THOMAS C. HEBRANK 1 Permanent Receiver 501 W. Broadway, Suite 800 San Diego, California 92101 Phone: (619) 400-4922 3 (619) 400-4923 Fax: E-Mail: thebrank@ethreeadvisors.com 4 5 6 7 UNITED STATES DISTRICT COURT 8 9 CENTRAL DISTRICT OF CALIFORNIA WESTERN DIVISION - LOS ANGELES 10 11 SECURITIES AND EXCHANGE Case No. 11-08607-R-DTB 12 COMMISSION, 13 **RECEIVER'S FORENSIC** Plaintiff, **ACCOUNTING REPORT #3** 14 V. 15 CHARLES P. COPELAND, **COPELAND WEALTH** August 12, 2013 8, 2nd Floor Date: 16 MANAGEMENT, A FINANCIAL Ctrm: ADVISORY CORPORATION, and COPELAND WEALTH Judge: Hon. Manuel L. Real 17 MANAGEMENT, A REAL ESTATE 18 CORPORATION, 19 Defendants. 20 21 22 23 24 25 26 27 28 RECEIVER'S FORENSIC ACCOUNTING REPORT #3

HEBCO.100.317864.1

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	<ul> <li>Copeland Properties Two, LP ("CP2")</li> </ul>
11	<ul> <li>Copeland Properties Four, LP ("CP4")</li> </ul>
12	<ul> <li>Copeland Properties Five, LP ("CP5")</li> </ul>
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	<ul> <li>Copeland Properties Seventeen, LP ("CP17")</li> </ul>
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	837,418
(Exh B)	
Distribution from Siemens Lease Buyout (Exh C)	475,000
Copeland Realty Charles Schwab Option Trading	804,816
Losses (Exh D)	
Net Advances from the Charles Schwab Option	486,710
Trading Account to Copeland (Exh D)	
Management Fees from LPs (Exh E)	1,786,963
Copeland Profit from Sale or Property from CP2 to	1,107,844
CP17 (Exh E/F)	
Fixed Income Loans to Copeland Related Entities	778,914
(Exh G)	
Copeland Proceeds from Sale of Ownership Interest,	383,842
net of Cash Investments (Exh H)	
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.

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.

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

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.

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

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

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

## C. Management Fees Paid to Copeland Realty

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

-4-

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

45,833

90,000

101,677

131,250

413,333

114,000

84,000

8,711

(25,000)

1,786,963

1	Copeland Properties Six
2	Copeland Properties Seven
3	Copeland Properties Eight
4	Copeland Properties Nine
5	Copeland Properties Ten
6	Copeland Properties Sixteen
7	Copeland Properties Seventeen
8	Copeland Properties Eighteen
9	Fixed Income I
10	Total

## D. Profit from Sale from CP2 to CP17

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

## E. Copeland Advances from Fixed Income Limited Partnerships

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

## F. Copeland's Investment in Limited Partnerships

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

payments from various partnerships for the sale of his ownership interest, 1 partnership distributions or for commissions on the sale of properties. All of 2 Copeland's equity positions in the various LPs have either been sold or forfeited to 3 the Receivership. The following highlight these amounts (Exhibit H) 4 5 Copeland made initial cash contributions for equity ownership interests totaling \$1,653,558 and received initial non-cash equity ownership 6 7 interests totaling \$2,126,000 for a total equity ownership interest of \$3,779,558 in the LPs. 8 9 • Copeland received \$2,037,400 in cash payments for sales of his ownership interests in the various LPs. Copeland's initial cash 10 11 contribution for ownership interests totaled \$1,653,558, for a net amount received of \$383,842. 12 • Copeland received cash distributions of \$475,085 from various LPs. 13 • Copeland received \$150,000 in commissions from the escrow of CP7. 14 15 16 G. **Copeland's Accounting Fees Charged to the Limited Partnerships** Copeland charged the LPs \$293,050 in accounting fees from 2005 to 2010 17 (Exhibit I). 18 19 **Payments to Copeland Individuals** 20 Η. 21 The following individuals received \$2,297,258 in wage payments from Copeland Wealth Management, Inc. dba Copeland Realty, Inc. for the 2007 to 2011 22 23 years as follows (Exhibit J): • Donald E. Copeland - \$570,599 24 • Charles L. Copeland - \$703,866 25 26 • Charles P. Copeland - \$1,022,793 27 These items have been excluded from the summary table in the Executive Summary

> RECEIVER'S FORENSIC ACCOUNTING REPORT #3

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section of this report.

Ш. **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 Permanent Receiver 

## Exhibit A

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Form 1120 (2008) COPELAND REALTY, INC.				12	0-0288729	Page 2
Schedule A Cost of Goods Sold (see instruction	ons)					
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)						
6 Total. Add lines 1 through 5						
7 Inventory at end of year						
8 Cost of goods sold. Subtract line 7 from line 6. Enter here a	nd 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 explanati	on \					
b Check if there was a writedown of subnormal goods						
and the second s						╡
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				0.4		
closing inventory computed under LIFO					I Ver	N.
e If property is produced or acquired for resale, do the rules of					Yes	_l No
f Was there any change in determining quantities, cost, or valid		-	•			٦
If "Yes," attach explanation						_i No
Schedule C Dividends and Special Deduc	tions (see instructions	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Oividends eceived	(b) %	(c) Special deductio (a) x (b)	ins
1 Dividends from less-than-20%-owned domestic corporations (	•					
debt-financed stock)		·		70		
<ol> <li>Oividends from 20%-or-more-owned domestic corporations (c</li> </ol>	other than debt-financed	1				
stock)				80		
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 utilit	ies			42		
5 Dividends on certain preferred stock of 20% -or-more-owned public utilitie				48		
6 Dividends from less-than-20%-owned foreign corporations and certain FS				70		
7 Dividends from 20%-or-more-owned foreign corporations and certain FSC				80		
8 Dividends from wholly owned foreign subsidiaries				100		
9 Total. Add lines 1 through 8				- 100		
10 Dividends from domestic corporations received by a small busi				ĺ .		
company operating under the Small Business Investment Act of				100		
				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						
14 Income from controlled foreign corporations under subpart F (attach Form)	s) 547 1)			<b>-</b>		
15 Foreign dividend gross-up				<b>_</b>   i		
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 publi	c utilities			1		
19 Total dividends. Add lines 1 through 17. Enter here and on pa	ge 1, line 4	<b></b>				
00 Tel les 1111 de les Allies 0 de 14 de 140 F						
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Ent			<del></del>			
Schedule E Compensation of Officers (See	instructions for page 1, line 1 Complete Schedule E only it	2) Llotal receipts (line :	la plus lines 4 thro	ough 10 on page 1) a	re \$500,000 or more.	
	(b) Social security	(c) Percent of	Percent of c	orporation		
(a) Name of officer	number	time devoted	stock o		(f) Amount of compensation	
		to business	(d) Common	(e) Preferred	·	
DONALD E. COPELAND	5/2-41-8/23	100%	33.33%		132,85	o4.
CHARLES P. COPELAND	955-62-454	10.00%	66.67%			
2 Total compensation of officers					132,85	54.
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,					132,85	4.
911611 12-31-08 JWA					Form 1120 (2	
	0				•	,

## Exhibit B

## Copeland Wealth Management (Copeland Realty)

Notes Receivable from Limited Partnerships 590,732.38  Notes Payable to Limited Partnerships (1,824,488.63)  (1,233,756.25)	Notes Receivable from Investors/Others 698,323.25  Notes Payable to Investors/Others (1,535,741.67)	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \
Notes Receivable from L Notes Payable to Limite	Notes Receivable from Investors/C Notes Payable to Investors/Others	

(837,418.42)

(1,233,756.25)

(2,071,174.67)

Amount Borrowed over Amount Received

# Copeland Wealth Management - A Real Estate Corporation Balance Sheet

10:33 AM 10/29/12 Cash Basis As of October 25, 2011

As of Oct	As of October 25, 2011		
	Total	ON ON ON	Investors/
Notes Receivable	TOTAL	MENNE LES	S C C C C C C C C C C C C C C C C C C C
1404 · Note Receivable-CP4 Qualex	137.07	137.07	
1412 · Note Receivable-CP7	15,932.00	15,932.00	
1416 · Note Receivable- CP9	18,117.72	18,117.72	
1424 · Note Receivable -CP12	00'000'06	90,000.00	
1431 · Note Receivable- CFI !	5,153.54	5,153.54	
1433 · Note Receivable-CP 14/CP18	200,524.68	200,524.68	
1434 · Note Receivable-CP15	159,231.33	159,231.33	
1436 · Note Receivable-CP17	101,636.04	101,636.04	
1457 · Note Receivable- Luckey	1,800.00		1,800.00
1462 · Note Receivable-Eure	247,672.70		247,672.70
1477.1 · Note Receivable-Katie Hemandez	25,000.00		25,000.00
1481 · Note Receivable - Janet Ihde	15,562.99		15,562.99
1490 · Note Receivable - Stauffers	400,000.00		400,000.00
1491 · N/R - Sandy Cox	8,287.56		8,287.56
	1,289,055.63	590,732.38	698,323.25
<u>Notes Payable</u>			
2001 · Note Payable-Suzane Brieker	173,541.67		173,541.67
2004 · Note Payable- Dr. Nong	300,000.00		300,000.00
2005 · Note Payable- Maggie Douglas	17,200.00		17,200.00
2006 · Note Payable -Hailman	40,000.00		40,000.00
2009 · N/P William & Flelen Huntley	130,000.00		130,000.00
20161 · N/P - CFI#1/Private Equities	470,000.00	470,000.00	
2017 - Note Payable - CP5	144,000.00	144,000.00	
2018 · Note Payable - CP8	21,295.17	21,295.17	
2020 · Note Payable-Luekey	400,000.00		400,000.00
2026 · Note Payable CF1#2 @ 9%	822,587.97	822,587.97	
2032 · Note Payable - CP2	265,200.00	265,200.00	
2043 · N/P - Copeland Fixed Income #3	101,405.49	101,405.49	
2044 · Note Payable - Kohut	400,000.00		400,000.00
2057 · Note Payable - McFarland	50,000.00		50,000.00
2085 · JTS Managment	25,000.00	1	25,000.00
	3,360,230.30	1,824,488.63	1,535,741.67

