,000.00
Check	6/12/2008	4500	The Copeland Group	CP8/22418	1110 - First Cali...	2,000.00	2,000.00
General Journal	3/31/2009	GJ331		To record accounting fees offset by CWMRE payable	8302 - Accounti...	2,800.00	2,800.00
<b>Total 8308 - Accounting Fees-CP8</b>							<b>14,480.00</b>
<b>8309 - Accounting Fees-CP9</b>							
Check	11/6/2008	3449	The Copeland Group	CP9	1110 - First Cali...	4,680.00	4,680.00
Check	2/15/2008	4307	Copeland Wealth Manageme...		1110 - First Cali...	8,500.00	8,500.00
Check	6/12/2008	4500	The Copeland Group	CP9/22424	1110 - First Cali...	6,200.00	6,200.00
General Journal	3/31/2009	GJ331		To record accounting fees offset by CWMRE payable	8302 - Accounti...	6,000.00	6,000.00
<b>Total 8309 - Accounting Fees-CP9</b>							<b>25,380.00</b>
<b>8310 - Accounting Fees-CP10</b>							
Check	2/15/2008	4307	Copeland Wealth Manageme...		1110 - First Cali...	5,000.00	5,000.00
Check	3/14/2008	4353	Copeland Wealth Manageme...	CP10/22427	1110 - First Cali...	4,000.00	4,000.00
General Journal	3/31/2009	GJ331		To record accounting fees offset by CWMRE payable	8302 - Accounti...	4,000.00	4,000.00
<b>Total 8310 - Accounting Fees-CP10</b>							<b>13,000.00</b>
<b>8311 - Accounting Fees-CP11</b>							
Check	6/12/2008	4500	The Copeland Group	CP11/22416	1110 - First Cali...	570.00	570.00
<b>Total 8311 - Accounting Fees-CP11</b>							<b>570.00</b>
<b>8312 - Accounting Fees-CP12</b>							
Check	2/15/2008	4307	Copeland Wealth Manageme...		1110 - First Cali...	15,800.00	15,800.00
Check	6/12/2008	4500	The Copeland Group	CP13/22437	1110 - First Cali...	550.00	550.00
General Journal	3/31/2009	GJ331		To record accounting fees offset by CWMRE payable	8302 - Accounti...	21,000.00	21,000.00
General Journal	3/31/2009	GJ331		To record accounting fees offset by CWMRE payable	8302 - Accounti...	500.00	500.00
<b>Total 8312 - Accounting Fees-CP12</b>							<b>37,850.00</b>
<b>8313 - Accounting - CFI#2</b>							
Check	2/15/2008	4307	Copeland Wealth Manageme...		1110 - First Cali...	500.00	500.00
<b>Total 8313 - Accounting - CFI#2</b>							<b>500.00</b>
<b>8315 - Accounting Fees-CF15</b>							
Check	2/15/2008	4307	Copeland Wealth Manageme...		1110 - First Cali...	2,000.00	2,000.00
Check	6/12/2008	4500	The Copeland Group	CP15/22433	1110 - First Cali...	4,550.00	4,550.00
General Journal	3/31/2009	GJ331		To record accounting fees offset by CWMRE payable	8302 - Accounti...	3,500.00	3,500.00
Bill	2/28/2010		The Copeland Group	Tax Preparation	2016 - Accounti...	3,000.00	3,000.00
<b>Total 8315 - Accounting Fees-CP15</b>							<b>13,050.00</b>
<b>8316 - Accounting Fees-CP16</b>							
Check	2/15/2008	4307	Copeland Wealth Manageme...		1110 - First Cali...	3,500.00	3,500.00
Check	6/12/2008	4500	The Copeland Group	CP16/22428	1110 - First Cali...	4,000.00	4,000.00
General Journal	3/31/2009	GJ331		To record accounting fees offset by CWMRE payable	8302 - Accounti...	3,500.00	3,500.00
Bill	2/16/2010		The Copeland Group	Tax Preparation	2016 - Accounti...	3,500.00	3,500.00
<b>Total 8316 - Accounting Fees-CP16</b>							<b>14,500.00</b>

4:42 PM

02/19/13

Cash Basis

Copeland Wealth Management - A Real Estate Corporation

Account QuickReport

All Transactions

Type	Date	Num	Name	Memo	Split	Original Amount	Paid Amount
<b>8317 - Accounting Fees-CP17</b>							
Check	2/15/2008	4307	Copeland Wealth Managem...		1110 - First Calli...	500.00	500.00
Check	6/12/2008	4500	The Copeland Group	CP17/22429	1110 - First Calli...	550.00	550.00
General Journal	3/31/2009	GJ331		To record accounting fees offset by CWMRE payable	8302 - Accounti...	7,500.00	7,500.00
Bill	2/28/2010		The Copeland Group	Tax Preparation	2016 - Accounti...	3,000.00	1,000.00
Bill	2/28/2010		The Copeland Group	Tax Preparation	2016 - Accounti...	3,000.00	3,000.00
Bill	3/16/2010		The Copeland Group	Tax Preparation	2016 - Accounti...	3,000.00	833.00
Total 8317 - Accounting Fees-CP17							13,483.00
<b>8318 - Accounting Fees-CP18</b>							
Check	2/15/2008	4307	Copeland Wealth Managem...		1110 - First Calli...	3,000.00	3,000.00
Check	6/12/2008	4500	The Copeland Group	CP14/22432	1110 - First Calli...	600.00	600.00
Check	6/12/2008	4500	The Copeland Group	CP18/22431	1110 - First Calli...	7,300.00	7,300.00
General Journal	3/31/2009	GJ331		To record accounting fees offset by CWMRE payable	8302 - Accounti...	3,500.00	3,500.00
Total 8318 - Accounting Fees-CP18							14,400.00
Total 8300 - Accounting Fees-CR1							293,050.00
Total 8000 - Operating Expenses							293,050.00
<b>TOTAL</b>							<b>293,050.00</b>

# **Exhibit J**



**Copeland Entities  
Copeland Wealth Management, Inc. Officer Wages**

	Compensation Amount (Fiscal Year Ending May 31,)					
	2007	2008	2009	2010	2011	Total
Donald E. Copeland	151,000	166,834	82,765	85,000	85,000	570,599
Charles L. Copeland	166,000	171,500	124,951	125,400	116,015	703,866
Charles P. Copeland	320,000	293,333	132,794	133,333	143,333	1,022,793
	<u>637,000</u>	<u>631,667</u>	<u>340,510</u>	<u>343,733</u>	<u>344,348</u>	<u>2,297,258</u>

Visit the IRS Web Site at [www.irs.gov/efile](http://www.irs.gov/efile)

**W-2** Employee Wage and Tax Statement **2007**

2007 Form W-2 (For Employers) (OMB No. 1545-0046)

d Control Number Dept. Corp. Employer use only  
0057 10/Q21

c Employer's name, address, and ZIP code  
COPELAND WEALTH MANAGEMENT INC  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

Batch # 076

e Employer's name, address and ZIP code  
DONALD E COPELAND

b Employer's FED ID number  
CASDI 500.33

a Employee's SSN number

1 Wages, tips, other comp. 151000.00  
2 Federal income tax withheld 24170.30  
3 Social security wages 97500.00  
4 Social security tax withheld 6045.00  
5 Medicare wages and tips 151000.00  
6 Medicare tax withheld 2189.50  
7 Social security tips  
8 Allocated tips  
9  
10 Dependent care benefits  
11 Nonqualified plans  
12a See instructions for box 12  
AAI 10720.07  
12b  
12c  
12d  
13 Stat Emp Ret Plan 3 PSP  
X  
14 Other CASDI 500.33  
15 State Employer's state ID CA 269-8365-0  
16 State wages, tips, etc. 151000.00  
17 State income tax 8576.28  
18 Local wages, tips, etc.  
19 Local income tax  
20 Locality name

## 2007 W-2 and EARNING SUMMARY

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2007 pay stub plus any adjustments submitted by your employer.

Gross Pay	151,000.00	Social Security Tax Withheld Box 4 of W-2	6,045.00	State Income Tax Box 17 of W-2	8,576.28
Fed. Income Tax Withheld Box 2 of W-2	24,170.30	Medicare Tax Withheld Box 6 of W-2	2,189.50	Local Income Tax Box 19 of W-2	
		SUI/GDI Box 14 of W-2		500.33	

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, Other Compensation Box 1 of W-2	State Wages, Tips, Etc. Box 16 of W-2	Local Wages, Tips, Etc. Box 18 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2
Gross Pay	151,000.00	151,000.00	N/A	151,000.00	151,000.00
Wages Over Limit	N/A	N/A	N/A	83,500.00	N/A
Reported W-2 Wages	151,000.00	151,000.00	N/A	97,500.00	151,000.00
Reported W2 Wages	151,000.00	151,000.00	.00	97,500.00	151,000.00

3. Employee W-4 Profile. To change your Employee W-4 Profile information, file a new W-4 with your payroll dept.

DONALD E COPELAND

Social Security Number: [REDACTED]  
Taxable Marital Status: Married

Exemptions/Allowances:

Federal: 6  
State: 5  
Local:

(c) 2007 ADP, INC

1 Wages, tips, other comp. 151000.00  
2 Federal income tax withheld 24170.30  
3 Social security wages 97500.00  
4 Social security tax withheld 6045.00  
5 Medicare wages and tips 151000.00  
6 Medicare tax withheld 2189.50  
d Control Number Dept. Corp. Employer use only  
0057 10/Q21

c Employer's name, address, and ZIP code  
COPELAND WEALTH MANAGEMENT INC  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

b Employer's FED ID number  
CASDI 500.33

a Employee's SSN number

7 Social security tips  
8 Allocated tips  
9  
10 Dependent care benefits  
11 Nonqualified plans  
12a See instructions for box 12  
AAI 10720.07  
12b  
12c  
12d  
13 Stat Emp Ret Plan 3 PSP  
X  
14 Other CASDI 500.33  
15 State Employer's state ID CA 269-8365-0  
16 State wages, tips, etc. 151000.00  
17 State income tax 8576.28  
18 Local wages, tips, etc.  
19 Local income tax  
20 Locality name

1 Wages, tips, other comp. 151000.00  
2 Federal income tax withheld 24170.30  
3 Social security wages 97500.00  
4 Social security tax withheld 6045.00  
5 Medicare wages and tips 151000.00  
6 Medicare tax withheld 2189.50  
d Control Number Dept. Corp. Employer use only  
0057 10/Q21

c Employer's name, address, and ZIP code  
COPELAND WEALTH MANAGEMENT INC  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

b Employer's FED ID number  
CASDI 500.33

a Employee's SSN number

7 Social security tips  
8 Allocated tips  
9  
10 Dependent care benefits  
11 Nonqualified plans  
12a See instructions for box 12  
AAI 10720.07  
12b  
12c  
12d  
13 Stat Emp Ret Plan 3 PSP  
X  
14 Other CASDI 500.33  
15 State Employer's state ID CA 269-8365-0  
16 State wages, tips, etc. 151000.00  
17 State income tax 8576.28  
18 Local wages, tips, etc.  
19 Local income tax  
20 Locality name

1 Wages, tips, other comp. 151000.00  
2 Federal income tax withheld 24170.30  
3 Social security wages 97500.00  
4 Social security tax withheld 6045.00  
5 Medicare wages and tips 151000.00  
6 Medicare tax withheld 2189.50  
d Control Number Dept. Corp. Employer use only  
0057 10/Q21

c Employer's name, address, and ZIP code  
COPELAND WEALTH MANAGEMENT INC  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

b Employer's FED ID number  
CASDI 500.33

a Employee's SSN number

7 Social security tips  
8 Allocated tips  
9  
10 Dependent care benefits  
11 Nonqualified plans  
12a See instructions for box 12  
AAI 10720.07  
12b  
12c  
12d  
13 Stat emp Ret Plan 3 PSP  
X  
14 Other CASDI 500.33  
15 State Employer's state ID CA 269-8365-0  
16 State wages, tips, etc. 151000.00  
17 State income tax 8576.28  
18 Local wages, tips, etc.  
19 Local income tax  
20 Locality name

Federal Filing Copy  
**W-2** Wage and Tax Statement **2007**

State Filing Copy  
**W-2** Wage and Tax Statement **2007**

City or Local Filing Copy  
**W-2** Wage and Tax Statement **2007**

Safe, accurate, FAST! Use **W-2** Employee Reference Copy Wage and Tax Statement **2008** Visit the IRS Web Site at [www.irs.gov/efile](http://www.irs.gov/efile)

Case 2 To Be Filed With Employee's Federal Income Tax Return

d Control Number Dept. Corp. Employer use only  
0057 10/Q21 0023

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

BATCH # 254

af Employee's name, address and ZIP code  
**DONALD E COPELAND**

b Employer's FED ID number a Employee's SSA number

1 Wages, tips, other comp. 2 Federal income tax withheld  
166833.70 30004.48

3 Social security wages 4 Social security tax withheld  
102000.00 6324.00

5 Medicare wages and tips 6 Medicare tax withheld  
166833.70 2419.09

7 Social security tips 8 Allocated tips

9 Nonqualified plans 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12  
AA 14212.00

14 Other CASDI 693.58 12b 12c 12d

13 Stat Emp Ret Plan J PSP X

15 State Employer's state ID 16 State wages, tips, etc.  
CA 269-8365-0 166833.70

17 State income tax 18 Local wages, tips, etc.  
10461.66

19 Local income tax 20 Locality name

## 2008 W-2 and EARNING SUMMARY

This Inverse Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2008 pay stub plus any adjustments submitted by your employer.