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Operation of the Control of	To record total Activity   To record total Activity   Commercial   Sept.	Type	Date Num	Name	Мето	Class	CIr Split	Amount	Balance
CONDERS         Consisted Properties Four, LP         To record backed (Triols Activity)         Connected         110 Front California Banh           110         Pagestal         Disposal         110 Front California Banh         110 Front California Banh           1110         Pagestal Properties Inc.         Disposal         Connected         110 Front California Banh           1110         Pagestal Properties Inc.         Pagestal Properties Inc.         Disposal         Connected         110 Front California Banh           1120         Properties Inc.         Disposal         Connected         110 Front California Banh         110 Front California Banh           1121         Properties Inc.         Disposal         Connected         1110 Front California Banh         1110 Front California Banh           1122         Considerative Inc.         Disposal         Connected         1110 Front California Banh         1110 Front California Banh           1122         Considerative Inc.         Last Repay         Connected         1110 Front California Banh           1123         More Enterpress         Connected         1110 Front California Banh         1110 Front California Banh           1123         More Enterpress         Connected         1110 Front California Banh         1110 Front California Banh           1123         Consisted	6.17202         To necord idease (Trus Acin'ly)         Commercial         45PLT           1.186         Papean Properties, Inc.         Copalend Properties, Inc.         Connection         1110-           1.186         Papean Properties, Inc.         2nd print on Quales building theperion         Commercial         1110-           1.187         Papean Properties, Inc.         2nd print on Quales building theperion         Commercial         1100-           1.188         Papean Properties, Inc.         2nd print on Quales building theperion         Commercial         1100-           1.189         Papean Properties four, LP         2nd print on Quales building theperion         Commercial         1100-           1.526         Wesselfung & Sizakinnan         CP4 Legal Fees         Commercial         1100-           1.527         Wesselfung & Sizakinnan         CP4 Legal Fees         Commercial         1100-           1.528         Wesselfung Properties Four, LP         Deposat         Commercial         1100-           1.528         Copeland Properties Four, LP         Leant Keige George         Commercial         1110-           2.128         Copeland Properties Four, LP         Leant of Stafe Taxes Cid 21:8         Commercial         1110-           2.129         Lobosat         Experior Deporties Four, LP	100 · N/R - Limited Pay	tnerships						
Commercial   Com	2020208 G.19208         Coperland Properties Four, LP         To macroil branch (Thost Adulvity)         Commercial         1110-1110-1110-1110-1110-1110-1110-111	1404 · Note Receivabl	e-CP4 Qualex						2:11
Page   Properties Fou, Ub   Page	2008         Coppelant Properties, Inc.         Coasest Eurificações         Commercial         1100-1100-1100-1100-1100-1100-1100-110	General Journal	12/01/2008 GJ1202		To record interest (Trust Activity)	Commercial	-SPLIT.	18,93	18,93
Obt. 14.19         Pageon Properties, Inc.         Counterbilding Inspection         Contributed and Inspection of Contributing and Insp	2004 1156         Pagason Properties, Inc.         Coatlere Building inspaction:         Continuacial         1100           2004 1156         Pagason Properties, Inc.         20 du print on Qualitate building inspace (Commercial         1100           2004 1156         Pagason Properties, Inc.         20 du print on Qualitate building inspace (Commercial         1100           2005 1458         Copetural Properties, Four, I.P.         CP4 Legal Fees         Commercial         1100           2005 1458         Copetural Properties, Four, I.P.         CP4 Legal Fees         Commercial         1100           2006 1556         Copetural Properties Four, I.P.         CP4 Legal Fees         Commercial         1100           2006 1557         Copetural Properties Four, I.P.         Loan Regay         Commercial         1100           2006 1568         Copetural Properties Four, I.P.         Loan Regay         Commercial         1100           2006 1569         Deposit         Loan Regay         Commercial         1100           2006 1569         Deposit         Loan Regay         Commercial         1100           2006 1569         Deposit         Loan Regay         Commercial         1110           2006 1569         Deposit         Loan Regay         Commercial         1110 <td< td=""><td>Deposit</td><td>12/22/2008</td><td>Copeland Properties Four, LP</td><td>Deposit</td><td></td><td>1110 - First California Bank</td><td>5.8.83</td><td>0.00</td></td<>	Deposit	12/22/2008	Copeland Properties Four, LP	Deposit		1110 - First California Bank	5.8.83	0.00
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	00000000005 15004   Copedand Properties Four, LP   Deposit   Commercial   1100   110	Deposit	03/23/2005	Deposit	Loan Repay		1100 - Provident-Checking	-20,307.91	000
100 - Provident Checking   100 - Provident Che	100-09/2005 1807   Copesand Properties Four, LP   Deposit Commercial   100-09/09/2005 1807   Copesand Properties Four, LP   Loan for State Taxes Commercial   100-09/09/2005 128   Art Efferiences Four, LP   Loan for State Taxes Commercial   100-09/09/2005 128   Art Efferiences Four, LP   Loan for State Taxes Code CAMS, Insurances Commercial   100-09/09/2005 2128   Copesand Properties Four, LP   Copesand Properties Four, LP   Copesand Properties Four, LP   Commercial   1100-09/09/2005 3074   Federal Express   Copesand Properties Four, LP   Commercial   1100-09/09/2005 3074   Federal Express   Copesand Properties Four, LP   Commercial   1100-09/09/2005 3074   Copesand Properties Four, LP   Commercial   1100-09/09/2005 3079   Copesand Properties Four, LP   Copesand Properties Four, LP   Commercial   1100-09/09/2005 3079   Copesand Properties Four, LP   Commercial   1110-09/2005 3079   Commercial   1110-09/2005 3079   Commercial   1110-09/2005 3079   Commercial   1110-09/2005 3079   Copesand Properties Four, LP   Commercial   1110-09/2005 3079   Copesand Properties Four, L	Check	06/08/2005 1658	Copeland Properties Four, LP		Commercial	1100 · Provident-Checking	5,993,75	5,893.75
100 - Providend-Checking   100 - Providend-Che	100-10006   1180   1180-10006   1180   1180-10006   1180   1180-10006   1180   1180-10006   1180   1180-10006   1180   1180-10006   1	Check	09/09/2005 1807	Copejand Properties Four, LP		Commercial	1100 · Provident-Checking	2,000.90	152.586.7
	100   100	Decosii	09/12/2005	Deposit	Deposit	Commercial	1100 · Provident-Checking	-2,000.00	2.993 75 <mark>-</mark>
100   Provident Checking   1100   Provident Checking   1	03/01/2006 2128         Art El Enlarpreses         CP4 Property Tax selflement, CAMS, Insurance Commercial Unifoxem-CR4 #1856 6/805         1100           04/14/2006         Deposit         Unifoxem-CR4 #1856 6/805         1100           04/14/2006         Deposit         None Over An El for 2004 CAMS, Ins. Taxes Cr4 2128         1100           06/12/2006         OBY 22/2006         Federal Express         3-491-85204         Commercial         1110           06/12/2006         3074         Federal Express         3-491-85204         Commercial         1110           06/12/2006         3071         Commercial         1110         1110         1110           08/11/2006         2072         Commercial         1110         1110         1110           10/12/2006         2072         Copeland Properties Four, LP         Partial Repsyment of loan         Commercial         1110           10/12/2006         Copeland Properties Four, LP         <	Check	02/27/2005 2119	Copeland Properties Four, LP	Loan for State Taxes	Commerciai	1100 · Provident-Checking	2.545.00	8,538 75
Mail Authority   Mail	100   100	Check	03/01/2006 2128	Ari El Enlerpases	CP4-Property Tax settlement, CAMS, Ins	turance i Commercial	1100 · Provident-Checking	1 664,34	10,193,09
100   Provident Cinecking   Opposit   Paposit   Park   P	1004   1004   1005   1004   1005   1004   1005	Deposit	04/14/2066	Deposít	Unknown-Ck # 1856 6/8/05			-5,993,75	4.199.34 O
100	100-100   100-	Deposit	04/18/2006	Deposit	2004 State Taxes Ck# 2119		1100 · Provident-Checking	-2,545.00	1,654 34
Depti	65/12/206 3036         Federal Express         3-491-95204         Commercial         1110-110-110-110-110-110-110-110-110-11	Deposit	04/14/2008	Deposit	Money owed Ari El for 2004 CAMS, Ins., T	Faxes Chat 2128	1100 - Provident-Checking	+1,654.34	00:0
110 First California Bank	100-12006 3034   Federal Express   Fad Ex Commercial   1110-110-12006 3034   Federal Express   Fad Ex Commercial   1110-110-12006 3034   Federal Express   Fad Ex Commercial   1110-110-12006 3221   Copeland Properties Four, LP   Loan to cover shortfall on groperty taxes(not enot Commercial   1110-110-12006 3323   John Hantock   Loan to cover shortfall on groperty taxes(not enot Commercial   1110-110-12006 3323   Copeland Properties Four, LP   Partial Repayment of loan   Commercial   1110-12007   Commercial   1110-12007   Commercial   1110-12007   Federal Express   Copeland Properties Four, LP   Partial Repayment of loan   Commercial   1110-12007   Commercial   1110-12007   Commercial   1110-12007   Copeland Properties Four, LP   Partial Repayment of loan   Commercial   1110-12007   Copeland Properties Four, LP   Commercial   1110-12007   Copeland Properties Four, LP   Partial Repayment of loan   Commercial   1110-12007   Copeland Properties Four, LP   Partial Repayment of loan   Commercial   1110-12007   Commercial   1110-12007   Copeland Properties Four, LP   Patrial Repayment of loan   Commercial   1110-12007   Copeland Properties Four, LP   Patrial Repayment of Commercial   1110-12007   Commercial   1110-12007   Commercial   1110-12007   Commercial   1110-12007   Copeland Properties Four, LP   Patrial Repayment of Commercial   1110-12007   Comm	Check	05/12/2006 3038	Federal Express	3-491-85204	Commercial		34.02	34.02
110 First Calfornia Bank   Faderal Excress   Fade Ex Commercial   110 First Calfornia Bank   110 Fir	100-12006 3074   Federal Express   Fad Ex Commercial   1110-1201/2006 3221   Copeland Properties Four, LP   Loan to cover shortfall on property taxes(not enor Commercial   1110-1110-1110-1110-1110-1110-1110-11	Oheck	05/12/2006 3036	Federal Express	3-491-95204	Commercial	1110 - First California Bank	21,19	55.21F
Deposit   Depo	02/01/2006 3221         Copeland Proparties Four, LP         Loan to cover shortfall on property taxes(not enot Commercial 1110         1110           08/04/2006 3222         John Hantoock         Loan to cover shortfall on property taxes(not enot Commercial 1110         1110           08/12/2006 3329         Copeland Properties Four, LP         Copeland Properties Four, LP         Commercial 1110           10/20/2006 3333         Copeland Properties Four, LP         Panful Repsyment of toan Commercial 1110         1110           10/12/2006 CPC02         Copeland Properties Four, LP         TO NET NOTE RECEIVABLES TO NOTE PAYABLES TO NOTE PAYABLES 1401         1110           10/11/2007 CPC02RS         Copeland Properties Four, LP         Jan '07         Commercial Commercial Commercial 1110         1110           01/12/2007 CPC02RS         Copeland Properties Four, LP         Jan '07         Commercial Commercial Commercial 1110         1110           01/12/2007 CPC02RS         Copeland Properties Four, LP         Copeland Properties Four, LP         Copeland Properties Four, LP         110           05/14/2007 CPC03RS         Copeland Properties Four, LP         Copeland Properties Four, LP         Commercial Commercial Commercial 1110         1110           1/2/2007 CPC03RS         Copeland Properties Four, LP         Donline Iransfer/loen pmt         Commercial Commercial 1110           1/2/2007 CPC03RS         Copeland P	Check	05/25/2006 3074	Federal Express	Fed Ex	Commercial	1110 · First California Bank	18.84	74.05
08/04/2008 3232         John Hantock         Local to cover shortfall on groperty Jaxes(not end commercial)         1110 First California Bank           08/11/2006         Deposit         CP4         Local to cover shortfall on groperty Jaxes(not end commercial)         1110 First California Bank           09/12/2006 3333         Gopeland Properties Four, LP         Commercial         1110 First California Bank           10/20/2006 Accounts Properties Four, LP         Partial Repayment of loan         Commercial         1110 First California Bank           10/12/2006 Accounts Properties Four, LP         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401 Note Receivable-CP1           Journal Ol/11/2007 CPC02R         Federal Express         CP4         NOTE NOTE PAYABLES         1401 Note Receivable-CP1           Journal Ol/11/2007 CPC02R         Federal Express         CP4         NOTE NOTE PAYABLES         1401 Note Receivable-CP1           Journal Ol/11/2007 CPC02R         Federal Express         CP4         Online Iransferiloan pmt         Commercial         1110 First California Bank           Journal Ol/11/2007 CPC02R         Copeland Properties Four, LP         Dalon of Iransferiloan pmt         Commercial         1110 First California Bank           Journal Ol/11/2007 CPC02R         Copeland Properties Four, LP         Dalon of Iransferiloan pmt         Commercial         1110 First California Bank           <	1110   1110	Check	02/01/2005 3221	Copeland Proparties Four, LP	Loan for bills	Commercial	1110 · First California Bank	1,500.00	1,574.05
OF/11/2000         Deposit         CPP4         Tito First California Bank         1110 First California Bank           09/12/2006         3333         Copeland Properties Four LP         Commercial         1110 First California Bank           101/2/2006         Deposit         1110 First California Bank         1110 First California Bank           10/12/2006         Deposit         TO NET MOTE RECEIVABLES TO MOTE PAYABLES         1401 Note Recevable-CP1           Journal         01/12/2006         Copeland Properties Four, LP         TO NET MOTE RECEIVABLES TO MOTE PAYABLES         1401 Note Recevable-CP1           Journal         01/12/2007         Copeland Properties Four, LP         DART MOTE RECEIVABLES TO MOTE PAYABLES         1401 Note Recevable-CP1           Journal         01/12/2007         Copeland Properties Four, LP         Jan '07         Commercial         1110 First California Bank           Journal         04/14/2007         Copeland Properties Four, LP         Join International Commercial         1110 First California Bank         - Feb '07           Journal         10/11/2007         Copeland Properties Four, LP         Online Iransfer/loan pmt         Commercial         1110 First California Bank           Journal         10/11/2007         Copeland Properties Four, LP         Deposit         Commercial         1110 First California Bank	08/1 1/2006         Deposit         CP4           09/1 2/2006         3309         Copeland Properties Four, LP         Commercial         1110           10/2 2/2006         3333         Copeland Properties Four, LP         Partial Repayment of loan         Commercial         1110           10/2 2/2006         Copeland Properties Four, LP         Partial Repayment of loan         Commercial         1110           Journal         1/201/2006         CPCO2         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401           Journal         1/101/2007         Federal Express         CP4         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401           Journal         1/101/2007         Copeland Properties Four, LP         Jan '07         Commercial         1110           Journal         1/1/2/2007         Copeland Properties Four, LP         Jan '07         Commercial         1110           Journal         1/1/2/2007         Copeland Properties Four, LP         Commercial         1110           Journal         1/1/2/2007         Copeland Properties Four, LP         Dolline Iransfer/loan pmt         Commercial         1110           Journal         1/1/2/2008         Copeland Properties Four, LP         Dolline Iransfer/loan pmt         Commercial         1110           Journal <td>Check</td> <td>08/04/2006 3232</td> <td>Јорп Напсоск</td> <td>Loan to cover shortfall on property taxes(</td> <td>നൽ enot Commercial</td> <td></td> <td>8,127,26</td> <td>9,701,3°</td>	Check	08/04/2006 3232	Јорп Напсоск	Loan to cover shortfall on property taxes(	നൽ enot Commercial		8,127,26	9,701,3°
99/12/2006 3369         Copeland Properties Four, LP         Commercial         1110 First California Bank           102/2006 3333         Copeland Properties Four, LP         Partiel Repayment of loan         Commercial         1110 First California Bank           102/20206         Deposit         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401 Note Receivable-CP1           Journal         1/231/2006 CPC02         Federal Express         CP4         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401 Note Receivable-CP1           Journal         01/12/2007         CPC02R         Federal Express         CP4         Commercial         1110 First California Bank           01/12/2007         CPC02R         Federal Express         CP4         Commercial         1110 First California Bank           01/12/2007         Copeland Properties Four, LP         Jan 07         Commercial         1110 First California Bank           04/19/2007         Copeland Properties Four, LP         Online transfer/loan pmt         Commercial         1110 First California Bank           05/14/2007         Copeland Properties Four, LP         Online transfer/loan pmt         Commercial         1110 First California Bank           10x11/2008         Copeland Properties Four, LP         Deposit         Commercial         1110 First California Bank	09/12/2006 3309         Copeland Properties Four, LP         Commercial         1110-           102/2006 3333         Copeland Properties Four, LP         Partial Repayment of loan         Commercial         1110-           Journal         1/201/2006 CPC02         Copeland Properties Four, LP         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401-           Journal         01/12/2007         Federal Express         CP4         Commercial         1401-           Journal         01/12/2007         Copeland Properties Four, LP         Jan 07         Commercial         1110-           02/20/2007         Copeland Properties Four, LP         Jan 07         Commercial         1110-           04/19/2007         Copeland Properties Four, LP         Online transfer/loan pmt         Commercial         1110-           10/unal         10/31/2008         Gopeland Properties Four, LP         Online transfer/loan pmt         Commercial         1110-           10/unal         10/22/2008         Gopeland Properties Four, LP         Deposit         Commercial         1110-           10/unal         10/22/2008         Gopeland Properties Four, LP         Deposit         Commercial         1110-	Daposit	08/11/2000	Deposit	CP4			-9,701.31	<b>€</b> 90.0
1020/2006         O9913/2006 3333         Copeland Properties Four, LP         Partial Repayment of toan         Commercial         1110 - Frast Callibrina Bank           Journal         12/20/2006         Copeland Properties Four, LP         Partial Repayment of toan         Commercial         1110 - Frast Callibrina Bank           Journal         12/31/2006         CPC022         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401 Note Receivable-CP1           Journal         01/12/2007         Federal Express         CP4         Commercial         1110 - Frist Callibria Bank           01/12/2007         Copeland Properties Four, LP         Jan '07         Commercial         1110 - First Callibria Bank           02/20/2007         Copeland Properties Four, LP         Jan '07         Commercial         1110 - First Callibria Bank           04/19/2007         Copeland Properties Four, LP         Online transfer/loan pmt         Commercial         1110 - First Callibria Bank           04/19/2007         Copeland Properties Four, LP         Online transfer/loan pmt         Commercial         1110 - First Callibria Bank           12/21/2008         Copeland Properties Four, LP         Deposit         Commercial         1110 - First Callibria Bank	102/2006         Ogyl 3/2006         Commercial         1110           102/2006         Deposit         Partial Repayment of toan         Commercial         1110           Journal         12/31/2006         CPC02         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401           Journal         01/12/2007         Federal Express         CP4         Commercial         2016           02/20/2007         Copeland Properties Four, LP         Jan '07         Commercial         1110           04/19/2007         Copeland Properties Four, LP         Aniline Iransfer/loan pmt         Commercial         1110           10/mmal         10/31/2008         Copeland Properties Four, LP         Online Iransfer/loan pmt         Commercial         1110           10/mmal         10/31/2008         Copeland Properties Four, LP         Deposit         Commercial         1110           10/mmal         10/21/2008         Copeland Properties Four, LP         Deposit         Commercial         1110	Check	09/12/2006 3309	Copeland Properties Four, LP		Commercial		14,500 00	4,500.00
101201/2006         Deposit         Partial Repsyment of Ioan         Commercial         1110 - First California Bank         11010 - First California Bank         1101 - First California Bank         11010 - First California Bank         11010 - First California Bank         1110 - First California Bank         11	101/2006         Deposit         Partial Repayment of toan         Commercial         1110-1100-1110           Journal         12/31/2006         CPC02         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401-1401-1401-1401-1401-1401-1401-1401	Check	09/13/2006 3333	Copeland Properties Four, LP		Commercial		2,400,00	16,300.000
12/01/2006         Copeland Properties Four, LiP         Partial Repayment of Joan         Commercial         1110 First California Bank         -1110 First California Bank           Journal         1/201/2007         CPC02         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401 Note Receivable-CP1         -11           Journal         01/12/2007         CPC02R         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401 Note Receivable-CP1         -11           Journal         01/12/2007         CPC02R         CP4         COMMERCIAL         2016 - Accounts Payable         -11           O2/20/2007         Copeland Properties Four, LP         Jan '07         Commercial         1110 - First California Bank         -11           O4/19/2007         Copeland Properties Four, LP         Online Iransfer/Joan pmt         Commercial         1110 - First California Bank         -11           Journal         10/31/2008         Copeland Properties Four, LP         Online Iransfer/Joan pmt         Commercial         -SPLIT-           Journal         10/2020         Copeland Properties Four, LP         Deposit         Commercial         -SPLIT-	12/01/2006         Copeland Properties Four, LP         Partial Repayment of Ioan         Commercial         1110           Journal         1/201/2006         CPC02         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401           Journal         01/12/2007         CPC02R         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401           01/12/2007         CPC02R         CP4         COmmercial         2016           02/20/2007         Copeland Properties Four, LP         Jan '07         Commercial         1110           04/19/2007         Copeland Properties Four, LP         Peb '07         Commercial         1110           Journal         10/31/2008         GJ1012         Copeland Properties Four, LP         Deposit         To record properties TCG Trust activity as CWANTOmmercial         1110           Journal         12/22/2008         Copeland Properties Four, LP         Deposit         Commercial         -SPL11	Deposit	10/20/2006	Deposit				-794.35	16,105.65
Journal         1231/2006 CPC02         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401 Note Receavable-CP1         - 1           Journal         01/12/2007         Federal Express         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401 Note Receavable-CP1         1           01/12/2007         Copeland Properties Four, LP         Jan '07         Commercial         2016 - Accounts Payable         - 1           04/19/2007         Copeland Properties Four, LP         Feb '07         Commercial         1110 - First California Bank         - 1           05/14/2007         Copeland Properties Four, LP         Online transfer/loan pmt         Commercial         1110 - First California Bank         - 1           Journal         10/31/2008         Gopeland Properties Four, LP         Online transfer/loan pmt         Commercial         1110 - First California Bank         - 1           Journal         10/31/2008         Copeland Properties Four, LP         Deposit         Commercial         - SPLIT	Journal         1231/2006 CPC02         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401           Journal         01/01/2007 CPC02R         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401           Journal         01/12/2007         Copeland Properties Four, LP         Jan '07         Commercial         2016 - 2	Deposil	12/01/2006	Copeland Properties Four, LP	Partial Repayment of toan	Commercial		00'000'8-	13,105.85
Journal         01/01/2007         CP022R         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401 Note Receivable-CP1         Independence           01/12/2007         Federal Express         CP4         Commercial         2016 - Accounts Payable         -1           02/20/2007         Copeland Properties Four, LP         Jan '07         Commercial         1110 - First California Bank         -1           04/19/2007         Copeland Properties Four, LP         Confine transfer/loan pmt         Commercial         1110 - First California Bank         -1           Journal         10/31/2008         Copeland Properties Four, LP         Online transfer/loan pmt         Commercial         1110 - First California Bank         -1           Journal         10/31/2008         Copeland Properties Four, LP         Deposit         Commercial         1110 - First California Bank         -1	Journal         01/01/2007         Federal Express         TO NET NOTE RECEIVABLES TO NOTE PAYABLES         1401           01/12/2007         Federal Express         CP4         Commercial         2016           02/20/2007         Copeland Properties Four, LP         Jan '07         Commercial         1110           04/19/2007         Copeland Properties Four, LP         Commercial         1110           Journal         10/31/2008         Copeland Properties Four, LP         Deposit         To record properties TCG Trust activity as CWAH Commercial         -SPL11           12/22/2008         Copeland Properties Four, LP         Deposit         Deposit         Commercial         -SPL11	General Journal	12/31/2006 CPC02		TO NET NOTE RECEIVABLES TO NOT	E PAYABLES		-13,105,65	Pa oo:
01/12/2007         Federal Express         CP4         Commercial         2016 - Accounts Payable         -1           02/20/2007         Copeland Properties Four, LP         Jan '07         Commercial         1110 - First California Bank         -1           04/19/2007         Copeland Properties Four, LP         Peb '07         Commercial         1110 - First California Bank         -1           Journal         10/31/2008         Copeland Properties Four, LP         Online Iransfer/Joan mort         Commercial         1110 - First California Bank         -           Journal         10/31/2008         Copeland Properties Four, LP         Deposit         Commercial         1110 - First California Bank         -	01/12/2007         Federal Express         CP4         Commercial           02/20/2007         Copeland Properties Four, LP         Jan '07         Commercial           04/19/2007         Copeland Properties Four, LP         Feb '07         Commercial           Journal         10/31/2008         Copeland Properties Four, LP         Online Iransfer/loan pmt         Commercial           Journal         10/31/2008         Goldliand Properties Four, LP         Deposit         Commercial	Seneral Journal	01/01/2007 CPC02R		TO NET NOTE RECEIVABLES TO NOT	E PAYABLES		13,105.65	13,105.6
02/20/2007         Copeland Properties Four, LP         Jan '07         Commercial         1110 · First California Bank         -1           04/19/2007         Copeland Properties Four, LP         Feb '07         Commercial         1110 · First California Bank         -1           Journal         10/31/2008         Copeland Properties Four, LP         Online transfer/loan pmt         Commercial         1110 · First California Bank         -           Journal         10/31/2008         Copeland Properties Four, LP         Deposit         Commercial         1110 · First California Bank         -	02/20/2007     Copeland Properties Four, LP     Jan '07     Commercial       04/19/2007     Copeland Properties Four, LP     Feb '07     Commercial       05/14/2007     Copeland Properties Four, LP     Online transfer/loan pmt     Commercial       Journal     10/31/2008     GJP612     To record properties TCG Trust activity as CWMt Commercial       12/22/2008     Copeland Properties Four, LP     Deposit     Commercial	Bill	01/12/2007	Federal Express	CP4	Commercia)	2016 - Accounts Payable	21.82	13,127.47
04/19/2007     Copeland Properties Four, LP     Feb '07     Commercial     1110 First California Bank       05/14/2007     Copeland Properties Four, LP     Chiline transfer/loan pmt     Commercial     (110 First California Bank       Journal     10/31/2008     SPLIT.       12/22/2008     Copillary Properties Four, LP     Deposit     Commercial     1110 First California Bank	04/19/2007 Copeland Properties Four, LP Feb '07 Commercial 1110 Commercial 1110 Commercial 1110 Commercial 1110 Commercial 1120 Commercial 1120 Commercial 1120 Commercial Commercial Commercial Commercial 12/22/2008 Commercial Commercial Commercial 12/22/2008 Commercial Commercial Commercial 1110 Commercial Commercial Commercial 1110 Commercial 11110 Commercial 11110 Commercial 1110 C	Deposit	02/20/2007	Copeland Properties Four, LP	Jan '07	Commercial	1110 · First California Bank	-13,127.47	D <sub>00</sub> .0
05/14/2007     Copeland Properties Four, LP     Online transfer/loan pmt     Commercial     110 First California Bank       Journal     10/31/2008     GJ1012     -SPLIT-       12/22/2008     Copaliand Properties Four, LP     Deposit     Commercial     1110 - First California Bank	05/14/2007     Copeland Properties Four, LP     Online transfer/loan pmt     Commercial     1110       Journal     10/31/2008     GJ1012     To record properties TCG Trust activity as CWM/Commercial     -SPLIT       12/22/2008     Copeliand Properties Four, LP     Deposit     Commercial     1140	Check	04/19/2007	Copeland Properties Four, LP	Feb '07	Commercial	1110 · First California Bank	1,350,00	1,300,000
Journal 10/31/2008 GJ1012 -SPLIT.  To record properties TCG Trust activity as CWM/I Commercial -SPLIT.  12/22/2008 Coffelland Properties Four, LP Deposit Commercial 1110 - First California Bank .	Journal 10/31/2008 GJ1012 To record properties TCG Trust activity as CWMI Commercial 12/22/2008 Commercial Commercial	Deposit	05/14/2007	Copeland Properties Four, LP	Online transferiloen pmt	Commercial	1110 First California Bank	-1,360,00	92
12/22/2008 Collette Four, LP Deposit Commercial 1110 - First California Bank.	12/22/2008 Callelland Properties Four, LP Deposit Commercial	General Journal	10/31/2008 GJ1012		To record properties TCG Trust activity a	us CWM! Commercial	-SPLIT.	2,523,96	2,523.88
		Deposit	12/22/2008	Copelland Properties Four, LP	Deposit	Commercial	1110 · First California Bank.	-2,523.88	00'0

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Page 5 96.729 Page 56.729 Page 26.729 Page 26.729

2,945,48 3,259,46,98 2,156,98 2,313,98 2,470,071 1,570,97 1,727,96

2,315,750

2,788.497

3,112.03.00.2 2,000.2 2,000.2

## Coperand wearth management - A Keal Estate Corporation Transaction letail by Account

All Transactions

Balance 00.00 7.97 2 40 0.00 4.43 0.00

Туре	Date Num	Name	Мето	Class	Cir	Amount
Спеск	12/16/2009 8053	Copeland Properties Four, LP		Commercial	1112 - Pacific Western Bank	250.00
Check	12/28/2009 6060	Copeland Properties Four, LP		Commercial	1112 - Pacific Western Bank	5,154.43
Check	01/14/2010 6079	Copeland Properties Four, LP	Loan	Commercial	1112 · Pacific Western Bank	15,500.00
Deposit	04/28/2010	Copeland Properties Four, LP	Loan	Cornrnercial	1112 - Pacific Western Bank	-14,000.00
General Journel	04/30/2010 GJ430		To record assumption of note payables due CP1, Commercial	CP1; Commercial	1424 - Note Receivable -CP12	18,247.97
Genaral Journal	05/31/2010 CC501		To nel CP4 receivable & CP4 pooled income pay Commercial	e pay Commercial	2022.2 · N/P-CP4 Pooled Income Activity	-25,152 40
Check	06/24/2010 6263	Wesselling & Brackmann	Copetand Properties Four	Соптегса	1112 · Pacific Western Bank	137.07
Total 1404 - Note Rec	Total 1404 - Note Receivable-CP4 Quatex - Other					137.07
Total 1404 Note Receivable-CP4 Ouslex	vable-CP4 Oualex					20 20;
1412 - Note Receivable-CP7	e-CP7					
1412.1 - Accrued Int - CP7	. 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
Deposit	10/31/2008	Copeland Properties Seven, LP	Online transfar - loan pml	Соттепав	1110 · First California Bank	-1,112.03
Deposit	10/31/2008	Copeiand Properlies Seven, LP	VOID: Online transfer - loan prit	Commercial	v 1110 - First California Bank	0.00
General Journal	12/01/2008 GJ1202		To record interest	Commercial	1404.1 - Accrued Interest	315.75
General Journal	12/31/2008 GJ1212		To record Dec accrueo Interest	Commercial	1405.1 · Accred Interest · CF6	315.75
General Journal	01/31/2009 GJ107		To record Jan accrued interest income	Commercia!	1405.1 - Accrued Interest - CP6	156.99
General Journal	02/28/2009 GJ204		To record accrued interest receivable	Commercial	1405.1 Accrued Interest - CP6	156.59
General Journal	03/31/2009 GJ309		To record accrued interest receivable	Commercial	1405 1 · Accrued Interest · CP6	156 89
General Journal	04/30/2009 GJ413		To record April accrued int income	Commercial	1431.1 - Accrued Int - CFI#1	156.99
Deposit	05/18/2009	Copeland Properties Seven, LP	Online transfer - int pmt	Commercial	1110 - First California Bank	-1,102.47
General Journal	05/31/2009 GJ507		To record May accrued int income	Commencial	1431.1 - Accrued Int - CFI#1	156.99
General Journal	06/30/2009 GJ611		To record June accrued intincome	Commercial	1431 1 - Acqued Int - CFIRs	156.99
Deposit	07/22/2009	Copeland Properties Seven, LP	Online transfer - loan pmt	Commercial	1110 - First Calliomia Bank	-900.00
Genèral Journal	07/31/2009 GJ731		To record accrued interest receivable	Commercial	1452.1 Accrued Int - RMSC	156 89
General Journal	08/31/2009 GJ809		To record, accroad interest receivable	Commercia)	1452 1 · Accrued Int - RMSC	156 99
Deposit	09/11/2009	Copeland Properties Seven, LP	loan prot	Commercial	1110 - First California Bank	-1,570 97
General Journal	09/30/2009 GJ809		To record, accrued interest receivable	Commercial	1452.1 · Accrued Int - RMSC	156.99
General Journal	10/31/2009 GJ1009		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC	156 99
General Journal	11/30/2008 GJ1109		To record accrued interest receivable	Commercial	1452.1 · Accrued int - RMSC	156.99
Deposit	12/31/2009	Copeland Properties Seven, LP	Deposit		1112 - Pacific Western Bank	-941.94
General Journal	12/31/2009 GJ1209		To record accrued interest receivable	Commercial	1452.1 - Aconted litt - RMSC	156.99
Total 1412.1 Accrued Int - CP7	d Int - CP7					00 0
1412 - Note Receiveble-CP7 - Other	ole-CP7 - Other					
Check	02/04/2005 1444	Parasec	Partnership filing	Commercial	1100 - Provident-Checking	
Check	02/11/2005 1457	Environ	or Eure	Commercial	1100 - Pravident-Chacking	4,077,96
Check	05/20/2005 1643	Thienes Engineering			1100 - Provident-Checking	4.631 00
Check	05/27/2005 1851	Thienes Engineering		Commercial	1100 Provident-Checking	59,20



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

Туре	Date Num	Name	мето	Class	Split	Alliodille	Delailor
Deposit	06/30/2005	Deposit	Money owed	Commercial	1100 · Provident-Checking	-8,768.16	200:0
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		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	88,072.50C
Check	09/26/2005 1845	The Copeland Group Trust	CP7	Commercial	1100 · Provídent-Checking	875.87	88,948.37
Deposit	11/01/2005	Deposit	Deposit	Commercial	1100 · Provident-Checking	-78,000,00	10,948.37
iii.	03/24/2006 4-3x24921-06	EMC Insurance Company	CP7 Ins Dover		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	900'009	11,738.05
Check	09/13/2006 3332	Copeland Properties Seven, LP		Commercial	1110 · First California Bank	1,675.00	13,413.05
Check	09/25/2006 3340	Federal Express	Postage Fees	Commercíal	1110 · First California Bank	12.43	13,425.48 <mark>UU</mark>
Check	10/04/2006 3371	Copeland Properties Seven, LP		Commercial	1110 · First California Bank	800.00	14,225.48
Check	11/02/2006 3434	Copeland Properties Seven, LP		Commercial	1110 · First California Bank	125.00	14,350.48
Check	12/04/2006 3494	Copeland Properties Seven, LP	Loan	Commercial	1110 · First California Bank	1,400,00	15,750.48
Check	12/12/2006 3515	Copeland Properties Seven, LP	Advance to cover account	Administrative	1110 · First California Bank	1,100.00	16,850.48
General Journal	12/31/2006 CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	YABLES	1401 · Note Receivable-CP1	-16,850.48	00.0
General Journal	01/01/2007 CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	YABLES	1401 · Note Receivable-CP1	16,850.46	16,850.48
Check	01/03/2007 3545	Copeland Properties Seven, LP	Advance to cover account	Administrative	1110 · First California Bank	935.00	17,785.48
Check	03/01/2007	Copeland Properties Seven, LP	Loan	Commercial	110 · First California Bank	1,000.00	18,785.48
Check	04/02/2007	Copeland Properties Seven, LP	Online transfer - Ioan	Commercial	1110 · First California Bank	1,500.00	20,285.48
Check	04/09/2007	Copeland Properties Seven, LP	Online transfer - Ioan	Commercial	1110 · First California Bank	24,500.00	44,785.48
Check	05/03/2007	Copeland Properties Seven, LP	Online transfer - Ioan	Commercial	1110 · First California Bank	825.00	45,610.48 <mark>0</mark>
Check	08/01/2007 OL802	Copeland Properties Seven, LP	Online transfer - Ioan	Commercial	1110 · First California Bank	740.00	46,350.48
Check	08/07/2007	Copeland Properties Seven, LP	Online transfer - toan	Commercial	1110 · First California Bank	14,045.00	60,395.48
General Joumal	08/20/2007 GJ807		RECLASSIFY ADVANCE AS POOLED INVESTA Commercial	STA 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 OL0905	Copeland Properties Seven, LP	Online transfer - Ioan	Conmercial	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 Callfornia Bank	-3,000.00	39,175.48 <mark>0</mark>
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 - Ioan 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 - Stauffers	19,249.70	45,625.18 <mark>0</mark>
Deposit	12/20/2007	Copeland Properties Seven, LP	Online Iransfer - Ioan pmt	Commercial	1110 · First California Bank	-15,625.18	300.000,08
Check	04/18/2008	Copeland Properties Seven, LP	Online transfer - Ioan	Commercial	1110 · First California Bank	200.00	30,500.00
Deposit	06/11/2008	Copeland Properties Seven, LP	Online transfer - Ioan	Commercial	1110 · First California Bank	~4,000.00	26,500.00
Check	06/13/2008	Copeland Properties Seven, LP	Online transfer - Ioan	Commercial	1110 · First California Bank	500.00	27,000.000
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 - Ioan pml	Commercial	1110 · First California Bank	-2,000.00	00:00
General Journal	10/31/2008 GJ1012		To record properties TCG Trust activity as CWMI Commercial	VMI Commercial	1404 · Note Receivable-CP4 Qualex	42,100.00	45,100.00#
General Journal	12/31/2008 GJ1237		To Net pooled income CP7 & Note payable CP7	P7 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	19,432,000
			O. Hard January and January				000000