Gross Pay	166,833.70	Social Security Tax Withheld Box 4 of W-2	6,324.00	State Income Tax Box 17 of W-2	10,461.66
Fed. Income Tax Withheld Box 2 of W-2	30,004.48	Medicare Tax Withheld Box 6 of W-2	2,419.09	Local Income Tax Box 19 of W-2	
		SUI/SDI Box 14 of W-2			693.58

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

Gross Pay	Wages, Tips, Other Compensation Box 1 of W-2	State Wages, Tips, Etc. Box 16 of W-2	Local Wages, Tips, Etc. Box 18 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2
166,833.70	166,833.70	166,833.70	N/A	166,833.70	166,833.70
Wages Over Limit Reported W-2 Wages	N/A	N/A	N/A	64,833.70	N/A
166,833.70	166,833.70	166,833.70	.00	102,000.00	186,833.70
Reported W2 Wages	166,833.70	166,833.70		102,000.00	186,833.70

3. Employee W-4 Profile. To change your Employee W-4 Profile information, file a new W-4 with your payroll dept.

**DONALD E COPELAND**

Social Security Number: [REDACTED]  
Taxable Marital Status: Married  
Exemptions/Allowances:  
Federal: 5  
State: 6  
Local:

(c) 2008 ADP, INC.

1 Wages, tips, other comp. 2 Federal income tax withheld  
166833.70 30004.48

3 Social security wages 4 Social security tax withheld  
102000.00 6324.00

5 Medicare wages and tips 6 Medicare tax withheld  
166833.70 2419.09

d Control Number Dept. Corp. Employer use only  
0057 10/Q21 0023

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

b Employer's FED ID number a Employee's SSA number

7 Social security tips 8 Allocated tips

9 Nonqualified plans 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12  
AA 14212.00

14 Other CASDI 693.58 12b 12c 12d

13 Stat Emp Ret Plan J PSP X

af Employee's name, address and ZIP code  
**DONALD E COPELAND**

15 State Employer's state ID 16 State wages, tips, etc.  
CA 269-8365-0 166833.70

17 State income tax 18 Local wages, tips, etc.  
10461.66

19 Local income tax 20 Locality name

1 Wages, tips, other comp. 2 Federal income tax withheld  
166833.70 30004.48

3 Social security wages 4 Social security tax withheld  
102000.00 6324.00

5 Medicare wages and tips 6 Medicare tax withheld  
166833.70 2419.09

d Control Number Dept. Corp. Employer use only  
0057 10/Q21 0023

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

b Employer's FED ID number a Employee's SSA number

7 Social security tips 8 Allocated tips

9 Nonqualified plans 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12  
AA 14212.00

14 Other CASDI 693.58 12b 12c 12d

13 Stat Emp Ret Plan J PSP X

af Employee's name, address and ZIP code  
**DONALD E COPELAND**

15 State Employer's state ID 16 State wages, tips, etc.  
CA 269-8365-0 166833.70

17 State income tax 18 Local wages, tips, etc.  
10461.66

19 Local income tax 20 Locality name

1 Wages, tips, other comp. 2 Federal income tax withheld  
166833.70 30004.48

3 Social security wages 4 Social security tax withheld  
102000.00 6324.00

5 Medicare wages and tips 6 Medicare tax withheld  
166833.70 2419.09

d Control Number Dept. Corp. Employer use only  
0057 10/Q21 0023

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

b Employer's FED ID number a Employee's SSA number

7 Social security tips 8 Allocated tips

9 Nonqualified plans 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12  
AA 14212.00

14 Other CASDI 693.58 12b 12c 12d

13 Stat emp Ret Plan J PSP X

af Employee's name, address and ZIP code  
**DONALD E COPELAND**

15 State Employer's state ID 16 State wages, tips, etc.  
CA 269-8365-0 166833.70

17 State income tax 18 Local wages, tips, etc.  
10461.66

19 Local income tax 20 Locality name

Federal Filing Copy  
**W-2** Wage and Tax Statement **2008**  
OMB No. 1545-0048

State Filing Copy  
**W-2** Wage and Tax Statement **2008**  
OMB No. 1545-0048

City or Local Filing Copy  
**W-2** Wage and Tax Statement **2008**  
OMB No. 1545-0048

Form W-2 To Be Filed With Employee's Federal Income Tax Return

Form W-2 To Be Filed With Employee's State Income Tax Return

Form W-2 To Be Filed With Employee's City or Local Income Tax Return



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# W-2 2009

Employee Reference Copy Wage and Tax Statement

2009

1 Control Number 0057 10/Q21  
2 Dept. Corp. Employer use only 0016

3 Employer's name, address, and ZIP code  
COPELAND WEALTH MANAGEMENT INC  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

4 BATCH # 105

5 Employee's name, address and ZIP code  
DONALD E COPELAND  
[REDACTED]

6 Employer's FED ID number [REDACTED]  
7 Employee's SSA number [REDACTED]

8 Wages, tips, other comp. 82764.59  
9 Federal income tax withheld 5131.38

10 Social security wages 82764.59  
11 Social security tax withheld 5131.38

12 Medicare wages and tips 82764.59  
13 Medicare tax withheld 1200.09

14 Social security tips  
15 Allocated tips

16 Dependent care benefits  
17 Nonqualified plans  
18a See instructions for box 12

19 Other CASDI 910.39  
20a  
20b  
20c

21a Stat Emp Ret Plan 3 PSP  
21b X

22 State Employer's state ID CA 269-8365-0  
23 State wages, tips, etc. 82764.59  
24 State income tax  
25 Local wages, tips, etc.  
26 Local income tax  
27 Locality name

## 2009 W-2 and EARNING SUMMARY

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2009 pay stub plus any adjustments submitted by your employer.

Gross Pay	82,764.59	Social Security Tax Withheld Box 4 of W-2	5,131.38	State Income Tax Box 17 of W-2	
Fed. Income Tax Withheld Box 2 of W-2		Medicare Tax Withheld Box 6 of W-2	1,200.09	Local Income Tax Box 19 of W-2	
				SU/SDI Box 14 of W-2	910.39

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, Other Compensation Box 1 of W-2	State Wages Tips, Etc. Box 16 of W-2	Local Wages Tips, Etc. Box 18 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2
Gross Pay	82,764.59	82,764.59	N/A	82,764.59	82,764.59
Reported W-2 Wages	82,764.59	82,764.59	N/A	82,764.59	82,764.59
Reported W2 Wages	82,764.59	82,764.59	.00	82,764.59	82,764.59

3. Employee W-4 Profile. To change your Employee W-4 Profile Information, file a new W-4 with your payroll dept.

DONALD E COPELAND

Social Security Number: [REDACTED]

Taxable Marital Status: Married

Exemptions/Allowances:

Federal: 5

State: 5

Local:

(c) 2009 AOP, INC

1 Wages, tips, other comp. 82764.59  
2 Federal income tax withheld 5131.38

3 Social security wages 82764.59  
4 Social security tax withheld 5131.38

5 Medicare wages and tips 82764.59  
6 Medicare tax withheld 1200.09

d Control Number 0057 10/Q21  
Dept. Corp. Employer use only 0016

c Employer's name, address, and ZIP code  
COPELAND WEALTH MANAGEMENT INC  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

b Employer's FED ID number [REDACTED]  
7 Employee's SSA number [REDACTED]

8 Social security tips  
9 Allocated tips

10 Dependent care benefits  
11 Nonqualified plans  
12a See instructions for box 12

14 Other CASDI 910.39  
15a  
15b  
15c

16a Stat Emp Ret Plan 3 PSP  
16b X

17 State Employer's state ID CA 269-8365-0  
18 State wages, tips, etc. 82764.59  
19 State income tax  
20 Local wages, tips, etc.  
21 Local income tax  
22 Locality name

Federal Filing Copy  
**W-2 2009**  
Wage and Tax Statement

1 Wages, tips, other comp. 82764.59  
2 Federal income tax withheld 5131.38

3 Social security wages 82764.59  
4 Social security tax withheld 5131.38

5 Medicare wages and tips 82764.59  
6 Medicare tax withheld 1200.09

d Control Number 0057 10/Q21  
Dept. Corp. Employer use only 0016

c Employer's name, address, and ZIP code  
COPELAND WEALTH MANAGEMENT INC  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

b Employer's FED ID number [REDACTED]  
7 Employee's SSA number [REDACTED]

8 Social security tips  
9 Allocated tips

10 Dependent care benefits  
11 Nonqualified plans  
12a See instructions for box 12

14 Other CASDI 910.39  
15a  
15b  
15c

16a Stat Emp Ret Plan 3 PSP  
16b X

17 State Employer's state ID CA 269-8365-0  
18 State wages, tips, etc. 82764.59  
19 State income tax  
20 Local wages, tips, etc.  
21 Local income tax  
22 Locality name

State Filing Copy  
**W-2 2009**  
Wage and Tax Statement

1 Wages, tips, other comp. 82764.59  
2 Federal income tax withheld 5131.38

3 Social security wages 82764.59  
4 Social security tax withheld 5131.38

5 Medicare wages and tips 82764.59  
6 Medicare tax withheld 1200.09

d Control Number 0057 10/Q21  
Dept. Corp. Employer use only 0016

c Employer's name, address, and ZIP code  
COPELAND WEALTH MANAGEMENT INC  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

b Employer's FED ID number [REDACTED]  
7 Employee's SSA number [REDACTED]

8 Social security tips  
9 Allocated tips

10 Dependent care benefits  
11 Nonqualified plans  
12a See instructions for box 12

14 Other CASDI 910.39  
15a  
15b  
15c

16a Stat Emp Ret Plan 3 PSP  
16b X

17 State Employer's state ID CA 269-8365-0  
18 State wages, tips, etc. 82764.59  
19 State income tax  
20 Local wages, tips, etc.  
21 Local income tax  
22 Locality name

City or Local Filing Copy  
**W-2 2009**  
Wage and Tax Statement

Safe, accurate, FASTI Use Visit the IRS Web Site at www.irs.gov/efile

# W-2

Employee Reference Copy Wage and Tax Statement **2010**

OMB No. 1545-0047

d Control Number Dept. Corp. Employer use only  
0057 10/Q21

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

BATCH # 045

a1 Employee's name, address and ZIP code  
**DONALD E COPELAND**

b Employer's FED ID number a Employee's SSA number

1 Wages, tips, other comp. 2 Federal income tax withheld  
85000.11 2147.95

3 Social security wages 4 Social security tax withheld  
85000.11 5270.00

5 Medicare wages and tips 6 Medicare tax withheld  
85000.11 1232.51

7 Social security tips 8 Allocated tips

9 Nonqualified plans 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12

14 Other CASDI 935.00

15 State Employer's state ID 16 State wages, tips, etc.  
CA 269-8365-0 85000.11

17 State income tax 18 Local wages, tips, etc.  
1406.92

19 Local income tax 20 Locality name

## 2010 W-2 and EARNING SUMMARY

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2010 pay stub plus any adjustments submitted by your employer.