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

Туре	Date Num	Name	Memo	Class	Cir Spilt	Amount	Case 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	ceivable-CP7 - Other					15,932.00	15,932.0
Total 1412 · Note Receivable-CP7	sivable-CP7					15,932.00	CA-0
1416 · Note Receivable- CP9	le- CP9						860
1416.1 · Accrued Int - CP9	t-CP9						)7-
General Journal	06/30/2008 GJ632		To record interest due 7/01/07-6/30/08	Commercial	1402.1 - Accrued Interest - CP2	16,550.12	16,550.12
General Journal	06/31/2008 GJ607		To record July & Aug accrued int income	Commercial	1403.1 - Accrued Int - CP5	2,714,48	19,264.8
General Journal	10/15/2008 GJ1002		To record July & Aug accrued int Income	Commercial	√ 1403.1 - Accrued Int - CP5	0.00	19,264.60
General Journal	10/24/2008 GJ1010		To record October accrued int income	Commercial		1,357.24	20,621.84
General Journal	11/30/2008 GJ1107		To record Nov accrued interest	Commercial	1405.1 · Accrued Interest - CP6	1,685.36	22,307.2
General Journal	12/31/2006 GJ1212		To record Dec accrued interest	Commercial	1405.1 · Accrued Interest - CP6	1,685.36	23,992.5
General Journal	01/31/2009 GJ107		To record Jan accrued interest income	Commercial	1405.1 - Accrued Interest - CP6	1,665.36	25,677.9
General Journal	02/28/2009 GJ204		To record accrued interest receivable	Commercial	1405.1 - Accrued Interest - CP6	1,685.36	27,383.2
General Journal	03/31/2009 GJ309		To record accrued interost receivable	Commercial	1405.1 · Accrued Interest - CP6	1,685.36	29,046.6 <mark>U</mark>
General Journal	04/30/2009 GJ413		To record April accrued int income	Commercial	1431.1 · Accrued Int - CFI#1	1,685.38	30,734.000
General Journal	05/31/2009 GJ507		To record May accrued int Income	Commercial	1431.1 - Accrued Int - CFI#1	1,665.36	32,419.365
General Journal	06/30/2009 GJ611		To record June accrued int income	Commercial	1431.1 · Accrued Int - CFI#1	1,685.36	34.104.7
General Journal	07/31/2009 GJ731		To record accrued interest receivable	Commercial	1452.1 · Accrued Int - RMSC	1,685.36	35,790.08
General Journal	08/31/2009 GJ809		To record accruod interest receivable	Commercial	1452.1 - Accrued Int - RMSC	1,685.36	37,475.4
General Journal	09/30/2009 G3909		To record accrued interest receivable	Commercial	1452.1 · Accrued Int - RMSC	1,685.36	39,160.8 <mark>65</mark>
General Journal	09/30/2009 GJ930		To reclassify credit to rent expense to CP9 Recei Commercial	ei Commercial	6555.9 · CP9 Rent Expense	-39,180.80	0.0
General Journal	10/31/2009 GJ1009		To record accrued interest receivable	Commercial	1452.1 · Accrued Int - RMSC	1,685.36	1,685.3
General Journal	11/30/2009 GJ1109		To record accrued interest receivable	Commercial	1452.1 · Accrued Int - RMSC	1,685.36	3,370.72
General Journal	12/31/2009 GJ1209		To record accrued interest receivable	Commercial	1452.1 · Accrued int - RMSC	0.00	3,370.72
General Journal	12/31/2009 GJ1242		To record assumption of CP16 receivables as ap Commercial	ap Commercial	1405 · Note Receivable-CP6 Dover	3,229.52	6,600.24
General Journal	12/31/2009 GJ1210		To write and/or net A/R & A/P per year end activit Commercial	vil Commercial	1405 · Note Receivable-CP6 Dover	-3,370,72	3,229.520
General Journal	01/01/2010 GJ102		To reclassify accrued interest as receivable	Commercial	1200 - Accounts Receivable	-3,229.52	o. O
Total 1416.1 · Accrued Int - CP9	ed Int - CP9					0.00	e <sub>0</sub> 7
1416 · Note Receivable- CP9 - Other	ble-CP9 - Other						of
Check	03/18/2005 1541	Parasec	File Partnership	Commercial	1100 · Provident-Checking	147.00	37.07
Chock	05/20/2005 1634	Papson Properties, Inc.	Inspection on San Jose	Commercial	1100 · Provident-Checking	2,075.00	2,222.00
Check	06/22/2005 1677	Copeland Properties Nine, LP	Open Checking Account	Commercial	1100 · Provident-Checking	100.00	2,322.0
Check	07/20/2005 1736	Papson Properties, Inc.	Inspection on IBM-Kentucky	Commercial	1100 · Provident-Checking	1,825.00	do.741,4
Check	09/30/2005 1653	Papson Properties, Inc.	Inspection on IBM-Kenlucky 2nd payment	Commercial	1100 · Provident-Checking	1,825.00	5,972.00
Check	12/09/2005 1978	Federal Express	Fed Ex Charges	Office	1100 · Provident-Checking	49.89	6,021.89
Check	12/15/2005 1987	The Copeland Group Trusl	Money for CP9 to be wired	Commercial	1100 · Provident-Checking	20,000.00	26,021.89
Check	12/16/2005 1996	Scott Showler	Statement # 8397	Commercial	1100 · Provident-Checking	3,552.50	29,574.3
Check	12/22/2005 2002	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking	16.41	29,590.80

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

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Туре	Date Num	Name	Мето	Class	Clr Split	Amount	Balance C
Check	12/22/2005 2002	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking	16.41	29,607.2
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 · Providenl-Checking	47.95	3,600.4 <mark>5</mark>
Check	01/03/2006 2013	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking	18.68	3,619.17
Check	01/03/2006 2013	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking	18.95	3,638.088
Check	01/03/2006 2013	Federal Express	Fed Ex Charges	Commerciaí	1100 · Provident-Checking	47.95	3,686.030
Check	01/03/2006 2013	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking	47.95	3,733.98
Check	01/03/2006 2013	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking	16.02	3,750.00
Check	01/03/2006 2013	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking	16.02	3,766.02
Check	01/13/2006 2033	Scott Showlar	Legal	Commercial	1100 · Provident-Checking	1,760.00	5,526.02
Check	01/13/2006 2041	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking	32.91	5,558.93
Check	02/24/2006 2105	Federal Express	Fed Ex	Commercial	1100 · Provident-Checking	18.51	5,577.440
Check	02/24/2006 2106	Scott Showler	Legal	Commercial	1100 · Provident-Checking	49,52	5,626.96
Check	03/10/2006 2151	Scott Showler	Legal	Commercial	1100 · Provident-Checking	82.50	5,709.46 <mark>W</mark>
Bill	03/24/2006 3-400-53678	Federal Express	Fed-Ex cost	Property Management	2018 · Accounts Payable	44.96	5,754.42
Check	04/14/2006 2246	Federal Express	Fed Ex	Commercial	1100 · Provident-Checking	18.59	5,773.0
Check	04/21/2006 2260	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking	17.58	5,790.59
Check	04/21/2006 2260	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking	18.59	5,809.18
Check	04/21/2006 2280	Federal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking	17.58	5,826 76
Check	05/12/2006 3036	Federal Express	Fed Ex	Commercial	1110 · First California Bank	18.59	5,845.35
Check	06/18/2006 3127	Federal Express	Fed Ex	Commercial	1110 · First California Bank	18.21	5,863.56
Check	07/05/2008 3162	Federal Express	1-082-76155/1-069-61716/1-095-34638	Commercial	1110 · First California Bank	19.26	5,862.82
Check	07/27/2006 3204	Copeland Properties Nine, LP	Loan to pay Vendors from Insurance claim until Ir Commercial	ılil Ir Commercial	1110 · First California Bank	30,133.79	36,016.6
Deposit	08/14/2006	Deposit	Insurance claim \$ repay		1110 · First California Bank	-30,133.79	2,882.82 <mark>7</mark>
General Journal	10/20/2008 GJ1001		TO RECORD SIEMENS PAYMENT FOR LEAS! Commercial	ASt Commercial	√ 2052 · Lease Payable - Siemen's	3,700.00	9,582.83
Check	11/02/2008 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, ŁP	To cover duplicate Wells Fargo payment	Commercial	√ 1110 · First California Bank	0.00	23,382.62
Check	11/08/2006	Withdrawal	to cover duplicate wells fargo payment		1110 · First California Bank	37,110.22	60,493.04D
Deposit	11/15/2008	Copeland Properlies 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	AYABLES	1401 · Note Receivable-CP1	-30,232.82	<b>3</b> 7
General Journal	01/01/2007 CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	AYABLES	1401 · Note Receivable-CP1	30,232.82	30,232.82
Check	01/16/2007	Copeland Properties Nine, LP	Online trensfer		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	129,777,8
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; foan to cover payables	Commercial	1110 · First California Bank	2,700,00	79,402.82
Check	04/02/2007	Copeland Properties Nine, LP	Online Iransfer; 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 · Flrst California Bank	0.00	93,402.82

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

Deposit         Out/OL/2007         Copeland Properties Nine, LP         Repayment ontin           Check         0.40/02007         38.48         Copeland Properties Nine, LP         Loan to covery as 872-412           General Journal         0.71/12007         Copeland Properties Nine, LP         To record distrib           Check         0.600/2007 0.184         Copeland Properties Nine, LP         To record distrib           Check         0.800/12007 0.184         Copeland Properties Nine, LP         To record distrib           Check         0.800/12007 0.184         Copeland Properties Nine, LP         Control or overy as 10 (1000)           Check         0.800/12007 0.1146         Copeland Properties Nine, LP         Online transfer I (1000)           Check         0.100/2008 0.105         Copeland Properties Nine, LP         Online transfer I (1000)           Deposit         0.100/2008 0.105         Copeland Properties Nine, LP         Online transfer I (1000)           Check         0.100/2008 0.105         Copeland Properties Nine, LP         Online transfer I (1000)           Deposit         0.100/2008 0.105         Copeland Properties Nine, LP         Online transfer I (1000)           Check         0.100/2008 0.105         Copeland Properties Nine, LP         Online transfer I (1000)           Check         0.100/2008 0.105	Name	Class	Cir Split	Amount	Balance
9/2007 3825         Kelly Brothers Roofing, Inc.           9/2007 3848         Copeland Properties Nine, LP           9/2007 JE2         Copeland Properties Nine, LP           1/2007 CJ172         Copeland Properties Nine, LP           1/2007 CJ24         Copeland Properties Nine, LP           1/2007 CJ24         Copeland Properties Nine, LP           1/2008 CJ104         Copeland Properties Nine, LP           1/2008 CJ105         Copeland Properties Nine, LP           1/2008 CJ104         Copeland Properties Nine, LP           1/2008 CJ105         Copeland Properties Nine, LP           1/2008 CJ103         Copeland Properties Nine, LP           1/2008 CJ104         Copeland Properties Nine, LP           1/2008 CJ104         Copeland Properties Nine, LP           1/2008 CJ408         Copeland Properties Nine, LP           1/2008 CJ408         Copeland Properties Nine, LP           1/2008 CJ402         Copeland Properties Nine, LP           1/2008 CJ403         Copeland Properties Nine, LP           1/2008 CJ404         Copeland Properties Nine, LP           1/2014 CJ904         Cope	es Nine, LP Repayment online transfer	Commercial	1110 · First California Bank	-14,000.00	79,402.82
1/2007         3648         Copeland Properties Nine, LP           1/2007         JE2007         Copeland Properties Nine, LP           1/2007         Cupeland Properties Nine, LP         LP           1/2007         Cubeland Properties Nine, LP         LP           1/2007         Cubeland Properties Nine, LP         LP           1/2008         Cut 106         Copeland Properties Nine, LP           1/2008         Cut 107         Copeland Properties Nine, LP           1/2008         Cut 108         Copeland Properties Nine, LP           1/2009         Cut 108         Copeland Properties Nine, LP           1/2009         Cut 108         Copeland Properties Nine, LP           1/2009         Cut 108         Copeland Properties Nine, LP	Invoice	Commercial	1110 · First California Bank	71,500.00	150,902.82
12007 JE2  12007 GJ712  Copeland Properties Nine, LP 12007 GJ212  12007 GJ214  Copeland Properties Nine, LP 12007 GJ221  12008 GJ221  Copeland Properties Nine, LP 12008 GJ222  Copeland Properties Nine, LP 12008 GJ230  Copeland Properties Nine, LP 12008 GJ230  Copeland Properties Nine, LP 12008 GJ230  Copeland Properties Nine, LP 12008 GJ330  Copeland Properties Nine, LP 12008 GJ332  CP9 - Other 12017 GJ304  Copeland Properties Nine, LP 12008 GJ332  CP9 - Other 12008 GJ332	es Nine, LP	Commercial	1110 · First California Bank	33,000.00	163,902.82
12007 Copeland Properties Nine, LP 12007 OL804 Copeland Properties Nine, LP 12007 OL824 Copeland Properties Nine, LP 12007 OL921 Copeland Properties Nine, LP 12008 OL106 Copeland Properties Nine, LP 12008 OL106 Copeland Properties Nine, LP 12008 OL107 Copeland Properties Nine, LP 12008 OL108 Copeland Properties Nine, LP 12008 OL109 Copeland Properties Nine, LP 12008 OL1012 Copeland Properties Nine, LP 12008 OL102 Copeland Properties Nine, LP 12008 OL102 Copeland Properties Nine, LP 12008 OL102 Copeland Properties Nine, LP 12008 OL103 Copeland Properties Nine, LP 12008 OL104 Copeland Properties Nine, LP 1	To record distribution of CP3 assets & llabilities	ilties Commercial	-SPLIT-	25,000.00	208,902.82
1/2007 GJ712 1/2007 OL804 1/2007 OL804 1/2007 OL804 1/2007 OL8124 Copeland Properties Nine, LP 1/2008 OL106 1/2008 OL106 1/2008 OL106 1/2008 OL105 1/2008 OL106 1/2008 OL106 1/2008 OL107 1/2008 OL107 1/2008 OL108 1/2008 OL108 1/2008 OL109 1/2009 OL109 1	es Nine, LP Reclassify as transfer of pooled investment funds Commercial	funds Commercial	1110 · First California Bank	-24,000.00	184,902.82
12007 OL804 Copeland Properties Nine, LP 12007 OL814 Copeland Properties Nine, LP 12007 OL116 Copeland Properties Nine, LP 12008 OL106 Copeland Properties Nine, LP 12008 OL104 Copeland Properties Nine, LP 12008 OL105 Copeland Properties Nine, LP 12008 OL105 Copeland Properties Nine, LP 12008 OL105 Copeland Properties Nine, LP 12008 OL1025 Copeland Properties Nine, LP 12008 OL1024 Copeland Properties Nine, LP 12008 OL1024 Copeland Properties Nine, LP 12008 OL1024 Copeland Properties Nine, LP 12011 OL904 Copeland Properties Nine, LP 12008 OL905 Copeland Properties Nine, LP 12008 OL906 Copeland Propert	TO RECLASSIFY POOLED INVESTMENT FUNI Administrative	FUNI Administrative	1120 - Pooled Investment Account	24,000.00	208,902.82
472007 CL824 Copeland Properties Nine, LP 772008 CL106 Copeland Properties Nine, LP 772008 CL105 Copeland Properties Nine, LP 772008 CJ408 Copeland Properties Nine, LP 772008 CJ409 772008 CJ409 772010 CJ430 772010 CJ430 772011 CJ904 772012 CP9 - Other 772013 CJ409 772013 CJ409 772014 CJ904 772015 CJ904 772015 CJ904 772016 CJ904 772017 CJ904 772018 CJ604 772018 CJ604 772019 CJ	es Nine, LP Loan to cover payables	Commercial	1110 · First California Bank	4,400.00	213,302.82
### Copeland Properties Nine, LP   ### Copeland Pro	es Nine, LP Online transfer / Ioan	Commercial	1110 · First California Bank	9,000.00	222,302.82
3/2007 OL1116       Copeland Properties Nine, LP         3/2008 OL106       Copeland Properties Nine, LP         3/2008 OL104       Copeland Properties Nine, LP         3/2008 OL105       Copeland Properties Nine, LP         3/2008 OL105       Copeland Properties Nine, LP         3/2008 OL0125       Copeland Properties Nine, LP         3/2008 OL0321       Copeland Properties Nine, LP         3/2008 OL102       Copeland Properties Nine, LP         3/2008 OL1042       Copeland Properties Nine, LP         3/2008 OL1043       Copeland Properties Nine, LP         3/2008 OL1044       Copeland Properties Nine, LP	TO RECORD CRI INTEREST IN CP16	Commercial	1716 · Investment - CP18	-32,000.00	190,302.82
9/2008 OL106       Copeland Properties Nine, LP         9/2008 OL105       Copeland Properties Nine, LP         9/2008 OL105       Copeland Properties Nine, LP         9/2008 OL105       Copeland Properties Nine, LP         9/2008 OL0125       Copeland Properties Nine, LP         9/2008 OL321       Copeland Properties Nine, LP         9/2008 OL324       Copeland Properties Nine, LP         9/2008 OL324       Copeland Properties Nine, LP         9/2009 OL329       Copeland Properties Nine, LP         1/2011 OL3904       Copeland Properties Nine, LP         1/2012 OL3904       Copeland Properties Nine, LP         1/	es Nine, LP Online transfer / Joan pml	Commercial	1110 · First Califomia Bank	-13,500.00	176,802.82
4/2008       OL104       Copeland Properties Nine, LP         5/2008       OL105       Copeland Properties Nine, LP         5/2008       OL10425       Copeland Properties Nine, LP         5/2008       OL0125       Copeland Properties Nine, LP         7/2008       Copeland Properties Nine, LP         7/2009       Cutter         7/2010       Cutter         7/2011       Cutter         7/2012       Cutter         7/2013       Cutter         7/2014       Cutter         7/2015       Cutter         7/2016       Cutter         7/2017       Cutter         7/2018       Cutter	es Nine, LP Online transfer / Ioan	Commercial	1110 · First California Bank	23,500.00	200,302.82
5/2008         OL105         Copeland Properties Nine, LP           5/2008         OL0125         Copeland Properties Nine, LP           5/2008         OL0125         Copeland Properties Nine, LP           5/2008         OL0125         Copeland Properties Nine, LP           5/2008         OL01321         Copeland Properties Nine, LP           5/2008         GJ408         Copeland Properties Nine, LP           5/2008         GJ1012         Copeland Properties Nine, LP           5/2009         CJ1014         CJ904           1/2011         GJ904         Copeland Properties Nine, LP           1/2011	es Nine, LP Online transfer / Ioan pmt	Commercial	1110 · First California Bank	-23,500.00	176,802.82
5/2008         Copeland Properties Nine, LP           5/2008         CL0125         Copeland Properties Nine, LP           7/2008         Copeland Properties Nine, LP         Copeland Properties Nine, LP           7/2008         CL321         Copeland Properties Nine, LP           7/2008         CJ408         Copeland Properties Nine, LP           7/2008         CJ408         Copeland Properties Nine, LP           7/2008         CJ408         Copeland Properties Nine, LP           7/2008         CJ4112         Copeland Properties Nine, LP           7/2009         CJ1012         Copeland Properties Nine, LP           7/2009         CJ430         Copeland Properties Nine, LP           7/2011         CJ904         COpeland Properties Nine, LP           7/20		Commercial	1110 · First California Bank	-12,000.00	164,802.820
9/2008         CL0125         Copeland Properties Nine, LP           9/2008         Copeland Properties Nine, LP           9/2008         CL321         Copeland Properties Nine, LP           9/2008         CL321         Copeland Properties Nine, LP           9/2008         CJ408         Copeland Properties Nine, LP           9/2008         CJ408         Copeland Properties Nine, LP           9/2008         CJ1012         Copeland Properties Nine, LP           9/2008         CJ1012         Copeland Properties Nine, LP           9/2008         CJ1014         COPELAND           9/2019         COPELAND         COPELAND           1/2010         CJ430         COPELAND           1/2011         CJ904         COPELAND           1/2011         CJ904         COPELAND           1/2011         CJ904         COPELAND           1/2012         CP9 - Other         CP9 - Other           1/2008         CJ807         CP9 - Other           1/2008         CJ807         CP9 - Other		Commercia	1110 · First Callfomia Bank	6,000.00	170,802.8 <mark>2</mark>
772008 Copeland Properties Nine, LP 772008 Copeland Properties Nine, LP 772008 Cupal Properties Nine, LP 772008 Cupal Copeland Properties Nine, LP 772008 Guild Copeland Properties Nine, LP 772008 Guild Copeland Properties Nine, LP 772008 Guild Cupal Copeland Properties Nine, LP 772008 Guild Cupal Copeland Properties Nine, LP 772008 Guild Cupal Cu	es Nine, LP Online transfer / Ioan	Commercial	1110 · First California Bank	10,400.00	181,202.82 <mark>U</mark>
7/2008 Cupeland Properties Nine, LP 7/2008 Cupeland Properties Nin	es Nine, LP Online transfer /loan pmt	Commercial	1110 · First Callfomia Bank	-20,000.00	161,202.82
1/2008       Class of States       Copeland Properties Nine, LP         1/2008       United States Treasury         1/2008       GJ408         1/2008       Copeland Properties Nine, LP         1/2009       GJ1012         1/2009       GJ1242         1/2010       GJ430         1/2011       GJ904         1/2012       GJ904         <		Commercial	1110 · First California Bank	00:006	162,102.82
1/2008 GJ408 United States Treasury 1/2008 GJ408 Copeland Properties Nine, LP 1/2008 GJ1012 Copeland Properties Nine, LP 1/2008 GJ1012 Copeland Properties Nine, LP 1/2009 GJ1242 Copeland Properties Nine, LP 1/2001 GJ430 Copeland Properties Nine, LP 1/2011 GJ904 Copeland Properties Nine, LP 1/2011 GJ904 Copeland Properties Nine, LP 1/2011 GJ904 Copeland Properties Nine, LP 1/2008 GJ1242 Copeland Properties Nine, LP 1/2008 GJ904 Copeland Properties Nine, LP 1/2008 GJ904 Copeland Properties Nine, LP 1/2008 GJ903 Copeland Properties Nine, LP 1/2008 GJ904 Copeland Properties Nine, LP 1/2008 GJ905 Copeland Properties	es Nine, LP Online (ransfer / Ioan	Commercial	1110 · First California Bank	7,000.00	169,102.82
7/2008 GJ408 7/2008 GJ408 7/2008 GJ1012 7/2008 GJ1012 7/2008 GJ1012 7/2009 GJ1242 7/2011 GJ904 7/2011 GJ904 7/2011 GJ904 7/2011 GJ904 7/2011 GJ904 7/2011 GJ904 7/2011 GJ906 7/2012 7/2012 7/2013 7/2013 7/2014 7/2014 7/2015 7/2008 GJ932 7/2008 GJ932 7/2008 GJ932	asury CP9 sublet income deposited to CWM RE	Office	1110 · First California Bank	-24,137.93	144,964.89
3/2008 Copeland Properties Nine, LP 3/2008 GJ1012 Copeland Properties Nine, LP 3/2008 GJ1012 3/2009 GJ1012 3/2009 GJ1012 3/2001 GJ904 3/2011 GJ904 3/2011 GJ904 3/2011 GJ904 3/2012 CP9 - Other 3/2013 GJ903 3/2008 GJ932 3/2008 GJ932 3/2008 GJ932 3/2008 GJ932	To record payments made by FA to CP4; CP6 &	P6 & Commercial	1492 · Note Receivable / F/A	47,000.00	191,964.89
3/2008 GJ1012 7/2008 GJ1012 7/2009 GJ1242 7/2009 GJ1242 7/2011 GJ904 7/2011 GJ904 7/2011 GJ904 7/2012 7/2012 7/2013 7/2013 7/2014 7/2015 7/2015 7/2015 7/2016 7/201	es Nine, LP Online transfer / Ioan	Commercial	1110 · First California Bank	-5,000.00	186,964.89
1/2008 GJ1012 1/2009 GJ1242 1/2009 GJ1242 1/2011 GJ904 1/2011 GJ904 1/2011 GJ904 1/2012 CP9 - Other 1/2018 GJ832 1/2008 GJ832 1/2008 GJ832 1/2008 GJ832 1/2008 GJ832	es Nine, LP Online transfer / Ioan pm	Commercial	1110 · First California Bank	-6,000,00	180,964.89
7/2009 GJ830 7/2010 GJ430 7/2011 GJ804 7/2011 GJ804 7/2011 GJ804 7/2011 GJ804 7/2012 CP9 - Other 7/2008 GJ832 7/2008 GJ832 7/2008 GJ832 7/2008 GJ832	To record properties TCG Trust activity as CWMI Commercial	CWMI Commercial	1404 - Note Receivable-CP4 Quatex	43,750.00	224,714.89
7/2009 GJ1242 7/2010 GJ430 7/2011 GJ904 7/2011 GJ904 7/2011 GJ904 7/2011 GJ904 7/2012 CP9 - Other CP9 - Other CP9 - Other 7/2008 GJ832 7/2008 GJ832 7/2008 GJ832	To reclassify credit to rent expense to CP9 Recei Commercial	Recei Commercial	8555.9 · CP9 Rent Expense	-224,714.89	0.00
7/2010 GJ430 7/2011 GJ804 7/2011 GJ804 7/2011 GJ804 7/2012 CP9 - Other CP9 - Other CP9 - Other 7/2008 GJ832 7/2008 GJ832 7/2008 GJ832	To record assumption of CP16 receivables as ap Commercial	as ap Commercial	1405 · Note Receivable-CP6 Dover	13,117.72	13,117.72
1/2011 GJ904 1/2011 GJ904 1/2011 GJ904 1/2012 CP9 - Other CP9 - Other 1/2008 GJ932 1/2008 GJ832 1/2008 GJ932 1/2008 GJ932	To record assumption of note payables due CP11. Commercial	: CP1; Commercial	1424 · Note Receivable -CP12	5,000.00	18,117.72
1/2011 GJ904 1/2011 GJ904 1/2012 CP9 - Other CP9 - Star Star Star Star Star Star Star Star	Sonitrol of Lexington		-SPLIT-	114.67	18,232.39 <mark>W</mark>
72011 GJ904 72012 CP9 - Other CP9 - Other 72008 GJ832 72008 GJ832 72008 GJ832 72008 GJ832	Columbia Gas of Kenlucky		1416 · Note Receivable- CP9	2,607.44	20,839.83
1/2011 GJ904 1/2012 CP9 - Other P9 1/2008 GJ832 1/2008 GJ832 1/2008 GJ832 1/2008 GJ832	Kentucky Utilities Company		1416 · Note Receivable- CP9	7,867.41	28,707.24
1/2012 CP9 - Other PP9 1/2008 GJ832 1/2008 GJ832 5/2008 GJ832 5/2008 GJ1002	Kenlucky American Waler		1416 - Nole Receivable- CP9	784.23	29,491.470
.CP9 - Other .P9 ./2008 GJ632 ./2008 GJ807 ./2008 GJ807	Repayment from CP9		1130 · US BANK	-11,373.75	18,117.72
799 72008 GJ632 72008 GJ807 72008 GJ832 73008 GJ1002				18,117.72	of 3.117.72 <mark>0</mark>
7/2008 GJ632 7/2008 GJ807 7/2008 GJ832 7/2008 GJ1002				18,117.72	18,117.72 <b>D</b>
0/2008 GJ632 1/2008 GJ807 0/2008 GJ932 5/2008 GJ1002					age
06/30/2008 GJ632 08/31/2008 GJ807 09/30/2008 GJ932 10/15/2008 GJ1002		:		!	IE
08/31/2008 GJ807 09/30/2008 GJ832 10/15/2008 GJ1002	To record interest due 7/01/07-6/30/08	Commercial	1402.1 · Accrued Interest - CP2	28,047.06	28,047.06
09/30/2008 GJ932 10/15/2008 GJ1002	To record July & Aug accrued int income	Commercial	1403.1 · Accrued Int - CP5	7,105.48	35,152.52.
10/15/2008 GJ1002	To accrue September Interest	Commercial	1405.1 - Accrued Interest - CP6	3,530.23	38,682.75
	To record July & Aug accrued int Income	Commercial	√ 1403.1 · Accrued Int - CP5	0.00	38,682.75

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3/6	linki sada	Name	метто	Class	Cir	Amount	Dayaller
General Journal	10/24/2008 GJ1010		To record Octobar accrued intincome	Commercial		3,530.23	42,212,980
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	22.58	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 - CP8	2,124,81	51,308,13
General Journal	02/28/2009 GJ204		To record accoued interest receivable	Commercial	1405.1 - Accrued Interest - CP5	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 • CFI#1	2,124,81	57,682,56
Deposit	05/13/2009	Copeland Properties 12, LP		Commercial	1110 · First Celifomia Bank	-200.00	57,432,56
General Journal	05/31/2009 GJ507		To record May accrued intincome	Commercial	1431.1 - Accrued Int - CFt#1	2,124.81	59,607.37
Deposil	06/08/2009	Copeland Properties 12, LP		Commercial	1110 · First California Bank	-3,219 90	56,387,47
General Journal	06/30/2009 GJ611		To record June accused int income	Commercial	1431.1 - Accrued Int - CFt#1	2,124,81	58,512.26 <mark>U</mark>
Deposit	07/09/2009 OL709	Coperand Properties Twelve, LP	December Rent	Commercial	1110 · First California Bank	-31,000.00	27,512,28
General Joernal	07/31/2009 GJ731		To record acqued interest receivable	Commercial	1452 1 · Accrued Int - RMSC	2,063 38	29.575.640
Deposit	08/04/2009	Copeland Properties 12, LP	Accrued int	Commercial	1110 · First California Bank	-20,000,00	9,575.840
General Journal	08/31/2009 GJ809		To record accrued interest receivable	Commercial	1452 1 - Accrued int - RMSC	2,124,81	11,700.45
General Journal	09/11/2009 G,8901		To reclassify real due to note receivable CP12	Commercial	1121 - Intercompany N/R-N/P Clearing	-11,761,90	-61.45
General Journal	09/30/2009 GJ906		To record accrued interest receivable	Commercial	1452 1 Accrued Int - RMSC	2,053.36	2.001.91C
General Journal	10/31/2009 GJ1009		To record accoved interest receivable	Commercial	1452.1 - Accrued int - RMSC	2,063.38	4.065.27
General Journal	11/30/2009 GJ1109		To record lactured interest receivable	Commercial	1452.1 - Accrued Int - RMSC	2.063,36	6, 1260
General Journal	12/31/2009 GJ1209		To record accused interest receivable	Commercial	1452.1 · Accrued int - RMSC	2,063,36	8.1909
Geлегај Јоџта)	12/31/2009 GJ1210		To write and/or set A/R & A/P per year end activil Commercial	lvil Commercial	1405 · Note Receivable-CP6 Dover	-8,253,44	61.45
Genaral Journal	12/31/2009 GJ1242		To record assumption of CP16 receivables as ap Commercial	ap Commercial	1405 Note Receivable-CP5 Dayer	658.04	596,59
Deposii	02/12/2610	Copeland Properties 12, LP	CP12 Interest	Commercial	1112 - Pacific Western Bank	-658,04	-61.45
Ganerai Journal	06/30/2010 GJ631		To write off accrued interest	Commercial	-SPLIT-	81,45	0.00 0
Total 1424.1 - Accrued Int - CP12	d Ini - CP12					00:0	14/1   8.
· Note Receivab	1424 · Note Receivable -CP12 - Other						
Check	06/10/2005 1682	Parasac	File LP1	Commercial	1100 · Provident-Checking	138.50	138.50
Check	02/09/2006 2072	Føderal Express	Fed Ex Charges	Commèrcial	1100 - Providani-Checking	13,59	152.1 TE
Chack	02/08/2096 2072	Pederal Express	Fed Ex Charges	Commercial	1100 · Provident-Checking	19,28	171 47
Check	02/09/2006 2072	Federal Express	Fed Ex Charges	Соттепска	1100 · Provident-Checking	20.72	105.191
Check	02/09/2005 2072	Federal Express	Fed Ex Charges	Commercia!	1100 Pravident-Checking	13.69	205.880
801	03/24/2006 3-400-53578	Federal Express	Fed-Ex cost	Property Management	2016 - Accounts Payable	53.94	259.82
	03/27/2006 3-413-03926	Federal Express	FedEx Bill 3/17		2015 Accounts Payable	11,95	71.172
Check	04/14/2006 2246	Federal Express	Fed Ex	Commercial	1100 · Provídent-Chacking	15.33	287.10
Check	05/05/2006 3015	Federal Express	FedEx	Commercial	1110 · Fírst California Bank	11,89	298,890
Check	05/12/2006 3043	Copeland Properties Twelve, LP	Loan to close	Commercial	1110 · First California Bank	40,000.00	40,298,990
Check	05/17/2006 3052	Renald L Mitchell	Used LOC to pay Mitchell cash out of CP12	Commercial	1110 · First California Bank	90,000.00	130,298.99
Check	05/19/2006 3054	Federal Express	Fed Ex	Commercial	1110 · First California Bank	58,48	130,357.47
Check	05/25/2006 3065	Copeland Weelth Management Trust Account	IPX/Gopal	Commercial	1110 · First Callfornia Bank	750.00	131,107,47
Check	05/26/2006 3074	Federal Express	Fed Ex	Commercial	1110 · First California Bank	12.05	131,119.52
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## Cuperation versity interests the comporation Transaction all by Account All Transactions

Туре	Date Num	Name	Мето	Class	Spilt	Amount	Belance
Check	06/02/2008 3089	Pacific Western Bank	Loan Payment-To be Reimbursed by CP12	Commercial	1110 · First California Bank	8,856.60	139,986.18
Check	07/05/2006 3182	Federal Express	Fed Ex	Commercial	1110 · First California Bank	14 30	140,000.48
Check	07/05/2008 3162	Federal Express	1-082-76155/1-069-61716/1-095-34538	Commercial	1110 · First California Bank	46.82	2 05 750,041
Cheak	07/105/200β 3162	Faderai Express	1-082-76155/1-089-61716/1-095-34638	Commercial	1110 · First California Bank	12.32	140,059.62
Check	07/05/2006 3162	Federal Express	1-082-76155/1-069-61716/1-095-34638	Commercial	1110 · First California Banik	40.40	140,100.02
Check	07/05/2006 3162	Federal Express	1.082-78155/1.069-31718/1.095-34638	Commercial	1110 · First California Bank	40.40	140,140.42
Check	07/05/2008 3162	Federal Express	1-082-76155/1-069-61716/1-095-34638	Commercial	1110 · First Catifornia Bank	45.25	140,186.57
Check	07/05/2008 3162	Federal Express	1-082-76155/1-069-31716/1-095-34638	Commercial	1110 · First California Bank	48 25	140,232.92
Check	07/05/2006 3182	Federal Express	1-002-76155/1-069-61716/1-095-34638	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 Catilornia 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	Il back for opening building loan	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	09/18/2005 3337	Copeland Properties Tweive, LP	Loan	Commercial	1110 · First Catifornia Bank	50,000.00	180,292.01
Check	09/25/2005 3340	Federal Express	Postage Fees	Commercial	1110 · First California Bank	14 74	190,306,75
Check	10/02/2008 3363	Federal Express	Postage Fees	Commercial	1110 · First California Bank	26.85	190,338 61 OC
Check	10/02/2006 3364	Chase Card Services	Cheesecake Factory	Commercial	1110 First California Bank	101.62	190,435.23 U
Check	10/04/2006 3372	Copeland Properties Twelve, LP	Loan	Commercial	1110 · First Californie Bank	11,300.00	201,735.23
Check	10/06/2006 3373	Fidelity National Title	Funds to close 12 & 13	Residential	1110 · First Cálifornia Bank	4,245,45	205,980.58
General Journal	10/25/2006 GJ1001		Carpenter	Commercial	2052 · Lease Payable · Siemen's	415,686,00	31 # 299.123
General Journal	10/20/2006 GJ1001		Goodwin	Commercial	2052 · Lease Payable - Siemen's	180.000,00	5 83998.181
General Journal	10/20/2006 GJ1002		TO RECLASSIFY SIEMENS ACTIVITY	Commercial	1120 - Pooled Investment Account	-160,000,00	2 800 1729
General Journal	10/20/2006 GJ1002		TO RECLASSIFY SIEMENS ACTIVITY	Commercial	1120 - Pooled Investment Account	-415,685 D0	205,080.68
Chack	12/12/2006 3516	Copeland Properties Twelve, LP	Advance to cover account	Administralive	1110 · First Cahfornia Bank	2,100.00	208,080.68
General Journal	12/31/2006 CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	YABLES	1401 - Note Receivable-CP1	-208,080 68	ed 00'0
General Journal	01/01/2007 CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	YABLES	1401 Note Receivable-CP;	208,080,68	208,080.68
Check	01/03/2007 3546	Copetand Properties Twelve, LP	Advance to cover account	Administrative	1110 - First California Bank	2,600,00	210,880,68
Check	01/16/2007	Copeland Properties Twelve, LP	Advance to cover account	Administrative	1110 · First California Bank	6,850,00	4 217.530.68
General Journal	02/02/2007 GJ0201		TO RECLASSIFY ONLINE TRANSFER - MADE	E Administrative	1438 · Note Receivable · CFI#2	1,100.00	218,630 68 2
Check	02/07/2007	Copularid Wealth Management Trust Account	(PX/Gopal	Commercia)	1110 · First Cailfornia Bank	0.00	218,630.88
Check	02/12/2007	Copeland Properties 12, LP	Reclassify		1110 · First California Bank	9,000.00	227,630,68
General Journal	02/12/2007 GJED2		RECLASSIFY ADVANCE AS TRANSFER OF CF Commercial	CF Commercial	1120 - Pooled Investment Account	-9,000.00	218,630.68
Check	03/12/2007	Copeland Properties 12, LP		Commercial	1110 · First Californa Bank	12,000,00	230,630.68
Oheck	04/0.6/2007	Copeland Properties 12, LP	Online transfer	Commercial	1110 - First California Bank	9,700.00	240,330.68
Check	04/1/5/2007	Copeland Properties 12, LP	Online transfer	Commercial	1110 First California Bank	825.00	241,155.68 <mark>JO</mark>
Check	06/04/2007	Copeland Properties 12, LP	Online transfer	Commercial	1110 - First California Bank	7,000.00	248,155.68
Cineck	07/09/2007	Copeland Properties 12, LP	Online transfer	Commercial	1110 · First California Bank	18,800.00	267,055.68
Check	08/03/2007	Copeland Properties 12, LP	Online transfer	Commercial	1110 · First California Bank	12,360.00	279,415.68
Daposft	08/03/2007	Capeland Properties 12, LP	Online transfer/ was not suppose to come out of ( Commercial	of (Commercial	1110 · First California Bank	-12,360.00	267,055.68
General Journal	08/07/2007 GJ808		TO RECORD EXPENSE PAID BY TRUST ON B Commercial	B Commercial	2023 - Note Payable - CRI Trust	6,500.00	273,555 68
Check	08/28/2007 OL829	Copeland Properties 12, LP	Online transfer	Commercial	1110 · First California Bank	10,000.00	283,565.68
Check	C8/30/2007 OLB30	Copeland Properties 12, LP	Online (ransfer	Commercial	1110 - First California Bank	30,000.00	313,555.68
Deposil	09/05/2007	Copeland Properties 12, LP	Online transfer/loan pmł	Commercial	1110⊸ First California Bank	-300,000.00	13,555.68

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2:57 PM 02/28/13 Accrual Basis

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

Туре	Date Num	Name	Мето	Class	Cir Spilt	Amount	Balance
Check	09/05/2007 OL904	Copeland Properties Twelve, LP	70. uer	Commercial	1110 · First California Bank	650.00	14,205.88
Check	09/12/2007 OL911	Copeland Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	7,400.00	21,605.68
Check	09/12/2007	Copeland Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	17,600.00	39,205.69
Check	09/13/2007 OL913	Copeland Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	16,800.00	26,005.68 <mark>T</mark>
Check	09/14/2007 OL915	Copeland Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	73,300.00	129,305.68 <mark>5</mark>
Check	09/19/2007 OL919	Copelend Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	17,400.00	146,705.68
Check	10/10/2007 OL1011	Copeland Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	3,200.00	149,905.68
Check	10/12/2007 OL1012	Copeland Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	3,700.00	153,605.68
Check	10/16/2007 OL1016	Copeland Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	1,825.00	155,430.68
Check	11/12/2007 OL1112	Copeland Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	13,000.00	168,430.68
Check	11/13/2007 OL1113	Copeland Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	34,600.00	203,030.68
Check	11/14/2007 4171	Fidelity National Title	Funds for CP12 selling portion to CP10	Commercial	√ 1110 · First Californía Bank	0.00	203,030.68
Check	11/30/2007 OL1130	Copeland Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	26,640.00	229,670.68
Check	12/05/2007 OL1206	Copeland Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	00'000'6	238,670.68
Check	12/20/2007 OL1221	Copeland Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	1,375.00	240,045.68
General Journal	01/01/2008 GJ0104		To reclassify \$5000 of \$105,000 paid to Gillon on Commercial	on Commercia!	1712 · Investment - CP12	5,000.00	245,045.68
General Journal	01/04/2008 GJ106		To reclassify funds posted as commission in 200! Commercial	00t Commercial	4000 · Commercial Commissions	-32,361.53	212,684.150
Check	02/14/2008	Copeland Properties 12, LP	Online transfer to cover extension	Commercial	1110 · First California Bank	143,000.00	355,864.15
Check	02/15/2008 OL215	Copeland Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	1,500.00	321,18#15
Check	03/18/2008	Copeland Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	75,000.00	432, 18,03 50
Check	04/04/2008 OL404	Copeland Properties 12, LP	Online transfer to cover payables	Commercial	1110 · First California Bank	21,000.00	453,18 <b>613</b> 50
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	454,197.28
Check	06/25/2008	Copeland Properties 12, LP	Loan until RMSC check clears	Commercial	1110 · First California Bank	5,000.00	459,197.28
Check	06/30/2008	Copeland Properties 12, LP		Commercial	1110 · First California Bank	17,500.00	476,697.28
Deposit	08/15/2008	Copeland Properties 12, LP	Deposit	Commercial	1110 · First California Bank	-6,000.00	470,697.28
Check	11/13/2008	Copeland Properties 12, LP	VOID: Sept '08 Rent/CAMS/Elect	Commercial	√ 1110 · First California Bank	00:00	470,697.28
Deposit	11/13/2008	Copeland Properties 12, LP		Commercial	1110 · First California Bank	-7,650.00	463,047.28
General Journal	11/30/2008 GJ1109		To reclassify CP13 expense to CP12 advances	s Commercial	1432 · Note Receivable-CP 13	260.65	463,307.93
General Journal	12/31/2008 GJ1236		To record CMWRE loss resulting from Shelton gt Commercial	g Commercial	8420 · Loss on CP12	-180,000.00	283,307.93
General Joumal	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 activil Commercial	livil Commercial	1405 · Note Receivable-CP6 Dover	-39,300.73	235,813.6 <mark>©</mark>
General Journal	12/31/2009 GJ1210		To write and/or net A/R & A/P per year end activit Commercial	livit Commercial	1405 · Note Receivable-CP6 Dover	-25,892.02	209,921.59
General Journal	12/31/2009 GJ1242		To record assumption of CP16 receivables as ap Commercial	ap Commercial	1405 · Note Receivable-CP6 Dover	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		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	o 12 Commercial	-SPLIT-	-102,179.10	99,074.45
General Journal	04/30/2010 GJ431		To record funds deposited into RMSC that were ( Commercial	e ( Commercial	1452 · N/R - Rancho Mirage Surgery Ctr	-100,000.00	-925.55 <mark>T</mark>
General Journal	04/30/2010 GJ432	CP12	To credit nole payable CP12 as interest receivabl Commercial	abl Commercial	√ 1200 · Accounts Receivable	925.55	<b>30</b>
Check	03/23/2011	Shulman, Hodges & Baslian	CP12 legal fees	Commercial	1112 · Pacific Western Bank	75,000.00	75,000.00 <mark>0</mark>
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 Rec	Total 1424 · Note Receivable -CP12 - Other					90,000,00	90,000,00

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## сорывла уувани манадемтт. - А ква взіяте согроганов Transaction Mail by Account

All Transactions

Туре	Date Num	маже	Memo	Class	Cir Spill	Amount	Balance
Total 1424 · Noto Receivable - CP12	ivable -CP12					00'000'06	ase 2
1431 · Note Receivable- CFI 1	2- CFI 1						2:11
1431,1,Accrued Int。CFI#1	. CF1#1						C\
General Journal	12/31/2008 GJ1216		Record accrued interest receivable to CFI#1	Commercial	2026.1 · N/P-Accred Int CFI#2	345.00	345.00 -\
General Journal	04/30/2009 GJ407		To record Jan - March Accrued interest	Commercial	4580.95 - Accrued Int - CFI#)	956.25	1,301,25
General Journal	04/30/2009 53413		To record April accrued intilincome	Commercial	-SPLIT.	461.25	1,762.50
General Journal	05/31/2009 GJ507		To record May accrued int Income	Commercia	-SPLIT.	447 75	2,210 25 -
Deposit	06/18/2009 QL618	Copeland Fixed Income One	Deposit	Commercial	1110 · First Galifomia Bank	1,500.00	Z 22.01.2
Ganeral Journal	06/30/2009 GJ611		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 B
Deposit	08/11/2009	Copeland Fixed Income One	Ceposil	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 D
General Journal	606/30/30/3008		To record accrued Interest receivable	Commercial	1452.1 - Accrued Int - RMSC	144.40	CL 88.174
General Journal	10/31/2008 GJ1009		To record accrued interest receivable	Commercial	1452.1 - Accrued int - RMSC	147.33	18,71 m
General Journal	11/30/2009 GJ1109		To record accrude interest recaivable	Commercial	1452.1 - Accrued Int - RMSC	109.15	C 86 727
General Journal	12/31/2009 GJ1209		To record accruad interest receivable	Commercíal	1452.1 - Accrued Int - RMSC	38.65	1t (
General Journal	12/31/2009 GJ1240		To adjust accrued interest to actual	Commercial	4580.95 · Accrued int ~ CF以1	-73.90	31 #5.55
General Journal	01/01/2010 GJ108		To reclassify accrued interest to account receivat Commercial	t Commercial	1200 - Accounts Receivable	-935.28	5-2 59
General Journal	08/30/2010 GJ631		To write off accrued interest	Commercial	1424.1 - Accrued Int - CP12	242.67	2
Total 1431.1 - Acorded Int - CF1#1	d int - CF1#1					Q.00	Fi 00.00
							led
7431 - Note Receivable- Cri 1 - Uner	ole- Cri 1 - Ciner						0
Check	02/21/2006 2098	John Hancock			1100 · Provident-Checking	5,000,00	\$,000.00
Deposit	05/31/2006	Deposit	Monay owed from CFI 1		1110 · First California Bank	5,000.00	14
General Journal	05/30/2005 504		VOID: TO NET PAYABLE	Commercial	√ 2019 · Note Payable - CF :	0.00	1/1 ፪
Genetaj ⊍oumal	12/31/2006 1231		To record Balance of CP2 Note purchase	Commercial	2002 · Note Payable- TCG Trusl	91,434,85	91,434,95
General Journal	01/01/2007 GJ0101		To reclassify Private Equities Receivable	Commercial	1428 · Note Receivable. CPE1	250,000.00	341,434,95
General Journal	01/01/2007 GJ0102	Capeland Wealth Management, Inc	To Record accounting lees paid by CFI#1 (2005) Commercial	) Commercial	8300 - Accounting Fees-CRI	-50,000.00	291,434,950
General Journal	01/01/2007 GJ103		To record CFI#1 Activity - Per Chuck	Commarcial	2305 - Note Payable - Pension	205,989.08	497,424,83 <mark>O</mark>
Seneral Journal	01/01/2007 GJ104		To record Jay Whan CFI#1 Draw	Commercial	-SPLIT-	60,000,00	557.424.03 <del>L</del>
General Journal	01/01/2007 GJ105		To accrua CFI#1 2006 management fees	Commercial	4020 · Commercial Management	25,000,00	582,424.03
General Journal	01/01/2007 GJ101		To reclassify as Receivable	Commercial	2019 Note Payable - CF1	-311,000.00	271,424,03
General Journal	01/01/2007 GJ107		To reclassify as CRI/CP3 payable to CFI#1	Commercial	1408 - Note Receivable-CP3 IRS	-28,484.46	242,939 57
Deposit	01/16/2007	Copeland Fixed Income One	Deposit	Commercial	1110 - First California Bank	-30,000.00	212,939.57
Check	01/31/2007	Copoland Fixed Income One	Partial repayment of loan	Commercial	1110 · First California Bank	31,000.00	243,839.57
Check	05/31/2007	Copetand Fixed Income One	Online Iransfer	Commarcial	1110 · First California Bank	22,000.00	285,839,5f <del>Ö</del>
Ceposit	06/14/2007	Copeland Fixed Income One	CFI#1 Noie	Commercial	1110 - First California Bank	-85,000.00	180,939.57
General Journal	06/30/2007 JE2		To record distribution of CP3 assets & liabilities	Commercial	1416 · Note Receivable: CP9	-34,971.04	145,988.53
General Journal	08/30/2007 JE8		VOID: To net CFI#1 payable & receivable	Commercial	√ 2019 - Note Payable - CF1	00'0	145,968.53
General Journal	09/21/2007 GJ921		TO RECORD CRI INTEREST IN CP16	Commercial	1718 - Investment - CP16	-6,950.00	139,018,53