Gross Pay	85,000.11	Social Security Tax Withheld Box 4 of W-2	5,270.00	State Income Tax Box 17 of W-2	1,406.92
Fed. Income Tax Withheld Box 2 of W-2	2,147.95	Medicare Tax Withheld Box 6 of W-2	1,232.51	Local Income Tax Box 19 of W-2	
		SUVSDI Box 14 of W-2			935.00

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, Other Compensation Box 1 of W-2	State Wages, Tips, Etc. Box 16 of W-2	Local Wages, Tips, Etc. Box 18 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 8 of W-2
Gross Pay	85,000.11	85,000.11	N/A	85,000.11	85,000.11
Reported W-2 Wages	85,000.11	85,000.11	.00	85,000.11	85,000.11

3. Employee W-4 Profile. To change your Employee W-4 Profile Information, file a new W-4 with your payroll dept.

**DONALD E COPELAND**

Social Security Number [REDACTED]  
Taxable Marital Status: Married

Exemptions/Allowances:  
Federal: 13  
State: 13  
Local:

(c) 2010 ADP, INC

1 Wages, tips, other comp. 2 Federal income tax withheld  
85000.11 2147.95

3 Social security wages 4 Social security tax withheld  
85000.11 5270.00

5 Medicare wages and tips 6 Medicare tax withheld  
85000.11 1232.51

d Control Number Dept. Corp. Employer use only  
0057 10/Q21

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

b Employer's FED ID number a Employee's SSA number

7 Social security tips 8 Allocated tips

9 Nonqualified plans 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12

14 Other CASDI 935.00

15 State Employer's state ID 16 State wages, tips, etc.  
CA 269-8365-0 85000.11

17 State income tax 18 Local wages, tips, etc.  
1406.92

19 Local income tax 20 Locality name

Federal Filing Copy  
**W-2** Wage and Tax Statement **2010**

1 Wages, tips, other comp. 2 Federal income tax withheld  
85000.11 2147.95

3 Social security wages 4 Social security tax withheld  
85000.11 5270.00

5 Medicare wages and tips 6 Medicare tax withheld  
85000.11 1232.51

d Control Number Dept. Corp. Employer use only  
0057 10/Q21

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

b Employer's FED ID number a Employee's SSA number

7 Social security tips 8 Allocated tips

9 Nonqualified plans 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12

14 Other CASDI 935.00

15 State Employer's state ID 16 State wages, tips, etc.  
CA 269-8365-0 85000.11

17 State income tax 18 Local wages, tips, etc.  
1406.92

19 Local income tax 20 Locality name

State Filing Copy  
**W-2** Wage and Tax Statement **2010**

1 Wages, tips, other comp. 2 Federal income tax withheld  
85000.11 2147.95

3 Social security wages 4 Social security tax withheld  
85000.11 5270.00

5 Medicare wages and tips 6 Medicare tax withheld  
85000.11 1232.51

d Control Number Dept. Corp. Employer use only  
0057 10/Q21

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

b Employer's FED ID number a Employee's SSA number

7 Social security tips 8 Allocated tips

9 Nonqualified plans 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12

14 Other CASDI 935.00

15 State Employer's state ID 16 State wages, tips, etc.  
CA 269-8365-0 85000.11

17 State income tax 18 Local wages, tips, etc.  
1406.92

19 Local income tax 20 Locality name

City or Local Filing Copy  
**W-2** Wage and Tax Statement **2010**



Safe, accurate, FAST! Use **W-2** Employee Reference Copy Wage and Tax Statement **2011** Visit the IRS Web Site at www.irs.gov/efile

Form 941-EMPLOYEE'S RECORD

d Control Number Dept. Corp. Employer use only  
0057 10/Q21 0011

a Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

BATCH # Q40

a Employee's name, address and ZIP code  
**DONALD E COPELAND**

b Employer's FED ID number a Employee's SSA number

f Wages, tips, other comp. 2 Federal income tax withheld  
85000.08 5165.04

3 Social security wages 4 Social security tax withheld  
85000.08 3569.98

5 Medicare wages and tips 6 Medicare tax withheld  
85000.08 1232.50

7 Social security tips 8 Allocated tips

9 Nonqualified plans 10 Dependent care benefits

11 Other 12a See instructions for box 12  
CASDI 1020.00

13 State Employer's state ID 16 State wages, tips, etc.  
CA 289-8305 0 85000.08

17 State income tax 18 Local wages, tips, etc.  
2044.08

19 Local income tax 20 Locality name

## 2011 W-2 and EARNING SUMMARY

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2011 pay stub plus any adjustments submitted by your employer.

Gross Pay	85,000.08	Social Security Tax Withheld Box 4 of W-2	3,569.98	State Income Tax Box 17 of W-2	2,044.08
Fed. Income Tax Withheld Box 2 of W-2	5,165.04	Medicare Tax Withheld Box 6 of W-2	1,232.50	Local Income Tax Box 19 of W-2	
				SUI/SDI Box 14 of W-2	1,020.00

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

Gross Pay	Wages, Tips, Other Compensation Box 1 of W-2	State Wages Tips, Etc. Box 18 of W-2	Local Wages Tips, Etc. Box 18 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 6 of W-2
Reported W-2 Wages	85,000.08	85,000.08	N/A	85,000.08	85,000.08
Reported W2 Wages	85,000.08	85,000.08	.00	85,000.08	85,000.08

3. Employee W-4 Profile. To change your Employee W-4 Profile information, file a new W-4 with your payroll dept.

**DONALD E COPELAND**

Social Security Number: [REDACTED]  
Taxable Marital Status: Married

Exemptions/Allowances:  
Federal: 0  
State: 0  
Local:

(c) 2011 ADP, INC

1 Wages, tips, other comp. 2 Federal income tax withheld  
85000.08 5165.04

3 Social security wages 4 Social security tax withheld  
85000.08 3569.98

5 Medicare wages and tips 6 Medicare tax withheld  
85000.08 1232.50

d Control Number Dept. Corp. Employer use only  
0057 10/Q21 0011

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

b Employer's FED ID number a Employee's SSA number

7 Social security tips 8 Allocated tips

9 Nonqualified plans 10 Dependent care benefits

11 Other 12a See instructions for box 12  
CASDI 1020.00

13 State Employer's state ID 16 State wages, tips, etc.  
CA 289-8305 0 85000.08

17 State income tax 18 Local wages, tips, etc.  
2044.08

19 Local income tax 20 Locality name

1 Wages, tips, other comp. 2 Federal income tax withheld  
85000.08 5165.04

3 Social security wages 4 Social security tax withheld  
85000.08 3569.98

5 Medicare wages and tips 6 Medicare tax withheld  
85000.08 1232.50

d Control Number Dept. Corp. Employer use only  
0057 10/Q21 0011

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

b Employer's FED ID number a Employee's SSA number

7 Social security tips 8 Allocated tips

9 Nonqualified plans 10 Dependent care benefits

11 Other 12a See instructions for box 12  
CASDI 1020.00

13 State Employer's state ID 16 State wages, tips, etc.  
CA 289-8305 0 85000.08

17 State income tax 18 Local wages, tips, etc.  
2044.08

19 Local income tax 20 Locality name

1 Wages, tips, other comp. 2 Federal income tax withheld  
85000.08 5165.04

3 Social security wages 4 Social security tax withheld  
85000.08 3569.98

5 Medicare wages and tips 6 Medicare tax withheld  
85000.08 1232.50

d Control Number Dept. Corp. Employer use only  
0057 10/Q21 0011

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
25809 BUSINESS CENTER DR  
SUITE F  
REDLANDS, CA 92374

b Employer's FED ID number a Employee's SSA number

7 Social security tips 8 Allocated tips

9 Nonqualified plans 10 Dependent care benefits

11 Other 12a See instructions for box 12  
CASDI 1020.00

13 State Employer's state ID 16 State wages, tips, etc.  
CA 289-8305 0 85000.08

17 State income tax 18 Local wages, tips, etc.  
2044.08

19 Local income tax 20 Locality name

Federal Filing Copy  
**W-2** Wage and Tax Statement **2011**  
OMB No. 1545-0047

State Filing Copy  
**W-2** Wage and Tax Statement **2011**  
OMB No. 1545-0047

City or Local Filing Copy  
**W-2** Wage and Tax Statement **2011**  
OMB No. 1545-0047



State, accurate, FAST! Use **e-file** Visit the IRS Web Site at [www.irs.gov/efile](http://www.irs.gov/efile)

## 2007 W-2 and EARNING SUMMARY

**W-2** Employee Reference Copy Wage and Tax Statement **2007**  
 Copy 2 To Be Filed With Employer's Record  
 Control Number Dept Corp. Employer use only  
 0013 10/Q21 0006

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2007 pay stub plus any adjustments submitted by your employer.

Gross Pay	168,000.00	Social Security Tax Withheld Box 4 of W-2	6,045.00	State Income Tax Box 17 of W-2	5,918.48
Fed. Income Tax Withheld Box 2 of W-2	14,982.48	Medicare Tax Withheld Box 5 of W-2	2,407.00	Local Income Tax Box 19 of W-2	
		SUI/BDI Box 14 of W-2		500.33	

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, Other Compensation Box 1 of W-2	State Wages Tips, Etc. Box 16 of W-2	Local Wages Tips, Etc. Box 18 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2
Gross Pay	168,000.00	168,000.00	N/A	168,000.00	168,000.00
Less: Wages Over Limit Reported W-2 Wages	N/A	N/A	N/A	68,500.00	N/A
Reported W2 Wages	168,000.00	168,000.00	.00	97,500.00	168,000.00

3. Employee W-4 Profile. To change your Employee W-4 Profile information, file a new W-4 with your payroll dept.

**CHARLES L COPELAND**

Social Security Number: [REDACTED]  
 Taxable Marital Status: Married  
 Exemptions/Allowances:  
 Federal: 10  
 State: 10  
 Local:

(c) 2007 ADP, INC.

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
**25809 BUSINESS CENTER DR**  
**SUITE F**  
**REDLANDS, CA 92374**

BATCH # 074  
 e Employer's name, address and ZIP code  
**CHARLES L COPELAND**  
 [REDACTED]

b Employer's FED ID number  
 [REDACTED]

1 Wages, tips, other comp. **166000.00**  
 2 Federal income tax withheld **14962.48**  
 3 Social security wages **97500.00**  
 4 Social security tax withheld **6045.00**  
 5 Medicare wages and tips **166000.00**  
 6 Medicare tax withheld **2407.00**  
 7 Social security tips  
 8 Allocated tips  
 9  
 10 Dependent care benefits  
 11 Nonqualified plans  
 12a See instructions for box 12  
 AA **1260.00**  
 12b  
 12c  
 12d  
 13 Stat Emp Ret Plan 3 PSP  
 X  
 14 Other  
 CASDI **500.33**  
 15 State Employer's state ID  
 CA **269-8365-0**  
 16 State wages, tips, etc. **166000.00**  
 17 State income tax **6916.48**  
 18 Local wages, tips, etc.  
 19 Local income tax  
 20 Locality name

1 Wages, tips, other comp. **166000.00**  
 2 Federal income tax withheld **14962.48**  
 3 Social security wages **97500.00**  
 4 Social security tax withheld **6045.00**  
 5 Medicare wages and tips **166000.00**  
 6 Medicare tax withheld **2407.00**  
 d Control Number Dept Corp. Employer use only  
 0013 10/Q21 0006

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
**25809 BUSINESS CENTER DR**  
**SUITE F**  
**REDLANDS, CA 92374**

b Employer's FED ID number  
 [REDACTED]

7 Social security tips  
 8 Allocated tips  
 9  
 10 Dependent care benefits  
 11 Nonqualified plans  
 12a See instructions for box 12  
 AA **1260.00**  
 12b  
 12c  
 12d  
 13 Stat Emp Ret Plan 3 PSP  
 X  
 14 Other  
 CASDI **500.33**  
 15 State Employer's state ID  
 CA **269-8365-0**  
 16 State wages, tips, etc. **166000.00**  
 17 State income tax **6916.48**  
 18 Local wages, tips, etc.  
 19 Local income tax  
 20 Locality name

e Employer's name, address and ZIP code  
**CHARLES L COPELAND**  
 [REDACTED]

1 Wages, tips, other comp. **166000.00**  
 2 Federal income tax withheld **14962.48**  
 3 Social security wages **97500.00**  
 4 Social security tax withheld **6045.00**  
 5 Medicare wages and tips **166000.00**  
 6 Medicare tax withheld **2407.00**  
 d Control Number Dept Corp. Employer use only  
 0013 10/Q21 0006

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
**25809 BUSINESS CENTER DR**  
**SUITE F**  
**REDLANDS, CA 92374**

b Employer's FED ID number  
 [REDACTED]

7 Social security tips  
 8 Allocated tips  
 9  
 10 Dependent care benefits  
 11 Nonqualified plans  
 12a See instructions for box 12  
 AA **1260.00**  
 12b  
 12c  
 12d  
 13 Stat Emp Ret Plan 3 PSP  
 X  
 14 Other  
 CASDI **500.33**  
 15 State Employer's state ID  
 CA **269-8365-0**  
 16 State wages, tips, etc. **166000.00**  
 17 State income tax **6916.48**  
 18 Local wages, tips, etc.  
 19 Local income tax  
 20 Locality name

e Employer's name, address and ZIP code  
**CHARLES L COPELAND**  
 [REDACTED]

1 Wages, tips, other comp. **166000.00**  
 2 Federal income tax withheld **14962.48**  
 3 Social security wages **97500.00**  
 4 Social security tax withheld **6045.00**  
 5 Medicare wages and tips **166000.00**  
 6 Medicare tax withheld **2407.00**  
 d Control Number Dept Corp. Employer use only  
 0013 10/Q21 0006

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
**25809 BUSINESS CENTER DR**  
**SUITE F**  
**REDLANDS, CA 92374**

b Employer's FED ID number  
 [REDACTED]

7 Social security tips  
 8 Allocated tips  
 9  
 10 Dependent care benefits  
 11 Nonqualified plans  
 12a See instructions for box 12  
 AA **1260.00**  
 12b  
 12c  
 12d  
 13 Stat emp Ret Plan 3 PSP  
 X  
 14 Other  
 CASDI **500.33**  
 15 State Employer's state ID  
 CA **269-8365-0**  
 16 State wages, tips, etc. **166000.00**  
 17 State income tax **6916.48**  
 18 Local wages, tips, etc.  
 19 Local income tax  
 20 Locality name

e Employer's name, address and ZIP code  
**CHARLES L COPELAND**  
 [REDACTED]

Federal Filing Copy  
**W-2** Wage and Tax Statement **2007**  
 Copy 2 To Be Filed With Employer's Federal Income Tax Return

State Filing Copy  
**W-2** Wage and Tax Statement **2007**  
 Copy 2 To Be Filed With Employer's State Income Tax Return

City or Local Filing Copy  
**W-2** Wage and Tax Statement **2007**  
 Copy 2 To Be Filed With Employer's City or Local Income Tax Return



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**W-2** Employee's Filing Copy Wage and Tax Statement **2008**

Control Number 0013 10/Q21 Dept. Corp. Employer use only 0006

Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

Employee's name, address and ZIP code  
**CHARLES L COPELAND**

Employer's FED ID number 693.58  
 Employee's SSA number  
 Wages, tips, other comp. 171500.00  
 Federal income tax withheld 15636.02

Social security wages 102000.00  
 Social security tax withheld 6324.00  
 Medicare wages and tips 171500.00  
 Medicare tax withheld 2486.75

Social security tips  
 Dependent care benefits  
 Nonqualified plans  
 Other CASDI 693.58

State Employer's state ID CA 269-8365-0  
 State income tax 4687.61  
 Local income tax

State wages, tips, etc. 171500.00  
 Local wages, tips, etc.  
 Locality name

**2008 W-2 and EARNING SUMMARY**

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2008 pay stub plus any adjustments submitted by your employer.

Gross Pay	171,500.00	Social Security Tax Withheld Box 4 of W-2	6,324.00	State Income Tax Box 17 of W-2	4,687.61
Fed. Income Tax Withheld Box 2 of W-2	15,636.02	Medicare Tax Withheld Box 6 of W-2	2,486.75	Local Income Tax Box 18 of W-2	
		SUI/SDI Box 14 of W-2			693.58

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

Gross Pay	Wages, Tips, Other Compensation Box 1 of W-2	State Wages, Tips, Etc. Box 16 of W-2	Local Wages, Tips, Etc. Box 16 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2
171,500.00	171,500.00	171,500.00	N/A	171,500.00	171,500.00
Wages Over Limit Reported W-2 Wages	N/A	N/A	N/A	69,500.00	N/A
Reported W2 Wages	171,500.00	171,500.00	.00	102,000.00	171,500.00

3. Employee W-4 Profile. To change your Employee W-4 Profile Information, file a new W-4 with your payroll dept.

**CHARLES L COPELAND**

Social Security Number  
 Taxable Marital Status: Single  
 Exemptions/Allowances:  
 Federal: 12 \$1000.00 tax  
 State: 12 \$200.00 tax  
 Local:

(c) 2008 AOP, INC

1 Wages, tips, other comp.	2 Federal income tax withheld
171500.00	15636.02
3 Social security wages	4 Social security tax withheld
102000.00	6324.00
5 Medicare wages and tips	6 Medicare tax withheld
171500.00	2486.75
d Control Number	Dept. Corp. Employer use only
0013 10/Q21	0006

Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

Employer's FED ID number 693.58  
 Employee's SSA number

Social security tips  
 Allocated tips  
 Dependent care benefits

Other CASDI 693.58  
 State emp. Ret. Plan  
 PSP

Employee's name, address and ZIP code  
**CHARLES L COPELAND**

State Employer's state ID CA 269-8365-0  
 State income tax 4687.61  
 Local income tax

State wages, tips, etc. 171500.00  
 Local wages, tips, etc.  
 Locality name

Federal Filing Copy  
**W-2** Wage and Tax Statement **2008**  
 Copy B To Be Filed With Employee's Federal Income Tax Return

1 Wages, tips, other comp.	2 Federal income tax withheld
171500.00	15636.02
3 Social security wages	4 Social security tax withheld
102000.00	6324.00
5 Medicare wages and tips	6 Medicare tax withheld
171500.00	2486.75
d Control Number	Dept. Corp. Employer use only
0013 10/Q21	0006

Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

Employer's FED ID number 693.58  
 Employee's SSA number

Social security tips  
 Allocated tips  
 Dependent care benefits

Other CASDI 693.58  
 State emp. Ret. Plan  
 PSP

Employee's name, address and ZIP code  
**CHARLES L COPELAND**

State Employer's state ID CA 269-8365-0  
 State income tax 4687.61  
 Local income tax

State wages, tips, etc. 171500.00  
 Local wages, tips, etc.  
 Locality name

State Filing Copy  
**W-2** Wage and Tax Statement **2008**  
 Copy 2 To Be Filed With Employee's State Income Tax Return

1 Wages, tips, other comp.	2 Federal income tax withheld
171500.00	15636.02
3 Social security wages	4 Social security tax withheld
102000.00	6324.00
5 Medicare wages and tips	6 Medicare tax withheld
171500.00	2486.75
d Control Number	Dept. Corp. Employer use only
0013 10/Q21	0006

Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

Employer's FED ID number 693.58  
 Employee's SSA number

Social security tips  
 Allocated tips  
 Dependent care benefits

Other CASDI 693.58  
 State emp. Ret. Plan  
 PSP

Employee's name, address and ZIP code  
**CHARLES L COPELAND**

State Employer's state ID CA 269-8365-0  
 State income tax 4687.61  
 Local income tax

State wages, tips, etc. 171500.00  
 Local wages, tips, etc.  
 Locality name

City or Local Filing Copy  
**W-2** Wage and Tax Statement **2008**  
 Copy 2 To Be Filed With Employee's City or Local Income Tax Return

Simple, accurate, FAST! Use **e-file** Visit the IRS Web Site at [www.irs.gov/efile](http://www.irs.gov/efile)

**W-2** Employee Reference Copy Wage and Tax Statement **2009**  
 Form C (for EMPLOYER'S RECORDS) Statement  
 d Control Number Dept Corp Employer use only  
 0013 10/Q21 0005

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

Employee's name, address and ZIP code  
**CHARLES L COPELAND**

b Employer's FED ID number a Employee's SSA number

1 Wages, tips, other comp. 2 Federal income tax withheld  
 124951.49 4000.00  
 3 Social security wages 4 Social security tax withheld  
 106800.00 6621.60  
 5 Medicare wages and tips 6 Medicare tax withheld  
 124951.49 1811.77  
 7 Social security tips 8 Allocated tips

9 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12

14 Other CASDI 997.36

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 124951.49  
 17 State income tax 18 Local wages, tips, etc.

19 Local income tax 20 Locality name

1 Wages, tips, other comp. 2 Federal income tax withheld  
 124951.49 4000.00  
 3 Social security wages 4 Social security tax withheld  
 106800.00 6621.60  
 5 Medicare wages and tips 6 Medicare tax withheld  
 124951.49 1811.77  
 d Control Number Dept Corp Employer use only  
 0013 10/Q21 0005

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

b Employer's FED ID number a Employee's SSA number

7 Social security tips 8 Allocated tips

9 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12

14 Other CASDI 997.36

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 124951.49  
 17 State income tax 18 Local wages, tips, etc.

19 Local income tax 20 Locality name

Federal Filing Copy  
**W-2** Wage and Tax Statement **2009**  
 Copy 2 To Be Filed With Employee's Federal Income Tax Return

**2009 W-2 and EARNING SUMMARY**

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2009 pay stub plus any adjustments submitted by your employer.

Gross Pay	124,951.49	Social Security Tax Withheld Box 4 of W-2	6,621.60	State Income Tax Box 17 of W-2	
Fed. Income Tax Withheld Box 2 of W-2	4,000.00	Medicare Tax Withheld Box 6 of W-2	1,811.77	Local Income Tax Box 19 of W-2	
				SUI/SDI Box 14 of W-2	907.38

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, Other Compensation Box 1 of W-2	State Wages Tips, Etc. Box 16 of W-2	Local Wages Tips, Etc. Box 18 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2
Gross Pay	124,951.49	124,951.49	N/A	124,951.49	124,951.49
Less: Wages Over Limit	N/A	N/A	N/A	18,151.49	N/A
Reported W-2 Wages	124,951.49	124,951.49	N/A	106,800.00	124,951.49
Reported W2 Wages	124,951.49	124,951.49	.00	106,800.00	124,951.49

3. Employee W-4 Profile. To change your Employee W-4 Profile information, file a new W-4 with your payroll dept.

**CHARLES L COPELAND**

Social Security Number: [REDACTED]  
 Taxable Marital Status: Single

Exemptions/Allowances:

Federal: 27  
 State: 27  
 Local:

(c) 2009 AOP, INC.

1 Wages, tips, other comp. 2 Federal income tax withheld  
 124951.49 4000.00  
 3 Social security wages 4 Social security tax withheld  
 106800.00 6621.60  
 5 Medicare wages and tips 6 Medicare tax withheld  
 124951.49 1811.77  
 d Control Number Dept Corp Employer use only  
 0013 10/Q21 0005

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

b Employer's FED ID number a Employee's SSA number

7 Social security tips 8 Allocated tips

9 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12

14 Other CASDI 997.36

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 124951.49  
 17 State income tax 18 Local wages, tips, etc.

19 Local income tax 20 Locality name

State Filing Copy  
**W-2** Wage and Tax Statement **2009**  
 Copy 2 To Be Filed With Employee's State Income Tax Return

1 Wages, tips, other comp. 2 Federal income tax withheld  
 124951.49 4000.00  
 3 Social security wages 4 Social security tax withheld  
 106800.00 6621.60  
 5 Medicare wages and tips 6 Medicare tax withheld  
 124951.49 1811.77  
 d Control Number Dept Corp Employer use only  
 0013 10/Q21 0005

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

b Employer's FED ID number a Employee's SSA number

7 Social security tips 8 Allocated tips

9 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12

14 Other CASDI 997.36

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 124951.49  
 17 State income tax 18 Local wages, tips, etc.