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## Transaction tail by Account

Decocia							
	12/21/20D7 UL1227	Copeland Fixed Income One	Online transfer/Loan		1110 · First California Bank	~105.000.00	34,018.53
Deposit	01/11/2006 OL0111	Copeiand Fixed Income One	CFI#1 Note	Commercial	1110 - First California Bank	00 000'2-	27,018.53
General Journal	01/17/2008 GJ0117		To reclassiy as CFI#1 loan in regards to Texas L: Commercial	s L: Commercial	1405 Note Receivable-CP6 Dover	-5,583.58	21,434.95
General Journal	01/17/2008 GJ0117		To reclassiy as CFI#1 loan in regards to Texas L; Commercial	s L <sub>i</sub> Commercial	1405 Note Receivable-CP6 Dover	4,418.42	17,018,53
Depos)(	02/25/2008	Coperand Fixed Income One	Online transfer	Commercial	1110 · First California Bank	-17,018.53	-C <sub>00.0</sub>
Check	11/04/2008	Copeland Fixed Income One		Commercial	1110 - First California Bank	20,500,00	20,500,00
Check	12/05/2008	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	f1 Commercial	5218 · CFI#1 Interest	-5,000,00	700.005,24
General Journal	03/02/2009 GJ303		Record credit to note payable as interest due. CFI Commercial	CFI Commercial	5218 · CFI讲1 Interest	.5,000.00	37,500.00
General Journal	04/01/2009 GJ403		Record credit to note payable as interest due CFJ Counniercal	CF) Cornniercial	5219 · CFi#1 Interes!	-5,000,00	32,500.00
General Journal	G4/30/2009 GJ405		To record funos from FA to CFI#1 benefit of CRI. Commercial	RI Commercial	1492 - Note Receivable / F/A	29,000,00	61,500.00
General Journal	05/01/2009 GJ501		VOID: Record credit to note payable as interest d Commercial	si dCommercial	4 -SPLIT.	0.00	61,500.00
Check	05/13/2009 OL512	Copeland Fixed Income One		Commercial	1110 · First California Bank	1,200.00	62,700.00
Спеск	05/20/2009	Copeland Fixed Income One		Commercial	1110 - First California Bank	2,000.00	64,700.00 <mark>OO</mark>
General Journal	05/31/2009 GJ503		Record credit to note payable as interest due CFI Commercial	CFI Commercial	5218 · CFI#1 Interest	-5,000.00	59,700.00
General Journal	06/30/2009 GJ804		Record credit to note payable as Interest due CFf Contimeralal	CFi Contractial	5218 · CFI#1 Interest	-5,900 00	54,700.00 <mark>0</mark>
Check	07/02/2009	Copeland Fixed Income One		Commercial	1110 - First California Bank	2,000.00	56,700,001
Generai Joumal	07/31/2009 GJ703		Record credit to note payable as interest due CFI Commercial	CFI Commercial	5218 CFI#1 Interest	-4,700.00	31
Deposit	08/11/2009	Copeland Fixad Income One	Deposit	Commercial	1110 First California Bank	.23,345,46	5,50,53 5,85,85
General Journal	09/31/2009 GJ802		Record credit to nota payable as interest due CFI Commercial	CFI Commercial	5218 · CFI#1 in(erest	4,700.00	23,956,84
General Journal	09/30/2009 GJ902		Record credit to note payable as interest due CFI Commardal	CFI Commandal	5218 CFI#1 Interest	4,700.00	19,253.54
General Journal	10/31/2009 GJ1003		Record credit to note payable as interest due CFI Commercial	CFI Commercial	5218 · CFI#1 Interest	4,700.00	14,553.54
General Journal	11/30/2009 GJ1103		Record credif to note payable as interest due CFI Commercial	CFI Commercial	5218 · CFI梯1 Interest	4,700.00	9,853 540
General Journal	12/31/2009 ©J1203		Record credit to note payable as interest due CFI Commercial	CFICommercial	5218 · C戶掛1 Interest	4,700.00	5,153.540
431 Nate Re	Total 143] Note Receivable, CFI 1 - Other					5,153,54	/ <del>14</del> /
31 - Note Reci	Total 1431 - Note Receivebte- CFI (					5,153,54	2,183.58.1,5
ote Receivab	1433 - Note Receivable-CP 14/CP15						Pa
1433.1 - Accreed Int - CP18	1.CP18						ge
General Journal	06/30/2008 GJ832		To record interest due 7/01/07-6/30/08	Commercia?	1402.1 - Accrued Interest - CP2	21,237,38	21,237,38
Deposit	07/18/2008	Copeland Properties 14 LP/18LP	June Interest	Commercial	1110 · First California Barık	-1,180.00	486 420,05
General Journal	07/31/2008 GJ0731		To record July accused interest	Commercial	2026.1 · N/P-Accrued Int CFI#2	1,160.00	24,237.38
General Journal	07/31/2008 GJ808		To correct Interest owed by CP18	Commercial	4559 · Interest Income - CP16	1,150.00	22,397,38
General Journal	08/31/2008 GJ807		To record July & Aug accruad int urcome	Commercial	1403.1 - Actined Int - CP5	3,611,48	25,008.84
General Journal	08/31/2008 GJ807		To record July & Aug accrued int income	Commercial	1403,1 - Accrued int - CP5	1,180.00	27,188.8400
Deposit	10/03/2008	Copeland Properties 14 LP/18LP	Loan pmt	Commercial	1110 - First California Benk	-15,000.00	12,168.8 <mark>©</mark>
General Journal	10/15/2008 GJ1002		To record July & Aug accrued int income	Commercial	4 1403 1 - Accoued Int - CP5	00:00	12,158,84
Deposit	10/20/2009	Copeland Properties 14 LP/(BLP	Loan pmt	Commercial	1110 - First California Bank	-12,168.84	0.00

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Wealth manage	Transaction
Coperant v	

6.J107 6.J1107 6.J1107 6.J1212 6.J1212 6.J1212 6.J1212 6.J1204 6.J204 6.J204 6.J204 6.J204 6.J209 6.J1108 6.J413 6.J507 6.J509 6.J1108 6.J109 6.J109 6.J109 6.J109 6.J109 6.J109 6.J109 6.J1009 6.J109					Caldille
08 GJ1107 09 GJ1107 09 GJ1212 09 GJ1212 09 GJ1212 09 GJ1212 09 GJ1212 09 GJ1204 09 GJ204 09 GJ204 09 GJ209 09 G	To record October accrued int income	Commercial		1,448.20	2,608.20
08 GJ1107 09 GJ1212 09 GJ1212 09 GJ1212 09 GJ1212 09 GJ1212 09 GJ1204 09 GJ204 09 GJ204 09 GJ206 09 GJ207 09 GJ207 09 GJ209 09 GJ	To record Nov accrued interest	Соттегсіа)	1405.1 - Accrued Interest - CP8	1,160.00	3,768,20
08 GJ1212 09 GJ1212 09 GJ107 09 GJ107 09 GJ204 09 GJ309 09 G	To record Nov accrued interest	Commercial	1405, 1 · Accrued Interest - CP8	1,448.20	5.216.40
09 GJ1212 09 GJ107 09 GJ107 09 GJ107 09 GJ204 09 GJ309 09 GJ309 09 GJ309 09 GJ309 09 GJ413 09 GJ605 09 GJ607 09 GJ731	To record Dec accrued interest	Соппессіві	1405,1 · Accrued Interest - CP6	1,160 00	6.376.40
99 GJ107 99 GJ107 99 GJ107 99 GJ204 99 GJ309 99 GJ1009 90 GJ309 90 GJ309 90 GJ309 90 GJ309 90 GJ309 90 GJ309 90 GJ1001	To record Dec accrued interest	Commercial	1405,1 - Accused Interest - CP6	1,448.20	7,824.60
09 GJ107 09 GJ204 09 GJ204 09 GJ309 09 GJ309 09 GJ309 09 GJ309 09 GJ413 09 GJ808 09 GJ109 09 GJ808	To record Jan accrued interest Income	Commercial	1405,1 - Accrued Interest - CP6	1,160.00	8,984,50
99 GJ204 99 GJ204 99 GJ309 99 GJ309 99 GJ413 99 GJ413 99 GJ413 99 GJ413 99 GJ413 99 GJ413 99 GJ4109 99 GJ1109 99 GJ1	To record Jan accrued interest income	Commercial	1495.1 - Acqued interest - CP8	1,463 20	10,447.80
09 GJ204 09 GJ309 09 GJ309 09 GJ309 09 GJ309 09 GJ413 09 GJ501 09 GJ507	To record accrued interest receivable	Commercial	1405.1 Accrued laterest - CP6	1,180.00	11.607.80
09 GJ309 09 GJ309 09 GJ309 09 GJ413 09 GJ413 09 GJ611 09 GJ605 09 GJ607 09 GJ609 09 GJ809 09 GJ1009 09 GJ809	To record accrued interest receivable	Commercial	1405.1 - Accrued Interest - CP6	1,463.20	73,071.00
09 GJ309 09 GJ309 09 GJ413 09 GJ611 09 GJ605 09 GJ605 09 GJ809 09 GJ1009 09 GJ1009 09 GJ1009 09 GJ1009 09 GJ1001 00 GJ1001 00 GJ1001 00 GJ1001 00 GJ1001 00 GJ1001 00 J363	To record accrued interest receivable	Commercial	1405,1 - Accrued Interest - CP8	1.160.00	14 231,00
09 GJ413 09 GJ507 09 GJ507 09 GJ507 09 GJ507 09 GJ507 09 GJ509 09 GJ731 09 GJ731 09 GJ109 09	To record accrued interest receivable	Commercial	1405.1 Acqued litterest - CP6	1,474,45	15,705.45
09 GJS07 09 GJ605 09 GJ605 09 GJ611 09 GJ611 09 GJ809 09 GJ731 09 GJ809 09 GJ109 10 GJ102 10 GJ102 10 GJ804 09 S324 06 S324 06 S324 06 S324 07 CPC02R	To record April accrued int income	Commercial	1431.1 - Accrued Int - CFI#1	1.474 45	17,179.90 T
09 GJ605 09 GJ611 09 GJ611 09 GJ731 09 GJ731 09 GJ731 09 GJ731 09 GJ709 09 GJ109 09	To record May accrued int income	Commercial	1431 1 - Accrued Int - CFI#1	1,474,45	18,654.35
09 GJ611 09 GJ611 09 GJ809 09 GJ809 09 GJ109 09 GJ109 09 GJ109 10 GJ102 10 GJ102 10 GJ102 10 GJ103 10 GJ1	To adjust CP16 interest payable to actual	Commercial	4580,19 Accrued Int - CP18	-8.120.00	10,534,35
09 GJ731 09 GJ809 09 GJ809 09 GJ809 09 GJ109 09 GJ109 10 GJ102 10 GJ102 10 GJ102 10 GJ103 10	To record June accrued int income	Commercial	1431.1 - Accrued int - CFI#1	1,474,45	008.800.21
09 GJ731 09 GJ809 09 GJ809 09 GJ809 09 GJ809 09 GJ1009 09 GJ1009 10 GJ102 10 GJ831 1	18, LP Online transfer/loan pmt	Commercial	1110 · First California Bank	-1,000,00	11,003 80 n
09 GJ809 09 GJ809 09 GJ1009 09 GJ1109 09 GJ1109 10 GJ102 10 GJ102 10 GJ102 10 GJ103 10	To record accrued interest receivable	Commercial	1452,1 · Accrued Int · RMSC	1,314,46	12,323.26
09 GJ908 09 GJ1009 09 GJ1109 09 GJ1109 09 GJ1109 10 GJ102 10 GJ102 10 GJ831 06 3324 06 3324 06 3324 06 3353 07 CPC02R	To record accrued interest receivable	Commercial	1452.1 - Accrued int - RMSC	1,474,45	Ut)12 762.81
09 GJ908 09 GJ109 09 GJ1109 09 GJ1109 10 GJ102 10 GJ1031 10 GJ	18, LP Online transfer/loan pmi	Commercial	1150 - First California Bank	-2,000.60	31 #2::
09 GJ/009 09 GJ/109 09 GJ/109 10 GJ/1209 10	To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC	1,314,48	5-5501:81
09 GJ1109 09 GJ1209 10 GJ1209 10 GJ102 10 GJ831	To record acqued interest receivable	Commercial	1452.1 - Accrued Int - RMSC	1,314,45	25.426.43
10 GJ1209 10 GJ102 10 GJ102 10 GJ102 10 GJ1031 06 3254 06 3254 06 3324 06 3324 06 3431 06 3431 07 CPC02R 07 3563	To record accrued interest receivable	Commercial	1452,1 · Accrued Int - RMSC	1,314,46	15,741.09
10 GJ102 10 GJ831 10 GJ831 10 2247 10 3254 10 3310 10 3310 10 3431 10 3491 10 CPC02R 07 3563	To record accrued interest receivable	Commercial	1452.1 Accrued Int - RMSC	1,314,46	17,055.55
10 GJ631 10 GJ631 P18 - Other 06 2247 06 3254 06 3324 06 3324 06 33431 08 3491 06 CPCO2 07 CPCO2R	To reclassify previpus years accrued int as accou. Commercial	accor Commercial	1200 · Accounts Receivable	-17,215,54	√159.99 <mark>O</mark>
P18 - Other 06 2247 06 3254 06 3310 06 3324 08 3431 08 3431 06 3491 06 CPCO2 07 CPCO2R 07 3563	To write off accrued interest	Commercial	1424.1 - Accrued int - CP12	159.39	8 <mark>0</mark> 8
				0.00	/ <u>1</u> 4/
04/14/2006 2247 08/14/2006 3254 09/13/2006 3254 09/13/2006 3324 11/01/2008 3431 11/17/2008 12/01/2008 3491 12/31/2006 CPCO2 13 Journal 12/31/2006 CPCO2 13 Journal 01/01/2007 CPCO2R 01/05/2007 3563 01/05/2007					/13
08/14/2006 3254 09/13/2006 3310 09/13/2006 3324 11/01/2008 GJ1001 11/17/2008 GJ1001 11/17/2008 3431 11/17/2008 3431 11/17/2008 3431 11/17/2008 3491 12/01/2008 CPCO2 01/03/2007 CPCO2R 01/03/2007 3563 01/03/2007	FILE LP	Commercial	1100 Prevident-Checking	138 50	138.50
09/13/2006 3310 09/13/2006 3324 II Journal 10/20/2008 GJ1001 11/17/2008 12/01/2008 3431 11/17/2008 12/01/2008 3491 12/01/2008 3491 12/31/2006 CPC02 01/03/2007 CPC02R 01/03/2007 3563 01/03/2007	Property Inspection	Commercial	1110 · First California Bank	1,625.00	1,763.50 <mark>0</mark>
09/13/2066 3324 Il Journal 10/20/2008 GJ1001 11/17/2008 3431 11/17/2008 3491 11/17/2008 3491 11/17/2008 3491 11/17/2008 3491 11/17/2008 3491 11/17/2008 3491 11/17/2008 3491 11/17/2009 3563 01/03/2007 3563 01/03/2007	Expanse - CP14	Commercial	1110 · First California Bank	15,000.00	18.763 55 <mark>0</mark>
il Journal 10/20/2008 GJ1031 11/01/2008 3431 11/17/2008 12/01/2008 3491 11/01/2006 CPCO2 Il Journal 12/31/2006 CPCO2 10/10/2007 CPCO2R 01/03/2007 3563 01/05/2007	JC,	Commercia	1110 · First Californía Bank	1,625.00	18,388.50
11/01/2006 3431 11/17/2008 12/01/2008 3491 11/0umal 12/31/2006 CPC02 11/0umal 01/01/2007 CPC02R 01/03/2007 3563 01/05/2007	TO RECORD SIEMENS PAYMENT FOR LEASI Commercial	LEAS! Commercial	√ 2052 · Lease Payable ~ Siemen's	100.00	18.488.50
11/17/2008 12/01/2008 3491 11/0umal 12/31/2006 CPC02 11/0umal 01/01/2007 CPC02R 01/03/2007 3563 01/05/2007	Ď	Commercial	1110 · First California Bank	2,352,92	20,841,42 <mark>C</mark>
12/01/2008 3491 Il Journal 12/31/2006 CPC02 Il Journal 01/01/2007 CPC02R 01/03/2007 3563 01/05/2007	Escrow Extension		1110 · First California Bank	200,000.00	250,841.42
al Journal 12/31/2006 CPC02 al Journal 01/01/2007 CPC02R 01/03/2007 3563 01/05/2007	14 LP/18LP Loan Advance	Commercial	1110 - First California Bank	100.00	220,941,42
al Journal 01/01/2007 CPC02R 01/03/2007 3563 01/05/2007 01/12/2007	TO NET NOTE RECEIVABLES TO NOTE PAYABLES	PAYABLES	1401 - Note Recentable-CP1	-220,941.42	P.00.0
01/03/2007 3563 01/05/2007 D1/12/2007	TO NET NOTE RECEIVABLES TO NOTE PAYABLES	PAYABLES	1401 - Note Receivable-CP1	220,941.42	220,941,4 <mark>0</mark> 0
01/05/2007 01/12/2007	CP14	Office	1110 · First Galifornia Bank	840.00	221,781,42
01/12/2007	Legal Fees	Commercial	2016 - Accounts Payable	1,320.00	223,101.42
1000000	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

Date Num Name 01/31/2007 GJ0101	Т		Memo TO RECORD CRI TRUST ADVANCE TO CP14 i Commercial	Ciass on the Commercial	CIr Spilit Spilit Spilit	Amount 100.00	Balance 223,232,120
02/05/2007 Copeland Properties 14 LP/16LP	Copeland Properties 14 LP/18LP		Online transfer	Commercial	1110 First California Bank	-92,175.00	131,057,12
02x03/2007 GJ201			TO NET CP9 & CP14 ACTIVITY	Commercial	1418 - Note Receivable- CP9	92,175.00	223,232.12
02/22/2007 Copeland Properties 14 LP/18LP	Copeland Properties 14 LP/18LP		Deposit	Commercial	1110 First California Bank	-100,00	223,132.12
02/22/2007 Copeland Properties 14 LP/f8LP	Copeland Properties 14 LP/f8LP		Deposit	Commercial	(110 · First Celifornia Bank	-100.00	223.032.12 <mark>-</mark>
	-	-	TO RECORD NOTE PAYABLE GREENSBORO Commercial	RO Commercial	4501 · Miscellaneous Income	5,780,84	231,812.96
GJ404		_	TO RECORD CP14 ADVANCE MADE TD CP16 Commercial	P16 Commercial	1435 · Note Receivable-CP16	-50,000,00	181,812,960
	Copeland Properties 14 LP/18LP		Online transfer-partial repayment	Commercial	1110 - First California Bank	-6,200.00	175,612,96
64/27/2007 Copeland Properties 14 LP/18LP	Copeland Properties 14 LP/18LP			Commercial	1110 · First California Bank	-20,000.00	155,612.96
04/30/2007 Copeland Properties 14 LP/18LP	Copeland Properties 14 LP/18LP		Online transfer-partisi repayment	Commercial	1110 - First California Benk	-33,550,00	122,062,96
05/14/2007 Copeland Properties 14 LP/18LP	Copeland Properties 14 LP/18LP		Daline transfer-partial repayment	Commercial	1110 · First California Bank	-100,000,00	22,062 96
05/17/2007 Copeland Properties 14 LP/18LP	Copeland Properties 14 LP/18LP		Online transfer	Commercial	1110 · First California Bank	~10,000,00	12,062 96
05/17/2007 GJ504			TO RECORD CP14 INTEREST IN POOLED INV Commercial	NV Commercial	1120 - Pooled Investment Account	-12,000,00	62 96
05/17/2007 Capeland Properties Ten, LP			On line transfer	Commercial	1110 · First California Bank	-62.96	000
06/04/2007 Copeland Properties 14 LP/18LP			Online transfer-partial repayment	Commercial	1110 · First California Bank	9,500.00	8.500.00 <mark>0</mark>
08/05/2007 GJ0605			RECLASSIFY CP14 INTEREST PMT - CREDIT. Commercial	DIT. Commercial	4559 · Interest income - CP18	-6,879.81	2,620.19
06/19/2007 Capeland Properties 14 LP/18LP			Online transfer repayment on loan	Commercial	1110 · First California Bank	-2,620.19	n <u>e</u>
06/30/2007 JE2			To record distribution of CP3 assets & liabilities	es Commercial	1416 Note Receivable, CP9	423,544,11	423,544,1
07/05/2007 Copeland Properties 14 LP/18LP		J	Online Iransfer-partial repayment	Commercial	1110 - First California Bank	7,400.00	30.844.06.2
07/20/2007 Copeland Properties 14 LP/16LP		J	Online transfer-partial repayment	Commercial	1110 First California Bank	-2,620.19	428,3 <b>201</b>
		0	Online correction/funds not owed	Commercial	1110 · First California Bank	2,620.19	430,946,015
08/01/2007 OL0801 Copeland Properties 14 LP/18LP O		O	Online transfer to cover payables	Commercial	1110 · First California Bank	1,300,00	432,244.3
08/13/2007 OL813 Copeland Properties 14 LP/18LP O		0	Online transfer-pm) of loan	Commercial	1110 · First California Bank	-7,400 00	424,844,11
08/20/2007 Copelland Properties 14 LP/18LP D		٥	Online transfer to cover toan pmt	Commercial	1110 - First California Bank	-1,300.00	423,544,110
Copelard Properties 14 LP/18LP		O	Online transfer to cover payables	Commercial	1110 · First California Bank	12,600.00	436, [44.1]
Copeland Properties 14 LP/18LP			Loan	Commercial	1110 - First California Bank	8,650,00	444,794.11
12/17/2007 OL1217 Capeland Properties 14 LF/18LP	Copeland Properties 14 LF/18LP		Loan	Commercial	1110 · First California Bank	-8,850.00	430 144 14
12/31/2007 AJE4			SET UP INVESTMENT IN CP.18	Commercial	1718 - Investment - CP18	-200,000.00	236.144.17
01/01/2008 GJ112			Reclassify June pmt as interest 2007	Commercial	4559 - Interest Income - CP18	2,620.19	238,764,30
01/03/2008 OL104 Coppliand Properties 14 LP/18LP	Copaland Properties 14 LP/18LP		Loan	Commercial	1110 - First California Bank	12,000,00	250,764.30
@1/11/2008 Copeland Properties 14 LP/18LP	Copeland Properties 14 LP/18LP		Loan Pml	Commercial	1110 · First Californía Bank	-12,000.00	238,764.30
08/08/2009 Copeland Properties 14 LP/18LP	Copeland Properties 14 LP/18LP		Loan pmt	Commercial	1110 · First California Bank	-4,000.00	234,764.30
09/04/2008 Copeland Properties 14 LP/18LP	Copeland Properties 14 LP/18LP		Loan	Commercial	(110 First California Bank	8,000,00	242,764,300
10/08/2008 Copeland Properties 14 LP/18 LP	Copeland Properties 14 LP/18LP		Loan priit	Commercial	1110 · First California Bank	-20,000,00	222.764.30
10/20/2008 Copeland Properties 14 LP/18LP			Loan pml.	Commercial	1110 · First California Bank	-29,671,18	193,093,1
11/06/2008 OL1106 Copeland Properties 14 LP/18LP			Loạn pm	Commercial	1110 · First California Bank	8,000.00	201,093.14
11/07/2008 Copaland Properties 14 LP/18LP	Copeland Properties 14 LP/18LP		Loan pmt	Commercial	1110 - First California Bank	-8,000.00	193,093,140
01/09/2009 GJ101			To record funds from FA to be classified as CWIN Commercial	CWA Commercial	1492 - Note Receivabla / F/A	18,000.00	211,093,1
01/31/2009 GJ109			Reclassify CP18 advance to CP4 as CWMRE Re Commercial	E Re Commercial	2022.4 · N/P-CP4 2007 Pro-rata Prop Tax	~16,000.00	195,093.14D
03/12/2009 Copeland Properties 18, LP	Copeland Properties 18, LP		Opline transfer/loan port	Commercial	1110 · First Celifornia Bank	1,500,00	196,583,14
08/30/2008			To reclassify CP18 Paoled Income activity to CW Commercial	CW Commercial	8416 - Pooled Income Expense	-21,331.90	175,261,24
12/31/2009 GJ1210			To write and/or net 사유 & AP per year end activit Commercial	ıctivit Commercial	1405 - Note Receivable-CP6 Dover	-31,688 10	143,583,14