19 Local income tax 20 Locality name

City or Local Filing Copy  
**W-2** Wage and Tax Statement **2009**  
 Copy 2 To Be Filed With Employee's City or Local Income Tax Return



2010 W-2 and EARNING SUMMARY

Visit the IRS Web Site at www.irs.gov/efile

**W-2** Employee Reference Copy Wage and Tax Statement **2010**

Control Number: 0013 10/Q21 Dept. Corp. Employer use only: 0005

**c** Employer's name, address, and ZIP code  
 COPELAND WEALTH MANAGEMENT INC  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

**af** Employee's name, address and ZIP code  
 CHARLES L COPELAND  
 [REDACTED]

**b** Employer's FED ID number: CASDI 1026.48  
**a** Employee's SSA number: [REDACTED]

**1** Wages, tips, other comp. 125400.00  
**2** Federal income tax withheld 550.60  
**3** Social security wages 106800.00  
**4** Social security tax withheld 6621.60  
**5** Medicare wages and tips 125400.00  
**8** Medicare tax withheld 1818.30  
**7** Social security tips  
**8** Allocated tips  
**10** Dependent care benefits  
**11** Nonqualified plans  
**12a** See instructions for box 12  
**14** Other CASDI 1026.48  
**13a**  
**13b**  
**13c**  
**13d** Stat Emp  Rot Plan  PSP   
**15** State Employer's state ID CA 269-8365-0  
**16** State wages, tips, etc. 125400.00  
**17** State income tax 1450.56  
**18** Local wages, tips, etc.  
**19** Local income tax  
**20** Locality name

**2010 W-2 and EARNING SUMMARY**

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2010 pay stub plus any adjustments submitted by your employer.

Gross Pay	125,400.00	Social Security Tax Withheld Box 4 of W-2	6,621.60	State Income Tax Box 17 of W-2	1,450.56
Fed. Income Tax Withheld Box 2 of W-2	550.60	Medicare Tax Withheld Box 6 of W-2	1,818.30	Local Income Tax Box 19 of W-2	
				SUI/SDI Box 14 of W-2	1,026.48

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, Other Compensation Box 1 of W-2	State Wages Tips, Etc. Box 16 of W-2	Local Wages Tips, Etc. Box 18 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2
Gross Pay	125,400.00	125,400.00	N/A	125,400.00	125,400.00
Less: Wages Over Limit	N/A	N/A	N/A	18,600.00	N/A
Reported W-2 Wages	125,400.00	125,400.00	N/A	106,800.00	125,400.00
Reported W2 Wages	125,400.00	125,400.00	.00	106,800.00	125,400.00

3. Employee W-4 Profile. To change your Employee W-4 Profile information, file a new W-4 with your payroll dept.

**CHARLES L COPELAND**  
 [REDACTED]

Social Security Number: [REDACTED]  
 Taxable Marital Status: single

Exemptions/Allowances:  
 Federal: 27 \$00.00 tax  
 State: 27 \$1200.00 tax  
 Local:

(c) 2010 ADP, INC

**1** Wages, tips, other comp. 125400.00  
**2** Federal income tax withheld 550.60  
**3** Social security wages 106800.00  
**4** Social security tax withheld 6621.60  
**5** Medicare wages and tips 125400.00  
**8** Medicare tax withheld 1818.30  
**d** Control Number 0013 10/Q21  
**e** Dept. Corp. Employer use only 0005  
**c** Employer's name, address, and ZIP code  
 COPELAND WEALTH MANAGEMENT INC  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374  
**b** Employer's FED ID number: CASDI 1026.48  
**a** Employee's SSA number: [REDACTED]  
**7** Social security tips  
**8** Allocated tips  
**10** Dependent care benefits  
**11** Nonqualified plans  
**12a** See instructions for box 12  
**14** Other CASDI 1026.48  
**13a**  
**13b**  
**13c**  
**13d** Stat Emp  Rot Plan  PSP   
**15** State Employer's state ID CA 269-8365-0  
**16** State wages, tips, etc. 125400.00  
**17** State income tax 1450.56  
**18** Local wages, tips, etc.  
**19** Local income tax  
**20** Locality name

**1** Wages, tips, other comp. 125400.00  
**2** Federal income tax withheld 550.60  
**3** Social security wages 106800.00  
**4** Social security tax withheld 6621.60  
**5** Medicare wages and tips 125400.00  
**8** Medicare tax withheld 1818.30  
**d** Control Number 0013 10/Q21  
**e** Dept. Corp. Employer use only 0005  
**c** Employer's name, address, and ZIP code  
 COPELAND WEALTH MANAGEMENT INC  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374  
**b** Employer's FED ID number: CASDI 1026.48  
**a** Employee's SSA number: [REDACTED]  
**7** Social security tips  
**8** Allocated tips  
**10** Dependent care benefits  
**11** Nonqualified plans  
**12a** See instructions for box 12  
**14** Other CASDI 1026.48  
**13a**  
**13b**  
**13c**  
**13d** Stat Emp  Rot Plan  PSP   
**15** State Employer's state ID CA 269-8365-0  
**16** State wages, tips, etc. 125400.00  
**17** State income tax 1450.56  
**18** Local wages, tips, etc.  
**19** Local income tax  
**20** Locality name

**1** Wages, tips, other comp. 125400.00  
**2** Federal income tax withheld 550.60  
**3** Social security wages 106800.00  
**4** Social security tax withheld 6621.60  
**5** Medicare wages and tips 125400.00  
**8** Medicare tax withheld 1818.30  
**d** Control Number 0013 10/Q21  
**e** Dept. Corp. Employer use only 0005  
**c** Employer's name, address, and ZIP code  
 COPELAND WEALTH MANAGEMENT INC  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374  
**b** Employer's FED ID number: CASDI 1026.48  
**a** Employee's SSA number: [REDACTED]  
**7** Social security tips  
**8** Allocated tips  
**10** Dependent care benefits  
**11** Nonqualified plans  
**12a** See instructions for box 12  
**14** Other CASDI 1026.48  
**13a**  
**13b**  
**13c**  
**13d** Stat emp.  Rot Plan  PSP   
**15** State Employer's state ID CA 269-8365-0  
**16** State wages, tips, etc. 125400.00  
**17** State income tax 1450.56  
**18** Local wages, tips, etc.  
**19** Local income tax  
**20** Locality name

Federal Filing Copy  
**W-2** Wage and Tax Statement **2010**  
 Copy 2 To Be Filed With Employer's Federal Income Tax Return

State Filing Copy  
**W-2** Wage and Tax Statement **2010**  
 Copy 2 To Be Filed With Employee's State Income Tax Return

City or Local Filing Copy  
**W-2** Wage and Tax Statement **2010**  
 Copy 2 To Be Filed With Employee's City or Local Income Tax Return

Safe, accurate, FAST! Use **efile** Visit the IRS Web Site at [www.irs.gov/efile](http://www.irs.gov/efile)

**W-2** Employee Reference Copy Wage and Tax Statement **2011**  
 Form 941-SSA (REV. 12-31-10)  
 Control Number Dept. Corp. Employer use only  
 0013 10/Q21 0004

a Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
**25809 BUSINESS CENTER DR**  
**SUITE F**  
**REDLANDS, CA 92374**

batch # **040**  
 Employee's name, address and ZIP code  
**CHARLES L COPELAND**

b Employee's FED ID number  
 Employee's SSA number

1 Wages, tips, other comp. **116015.40**  
 2 Federal income tax withheld **2497.92**  
 3 Social security wages **106800.00**  
 4 Social security tax withheld **4485.60**  
 5 Medicare wages and tips **116015.40**  
 6 Medicare tax withheld **1682.22**  
 7 Social security tips  
 8 Allocated tips

9 Nonqualified plans  
 10a See instructions for box 12  
 10b  
 10c  
 10d  
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 10v  
 10w  
 10x  
 10y  
 10z

11 Other CASDI **1119.79**

15 State Employer's state ID **CA 269-0365 0**  
 16 State wages, tips, etc. **116015.40**  
 17 State income tax **2680.01**  
 18 Local wages, tips, etc.  
 19 Local income tax  
 20 Locality name

1 Wages, tips, other comp. **116015.40**  
 2 Federal income tax withheld **2497.92**  
 3 Social security wages **106800.00**  
 4 Social security tax withheld **4485.60**  
 5 Medicare wages and tips **116015.40**  
 6 Medicare tax withheld **1682.22**  
 d Control Number Dept. Corp. Employer use only  
 0013 10/Q21 0004

a Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
**25809 BUSINESS CENTER DR**  
**SUITE F**  
**REDLANDS, CA 92374**

b Employee's FED ID number  
 Employee's SSA number

7 Social security tips  
 8 Allocated tips  
 9  
 10 Dependent care benefits  
 11 Nonqualified plans  
 12a See instructions for box 12  
 12b  
 12c  
 12d  
 12e  
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 12z

14 Other CASDI **1119.79**

15 State Employer's state ID **CA 269-0365 0**  
 16 State wages, tips, etc. **116015.40**  
 17 State income tax **2680.01**  
 18 Local wages, tips, etc.  
 19 Local income tax  
 20 Locality name

a Employer's name, address and ZIP code  
**CHARLES L COPELAND**

b Employee's FED ID number  
 Employee's SSA number

7 Social security tips  
 8 Allocated tips  
 9  
 10 Dependent care benefits  
 11 Nonqualified plans  
 12a See instructions for box 12  
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 12z

14 Other CASDI **1119.79**

15 State Employer's state ID **CA 269-0365 0**  
 16 State wages, tips, etc. **116015.40**  
 17 State income tax **2680.01**  
 18 Local wages, tips, etc.  
 19 Local income tax  
 20 Locality name

Federal Filing Copy  
**W-2** Wage and Tax Statement **2011**  
 Form No. 1545-0008

### 2011 W-2 and EARNING SUMMARY

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2011 pay stub plus any adjustments submitted by your employer.

Gross Pay	116,015.40	Social Security Tax Withheld Box 4 of W-2	4,485.60	State Income Tax Box 17 of W-2	2,680.01
Fed. Income Tax Withheld Box 2 of W-2	2,407.92	Medicare Tax Withheld Box 6 of W-2	1,682.22	Local Income Tax Box 19 of W-2	
		SUI/SDI Box 14 of W-2			1,119.79

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, Other Compensation Box 1 of W-2	State Wages Tips, Etc. Box 16 of W-2	Local Wages Tips, Etc. Box 18 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2
Gross Pay	116,015.40	116,015.40	N/A	116,015.40	116,015.40
Less: Wages Over Limit	N/A	N/A	N/A	9,215.40	N/A
Reported W-2 Wages	116,015.40	116,015.40	N/A	106,800.00	116,015.40
Reported W2 Wages	116,015.40	116,015.40	.00	106,800.00	116,015.40

3. Employee W-4 Profile. To change your Employee W-4 Profile Information, file a new W-4 with your payroll dept.

**CHARLES L COPELAND**

FREE PLACE

Social Security Number: [REDACTED]  
 Taxable Marital Status: Single

Exemptions/Allowances:  
 Federal: 24 \$76.00 tax  
 State: 24 \$125.00 tax  
 Local:

(c) 2011 ADR, INC.

1 Wages, tips, other comp. **116015.40**  
 2 Federal income tax withheld **2497.92**  
 3 Social security wages **106800.00**  
 4 Social security tax withheld **4485.60**  
 5 Medicare wages and tips **116015.40**  
 6 Medicare tax withheld **1682.22**  
 d Control Number Dept. Corp. Employer use only  
 0013 10/Q21 0004

a Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
**25809 BUSINESS CENTER DR**  
**SUITE F**  
**REDLANDS, CA 92374**

b Employee's FED ID number  
 Employee's SSA number

7 Social security tips  
 8 Allocated tips  
 9  
 10 Dependent care benefits  
 11 Nonqualified plans  
 12a See instructions for box 12  
 12b  
 12c  
 12d  
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 12z

14 Other CASDI **1119.79**

15 State Employer's state ID **CA 269-0365 0**  
 16 State wages, tips, etc. **116015.40**  
 17 State income tax **2680.01**  
 18 Local wages, tips, etc.  
 19 Local income tax  
 20 Locality name

a Employer's name, address and ZIP code  
**CHARLES L COPELAND**

b Employee's FED ID number  
 Employee's SSA number

7 Social security tips  
 8 Allocated tips  
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 10 Dependent care benefits  
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14 Other CASDI **1119.79**

15 State Employer's state ID **CA 269-0365 0**  
 16 State wages, tips, etc. **116015.40**  
 17 State income tax **2680.01**  
 18 Local wages, tips, etc.  
 19 Local income tax  
 20 Locality name

State Filing Copy  
**W-2** Wage and Tax Statement **2011**  
 Form No. 1545-0008

1 Wages, tips, other comp. **116015.40**  
 2 Federal income tax withheld **2497.92**  
 3 Social security wages **106800.00**  
 4 Social security tax withheld **4485.60**  
 5 Medicare wages and tips **116015.40**  
 6 Medicare tax withheld **1682.22**  
 d Control Number Dept. Corp. Employer use only  
 0013 10/Q21 0004

a Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
**25809 BUSINESS CENTER DR**  
**SUITE F**  
**REDLANDS, CA 92374**

b Employee's FED ID number  
 Employee's SSA number

7 Social security tips  
 8 Allocated tips  
 9  
 10 Dependent care benefits  
 11 Nonqualified plans  
 12a See instructions for box 12  
 12b  
 12c  
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14 Other CASDI **1119.79**

15 State Employer's state ID **CA 269-0365 0**  
 16 State wages, tips, etc. **116015.40**  
 17 State income tax **2680.01**  
 18 Local wages, tips, etc.  
 19 Local income tax  
 20 Locality name

a Employer's name, address and ZIP code  
**CHARLES L COPELAND**

b Employee's FED ID number  
 Employee's SSA number

7 Social security tips  
 8 Allocated tips  
 9  
 10 Dependent care benefits  
 11 Nonqualified plans  
 12a See instructions for box 12  
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14 Other CASDI **1119.79**

15 State Employer's state ID **CA 269-0365 0**  
 16 State wages, tips, etc. **116015.40**  
 17 State income tax **2680.01**  
 18 Local wages, tips, etc.  
 19 Local income tax  
 20 Locality name

City or Local Filing Copy  
**W-2** Wage and Tax Statement **2011**  
 Form No. 1545-0008





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**W-2** Employee Reference Copy Wage and Tax Statement **2007**

2007  
 d Control Number Dept. Corp. Employer use only  
 0030 10/Q21 0011

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

BATCH# 07A  
 e Employer's name, address and ZIP code  
**CHARLES P COPELAND**

b Employer's FED ID number a Employer's SSA number  
 [REDACTED] [REDACTED]

1 Wages, tips, other comp. 2 Federal income tax withheld  
 319999.92 51152.91

3 Social security wages 4 Social security tax withheld  
 97500.00 6045.00

5 Medicare wages and tips 6 Medicare tax withheld  
 319999.92 4640.00

7 Social security tips 8 Allocated tips

9 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12  
 AA 20500.00

14 Other 12b  
 CASDI 500.33

12c  
 12d  
 13 Stat Emp Ret Plan 3 PSP

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 319999.92

17 State income tax 18 Local wages, tips, etc.  
 21520.09

19 Local income tax 20 Locality name

1 Wages, tips, other comp. 2 Federal income tax withheld  
 319999.92 51152.91

3 Social security wages 4 Social security tax withheld  
 97500.00 6045.00

5 Medicare wages and tips 6 Medicare tax withheld  
 319999.92 4640.00

d Control Number Dept. Corp. Employer use only  
 0030 10/Q21 0011

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

b Employer's FED ID number a Employer's SSA number  
 [REDACTED] [REDACTED]

7 Social security tips 8 Allocated tips

9 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12  
 AA 20500.00

14 Other 12b  
 CASDI 500.33

12c  
 12d  
 13 Stat Emp Ret Plan 3 PSP

e Employer's name, address and ZIP code  
**CHARLES P COPELAND**

[REDACTED]

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 319999.92

17 State income tax 18 Local wages, tips, etc.  
 21520.09

19 Local income tax 20 Locality name

Federal Filing Copy  
**W-2** Wage and Tax Statement **2007**  
 Form 941-SSS-0000

**2007 W-2 and EARNING SUMMARY**

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2007 pay stub plus any adjustments submitted by your employer.

Gross Pay	319,999.92	Social Security Tax Withheld Box 4 of W-2	6,045.00	State Income Tax Box 17 of W-2	21,520.09
Fed. Income Tax Withheld Box 2 of W-2	51,152.91	Medicare Tax Withheld Box 6 of W-2	4,640.00	Local Income Tax Box 19 of W-2	
		SUI/SDI Box 14 of W-2		500.33	

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, Other Compensation Box 1 of W-2	State Wages Tips, Etc. Box 18 of W-2	Local Wages Tips, Etc. Box 18 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2
Gross Pay	319,999.92	319,999.92	N/A	319,999.92	319,999.92
Less Wages Over Limit	N/A	N/A	N/A	222,499.92	N/A
Reported W-2 Wages	319,999.92	319,999.92	N/A	97,500.00	319,999.92
Reported W2 Wages	319,999.92	319,999.92	.00	97,500.00	319,999.92

3. Employee W-4 Profile. To change your Employee W-4 Profile Information, file a new W-4 with your payroll dept.

**CHARLES P COPELAND**

[REDACTED]

Social Security Number: [REDACTED]  
 Taxable Marital Status: Married

Exemptions/Allowances:

Federal: 10  
 State: 10  
 Local:

(c) 2007 ADP, INC.

1 Wages, tips, other comp. 2 Federal income tax withheld  
 319999.92 51152.91

3 Social security wages 4 Social security tax withheld  
 97500.00 6045.00

5 Medicare wages and tips 6 Medicare tax withheld  
 319999.92 4640.00

d Control Number Dept. Corp. Employer use only  
 0030 10/Q21 0011

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

b Employer's FED ID number a Employer's SSA number  
 [REDACTED] [REDACTED]

7 Social security tips 8 Allocated tips

9 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12  
 AA 20500.00

14 Other 12b  
 CASDI 500.33

12c  
 12d  
 13 Stat Emp Ret Plan 3 PSP

e Employer's name, address and ZIP code  
**CHARLES P COPELAND**

[REDACTED]

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 319999.92

17 State income tax 18 Local wages, tips, etc.  
 21520.09

19 Local income tax 20 Locality name

1 Wages, tips, other comp. 2 Federal income tax withheld  
 319999.92 51152.91

3 Social security wages 4 Social security tax withheld  
 97500.00 6045.00

5 Medicare wages and tips 6 Medicare tax withheld  
 319999.92 4640.00

d Control Number Dept. Corp. Employer use only  
 0030 10/Q21 0011

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

b Employer's FED ID number a Employer's SSA number  
 [REDACTED] [REDACTED]

7 Social security tips 8 Allocated tips

9 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12  
 AA 20500.00

14 Other 12b  
 CASDI 500.33

12c  
 12d  
 13 Stat emp Ret Plan 3 PSP

e Employer's name, address and ZIP code  
**CHARLES P COPELAND**

[REDACTED]

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 319999.92

17 State income tax 18 Local wages, tips, etc.  
 21520.09

19 Local income tax 20 Locality name

1 Wages, tips, other comp. 2 Federal income tax withheld  
 319999.92 51152.91

3 Social security wages 4 Social security tax withheld  
 97500.00 6045.00

5 Medicare wages and tips 6 Medicare tax withheld  
 319999.92 4640.00

d Control Number Dept. Corp. Employer use only  
 0030 10/Q21 0011

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

b Employer's FED ID number a Employer's SSA number  
 [REDACTED] [REDACTED]

7 Social security tips 8 Allocated tips

9 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12  
 AA 20500.00

14 Other 12b  
 CASDI 500.33

12c  
 12d  
 13 Stat Emp Ret Plan 3 PSP

e Employer's name, address and ZIP code  
**CHARLES P COPELAND**

[REDACTED]

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 319999.92

17 State income tax 18 Local wages, tips, etc.  
 21520.09

19 Local income tax 20 Locality name

1 Wages, tips, other comp. 2 Federal income tax withheld  
 319999.92 51152.91

3 Social security wages 4 Social security tax withheld  
 97500.00 6045.00

5 Medicare wages and tips 6 Medicare tax withheld  
 319999.92 4640.00

d Control Number Dept. Corp. Employer use only  
 0030 10/Q21 0011

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

b Employer's FED ID number a Employer's SSA number  
 [REDACTED] [REDACTED]

7 Social security tips 8 Allocated tips

9 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12  
 AA 20500.00

14 Other 12b  
 CASDI 500.33

12c  
 12d  
 13 Stat emp Ret Plan 3 PSP

e Employer's name, address and ZIP code  
**CHARLES P COPELAND**

[REDACTED]

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 319999.92

17 State income tax 18 Local wages, tips, etc.  
 21520.09

19 Local income tax 20 Locality name

b Employer's FED ID number a Employer's SSA number  
 [REDACTED] [REDACTED]

7 Social security tips 8 Allocated tips

9 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12  
 AA 20500.00

14 Other 12b  
 CASDI 500.33

12c  
 12d  
 13 Stat Emp Ret Plan 3 PSP

e Employer's name, address and ZIP code  
**CHARLES P COPELAND**

[REDACTED]

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 319999.92

17 State income tax 18 Local wages, tips, etc.  
 21520.09

19 Local income tax 20 Locality name

b Employer's FED ID number a Employer's SSA number  
 [REDACTED] [REDACTED]

7 Social security tips 8 Allocated tips

9 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12  
 AA 20500.00

14 Other 12b  
 CASDI 500.33

12c  
 12d  
 13 Stat emp Ret Plan 3 PSP

e Employer's name, address and ZIP code  
**CHARLES P COPELAND**

[REDACTED]

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 319999.92

17 State income tax 18 Local wages, tips, etc.  
 21520.09

19 Local income tax 20 Locality name

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 319999.92

17 State income tax 18 Local wages, tips, etc.  
 21520.09

19 Local income tax 20 Locality name

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 319999.92

17 State income tax 18 Local wages, tips, etc.  
 21520.09

19 Local income tax 20 Locality name

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 319999.92

17 State income tax 18 Local wages, tips, etc.  
 21520.09

19 Local income tax 20 Locality name

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 319999.92

17 State income tax 18 Local wages, tips, etc.  
 21520.09

19 Local income tax 20 Locality name

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 319999.92

17 State income tax 18 Local wages, tips, etc.  
 21520.09

19 Local income tax 20 Locality name

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 269-8365-0 319999.92

17 State income tax 18 Local wages, tips, etc.  
 21520.09

19 Local income tax 20 Locality name

State Filing Copy  
**W-2** Wage and Tax Statement **2007**  
 Form 941-SSS-0000

City or Local Filing Copy  
**W-2** Wage and Tax Statement **2007**  
 Form 941-SSS-0000

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**W-2** Employee Reference Copy Wage and Tax Statement **2008**  
 Social Security Administration Form No. 1042-SS-08

d Control Number	Dept.	Corp.	Employer use only
0030 10/Q21			0010
c Employer's name, address, and ZIP code <b>COPELAND WEALTH MANAGEMENT INC</b> <b>25809 BUSINESS CENTER DR</b> <b>SUITE F</b> <b>REDLANDS, CA 92374</b>			
d Employee's name, address and ZIP code <b>CHARLES P COPELAND</b> [REDACTED]			
b Employer's FED ID number	a Employee's SSA number		
[REDACTED]	[REDACTED]		
1 Wages, tips, other comp.	2 Federal income tax withheld		
293333.26	44152.40		
3 Social security wages	4 Social security tax withheld		
102000.00	6324.00		
5 Medicare wages and tips	6 Medicare tax withheld		
293333.26	4253.32		
7 Social security tips	8 Allocated tips		
9	10 Dependent care benefits		
11 Nonqualified plans	12a See instructions for box 12		
	AA1 20000.00		
14 Other CASDI	693.58		
15 State Employer's state ID	16 State wages, tips, etc.		
CA 269-8365-0	293333.26		
17 State income tax	18 Local wages, tips, etc.		
21910.02			
19 Local income tax	20 Locality name		

### 2008 W-2 and EARNING SUMMARY

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2008 pay stub plus any adjustments submitted by your employer.