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All Transactions

Type	Date Num	Name	Мето	Class	Cir	Amount	Balance
Check	01/22/2010	Copeland Properties 18, LP	Online transfer/Joan		1112 · Pacific Western Bank	1,460.00	144.993.1
Check	10/13/2010	Copeland Properties 18, LP	Oniine (ransfer/loan		1112 - Pacific Western Bank	650.00	145,643,1
Check	03/11/2011	Copeland Properties 18	Loan to cover bank		1112 Pacific Western Bank	900.00	146,143,14
Check	03/16/2011	Copeland Properties 18	Loan to cover bank		1112 · Pacific Western Bank	16,000.00	162,143.1
Check	04/18/2011	Copeland Proparties 18	Гоап	Commercial	1112 · Pacific Western Barik	6,100.00	168.243.141
Check	05/12/2011	Copeland Properties 18, LP	Online transfer/loan		1112 · Pacific Western Bank	1,100.00	169,343,14
Check	06/14/2011 6502	Higgins Benjamin Eagles & Adams, PLLC	RE: Copaland Properties 18, LP	Commercial	1112 - Pacific Weslem Benk	5,050,00	174,343.1 <mark>0</mark>
Check	06/22/2011 OL622	Copeland Properties 18, LP	Online transfer/loan		1112 - Pacific Western Bank	90.00	174,843.1
Check	07/14/2011 OL	Copeland Properties 18, LP	Online transfer/loan	Commercial	1112 · Pacific Western Bank	25,000,00	199,843,140
Check	08/17/2011	Capeland Properties 18, LF	Online transfer/loan	Commarcial	1112 - Padific Western Bank	681,54	200,524.68
Total 1433 - Note Rec	Total 1433 - Note Receivable-CP 14/CP18 - Other					200,524,68	200,524,68
Total 1433 - Note Receivable-CP 14/CP18	wable-CP 14/CP18					200,524.68	200.524.58
1434 - Note Receivable-CP15	e-CP15						Dod
1434.1 - Accrued Int - CP15	. CP15						cur
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	ne 8,585,5
General Joumal	08/31/2008 GJ807		To record July & Aug accrued intincome	Commendat	1403 1 Approved inj - CP5	1,230.80	£1.008.1₽U
General Journal	09/30/2008 GJ932		To accrue September Interest	Commercial	1405.1 - Accruad Interest - CP6	515 41	7.4 445
General Journal	10/15/2008 GJ1002		To record July & Aug accrued int income	Commercial	v 1403 1 - Accrued Int - CP5	00 0	<b>1</b> 29€ 5
General Journal	10/24/2008 6J1010		To record October accrued int income	Commercial		652.91	2500.8 300.8
General Journal	11/30/2008 GJ1107		To record Nov accrued Interest	Commercial	1405, 1 · Accrued interest - CP6	739 16	8,807,82
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	10 728,40
General Journal	02/28/2009 GJ204		To record accrued interest receivable	Commercial	1405.1 - Accrued Interest - CP6	960,41	0.88.890
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, i - Acenued Int - CFI#1	1,065 41	13,714.67
General Journal	05/31/2009 GJ507		To record May accrued intincame	Commercial	1431.1 Accued int - CF#1	1,085,41	14.780.087.41
Deposit	06/25/2009 OL625	Copeland Properties 15 LP	Loan pml/Online transfer	Commercial	1110 - First California Bank	-2,000 00	12,780,08
General Journal	DE/30/2009 GJ611		To record June accased inl income	Commercial	1431 1 - Accrued Inj - CF1#1	1,065 41	13,845.49
Deposit	07/23/2009	Copeland Properties 15 LP	Loan/Online transfer	Commercial	1:10 · First California Bank	-2.000 00	11.845.40
<b>General Journal</b>	07/31/2009 GJ731		To record accrued interast receivable	Commercial	1452.1 - Accrued Int - RIMSC	1,050 23	12,895,72
General Journal	08/31/2009 GJBOD		To record accrued interest receivable	Commercial	1452 1 - Accrued int - RMSC	1,055.41	13,961,132
Deposit	09/11/2009	Copeland Properties 15 LP	Loan pmt	Commercial	1110 - First California Bank	-13,976.31	Of 15.15
General Joumal	09/30/2008 GJ909		To record, accrued interest receivable	Commercial	1452.1 - Accrued int - RMSC	1,050.23	1,035.0
General Journal	10/31/2009 GJ1009		To record accrued interest receivable	Commercial	1452,1 - Aconad Ini - RMSC	1,050.23	2,085.28
General Journal	11/30/2009 GJ1109		To record accrued interest receivable	Commercial	1452.1 - Accrued int - RMSC	1,050.23	3,135,510
General Journal	12/31/2009 GJ1209		To record accrued interest receivable	Commercial	1452,1 Accrued IntRMSC	1,050,23	4,185. <b>2</b>
General Journal	12/31/2009 GJ1244		To adjust accrued interest to actual	Commercial	-SPLIT.	-1,156.88	3,028.8
<b>General Journal</b>	01/01/2010 GJ104		To reclaseify accrued int to accounts receivable	Commercial	1200 - Accounts Receivable	-3,044,04	~15,⁴
General Journal	06/30/2010 GJ631		To write off accrued interest	Commercial	1424.1 · Accrued Int CP12	15.18	0.00

All Transactions

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:11-cy-28,463.50<mark>7</mark> -08607 -08607 -08607 82,054.58 82,054.58 38,554,58 132,054,58 132,054,58 142,054 142,054 140,030,88 131,800,800 126,045,55<mark>0</mark> 119,034,9<mark>69</mark> 116,820,4**6**0 80,489.58 81,469.58 D 156,820.45 35,863,550 39,653,50m 36,653,50m 32,163.50 45.85#E60 65,8<del>69,51</del> 130,786.1 11,138,50 39.653.50 66, 1**(4)** 54 87,054,59 24,738.50 140,672.76 130,672,76 31,163,50 79,869,58 108,054.58 Balance 1,0000.00 85.00 -8,244.74 138.50 100.00 -233.92 600,00 4,000.00 2,023,69 1,014,67 5,755.26 8 -7,010.62 -2,214.48 40,000.00 10,000.00 1,000 000 3,700,00 3,790,00 3,000.00 3,000.00 6,200.00 20,250.00 14,000.00 500,00 5,000,000 11,500.00 9,500.90 20,000.00 00,050,01 4,138.50 4,138.50 7,000.00 3,600.00 3,725,00 2,700,00 Amount 2035.1 · N/P CP15-Pooled Income Activity 2052 · Lease Payable - Siemen's Note Payable- TCG Trust 8410 - Pooled Income Expense 1424 - Note Receivable - CP12 1435 Noie Recevable-CP18 1461 · Note Recaivable- TCG 1434.1 - Accrued Int -- CP15 1112 - Pacific Western Bank 1112 · Pacific Western Bank 1112 - Pacific Western Bank 1112 - Pacific Western Bank 401 - Note Receivable-CP4 401 - Note Receivable-CP1 1110 · First Californía Bank 1110 · First California Bank 110 · First California Bank. 1110 · First California Bank 1110 · First California Bank 1110 · First Californía Bank 1110 · First Cafforna Barík 1110 · First California Bank 1110 · First California Bank 1110 · First California Bank 1110 First California Bank 1110 · First California Bank 1130 · First California Bank 1110 - Firsi California Bank 1110 First Californie Bank 1110 - First California Bank i i 10 - First Cajifornia Bank 1110 · First California Bank 1110 - First California Bank Firsi California Bank Split 1716 - Investment - CP16 1715 · Investment-CP15 1110 2002 눙 Class To record assumption of note payables due CP1; Commercial To record OWM Prils made on behalf of CWM R Commercial To reclassify draw from CP15 against equity to a Commercial Commercial Commercial Commercial Commercial To net pooled investment on CP15 to CWMRE promercial Commercial To net CP15 n/p pooled income activity to cp15 n Commercial Conmercial Commercial Commercial Commercial Commercial Commercial TO RECORD FUNDS REIMB TO CP15 THAT M Commercial Commercial Commercial Commercial Commercial Commercial Commercial Record CWM Trust payment as CWM RE Advan Commercial TO RECORD SIEMENS PAYMENT FOR LEAS! Commercial Commercial Commercial Commercial TO NET NOTE RECEIVABLES TO NOTE PAYABLES TO NET NOTE RECEIVABLES TO NOTE PAYABLES TO RECORD CRI INTEREST IN CP16 IN# 32724900/32725100/32725400 To adjust accrued interest to actual Memo Loan to cover loan fees Repair Lock Suite 115 Loan/Online transfer Loan/Online Iransfer Loan/Online transfer Load/Online transfer Loan/Online transfer Loan/Online fransfer \_oan/Online transfer Loan/Online transfer Loan/Online transfer Loan/Online transfor Loan/Online transfer Loan/Online transfer \_oan/Online transfer \_oan/Online transfer coan for Appraisal VOID: Deposit Loan pmt Deposit Loan Loan Loan Матв Copeland Properties 15 LP Copeland Properties 15 LP Copeland Properties 15 LP Copeland Properties 15 LP Copeiand Properties 15 LP Copeland Properties 15 LP Copeland Properties 15 LP Copeland Properties 15 LP Copeiend Properties 15 LP Coperand Properties 15 LP Copeland Properties 15 LP Copeland Properties 15 LP Copsiand Properties 15 LP Copeland Properties 15 LP Copeland Preperties 15 LP Copeland Properties 15 LP Coperand Proporties 15 LP Pacific Western Bank Pacific Western Bank Valley Lock & Safe Parasec CP15 CP15 ESV 01/01/2007 CPC02R 02/23/2010 01:02/23 12/05/2007 5/1205 12/31/2009 GJ1213 12/31/2009 GJ1244 12/31/2009 GJ1245 10/12/2007 GJ1012 12/31/2008 GJ1204 08/31/2010 GJ0831 10/20/2008 (3,11501 12/31/2006 CPC02 09/05/2007 01908 04/30/2010 GJ430 06/03/2010 01.603 08/01/2007 OL805 09/21/2007 GJB21 01/01/2008 GJ115 34/24/2008 OL424 07/14/2006 3189 072372008 3403 12/01/2006 3492 01/25/2008 4502 05/09/2008 4439 1434 · Note Receivable-CP15 - Other 02/12/2010 04/21/2010 39/11/2009 04/06/2007 24/09/2007 05/04/2007 07/05/2007 7002/11/2007 11/05/2007 33/31/2008 24/18/2008 10/10/2008 1124/2008 12/31/2008 33/117/2009 24/01/2009 Fotal 1434, I - Accrued Int - CP15 Seneral Journal General Journal Deposit Deposit Deposit Deposit Deposit Check Check Check Chack Check Chack Chack Check

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## Copeland Wealth Manage - A Keal Estate Corporation Transaction Letail by Account All Transactions

General Journal 09/30/2010 GJ093 Check 10/13/2010 OL 10/1 Deposit 12/06/2010 DL 12/1 Deposit 12/15/2010 CPC 11 Deposit 12/31/2010 CPC 11 Check 06/16/2011 G509 Check 06/16/2011 6509 General Journal 06/30/2011 G309 Total 1434 Note Receivable-CP15 - Other	09/30/2010 GJ0930 10/13/2010 GL1013 12/06/2010 DL1208						
Check 10/13/20 Deposit 12/06/22 General Journal 12/31/20 General Journal 12/31/20 Check 03/09/20 Check 06/16/22 Check 06/15/20 Check 06/15/20 Check 06/15/20 Check 06/30/20 General Journal 06/30/20 al 1434 Note Receivable-CF	310 OL1013		To record CWM Pmts made on behalf of CWM R Commercial	VM R Commercial	1461 - Note Receivable- TCG	.10,000.00	130,672.76
1206/20   1206/20   1206/20   1206/20   1201	010 OL 1908	Copeland Properties 15 LP	Loan	Commercial	1112 · Pacific Western Bank	11,000,00	141,672.76
Deposit 12/15/22  General Journal 12/31/22  Deposit 02/23/24  Check 06/16/22  Check 06/15/22  Chack 06/22/27  General Journal 06/30/21  al 1434 Note Receivable—CF	200	Copeland Properties 15 LP	Loan Pmt	Commercial	1112 · Pacific Western Bank	-34,299.72	2,50.676,701
General Journal 12/31/20 Deposit 02/23/20 Check 06/30/9/20 Check 06/16/21 Check 06/12/27 Check 06/32/27 General Journal 06/30/21 al 1434 Note Receivable-CF	010	Copeland Properties 15 LP	Loan Pmt	Commercial	1112 · Pacific Western Bank	-5,373.04	101,000.00
Deposit 02/23/26 Check 08/09/27 Check 06/15/27 Check 06/22/27 General Journal 06/30/21 al 1434 Note Receivable-CF	12/31/2010 CPC1232		To reclassify bank fees as expense paid for CP1! Commercial	CP1! Commercial	8100 · Bank Charges	398.59	101,398.59
Check 06/09/20 Check 06/15/20 Check 06/12/20 General Journal 06/30/20 al 1434 Note Receivable-CF	02/23/2011 OL0223	Copeland Properties 15 LP	Loan Pmt	Commercial	1112 · Pacific Western Bank	-1,620.59	99,778,00
Check 08/16/20 Check 08/22/20 General Journal 06/30/20 al 1434 Note Receivable-CF	011	Copeland Properties 15 LP	Loan	Commercial	1112 Pacific Western Bank	40,000,00	139,778 0000
Check 06/22/20 General Journal 06/30/20 al 1434 Note Receivable-CF	08/15/2011 8508	Copeland Properties 15 LP	VOID: Loan	Commercial	√ 1112 Pacific Western Bank	00'0	139,778.00
General Journal 06/30/20 al 1434 Note Receivable-CF	06/22/2011 8509	Copeland Properties 15 LP	Loan	Commercial	1112 - Pacific Western Bank	20,000.00	159,778.00
al 1434 Note Receivable-CP	06/30/2011 GJB04		To record M. Estrada Payment accidently wred fr.Commercaal	red fr.Commercial	4501 - Miscellaneous Income	-548 67	159,231 33
	15 - Oiher					159,231,33	159,231 33
Total 1434 - Note Receivable-CP15	ເກ					159,231.33	159,231,33
1436 - Note Receivable-CP17							ocur
2							
General Journal 10/24/20	10/24/2058 GJ1010		To record October accrued int income	Commercial		47.8	47 81
General Journal 11/30/20	11/30/2008 GJ1107		To record Nov accrued interest	Commercial	1405.1 - Acqued Interest - CP6	47.81	95.62
General Journal 12/31/20	12/31/2008 GJ1212		To record Dec accrued interest	Commercial	1405 1 · Acaned Interest - CP6	72.56	18,1891
General Journal 01/31/20	01/31/2009 GJ107		To record Jan accreed interest income	Commercial	1405.1 - Accrued Interest - CP6	110.06	22.2
General Journal 02/28/20	02/28/2009 GJ204		To record accrued interest raceivable	Commercial	1405,1 Accrued Interest - CP6	147 55	250 250 250 250 250 250 250 250 250 250
General Journal 03/31/20	03/31/2009 GJ309		To record accrued interest receivable	Commercial	1405.1 - Accrued Interest - CP6	185.81	611,61
General Journal 04/30/20	04/30/2009 GJ413		To record April accrued int income	Commercial	1437,1 Accrued int - CFI#1	307.31	918.92 <del>0</del>
General Journal 05/31/20	05/31/2009 GJ507		To record May accrued int Income	Commercial	1431 1 - Accrued Int - CFI#1	344.81	1,263.73
General Journal 36/30/20	06/30/2008 GJ611		To record June accrued int income	Commercial	1431,1 - Accrued int - CFI#1	382 32	1,646.050
General Journal 07/31/20	07/31/2009 GJ731		To record, accrued interest receivable	Commercial	1452,1 - Accrued int - RMSC	532.31	2,178.36
General Journal 08/31/20	08/31/2009 GJ809		To record accrued interest receivable	Commercial	1¥52 1 - Accrued Int - RMSC	419.81	2,595,17
General Journal 09/30/20	C9/30/2009 GJ909		To record accrupd interest receivable	Commercial	1452.1 - Accrued Int - RMSC	458 94	3,097.11
General Journal 10/31/20	10/31/2009 GJ1009		To record approed interest receivable	Commercial	1452.1 - Acqued Int RMSC	532.31	3.629.42
General Journal 11/30/20	11/30/2009 GJ1109		To record lecaned interest receivable	Commercial	1452.1 - Acqued Int - RMSC	589.81	4.199.230
General Journal 12/31/20	12/31/2009 GJ1209		To record accrued interest receivable	Commercial	1452.1 - Accrued int - RMSC	16.731	4,805.54 <mark>0</mark>
General Journal 12/31/20	12/31/2009 GJ1250		To adjust 8/09 accrued interest to actual	Commercial	4580.17 - Acqued (nl - CP17	41.63	4,848.17L
Deposit 01/14/2010	010	Copeland Properties 17, LP	Deposil	Commercial	1112 · Pacific Western Bank	4,735.57	112.50
General Journal 06/39/20	06/38/2011 GJ605		To transfer outstending balance accrued interest. Commercial	erest Commercial	1200 - Accounts Receivable	-112 50	0.00
Total 1435 1 - Accrued Int - CP17	7					0.00	37 00:0
1436 - Note Receivable-CP17 - Other	Other						Pa
Check 07/14/20	07/14/2006 3189	Parasec	Inv# 32724900/32725100/32725400	Commercial	1110 · First California Bank	159.50	158.56
General Journal 12/31/20	12/31/2006 CPCD2		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	PAYABLES	1401 · Note Receivable-CP1	158.50	9.00
General Journal 01/01/20	01/01/2007 CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	AYABLES	1401 - Note Receivable-CP1	158.50	158.50
	09/28/2007 4084	Parasec	Filing Fees	Commercial	1110 · First California Bank	94,50	253,00

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## Transaction trail by Account

10/15/2007 4130	Franchise Tax Board	CP17	Office	1110 · First California Bank	800.00	1,053.00
01/21/2008 4270	Papson Properties, Inc	DeposiVCP17 Property Inspection	Commercial	1110 - First Californie Bank	1,841.00	2,894.00
02/25/2008 4316	Federal Express	2998-6694-71Inv #2-502-49840	<del>S</del>	1110 · First California Bank	33.82	2,927.82
03/03/2008 4326	Papson Properties, Inc.	DeposiVCP17 Property Inspection	Commercial	1110 - First California Bank	1,841.00	4,758,82
03/06/2008 4343	Federal Express	2998-6694-7/Inv #2-553-09718	Office	1110 First California Bank	57.31	4,826,13
03/21/2008 4358	Federal Express	2998-6594-7/Inv #2-591-49638	Office	1110 · First California Bank	131,48	4,957.61
04/04/2008 4391	Federal Exprass	2998-6594-7/Inv #2-617-56731	Office	1110 · First California Bank	98.70	5,056.31
04/11/2008 4401	Franchise Tax Board	CP17	Commercial	1110 · First California Bank	800.00	5,858.310
05/13/2008 4498	Franchise Tax Board	Interest 2006 Late filing	Commercial	1110 - First California Bank	35.54	5,892.85~
06/13/2008 4498	Franchise Tax Board	Penalty Late 2008 filing	Commercial	1110 First California Bank	84.00	5,956,85
07/11/2008 4545	Federal Express	2998-5594-7/inv #2.780-65033	Office	1110 - First California Bank	20.74	5.977.59
09/17/2008 4655	Cash	Open bank acc; CP-17	Office	1110 · First California Bank	200.00	6,177,59
09/18/2008 4668	Federal Exprass	CP17-Fed Ex	Office	1110 First Californía Bank	197.42	6,375.01
	Copeland Wealth Management Trust Account	CP17	Commercial	1116 - First California Bank	3,300.00	9,675.01
	Copeland Wealth Management Trust Account	Commercial Mgml payable	Commercial	11:10 - First California Bank	5,000.00	14,675,01
	Copeiand Wealth Management Trust Account	Commencial Mgm1 payable	Commercial	1110 - First California Bank	5,000.00	18,675.01
	Copeland Wealth Management Trust Account	Commercial Mgrat payable	Commercial	1110 - First California Bank	5,000.00	24,675.01
	Copeland Properties 17, LP			1110 - First California Bank	100.00	24,775.01
	Copeland Properties 17, LP			1110 · First California Bank	8,000.00	30,777
	Copeland Wealth Management Trust Account	Commercial Mgmi payable	Соттегса	1110 - First California Barrk	5,000.00	38,77,60
	Copeland Proparties 17, LP	Online transfer/loan		1110 First California Bank	5,200.00	40.97
	Copeland Wealth Management Trust Account	Commercial Mgmt payable	Commercial	1110 - First California Bank	5,000.00	45,975-01
96/08/2039	Copeland Properties 16, LLP	CP17	Commercial	1110 - First Catifornia Bank	5,600.00	50.975.01
07/07/2009	Deposit	CP17	Commercial	1110 - First California Barik	5,000 00	55,975.01
	Copeland Properties 16, LLP	CP17	Commercial	1110 - First California Bank	5,000.00	0,975,01
	Copeland Properties 17, LP	Online transfer/loan		1110 - First California Bank	550.00	61.525 01
08/31/2009 GJ810		VOID: To accive August Mgmt Fee	Commercial	4 4020.1 Accrued Management Fees	0.00	4,10.325,18
	Copeland Wealth Management Trust Account	CP17/Accrued Mgml Fee	Commercial	1115 First California Bank	5,000.00	96.525.01
	Deposit	CP17/Accrued Mgmt Fee	Commercial	1112 - Pacific Western Bank	5,050,00	71,525.01
	Void	Online transfer/foan never made		1110 · First Callionia Bank	-550.00	70,975.01
	Deposit	CP17/Accrued Mgml Fee	Commercial	1112 - Pacific Western Bank	5,000,00	75,975.0
	Copeland Wealth Management Trust Account	CP17/Accrued Mgmt Fee	Commercial	1112 · Pacific Western Bank	5,000.00	80,975.01
	Deposit	CP17/Accrued Mgmt Fee	Commercial	1112 - Pacific Wealern Bank	5,000.00	85,975,01
01/14/2010	Copeland Properties 17, LP	Deposit	Commercial	1112 - Pacific Western Bank	44,597,14	0.277.87
02/04/2010	Deposit	CP17	Commercial	1112 - Pacific Western Bank	5,000.00	86,277.87
02/12/2010	Copeland Properties 17, LP	Deposit		1112 · Padific Western Bank	-3,390,42	82,887.45
03/03/2010	Copeland Wealth Management Trust Account	CP17/Accrued Mgm: Fee	Commercial	1112 · Pacific Western Bank	5,000.00	87,887,450
04/02/2010	Copeland Weelth Management Trust Account	CP17/Accrued Mgml Fee	Commercial	1112 - Pacific Western Bank	5,000,00	92,387,4
04/30/2010 GJ430		To record assumption of note payables due CP1; Commercial	e CP1; Commercial	1424 · Nole Receivable -CP12	1,800,00	94,687.45D
05/03/2010	Copeland Wealth Management Trust Account	CP17/Accrued Mgml Fee	Commercial	1112 Pacific Western Вялк	5,000.00	99,687 45
	Copeland Properties 17, LP	Deposit		1112 - Pacific Western Bank	.1,000.00	98,687,45