Gross Pay	293,333.26	Social Security Tax Withheld Box 4 of W-2	6,324.00	State Income Tax Box 17 of W-2	21,910.02
Fed. Income Tax Withheld Box 2 of W-2	44,152.40	Medicare Tax Withheld Box 6 of W-2	4,253.32	Local Income Tax Box 18 of W-2	
		SUI/SDI Box 14 of W-2			693.58

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

Gross Pay	Wages, Tips, Other Compensation Box 1 of W-2	State Wages, Tips, Etc. Box 16 of W-2	Local Wages, Tips, Etc. Box 18 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2
293,333.26	293,333.26	293,333.26	N/A	293,333.26	293,333.26
Less Wages Over Limit Reported W-2 Wages	N/A	N/A	N/A	101,333.26	N/A
Reported W2 Wages	293,333.26	293,333.26	.00	102,000.00	293,333.26

3. Employee W-4 Profile. To change your Employee W-4 Profile information, file a new W-4 with your payroll dept.

**CHARLES P COPELAND**

Social Security Number: [REDACTED]  
 Taxable Marital Status: Married

Exemptions/Allowances:  
 Federal: 10 \$1710.75 tax  
 State: 10 \$865.81 tax  
 Local:

(c) 2009 ADP, INC

1 Wages, tips, other comp.	2 Federal income tax withheld		
293333.26	44152.40		
3 Social security wages	4 Social security tax withheld		
102000.00	6324.00		
5 Medicare wages and tips	6 Medicare tax withheld		
293333.26	4253.32		
d Control Number	Dept.	Corp.	Employer use only
0030 10/Q21			0010
c Employer's name, address, and ZIP code <b>COPELAND WEALTH MANAGEMENT INC</b> <b>25809 BUSINESS CENTER DR</b> <b>SUITE F</b> <b>REDLANDS, CA 92374</b>			
b Employer's FED ID number	a Employee's SSA number		
[REDACTED]	[REDACTED]		
7 Social security tips	8 Allocated tips		
9	10 Dependent care benefits		
11 Nonqualified plans	12a See instructions for box 12		
	AA1 20000.00		
14 Other CASDI	693.58		
15 State Employer's state ID	16 State wages, tips, etc.		
CA [REDACTED]	293333.26		
17 State income tax	18 Local wages, tips, etc.		
21910.02			
19 Local income tax	20 Locality name		

1 Wages, tips, other comp.	2 Federal income tax withheld		
293333.26	44152.40		
3 Social security wages	4 Social security tax withheld		
102000.00	6324.00		
5 Medicare wages and tips	6 Medicare tax withheld		
293333.26	4253.32		
d Control Number	Dept.	Corp.	Employer use only
0030 10/Q21			0010
c Employer's name, address, and ZIP code <b>COPELAND WEALTH MANAGEMENT INC</b> <b>25809 BUSINESS CENTER DR</b> <b>SUITE F</b> <b>REDLANDS, CA 92374</b>			
b Employer's FED ID number	a Employee's SSA number		
[REDACTED]	[REDACTED]		
7 Social security tips	8 Allocated tips		
9	10 Dependent care benefits		
11 Nonqualified plans	12a See instructions for box 12		
	AA1 20000.00		
14 Other CASDI	693.58		
15 State Employer's state ID	16 State wages, tips, etc.		
CA 269-8365-0	293333.26		
17 State income tax	18 Local wages, tips, etc.		
21910.02			
19 Local income tax	20 Locality name		

1 Wages, tips, other comp.	2 Federal income tax withheld		
293333.26	44152.40		
3 Social security wages	4 Social security tax withheld		
102000.00	6324.00		
5 Medicare wages and tips	6 Medicare tax withheld		
293333.26	4253.32		
d Control Number	Dept.	Corp.	Employer use only
0030 10/Q21			0010
c Employer's name, address, and ZIP code <b>COPELAND WEALTH MANAGEMENT INC</b> <b>25809 BUSINESS CENTER DR</b> <b>SUITE F</b> <b>REDLANDS, CA 92374</b>			
b Employer's FED ID number	a Employee's SSA number		
[REDACTED]	[REDACTED]		
7 Social security tips	8 Allocated tips		
9	10 Dependent care benefits		
11 Nonqualified plans	12a See instructions for box 12		
	AA1 20000.00		
14 Other CASDI	693.58		
15 State Employer's state ID	16 State wages, tips, etc.		
CA 269-8365-0	293333.26		
17 State income tax	18 Local wages, tips, etc.		
21910.02			
19 Local income tax	20 Locality name		

Federal Filing Copy  
**W-2** Wage and Tax Statement **2008**  
 Copy B To Be Filed With Employee's Federal Income Tax Return

State Filing Copy  
**W-2** Wage and Tax Statement **2008**  
 Copy 2 To Be Filed With Employee's State Income Tax Return

City or Local Filing Copy  
**W-2** Wage and Tax Statement **2008**  
 Copy 2 To Be Filed With Employee's City or Local Income Tax Return



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**W-2** Employee's Wage and Tax Statement **2009**  
 Form 941-EMPLOYEE'S WAGE AND TAX STATEMENT  
 Control Number 0030 10/Q21 Dept. Corp. Employer use only 0009

**1** Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
**25809 BUSINESS CENTER DR**  
**SUITE F**  
**REDLANDS, CA 92374**

**2** Employer's name, address, and ZIP code  
**CHARLES P COPELAND**  
 [REDACTED]

**3** Employer's FED ID number [REDACTED] **4** Employee's SSA number [REDACTED]

**5** Wages, tips, other comp. **132794.53** **6** Federal income tax withheld **6621.60**

**7** Social security wages **106800.00** **8** Social security tax withheld **6621.60**

**9** Medicare wages and tips **132794.53** **10** Medicare tax withheld **1925.54**

**11** Social security tips [REDACTED] **12** Allocated tips [REDACTED]

**13** Nonqualified plans [REDACTED] **14** See instructions for box 12 [REDACTED]

**15** Other CASDI **997.36** **16** State wages, tips, etc. **132794.53**

**17** State income tax **CA 269-8365-0** **18** Local wages, tips, etc. **132794.53**

**19** Local income tax [REDACTED] **20** Locality name [REDACTED]

**2009 W-2 and EARNING SUMMARY**

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2009 pay stub plus any adjustments submitted by your employer.

Gross Pay	132,794.53	Social Security Tax Withheld Box 4 of W-2	6,621.60	State Income Tax Box 17 of W-2	
Fed. Income Tax Withheld Box 2 of W-2		Medicare Tax Withheld Box 6 of W-2	1,925.54	Local Income Tax Box 19 of W-2	
				SUI/SDI Box 14 of W-2	997.36

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, Other Compensation Box 1 of W-2	State Wages, Tips, Etc. Box 16 of W-2	Local Wages, Tips, Etc. Box 18 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2
Gross Pay	132,794.53	132,794.53	N/A	132,794.53	132,794.53
Wages Over Limit	N/A	N/A	N/A	25,994.53	N/A
Reported W-2 Wages	132,794.53	132,794.53	N/A	106,800.00	132,794.53
Reported W2 Wages	132,794.53	132,794.53	.00	106,800.00	132,794.53

3. Employee W-4 Profile. To change your Employee W-4 Profile information, file a new W-4 with your payroll dept.

**CHARLES P COPELAND**

Social Security Number: [REDACTED]  
 Taxable Marital Status: Married  
 Exemptions/Allowances:  
 Federal: 20  
 State: 20  
 Local:

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**1** Wages, tips, other comp. **132794.53** **2** Federal income tax withheld **6621.60**

**3** Social security wages **106800.00** **4** Social security tax withheld **6621.60**

**5** Medicare wages and tips **132794.53** **6** Medicare tax withheld **1925.54**

**7** Social security tips [REDACTED] **8** Allocated tips [REDACTED]

**9** [REDACTED] **10** Dependent care benefits [REDACTED]

**11** Nonqualified plans [REDACTED] **12** See instructions for box 12 [REDACTED]

**14** Other CASDI **997.36** **15** State wages, tips, etc. **132794.53**

**17** State income tax **CA 269-8365-0** **18** Local wages, tips, etc. **132794.53**

**19** Local income tax [REDACTED] **20** Locality name [REDACTED]

**1** Wages, tips, other comp. **132794.53** **2** Federal income tax withheld **6621.60**

**3** Social security wages **106800.00** **4** Social security tax withheld **6621.60**

**5** Medicare wages and tips **132794.53** **6** Medicare tax withheld **1925.54**

**7** Social security tips [REDACTED] **8** Allocated tips [REDACTED]

**9** [REDACTED] **10** Dependent care benefits [REDACTED]

**11** Nonqualified plans [REDACTED] **12** See instructions for box 12 [REDACTED]

**14** Other CASDI **997.36** **15** State wages, tips, etc. **132794.53**

**17** State income tax **CA 269-8365-0** **18** Local wages, tips, etc. **132794.53**

**19** Local income tax [REDACTED] **20** Locality name [REDACTED]

**1** Wages, tips, other comp. **132794.53** **2** Federal income tax withheld **6621.60**

**3** Social security wages **106800.00** **4** Social security tax withheld **6621.60**

**5** Medicare wages and tips **132794.53** **6** Medicare tax withheld **1925.54**

**7** Social security tips [REDACTED] **8** Allocated tips [REDACTED]

**9** [REDACTED] **10** Dependent care benefits [REDACTED]

**11** Nonqualified plans [REDACTED] **12** See instructions for box 12 [REDACTED]

**14** Other CASDI **997.36** **15** State wages, tips, etc. **132794.53**

**17** State income tax **CA 269-8365-0** **18** Local wages, tips, etc. **132794.53**

**19** Local income tax [REDACTED] **20** Locality name [REDACTED]

Federal Filing Copy  
**W-2** Wage and Tax Statement **2009**  
 Form No. 1041-0018  
 Copy 2 To Be Filed With Employee's Federal Income Tax Return

State Filing Copy  
**W-2** Wage and Tax Statement **2009**  
 Form No. 1041-0018  
 Copy 2 To Be Filed With Employee's State Income Tax Return

City or Local Filing Copy  
**W-2** Wage and Tax Statement **2009**  
 Form No. 1041-0018  
 Copy 2 To Be Filed With Employee's City or Local Income Tax Return

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**W-2** Employee Reference Copy Wage and Tax Statement **2010**  
 Form 941-SSA  
 Control Number 0030 10/Q21 Dept. Corp. Employer use only 0008

**c** Employer's name, address, and ZIP code  
 COPELAND WEALTH MANAGEMENT INC  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

**Batch #** 045  
**Employee's name, address and ZIP code**  
 CHARLES P COPELAND  
 10125 PALERMO COURT  
 YUCAIPA, CA 92389

<b>b</b> Employer's FED ID number	<b>a</b> Employee's SSA number
1 <b>Wages, tips, other comp.</b> 133333.35	2 <b>Federal income tax withheld</b> 8800.00
3 <b>Social security wages</b> 106800.00	4 <b>Social security tax withheld</b> 6621.60
5 <b>Medicare wages and tips</b> 133333.35	6 <b>Medicare tax withheld</b> 1933.33
7 <b>Social security tips</b>	8 <b>Allocated tips</b>
9	10 <b>Dependent care benefits</b>
11 <b>Nonqualified plans</b>	12a <b>See instructions for box 12</b>
14 <b>Other CASDI</b> 1026.48	12b
15 <b>State Employer's state ID</b> CA 269-8365-0	16 <b>State wages, tips, etc.</b> 133333.35
17 <b>State income tax</b> 4548.32	18 <b>Local wages, tips, etc.</b>
19 <b>Local income tax</b>	20 <b>Locality name</b>

1 <b>Wages, tips, other comp.</b> 133333.35	2 <b>Federal income tax withheld</b> 8800.00
3 <b>Social security wages</b> 106800.00	4 <b>Social security tax withheld</b> 6621.60
5 <b>Medicare wages and tips</b> 133333.35	6 <b>Medicare tax withheld</b> 1933.33
<b>d</b> Control Number 0030 10/Q21	<b>Dept. Corp. Employer use only</b> 0008

**c** Employer's name, address, and ZIP code  
 COPELAND WEALTH MANAGEMENT INC  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

<b>b</b> Employer's FED ID number	<b>a</b> Employee's SSA number
7 <b>Social security tips</b>	8 <b>Allocated tips</b>
9	10 <b>Dependent care benefits</b>
11 <b>Nonqualified plans</b>	12a <b>See instructions for box 12</b>
14 <b>Other CASDI</b> 1026.48	12b
15 <b>State Employer's state ID</b> CA 269-8365-0	16 <b>State wages, tips, etc.</b> 133333.35
17 <b>State income tax</b> 4548.32	18 <b>Local wages, tips, etc.</b>
19 <b>Local income tax</b>	20 <b>Locality name</b>

**Employee's name, address and ZIP code**  
 CHARLES P COPELAND

15 <b>State Employer's state ID</b> CA 269-8365-0	16 <b>State wages, tips, etc.</b> 133333.35
17 <b>State income tax</b> 4548.32	18 <b>Local wages, tips, etc.</b>
19 <b>Local income tax</b>	20 <b>Locality name</b>

Federal Filing Copy  
**W-2** Wage and Tax Statement **2010**  
 Form 941-SSA

## 2010 W-2 and EARNING SUMMARY

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2010 pay stub plus any adjustments submitted by your employer.

<b>Gross Pay</b>	133,333.35	<b>Social Security Tax Withheld</b> Box 4 of W-2	6,621.60	<b>State Income Tax</b> Box 17 of W-2	4,548.32
<b>Fed. Income Tax Withheld</b> Box 2 of W-2	8,800.00	<b>Medicare Tax Withheld</b> Box 6 of W-2	1,933.33	<b>Local Income Tax</b> Box 19 of W-2	
				<b>SUI/SOI</b> Box 14 of W-2	1,026.48

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	<b>Wages, Tips, Other Compensation</b> Box 1 of W-2	<b>State Wages Tips, Etc.</b> Box 16 of W-2	<b>Local Wages Tips, Etc.</b> Box 18 of W-2	<b>Social Security Wages</b> Box 3 of W-2	<b>Medicare Wages</b> Box 5 of W-2
<b>Gross Pay</b>	133,333.35	133,333.35	N/A	133,333.35	133,333.35
<b>Losses</b>					
<b>Wages Over Limit</b>	N/A	N/A	N/A	26,533.35	N/A
<b>Reported W-2 Wages</b>	133,333.35	133,333.35	N/A	106,800.00	133,333.35
<b>Reported W2 Wages</b>	133,333.35	133,333.35	.00	106,800.00	133,333.35

3. Employee W-4 Profile. To change your Employee W-4 Profile information, file a new W-4 with your payroll dept.

**CHARLES P COPELAND**

**Social Security Number:** [REDACTED]  
**Taxable Marital Status:** Married

**Exemptions/Allowances:**  
 Federal: 10  
 State: 10  
 Local:

(c) 2010 ADP, INC.

1 <b>Wages, tips, other comp.</b> 133333.35	2 <b>Federal income tax withheld</b> 8800.00
3 <b>Social security wages</b> 106800.00	4 <b>Social security tax withheld</b> 6621.60
5 <b>Medicare wages and tips</b> 133333.35	6 <b>Medicare tax withheld</b> 1933.33
<b>d</b> Control Number 0030 10/Q21	<b>Dept. Corp. Employer use only</b> 0008

**c** Employer's name, address, and ZIP code  
 COPELAND WEALTH MANAGEMENT INC  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

<b>b</b> Employer's FED ID number	<b>a</b> Employee's SSA number
7 <b>Social security tips</b>	8 <b>Allocated tips</b>
9	10 <b>Dependent care benefits</b>
11 <b>Nonqualified plans</b>	12a <b>See instructions for box 12</b>
14 <b>Other CASDI</b> 1026.48	12b
15 <b>State Employer's state ID</b> CA 269-8365-0	16 <b>State wages, tips, etc.</b> 133333.35
17 <b>State income tax</b> 4548.32	18 <b>Local wages, tips, etc.</b>
19 <b>Local income tax</b>	20 <b>Locality name</b>

**Employee's name, address and ZIP code**  
 CHARLES P COPELAND

15 <b>State Employer's state ID</b> CA 269-8365-0	16 <b>State wages, tips, etc.</b> 133333.35
17 <b>State income tax</b> 4548.32	18 <b>Local wages, tips, etc.</b>
19 <b>Local income tax</b>	20 <b>Locality name</b>

State Filing Copy  
**W-2** Wage and Tax Statement **2010**  
 Form 941-SSA

1 <b>Wages, tips, other comp.</b> 133333.35	2 <b>Federal income tax withheld</b> 8800.00
3 <b>Social security wages</b> 106800.00	4 <b>Social security tax withheld</b> 6621.60
5 <b>Medicare wages and tips</b> 133333.35	6 <b>Medicare tax withheld</b> 1933.33
<b>d</b> Control Number 0030 10/Q21	<b>Dept. Corp. Employer use only</b> 0008

**c** Employer's name, address, and ZIP code  
 COPELAND WEALTH MANAGEMENT INC  
 25809 BUSINESS CENTER DR  
 SUITE F  
 REDLANDS, CA 92374

<b>b</b> Employer's FED ID number	<b>a</b> Employee's SSA number
7 <b>Social security tips</b>	8 <b>Allocated tips</b>
9	10 <b>Dependent care benefits</b>
11 <b>Nonqualified plans</b>	12a <b>See instructions for box 12</b>
14 <b>Other CASDI</b> 1026.48	12b
15 <b>State Employer's state ID</b> CA 269-8365-0	16 <b>State wages, tips, etc.</b> 133333.35
17 <b>State income tax</b> 4548.32	18 <b>Local wages, tips, etc.</b>
19 <b>Local income tax</b>	20 <b>Locality name</b>

**Employee's name, address and ZIP code**  
 CHARLES P COPELAND

15 <b>State Employer's state ID</b> CA 269-8365-0	16 <b>State wages, tips, etc.</b> 133333.35
17 <b>State income tax</b> 4548.32	18 <b>Local wages, tips, etc.</b>
19 <b>Local income tax</b>	20 <b>Locality name</b>

City or Local Filing Copy  
**W-2** Wage and Tax Statement **2010**  
 Form 941-SSA

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**W-2** Employee Reference Copy Wage and Tax Statement **2011**

OMB No. 1545-0047  
 d Control Number Dept Corp Employer use only  
 0030 10/Q21 0007

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
**25809 BUSINESS CENTER DR**  
**SUITE F**  
**REDLANDS, CA 92374**

BATCH # 040  
 6f Employee's name, address and ZIP code  
**CHARLES P COPELAND**

b Employer's FED ID number a Employee's SSA number  
 [REDACTED] [REDACTED]

1 Wages, tips, other comp. 2 Federal income tax withheld  
 143333.20 14440.60

3 Social security wages 4 Social security tax withheld  
 106800.00 4485.60

5 Medicare wages and tips 6 Medicare tax withheld  
 143333.20 2078.35

7 Social security tips 8 Allocated tips

9 Nonqualified plans 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12  
 AA 2000.00

14 Other 12b  
 CASDI 1119.79

15 State Employer's state ID 16 State wages, tips, etc.  
 CA 209-0305 0 143333.20

17 State income tax 18 Local wages, tips, etc.  
 6431.00

19 Local income tax 20 Locality name

**2011 W-2 and EARNING SUMMARY**

This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following information reflects your final 2011 pay stub plus any adjustments submitted by your employer.

Gross Pay	143,333.20	Social Security Tax Withheld Box 4 of W-2	4,485.60	State Income Tax Box 17 of W-2	6,431.00
Fed. Income Tax Withheld Box 2 of W-2	14,440.60	Medicare Tax Withheld Box 6 of W-2	2,078.35	Local Income Tax Box 19 of W-2	
		GUNSDI Box 14 of W-2			1,119.79

2. Your Gross Pay was adjusted as follows to produce your W-2 Statement.

	Wages, Tips, Other Compensation Box 1 of W-2	State Wages Tips, Etc. Box 16 of W-2	Local Wages Tips, Etc. Box 18 of W-2	Social Security Wages Box 3 of W-2	Medicare Wages Box 5 of W-2
Gross Pay	143,333.20	143,333.20	N/A	143,333.20	143,333.20
Less Wages Over Limit	N/A	N/A	N/A	38,533.20	N/A
Reported W-2 Wages	143,333.20	143,333.20	N/A	106,800.00	143,333.20
Reported W2 Wages	143,333.20	143,333.20	.00	106,800.00	143,333.20

3. Employee W-4 Profile. To change your Employee W-4 Profile information, file a new W-4 with your payroll dept.

**CHARLES P COPELAND**  
 [REDACTED] [REDACTED]  
 [REDACTED] [REDACTED]

Social Security Number: [REDACTED]  
 Taxable Marital Status: Married

Exemptions/Allowances:  
 Federal: 10  
 State: 10  
 Local:

(c) 2011 ADP, INC

1 Wages, tips, other comp. 2 Federal income tax withheld  
 143333.20 14440.60

3 Social security wages 4 Social security tax withheld  
 106800.00 4485.60

5 Medicare wages and tips 6 Medicare tax withheld  
 143333.20 2078.35

d Control Number Dept Corp Employer use only  
 0030 10/Q21 0007

c Employer's name, address, and ZIP code  
**COPELAND WEALTH MANAGEMENT INC**  
**25809 BUSINESS CENTER DR**  
**SUITE F**  
**REDLANDS, CA 92374**

b Employer's FED ID number a Employee's SSA number  
 [REDACTED] [REDACTED]

7 Social security tips 8 Allocated tips

9 Nonqualified plans 10 Dependent care benefits

11 Nonqualified plans 12a See instructions for box 12  
 AA 2000.00

14 Other 12b  
 CASDI 1119.79

13 Stat Emp Ret Plan 3 PSP  
 X

e Employer's name, address and ZIP code  
**CHARLES P COPELAND**

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Federal Filing Copy  
**W-2** Wage and Tax Statement **2011**  
 OMB No. 1545-0047

State Filing Copy  
**W-2** Wage and Tax Statement **2011**  
 OMB No. 1545-0047

City or Local Filing Copy  
**W-2** Wage and Tax Statement **2011**  
 OMB No. 1545-0047



1 Everett G. Barry, Jr. (SBN 053119)  
2 John H. Stephens (SBN 82971)  
3 Patrick L. Prindle (SBN 87516)  
4 MULVANEY BARRY BEATTY LINN & MAYERS LLP  
5 401 West A Street, 17th Floor  
6 San Diego, CA 92101-7994  
7 Telephone: 619-238-1010  
8 Facsimile: 619-238-1981  
9 Attorneys for Permanent Receiver,  
10 Thomas C. Hebrank

11 UNITED STATES DISTRICT COURT  
12 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION

13 SECURITIES AND EXCHANGE  
14 COMMISSION,

15 Plaintiff,

16 v.

17 CHARLES P. COPELAND, ET  
18 AL.,

19 Defendants.

CASE NO. 11-cv-08607-R-DTB  
**CERTIFICATE OF SERVICE**

DATE: June 3, 2013  
TIME: 10:00 a.m.  
Crtrm: 8, 2nd Floor  
Judge: Hon. Manuel L. Real

20 I, Cindy Jennings, declare that I am over the age of 18 years and  
21 not a party to the action. I am employed in the County of San Diego,  
22 California, within which county the subject service occurred. My  
23 business address is 401 West A Street, 17th Floor, San Diego,  
24 California, 92101-7994.

25 On August 16, 2013, I served the following documents:

26 **1. RECEIVER'S FORENSIC ACCOUNTING REPORT #3**

27 /////

28 /////

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    X     **BY ELECTRONIC NOTICE VIA THE ECF SYSTEM.**  
 I electronically filed the document listed above with the Clerk of the Court by using the CM/ECF system. All parties in the case are registered CM/ECF users and will be served by the CM/ECF system.

    X     **FEDERAL.** I hereby certify that I am employed in the office of a member of the Bar of the United States Bankruptcy Court for the Southern District of California, at whose direction this service was made.

Executed on August 16, 2013, at San Diego, California.

\_\_\_\_\_  
 /s/Cindy Jennings  
 Cindy Jennings

MULVANEY BARRY BEATTY LINN & MAYERS  
 A LIMITED LIABILITY PARTNERSHIP  
 SEVENTEENTH FLOOR  
 401 WEST A STREET  
 SAN DIEGO, CALIFORNIA 92101-7944  
 TELEPHONE 619 238-1010  
 FACSIMILE 619 238-1981