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Transaction Transactions

All Transactions

Type	Паце Мит	Name	Мвто	Cíasa	Clr Split	Атоци	Balance
Deposit	07/06/2010	Copeland Wealth Management Trust Account	CP17/Accrued Mgmt Fee	Commercial	1112 - Pacific Western Bank	5,000.00	108,687.450
Deposit	09/03/2010	Deposit	CP17/Accrued Mgmt Fee	Commercial	1112 - Pacific Western Bank	5,000.00	113,687.45
Deposit	08/05/2010	Copeland Properlies 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
Deposil	09/03/2010	Copeland Properties #7, LP	Accrued Management		1112 - Pacific Western Bank	-5,000.00	85,687.45 <mark>-</mark>
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 reclassify2010 bank charges to bank charges. Commercial	ges Commercial	8100 Benk Charges	398.59	91,088.04
General Journal	12/31/2010 AJE03		To record December Management Fees	Commercial	4020.1 Accrued Management Fees	5,000.00	96,086,04 <mark>9</mark>
Creck	03/23/2011 6440	Copetand Properties 17, LP	Loan	Commercial	1112 - Pacific Western Bank	4,500.00	07,000,000
Check	04/28/2011	Copeland Properties 17, LP	Loan	Commercia!	1112 - Pacific Western Bank	150.00	100,736.04
Check	06/22/2011 OL822	Copeland Properties 17, LP	Loan	Commercial	1112 - Pacific Western Bank	00 006	101,635,04
Total 1436 Note Rex	Total 1436 Note Receivable-CP17 - Other					101,636.04	101,636.04 T
Total 1436 · Note Receivable-CP17	wable-CP17					101,636,04	Doc 636 04
Total 1400 · N/R - Limited Partnerships	i Partnerships					590,732.38	ume 280732.38
1450 · N/R - Private Investors	stors						ent
1457 - Note Receivable- Luckey	- Luckey						31 #:
Check	11/21/2005 1944	Archaeological Advisory Group	Historical Assessment on Luckey land	Commercíai	1100 · Provident-Checking	800:00	5-505 505
Check	12/09/2005 1968	Archaeological Advisory Group	2nd Payment-Historical Assessment on Luckey It Commercial	ey s Commerciel	1100 · Provident-Checking	900.00	2008'1
General Journal	12/31/2006 CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	4YABLES	1401 - Note Receivable-CP1	CO 008'1-	00.0
General Journal	01/01/2007 CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	AYABLES	1401 - Note Receivable-CP1	1,800.00	1.830.00g.t
Total 1457 - Note Receivable- Luckey	vable- Luckey					1,800.00	Q00:008,1
1462 · Note Receivable-Eure	-Eure						8/1
Check	02/08/2006 2070	WTS	Demoliion of Palm Court	Commercial	1100 Provident-Checking	6,000.00	4/00:000°s
Check	02/21/2006 2097	WTS	Demotition of Palm Court	Commercial	1100 - Provident-Checking	3,500.00	13,500,002,61
Check	02/21/2006 2100	WTS	Demolition of Palm Court	Commercial	1100 - Provident-Checking	14,172.70	27,672.70
Check	09/08/2008	Withdrawaf	Fidelity Title/Eure		1130、First Calfornia Bank	220,000.00	247,672.70
General Journal	12/31/2006 CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	AYABLES	1401 Note Receivable-CP1	-247,672.70	ge
General Journal 01/01/20 Total 1462 - Note Receivable-Eure	01/01/2007 CPC02R vable-Eure		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	4YABLES	1401 - Note Receivable CP1	247,672,70	247,672.70
1	3						of 3
1477.1 · Note receivable-hatre Hernandez 1477.2 · Accrued int · Kalie Hernandez	ole-Kaire Hernandez - Kaire Hernandez						37
General Journal	05/31/2009 GJ507		To record May accoved int income	Commercial	1431 1 - Accrued Int - CFI#1	66.67	D.29
Deposit	06/17/2009	Kalie Hemandez	May interest		1110 · First California Bank	78.36.	ag
General Journal	06/30/2009 GJ611		To record June accrued Int income	Commercial	1431.1,Accrued litt。CF拼1	66.67	6.67 6.63
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 interast receivable	Соттегаа	1452,1 - Accrued int - RMSC	116.67	300.03

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2,544.63 2,648.26 0.00 Do.00

8.0 -2.648.38

103,75 103 75 103.75 103.75

> 1452.1 · Accaved Int - RMSC 1452.1 - Accrued (nt - RMSC

1200 - Accounts Receivable

To reclassify accrued int as account receivable

Commercial Commercial Commercial Commercial Commercial

> To record accound interest receivable To record accrued interest receivable To record accrued interest receivable

> 10/31/2009 GJ1009 11/30/2009 GJ110B 12/31/2009 5J1209

General Journal General Journal Seneral Journal General Journal General Journal

01/01/2010 GJ111

Total 1481,1 - Accrued int - Ihde

Type	Date	Num	Name	Мето	Class	Cir Split	Amount	Balance
General Journal	09/30/2009 GJ909	6		To record accused interest receivable	Commercial	1452.1 - Accrued Int - RMSC	115.67	416.680
General Journal	10/31/2009 GJ1009	60		To record accrued interest receivable	Commercial	1452.1 - Accrued int - RMSC	115.67	533.35 <mark>S</mark>
General Journal	11/30/2009 GJ1109	60		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC	116,67	050.029
General Journal	12/31/2009 GJ1209	60		To record accoued interest receivable	Commercial	1452.1 - Accrued Int - RMSC	115.67	769.992
General Journal	01/01/2010 GJ110	0		To recessify accrued int as account receivable	e Commercial	1200 - Accounts Receivable	-766.69	1-00°0
Total 1477,2 · Ассле	Tolal 1477,2 · Accrued Int · Katie Hemandez	29					00.0	cy-0
1477.1 - Note Receiv	1477.1 · Note Receivable-Katie Hernandez - Other	ez - Other						86
General Journal	04/30/2009 GJ406	QJ.		To record ck paid on bahaif of CRI	Commercial	2026 - Note Payable CF1#2 @ 9%	5,030.00	2,000,000,5
Generai Journal	04/30/2009 GJ402	2		To record CWM PmIs made on behalf of CWM R Office	√R Office	1461 - Note Receivable- TCG	5,000.00	10.000.00
General Journal	07/31/2009 GJ702	2		To record CWM Pmts made on behalf of CWM R Office	M R Office	1461 - Note Receivable- TCG	7,500.00	17,500,000
Check	01/13/2010 6077	Kalie Hemandez		Loan	Commercial	1112 - Pacific Western Bank	2,060 00	22,500.00
Check	08/12/2010 5262	Katie Hemandez		Loan	Commercial	1112 Pacific Western Bank	2,500.00	25,000,00
Total 1477.1 - Note Ri	Total 1477.1 - Note Receivable-Katte Hernandez - Other	andez - Oiher					25,000.00	25,000 00
Total 1477.1 · Note Receivable-Katle Hemandez	ceivable-Kalle Heman	ıdez					25,600.00	0Cum
1481 - Note Receivable - Janet Inde	e - Janet Ihde							ent
1481.1 · Accrued Int - Ihde	- Ihde							31
General Journal	06/30/2008 GJ632	2		To record interest due 7/01/07-6/30/08	Commercial	1402.1 - Accrued interest - CP2	1,172,91	L5.
General Journal	08/31/2008 GJ807	7		To record July & Aug accrued int income	Commercial	1403.1 - Accrued int - CP5	47.69	2024227
Seneral Journal	09/30/2008 GJ932	2		To accrue September Interest	Commercial	1405.1 - Accrued Interest - CP6	29 59	1,249.59
General Journal	10/15/2008 GJ1002	02		To record July & Aug accrued int income	Commercia;	4 1403.3 - Approved Int - CP5	0.00	1,249.69
General Journal	10/24/2008 GJ1010	10		To record October accrued int income	Commercial		27.12	Q1,276.71
Generat Journal	11/30/2008 GJ1107	20		To record Nov accrued interest	Commercial	1405.1 - Accrued Interest - CP6	27.12	1,303.83
General Journal	12/31/2008 GJ1212	12		To record Dec accrued interest	Commercial	1405.1 - Accrued interest - CP6	98.74	1,402.57
General Journal	01/31/2009 GJ107	2		To record Jan accrued interest income	Commercial	1405 1 · Accrued (nieres) · CPB	104.02	1.506.59
General Journal	02/28/2009 GJ204	*1		To record accrued interest receivable	Commercial	1405.1 - Accrued Interest - CP6	104.02	1.610 612
General Journal	03/31/2009 GJ308	G		To record, accrued interest receivable	Commercial	1405.1 - Accrued Interest - CP6	104.02	1,714.63
General Journal	D4/30/2009 GJ413	ra		To record April accrued int income	Commercial	1431,1、Accrued Int - CF]孝1	103,75	1,818.38
General Journal	05/31/2009 GJ507	4		To record May accrued int income	Commercial	1431 1 · Accrued Int - CFI#1	103 75	1 <b>3</b> 2.226.1
General Journal	06/30/2009 GJ811	_		To record June accrued int income	Commercial	1431 1 - Accrued Int - CFI#1	103.75	2,025.88
General Journal	07/31/2009 GJ731	_		To record accrued interest repetvable	Commercial	1452.1 · Accrubd Int RMSC	103.75	2,129,63
General Joumal	08/31/2009 GJ809	6		To record accrued interest receivable	Commercial	1452.1 Acqued Int. RMSC	103.75	2,233.38
General Journal	09/30/2009 GJ909	Δn		To record accrued interest receivable	Commercial	1452,1 - Accrued Int - RMSC	103.75	2,337.13
General Journal	10/31/2009 GJ1009	60		To record accrued interest receivable	Commercial	1452.1 - Accrued Int - RMSC	103 75	2,440.88



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All Transactions

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Transaction Tra	All Transactions

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Amount	
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Balance	Case	2,000,0	7,050.00	7,222.29	7,226.2,7	16,313.410	17,063.419	17,954.50	32.630.09	39.067.20	45,504.31	45,575.39	52,012.5	52,083.59	2,063.59	2,148.63 <b>u</b>	2.249.05 <mark>U</mark>	2.334050	2.4.3	-2 94 98	3,844489	4,068.7	4,143.70	4,224.10	4,622.1	14,622.11	14,794.73	14,810.75	14,684.320	15.649.30	15,650.730	15,603.19	15,562.99	15,562.930
Amount		7,000,00	50.00	172.29	3.98	9,087,14	750,00	891.09	14,675,59	6,437,11	6,437.11	71 08	5,437.12	71 08	-50,000.00	55.04	100 42	85.04	80.40	1,450,00	80,40	123.82	75.00	80.40	398 00	10,000,00	172.62	16.02	-126.43	965.00	1,41	-47.54	-40.20	15,562.99
CIr Split		1110 - First California Bank	1110 - First California Bank	1110 - First California Bank	1110 First California Bank	1110 First California Bank	1110 First California Bank	1110 · First California Barrk	1110 - First California Sank	1110 - First Catromia Bank	1110 Firsi California Bank	1110 · First California Bank	1110 - First California Bank	1110 First Cairfornia Blank	1110 - First California Bank	1110 - First California Bank	1110 · First California Bank	1110 - First California Bank	1310 - First California Bank	1110 · First California Bank	1110 - First California Bank	1110 - First Californía Bank	1110 First Caffornia Bank	1110 First California Bank	1110 - First California Bank	1110 · First Cailfornia Bank	1110 · First California Bank	1110 First Caittornia Bank	1110 · First Caffornia Bank	2016 Accounts Payable	2016 - Accounts Payable	1110 - First California Bank	1110 - First California Banik	
Class		Сотпретская	Property Management	Ргорелу Мападетет	Property Management	Conmercial	Commercial	Commercial	Cornmercial	Commercial	Commercial	Property Management	Commercial	Property Management	Соптегса	Property Management	Residential	Property Management	Property Management	Commercial	Property Management	Commercial	Residential	Property Management	Residersal		Administrative	Administrative	Administrative	Property Management	Property Management	Residential	Property Management	
Мето		Invoice #1577 & 1594	15985 Winlun Rd.	15985 Wintun Rd.	15985 Winton Road	Down Payment Acct No 23249209-23249218	Labor	Equip & Tax	Aca No. 10399960; Quate #HQP1066	Customers P O. #17511263	Customers P.Q. #17511283	15985 V4intun Rd.	Customers P.O. #17511263	15983 Wintun Rd.	Janet Ihde's funds - payoff remainder whan bank. Commercai	15985 Winten Rd.	Wintun Road	15985 Winun Rd.	15985 Winten Rd.	Order # 6025	15985 Wintun Rd.	installation ceiling ille	Deposit to turn water on @ Wintun Rd	15985 Wintun Rd	Estimate #11-19-2/ี่พักเบก Road		Wintun Road	Wintun Road	Wintun Road	Inv #12309	Cuslomer #2-31-043-5864	Deposit to turn water on @ Wintun Rd	15985 Wintun Rd.	
Мате		JMA Architecture, Inc.	Town of Apple Valley	Town of Apple Valley	SCE	Physician Sales & Service	Sunray Technology Integration	Sunray Technology Integration	CDW Government, Inc.	Physician Sales & Service	Physician Sales & Service	Town of Apple Valley	Physician Sales & Service	Town of Apple Valley	Copeland Properties 12, LP	Town of Apple Valley	Apple Valley Glass	Town of Apple Valley	Town of Apple Valley	Apple Valley Weed Abatement	Town of Apple Valley	Mirage Developers	Apple Valley Ranchos Water Co	Town of Apple Valley	M&T	Dr. Ihde	Southwest Gas Corporation	So. Calif. Edison	Southwest Gas Corporation	Mountain View Termite Control	So, Calif. Edison	Apple Valley Ranchos Water Co	Town of Apple Valley	
Date Num	1481 - Note Receivable - Janet Inde - Other	05/09/2007 3862	08/22/2007 4022	09/25/2007 4079	09/25/2007 4080	10/22/2007 4138	10/24/2007 4139	10/24/2007 4139	11/06/2007 4168	11/12/2007 4169	11/20/2007 4183	11/21/2007 4185	11/26/2007 4184	01/24/2008 4276	01/25/2008 OL0125	03/21/2008 4357	05/02/2008 4427	05/30/2008 4455	07/25/2008 4552	08/04/2008 45/69	05/18/2008 4857	10/15/2008 4734	11/20/2008 4795	12/01/2008 4803	12/08/2008 4827	12/15/2008 wire	12/24/2008 4839	12/24/2008 4840	01/02/2009	01/02/2009	01/05/2009	01/16/2009	04/13/2009	Total 1481 - Note Receivable - Janet Inde - Other
Туре	1481 - Note Receiv	Check	Check	Check	Check	Check	Check	Check	Check	Check	Check	Check	Check	Check	Deposit	Check	Check	Check	Check	Check	Check	Deposit	916	Bis	Deposit	Deposit	Total 1481 - Note R							

Total 1481 - Note Receivable - Janet Inda

1490 · Note Receivable - Stauffers

1490.1 - Accrued Int - Stauffers

General Journal 06/30/2008 GJ632

02/28/13 Accrual Basis

Page ID

15,582.99

2,958,91

2,958.91

1402.1 - Accrued Interest - CP2

Commercial

To record inferest due 7/01/07-6/30/08

General Journal	06/20/2008 GJ630	;	To reclassify interest paid on behalf of Stauffers ( Commercial	Commercial	1490 - Note Receivable - Stauffers	22,783.57	25,742.48
General Journal	08/30/2008 GJ631		To adjust interest to reflect difference between 10 Commercial	f Commercial	5227 · Int - Gerveis	-2,071.23	23.671.25
General Journal	07/31/2008 GJ0731		To record July accrued interest	Commercial	2026.1 - N/P-Accrued Int CFI#2	3,333.33	27,004,58
Deposit	08/08/2008	Stauffers	Inl - applied to payable		1110 · First Calitomia Bank	-5,000.00	22,004,58
General Journal	D8/31/2008 GJB07		To record July & Aug accrued int income	Commercial	1403, 1 - Accrued Int - CP5	3,338,33	25,337.91
General Journal	69/30/2008 GJ932		To acone September Interest	Commercial	1405.1 - Accrued Interest - CP6	3,333,33	28,671.24
Deposit	10/03/2008	Staufers	Applied to accrued interest owed CWM RE		1110 · First California Bank	-5.000.00	23,671 24
Deposit	10/09/2008	Stauffers	Deposit		1110 · First California Bank	-5,000 00	18.671.24
General Journal	10/15/2008 GJ1002		To record July & Aug accrued Int income	Commercial	4 1403.1 - Accrued Int - CP5	00.0	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	Commercia?	1405.1 - Accrued Interest - CP6	3,333 33	25.337.90
Deposit	12/01/2008	S(auffers	4/23/08 pml		1110 · First California Bank	-5,000.00	20,337.90
General Journal	12/31/2008 GJ1212		To record Dec acgrued interest	Commerdal	1405.1 - Accrued Interest - CP6	3,333 33	23,671.23
Deposit	01/02/2009	Slauffers	Deposit		1110 - First California Bank	-10,950.68	12,710,57
General Journal	01/31/2009 GJ107		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 lacaned interest receivable	Commercial	1405.1 - Accrued Interest - CP5	3,333,33	19,377,23
General Journal	03/31/2009 GJ309		To record accrued interest receivable	Commercial	1405.1 - Acoved Interest - CPB	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
Ganeral Journal	05/31/2009 GJS07		To record May accrued int income	Commercial	1431,1 - Acqued Int - CFI#1	3,333.33	29.374.22
General Journal	06/30/2009 GJB11		To record June accoved in Income	Commercial	1431, 1 · Acqued In≀ - CFI#1	3,333.33	32.71015.25
General Journal	07/31/2009 GJ731		To record accided interest receivable	Commercial	1452.1 Accrued Int - RMSC	3,333.33	-2 95 95 95 95 95 95 95 95 95 95 95 95 95
General Journal	08/31/2009 GJR09		To record accruaginterest receivable	Commercial	1452.1 Accined Int. RMSC	3,333.33	38,37
General Journal	09/30/2009 6/309		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	46,043.870
General Journal	11/30/2009 GJ1109		To record eccrupd 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 - RMISC	3,333.33	52,710,53
General Journal	01/01/2010 GJ112		To reclassify accrued intes account receivable	Commercial	1200 - Accounts Receivable	-52,710.53	L4,
Total 1490 1 - Apprued Int - Stauffers	ed Int - Stauffers					00.0	13
1490.2 · Stauffers Expenses	sesuedx						Pa
Check	03/25/2009 4936	Fidelity National Title	Reports /Crowne Hill Reserve	Commercial	1110 - First California Bank	300.008	300.00
Deposit	04/17/2009	Stauffers	Reimbursement of expense		1110 - First California Bank	300.00	0.00
Total 1490.2 · Stauffers Expenses	ers Expenses					0.00	24 of
90 · Note Receival	1490 - Note Receivable - Stauffers - Other						f 37
General Journal	11/30/2007 GJ1130		To record balance of Gervais Note Payable	Commercial	-SPUT-	300,000,66	300,000,00
General Journal	11/30/2007 GJ1103		To record funds paid to Stauffars from CP14/18 c Commercial	< Commercial	2029 · Note Payable - CP14/CP18	100,000,00	400,000.007
Check	12/28/2007 3252	Stauffers	VOID: Loan	Commercial	4 1110 · First California Bank	00.0	400,000,000
General Journal	12/31/2007 JE15		To net Stauffers & Gervis Notes of \$400,000	Commercial	2036 · Note Payable - M. Gervais	-400,000,00	0.0
General Journal	01/01/2008 GJ116		To record Stauffers loan with funds from Gervais: Commercial	Commercial	2038 - Note Dagable - M. Goodele	00 000	000 000
				e collineren	Section in Section 1995	400,000.00	5.000°00*

Transaction Lail by Account
All Transactions

02/28/13 Accrual Basis

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Transaction Transactions
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Darboeit	9000763700			ŝ			Ĭ
Decadan	00/13/2000	copeland Fixed income Iwo	CF #2 purchased note	Commercial	1110 · First California Bank	-200,000,00	as 00,000,004 400,000,000
Check	06/04/2008	Copeland Wealth Management Trust Account	Interest due Gervias/Stauffer Loan	Commercial	1110 - First Californía Bank	22,783,57	422,783.57
General Journal	06/30/2008 GJ630		To reclassify interest peld on behalf of Stauffers t Commercial	s t Commercial	1490.1 - Accrued Int - Stauffers	-22.783.57	2 00.000,004
Total 1490 · Note Rece	Total 1490 · Note Receivable · Stauffers · Other					400,000.00	11 00.000,004
Total 1490 Note Receivable - Stauffers	rable - Stauffers					400,000,00	400,000.00
1491 · N/R · Sandy Cox							
1491.1 - Accrued Interest - Sandy Cox	rest - Sandy Cox						
General Journal	11/30/2008 GJ1107		To record Oct & Nov econed interest	Commercial	1405.1 Accrued interest - CP6	165 74	185.74
General Journal	12/31/2008 GJ1212		To record Dec accrued interest	Commercial	1405.1 - Accrued Interest - CP8	82.88	248.62
Ganeral Journei	01/31/2009 GJ107		To record Jan accrued interest income	Commercial	1405,1 - Accrued Interest - CP6	82 88	331.50
Ganeral Journal	02/28/2509 GJ204		To record accrued interest receivable	Commercial	1405.1 - Accrued Interest - CPB	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 - CFI#1	82,88	580.14
General Journal	05/31/2009 GJ507		To record May accrued int income	Commercial	1431 1 - Accrued Int - CFI#1	82.88	663.02
General Joumal	05/30/2009 GJ811		To record June accrued int income	Commercial	1431.1 - Accrued Int - CFI#1	82.88	745.90
General Journal	07/31/2009 GJ731		To record accrued interest receivable	Commercial	1452.1 - Accrued int - RMSC	82 88	828.78
General Journal	08/31/2009 GJ809		To record acqued interest receivable	Commercial	1452.1 - Accrued Int - RMSC	82.88	<b>₽</b> :
General Journal	09/30/2009 GJ909		To record accrued interest receivable	Commercial	(452.1 - Accrued Int - RMSC	82.88	57.
General Journal	10/31/2009 GJ1009		To record account interest receivable	Commercial	1452.1 - Accrued Int - RMSC	82,88	1,077
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		Te record accruad interest receivable	Commercial	1452.1 - Accrued int - RMSC	82 98	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	Interest - Sandy Cox					00'0	08/1   8 
1491 · N/R - Sandy Cox - Other	x - Other						
Check	01/28/2008 OL0128	Copelard 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	01/30/2068 CL0130	Copeland Realty Inc Trust Account	Balance of Cox Funds	Office	1110 Firsi Calfornia Bank	1,287.56	8,287.58
Total 1491 N/R - Sandy Cox - Other	dy Cox - Other					8,237.56	8,287.56 O
Tglal 1491 - N/R - Sandy Cox	Cox					8,287,55	ge 5 <sup>87.58</sup> .8
Total 1450 · N/R - Private Investors	nvesiors					898,323.25	698,323.25
TOTAL						ſ	
1						1,289,055,63	1,289,055,63

TOTAL

02/28/13 Accrual Basis

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Wealth manager	Transaction
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Accrual Basis	•		All Transactions	Account		)	
Type	Date Num	Name	Memo	Class	C)r Split	Amount	Balance
2000 - Notes to Private Parties	ite Parties						
2601 · Note Payable-Suzane Bricker	-Suzane Bricker						Ca
General Journal	01/01/2005 AJE12		Record Pracision Hermetic note receivable		1460.1 Note Receivable- PHT 2	241,000 00	241.000.06
General Journal	12/31/2006 CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	«YABLES	1401 Note Receivable-CP1	-241,000,00	2000
General Journal	01/01/2007 CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	AYABLES	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	236,000.00
Deposit	01/26/2008	Suzane Bricker	Principal Pmt Returned	Cornmercial	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	wn Commercial	2023 · Note Payable - CRI Trust	-9,000.00	232.000.00
Daposit	02/26/2008	Withdrawal	CP6	Administrative	v 1110 · First California Bank	0.00	232,000.00
Check	02/26/2008	Withdrawal	S. Bricker's draw from loan to CR!	Commercial	1110 · First California Bank	-57,000.00	175,000.000
Check	07/25/2011 6526	Suzane Bricker			1112 · Pacific Western Bank	-1,458 33	173,541.670
Total 2001 - Note Pa	Total 2001 - Note Payable-Suzane Bricker				•	173,541,67	173,541.6 <del>,U</del> B
2004 · Note Payable - Dr. Nong	:- Dr. Nong						; [
General Journal	03/09/2005 AJE15		Record Investment in CP6		1701 Investment-CP6	300,000.00	300,000,000
Check	04/07/2005 1568	Void			1100 Provident-Checking		300,000,005
Check	04/07/2005 1569	N. Nguyen M.D. & A. Nong M.D	Pensjon Plan	Commercial	v. 1100 · Provident-Checking	0.00	300.000.00E
Genaral Journal	12/31/2006 CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	AYABLES	1401 Note Receivable-CP1	~300,000.0D	ept
General Journal	01/01/2007 CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	AYABLES	1401 · Note Receivable-CP1	300,000.00	300,000,000
Total 2004 · Note Payable- Dr. Nong	yable- Dr. Nong				•	300,000.00	300,000
							·2 946
ZDU5 - Note Payable- Maggie Douglas	е- маррке Ооцојаѕ						F
Deposit	04/15/2005	Deposit	Deposit	Commercial	1100 - Provident-Checking	26,000.00	26,000.0 <mark>1</mark> :
Ceposit	05/03/2005	Deposit	Deposit	Commercial	1100 · Provident-Checking	6,600.00	32,000.00
Check	03/07/2006 2142	The Copeland Group Trust	Maggie Douglas-Social Security Admnistration LOffice	on I Office	1100 · Provident-Checking	-3,000.00	29,000.00
General Journal	12/31/2006 CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	AYABLES	1401 Note Receivable-CP1	-29,000,00	/ <u>1</u> 4
General Journal	01/01/2007 CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	AYABLES	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	27,000,000
General Journal	07/31/2009 GJ701		Apply overpayment of interest 4/1/06-7/1/09 to pCommercial	lo ; Commercial	5236 · Int- Cynthia Gillilan	-790.60	28,209,40
1118	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	23,200.0 <mark>0</mark>
Check	08/05/2010 6254	Maggie Douglas	Principal Prot	Commercial	1112 Pacific Wastern Bank	-6,000,00	17.200.0 <mark>2</mark>
Total 2005 · Note Pa	Total 2005 · Note Payable- Maggie Douglas					17,200.00	of 3
2006 · Note Payable •Hallman	y -Hallman						7
2008.1 · Accrued Interest - Hallman	nterest - संबंधानका						Pá
General Journal	11/30/2008 GJ1112		To accrue Oct & Nov interest payable	Commercial	5233,1 - Accrued Int - Jocey Hallman	656.65	966. 960.
General Journal	12/31/2008 GJ1214		To accrue Decinterest payable	Commercial	5233.1 - Accrued Int. Jocey Hallman	333.34	1,000.00
Check	01/09/2009 4872	Jocey Hallman	2nd Qtr paymenV12/31/08	Commercial	1110 · First California Bank	-1,000.00	0:0

02/28/1/3 Acerual Basis

All Transactions

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adá	Date Num	Name	16	Memo	Class	Cir Split	Amount	t Balance	ė,
General Journal	01/31/2009 GJ104			To record Jan accrued interest payable	Commercial	2026, 1 · N/P-Acgrued lat CFI#2		333,33	333 33
General Journal	02/28/2509 GJ203			To record accrued interest payable	Commercial	2026.1 · N/P-Accrued ini CF1#2		333.34 666	666.67
General Journal	03/31/2009 GJ306			To record accrued interest payrable	Commercial	2028.1 · N/P-Accrued Int CFI#2		333,33 1,000	3S0 000'1
Check	04/10/2009 4957	Jooey Hajiman		3rd Qtr Payment/March 31, 2009	Commercial	1110 · First Celifornia Bank	-1,000 00		e 2
General Joumal	04/30/2009 GJ408			To record accrued interest payable	Commercial	2026 1 · N/P-Accrued Int CFI#2		333,34 333	333.34
General Journal	05/31/2009 GJ504			To record, accrued interest payable	Commercial	2026.1 · N/P-Accrued int CFI#2		333,33 668	1-0
General Journal	08/30/2009 GJ608			To record accrued interest payable	Commercial	2026.1 · N/P-Accrued Inf CFi#2		333.33 1,000	CV-00:000'1
General Journal	07/31/2009 GJ706			To record accrued interest payable	Commercial	2026.1 · N/P.Accrued Int DFI#2		323,33	1.333.330
Check	08/03/2009 5089	Jooey Hallman		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 CFI解2		333,33 366	7-98:996
General Journal	09/30/2009 GJ905			To record accrued interest payable	Commercial	2025,1 · N/P-Accrued (nt CF!#2		333,34 1,000	F00:000.
Cheox	10/07/2009 5138	<b>Jocey Hellman</b>		1st Ourpmt - July - September 09	Commercial	1110 · First California Bank	1,000.00		0.00 D
General Journal	10/31/2009 GJ1006			To record accrued interest payable	Commercial	2028.1 N/P-Accrued Int CFI#2			333,33 <mark>H</mark>
General Journal	11/30/2009 GJ1105			To record accrued interest payable	Conmardal	2026 1 N/P-Accrued Int CFI#2		333,33 586	586.58
General Journal	12/31/2009 GJ1206			To record accrued interest payable	Conmercial	2026 1 · N/P-Acatues Int CFI#2		333 34 1,000	1,000.000 O
Chack	01/07/2010 8072	Jobey Hallman		2nd Ofripm! - October - December 09	Commercial	1112 - Pacific Western Bank	-1,000,00		CU Cu
Check	01,07/2010 5070-6071	Vaid				1112 - Pacific Western Bank		0	m <sub>00</sub> 0
Total 2006.1 Accru	Accrued interest - Hallman							0.00	ent
2006 - Note Payable -Hallman - Other	e -Hallman - Other							π.ο	315 #:5
General Journal	01/01/2005 AJE11			Record Investment in Washington property		1753 - Investment -WA Property	erty 45,000,00		5-2 92
General Journal	12/3 1/2005 CPC02			TO NET NOTE RECEIVABLES TO NOTE PAYABLES	PAYABLES	1401 Note Receivable-CP1	46,800.00		200
General Journal	01/01/2007 CPC02R			TO NET NOTE RECEIVABLES TO NOTE PAYABLES	PAYABLES	1401 Note Repeivable-CP1	40,000,00		=ile
Total 2006 Note Pe	Total 2006 Note Payable -Hallman - Other						40,000,00	11	ed (
Total 2008 - Note Payable -Hallman	yable -Hallmen						40,000.00		08/ <u>1</u> 4/1
2009 · N/P William & Helen Huntley	t Helen Huntley								L3
General Journal	01/01/2008 GJ1235			To record Funds paid to Huntley from CFI#2 (8∧Commercial	2 (8/ Commercial	2026 · Note Payable CFI#2 @ 9%	₫ 9% · 120,000,00	3,00 -120,000.00	0.00
General Journal	01/04/2008 GJ:02			To record Hunday funds received by Copetand (Commercial	and (Commercial	1458 - Note Receivable- TCG Trust	i Trust 250,000,00		a Q
Total 2009 N/P William & Helen Huntley	iam & Helen Huntley						130,000,00		je 27
20161 · NiP - CFI排1/Private Equities	Private Equities								7 of
General Journal	07/26/2006 CPC706			To record CF#1 activity	Commercial	-SPLIT-	500,000,00		f <mark>3</mark>
స్తాన	07/08/200B OL709	Copeland Fixed Income One	One		Commercial	1110 · First California Bank	-30,000,00		7000
Total 20161 - N/P - C	Total 20161 - N/P - CFI#1/Pnvete Equities						470,000.00	Pa(000000000000000000000000000000000000	Paç
2017 · Note Payable · CP5 2017.1 · Accured Int · CP5	r. CP5								ge IC
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# Coperand wearth Manager T. A Real Estate Corporation Transaction Detail by Account All Transactions

Type	Date Num	Name	All Transactions Memo	Class	Çlr	Amount	Balance
Check	06/20/2009	Copeland Properties Eight, LP	Online transferitoan		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	199.28	189.29
General Journal	06/30/2009 GJ608		To record accided interest payable	Commercial	2026.1 · N/P-Accrued Int CF(#2	199,29	398.585
General Journaí	07/31/2009 GJ706		To record accrued interest payable	Commercial	2026 1 · N/P-Accrued Int CFi#2	218 34	616.920
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	09/30/2008 G3905		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 CF1#2	199 29	1,414 08
General Journal	12/31/2009 GJ1206		To record accrued interest payable	Commercial	2026 1 N/P-Accrued Int OF1#2	199.29	1,613 37 <mark>9</mark>
General Journal	12/31/20D9 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 peyable		1414 Note Receivable, CP8 Owens	00.00	1.523.37
General Journal	12/31/2009 GJ1241		To reclassify receivable against payable		1414 - Note Receivable- CP8 Owens	-19.05	1,504,32 <mark>O</mark>
General Journal	12/31/2009 GJ1240		Reclassify pmt as accrued interest pmt	Commercial	2018 · Note Payable - CP8	~50 00	1,454,3200
Check	01/19/2010 6086	Golden Eagle Insurance	File #09-105101	Commercial	1112 - Pacific Western Bank	-500 00	954 32
Check	01/19/2010 6087	The Mettacola Law Firm	RE 123 Great Bear Rd., Volney, NY	Commercial	1112 - Pacific Western Bank	-915,54	38.780
General Journal	01/31/2010 GJ105		To reclassify accrued interest to accounts paya! Commercial	at Commercial	2016 - Accounts Payable	.38 78	Cul Ogro
Total 2016 ) Accrued int - CP8	ued int · CP8					0.00	nent
2018 - Note Payable - CP8 - Other	e - CP8 - Other						<b>31</b> #:
Deposit	12/01/2006	Copetand Properties Eight, LP	Loan	Commercial	1110 · First Californía Bank	17,066 66	17.06 <b>6.3</b> 6.71
General Journal	12/31/2006 CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	YABLES	1401 Note Receivable-CP1	-17,065,66	-2 9ફ
General Journal	01/D1/2007 CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	*ABLES	1401 - Note Receivable-CP1	17,066,86	17,058.66 <del></del>
Check	02/20/2007 3685	Copeland Properties Eight, LP	Loan Payment	Commercial	1110 · First California Bank	-17,066,56	ile o o
Deposit	7002/12/00	Capeland Properties Eight, LP	Online transfer/loan	Commercial	1110 Firșt California Bank	8,500.00	8,500,000
General Journal	51/01/2008 GJ103		To record draw for CRI benefit	Commercial	2308 · Pooled Investment Payable	80,000 00	eg.509.00 <mark>80</mark>
General Journal	01/15/2008 GJ0115		To record transfers to CWM RE Trust account it Commercial	fr Commercial	1405 Note Receivable-CP5 Dover	25,000,00	1400.003.88
Deposit	02/15/2008	Copeland Properties Eight, LP	Onghe Itansfer/loan	Commercial	1110 First California Bank	10,060 00	4/ <u>1</u> 00 003:801
General Journal	04/17/2008 401		To record cancelled Sugarland Escrow	Commercial	5218 · CFI#1 interest	~25.000,00	<mark>₩</mark> 00.005,87
Deposit	06/11/2008	Copeland Properties Eighl, LP	Online transfer/loan	Commercial	1110 · First California Bank	9,600 00	87,500.00-0
Daposit	08/15/2008	Copeland Properties Eight, LP	Online transfer/loan	Continercial	1110 · First California Bank	2,000.00	89.500.00
Check	08/25/2008	Copeland Properties Eight, LP	Online (ransfer/loan pmt	Commercial	1110 · First Cajifornia Bank	-5,00 <u>0,00</u>	84,500.00 <mark>0</mark>
Check	09/17/2008	Copeland Properties Eight, LP	Online transfer/loan pmt	Commercial	1110 First California Bank	-84,500.00	29 000
General Journal	10/31/2008 GJ1012		To record properties TCG Trust activity as CW/N Commercial	/\ Commercial	1404 Note Receivable-CP4 Quatex	29,111.74	29,111,740
Check	05/20/2009	Copeland Properties Eight, LP	Online transfer/loan	Commercial	1110 First California Bank	-2,539.96	26,571.780
Check	10/01/2009 01/1001	Copeland Properties Eight, LP	Online transfer/loan	Commercial	1110 - First California Bank	-50 00	26,521.78
General Journal	12/31/2069 GJ1241		To reclassify receivable against payable		1414 · Note Recaivable- CP8 Owens	0.00	26,521,78
General Journal	12/31/2009 GJ1240		Reclassify pml as accrued interest pmt	Commercial	2D18.1 - Accrued Int - CP8	50.00	26,571.76 <mark>0</mark>
Deposit	01/18/2010	Copeland Wealth Management Trust Account	ck #8022 written from Trust instead of CWM RECommercial	(E Commercial	1112 - Pacific Western Bank	584,46	27,135,24
Check	01/19/2010 6087	The Mattacola Law Firm	RE: 123 Great Bear Rd., Volney, NY		1112 Pacific Westem Bank	-584.46	26,571.78

בסלבותות שובמותו ומסווסאפו בייש ולפו במושוב אחו שחומותו	I ransaction Detail by Account
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02/28/13 Acçrual Basis

All Transactions

Type	Date Num	Name	All Transactions Memo	Class	Solit Cir	tarous 4	G G
Check	02/17/2010 6108	Golden Eagle Insurance	File #09-105101	Commercial	1112 - Darille Western Bank	70 750	200000
Check	03/16/2010 6132	Golden Eagle Insurance	File #09-105101	Commercial	1112 - Pacific Western Bank	50,000	C 8 90 46
Check	04/05/2010 8155	Golden Eagle Insurance	下46 #08-105101	Commercial	1142 - Pacific Western Back	90,000	<b>AS</b>
Check	04/14/2010 6153	Scott Showler	Acct#4761-002M	Commercial	1112 - Pacific Western Back	20.08-	C 219 %
Check	05/05/2010 6183	Golden Eagle Insurance	File #09-105101	Commercial	1112 - Pacific Western Bank	-500.00	24 719 851
Check	G&/03/2010 6207	Golden Eagle Insurance	File #09-105101	Commercial		-316.18	15 404 62
Check	06/03/2010 6208	The Mattacola Law Firm	RE: 123 Great Bear Rd , Volriey, NY	Commercial	1112 Pacific Western Bank	-272.50	C/1 261 82
Check	06/08/2010 6211	The Mattacola Law Firm	Invoice 2348/CP8	Commercial		05.2.50	03830
<u>=</u>	08/02/2010 2418	The Mattacola Law Firm	CP8/fny 2418	Commercial	2016 Accounts Payable	-176.00	36 ESS 67
Bii	08/19/2010	The Mattacola Law Firm	CPB/linv 2454	Commercial	2016 - Accounts Payable	32.00	07/9 1831 82 07/9 1831 82 07/9 1831 82 07/9 1831 82 07/9 1831 83 1831
Bist	11/10/2010 Inv 2473	The Mattacola Law Firm	CP8/Inv 2473	Commercia	2016 - Accounts Payable	00 00	Be age 60
Billi	11/10/2010 Inv 2524	The Mattacola Law Firm	CP8/inv 2524	Commercial	2016 Accounts Payable	-176.00	23.423.6 <mark>O</mark>
( <u>)</u>	04/01/2011	The Mattacola Law Firm	CP8/Inv 2706	Commercial	2016 Accounts Payable	00.98-	23 327 670
<u> </u>	D4/28/2011	The Mettacola Law Firm	CP8/lnv 2738	Commercial	2016 - Accounts Payable	-144 00	23 183 67
Bitl	06/06/2011	The Mattacola Law Firm	CP8/inv 2773	Commercial	2018 Accounts Payable	-712.50	22.471 50
<u> </u>	07/19/2011	The Mattacola Law Firm	CP8//hv 2821	Commercial	2016 Accounts Payable	00.575	Cr 20, 10
SHID	08/01/2011 2860	The Mattacola Law Firm	CP8/inv 2850	Commercial	2016 - Accounts Payable	-112 00	imi (#)
Bill	09/07/102/1 2897	The Mattacola Law Firm	CP8/Inv 2697	Commercial	2016 - Accounts Payable	392.00	en ::
Total 2016 Note P.	Total 2016 Note Payable - CP8 - Other					21, 295, 17	21.284.12
Total 2018 · Note Payable - CP8	yable - CP8					21,295.17	15-2 59 <b>5</b>
2020 - Note Payable-Luckey	-Luckey						Fi O
General Journal	01/01/2005 AJE13		Record M. Luckey note receivable	Comment	AND THE STATE OF T	1000	lec
General Journal	12/31/2006 CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	PAYARIFE	1404 Note Acceptable: Total (US)	400.000.00	400,000,004 0
General Journal	01/01/2007 CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	PAYABLES	1401 Note Receivable D1	450,000.00	8/1 0.0
Total 2020 Note Payable-Luckey	yable-Luckey					400,000.00	4/100,000,004
2026 - Note Payable CFI#2 @ 9%	CF#2 @ 9%						3
2025.1 · NP-Accrued int CFI#2	ed Int CFI#2						Pa
General Journal	12/31/2607 GJ1231	Copeland Fixed Income Two	To record Depetaber Accrued Interest	Commercial	-SPEIT.	7 7 A D D E	ge
General Journal	12/31/2007 GJ1233	Copeland Fixed Income Two	To record CP3 Accrued Interest	Commercial	V 1406 - Note Receivable CP3 IRS	20500	300 817.
General Journal	12/31/2007 GJ1231	Copeland Fixed Income Two	To record December Accrued Interest	Contimercial	2028.1 - N/P-Accrued in CF#2	15.70	5.470.850
General Journal	01/15/2008 GJ0115		To record transfers to CWM RE Trust account is Commercial	ount ic Commercial	1405 · Note Receivable-CP6 Dover	10.000.00	15 470 69.
Check	02/05/2008 OL206	Copeland Fixed Income Two	Dec Accrued Interest	Commercial	1110 · First California Bank	4.765.65	7 00 502 01
Check	02/05/2008 01.206	Copeland Fixed Income Two	CP3 Dec applied	Commercial	1110 · First Californie Bank	-705.00	10.000.001
General Journal	02/29/2008 GJ201		To accrue Feb interest	Commercial		5,517.70	16,517,78
General Journal	03/31/2008 301		To record March accreed interest	Commercial	5216 · Interest Expense · CFf#2	6,533.45	23.051.15 <mark>0</mark>
General Journal	04/30/2008 GJ407		To record April accrued interest	Commercial	5216 · Interest Expense - CPI#2	6,533 45	29,584,60

	Split Amount Balanc	1110 - First California Bank -5,533 45 23.05	1110 · First Celffomia Bank -3,051.15 20,000
Transaction Detail by Account	Memo Class Cir	April Interest	April Interest
5.5.1.1)	Name	Copeland Fixed Income Two	Copeland Fixed Income Two
	Date Num	15/03/2008	15/23/2008
3 I Basis	Type	heck 05/	heck 05//

02/28/13 Accrual Basis

Type	Date Num	Name	All Transactions Memo	Class	Cir	Amount	Balance
Check	05/03/2008	Copeland Fixed Income Two	April Interest	Commercial	1110 - Fitst California Bank	-6,533 45	23.051 15
Check	05/23/2008	Copeland Fixed Income Two	April Interest	Commercial	11:10 · First Celffomia Bank	-3,051,15	20,000,000
General Journal	05/31/2008 GJ508		To record May accrued interest	Commercial	5216 Interest Expense - GFI#2	5,680.45	26,880,45
Check	08/04/2008	Copeland Fixed Income Two	May Interest	Commercial	1110 · First Celifornia Bank	-6,580,45	20.000.00
General Joumal	06/30/2008 G3602		To record June accrued interest	Commercial	-SPLIT-	6,705.20	26,705.20
General Journal	05/30/2008 6,1609		To reclassify Sygarland GJ401 to correct duplic Commercial	uplic Commercial	5278 · CFI鲜1 Interest	-10,000,00	16,705,20
Check	07/14/2008	Copeland Fixed Income Two	Jone int pmt	Commercial	11f0 - First California Bank	-5,705 20	10,000,000
General Journal	07/31/2008 GJ0731		To record July accrued interest	Commercial	-SPLIT-	6,540 20	16.540.20
Check	08/05/2008	Copetand Fixed Income Two	online loan prot	Commercial	1110 - First California Bank	-6,540.20	10,000.03
General Journal	08/31/2008 GJ809		To record Aug accrueo interest	Commercial	-SPLIT.	6,472.70	16,472,70
Check	00071217600	Copeland Fixed income Two	Aug int	Commercial	1110 - First California Bank	-5,472.70	10 000.000 DI
Check	09/13/2008	Copeland Fixed Income Two	onfine loan prnt		1110 First California Bank	-10,000,00	D7
General Journal	10/31/2008 GJ1006		Accrued Interest Payable to CFI#2	Commercial	5216 Interest Expense - CF#2	6,257 91	6,257 91 <mark>U</mark>
General Journal	11/30/2008 GJ1105		To record Nov accrued interest payable	Commercial	5216 - Interest Expense - CFI#2	8,145,41	12,403 32
Check	12/04/2008	Copeland Fixed Income Two	Sept Interest	Commercial	1110 First California Bank	00 000'2-	5,403,320
Check	12/05/2008	Copeland Fixed Income Two	Sept Interest	Commercial	1110 - First California Bank	-5,403,32	CU S o
General Journal	12/31/2008 GJ1216		Record accrued interest payable to CF1#2	Contribucial	-SPLIT-	5,145,41	8,14541 <b>W</b>
Check	01/08/2009	Copeland Fixed Income Two	Sept Interest	Commercial	1110 · First California Bank	-6,145,41	ent 8
General Journal	01/31/2009 GJ104		To record Jan accrued interest payable	Commercial	-SPLIT-	5,131 91	3.13.14 3.
General Journal	02/28/2009 G3203		To record accrued interest payable	Commercial	SPLIT.	6,131,91	15,263 <b>4</b> 537.21
General Journal	03/31/2009 GJ306		To record accrued interest payable	Commercial	-SPLIT.	6,169,41	-2 95 55 78 78 78 78 78 78 78 78 78 78 78 78 78
General Journal	04/07/2009 GJ412		To record advance to CFI#3 by FA credited to C Commercial	to C Commercial	1492 Note Receivable / F/A	-6,000 00	12,433,23
General Journal	04/30/2009 GJ408		To racord accrued interest payable	Commercial	-SPUT.	6,169,41	18,502.84
Check	05/21/2009	Copeland Fixed thooms Two	online losh prat	Commercial	1110 · First California Bank	00'000'6"	9,802.64
General Journal	05/31/2009 GJ504		To record accrued interest payable	Commercial	-SPLIT-	6,169 41	15,772 050
Check	06/04/2009	Copeland Fixed income Two		Commercial	1110 · First Catifornia Bank	1,080 00	14,772,05
Check	06/11/2009	Copeland Fixed Income Two	online loan pmt	Committeed	1110 First California Bank	00 000°9-	4/50 22.2.8
General Journal	06/30/2009 GJ608		To record, accrued interest payable	Commercial	-SPLIT-	6,169 41	14,941 48 <mark>0</mark>
General Journal	07/31/2009 GJ706		To record accrued interest payable	Commercial	-SPLIT-	8,168 41	21,110.87
General fournal	08/31/2009 13/805		To record accrued interest payable	Commercial	-SPEIT.	6,189,41	27,280,260
Check	6002/20/60	Copaland Fixed income Two	online foan pmt	Commercial	1110 - First California Bank	-3,700 00	23,580,280
General Journal	09/30/2069 6,905		To record accrued Interest payable	Commercial	-SPLIT-	6,159,41	369.892
General Journal	10/31/2009 GJ1906		To record accrued interest payable	Commercial	-SPLIT-	6,169.41	35,919 10 <mark>0</mark>
General Journal	11/30/2009 GJ1106		To record accrued interest payable	Commercial	-SPLIT-	8,169.41	42,088,51
General Journal	12/31/2009 GJ1209		To record, accrued interest payable	Commercial	-SPLIT-	6,169 41	48,257,92
General Journal	01/01/2010 GJ103		To remove accrued interest	Commercial	5216.1 - Accrued Interest-CFJ#2	-48,257 92	P.0070
Total 2026.1 - N/P-Accrued Int CFI#2	Accrued Int CFI#2					0.00	age §
2026,2 · Note Payable CF#2 2012	ble CF#2 2012						ID

2/28/13 ccrual Basis		* 7:510 N	Transaction Letail by Account	ก กะสเ Estate corporation I by Account ions	ation		
Type	Date Num	Лате	Memo	Class	Cir	Amount	Balance
Deposit	12/20/2012 1601		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	C6000
Total 2026.2 · Note	Total 2926.2 · Note Payable CF#2 2012					0.00	Se   8   8
2026 - Note Payable	2026 - Note Payable CFI#2 @ 9% - Other						2:1
Deposit	12/21/2006	Copeland Wealth Management Trust Account	B. Kilmer S		1110 - First California Benk	119,84150	119,841.50
General Journal	12/31/2006 CPC02		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	YABLES	1401 - Note Receivable-CP1	-119,841 50	CV- 00:0
General Journal	01/01/2007 CPC02R		TO NET NOTE RECEIVABLES TO NOTE PAYABLES	YABLES	1401 - Note Receivable-CP1	119,841,50	119,841,508
Deposit	01/03/2007	Deposit	Deposit		1110 · First California Bank	55,000.00	174,841.50
Deposit	01/04/2007	Deposit	Online Transfer		1110 First California Bank	24,000.00	198,841 50 2
Deposit	01/24/2007	Copeland Fixed Income Two	online transfer		1110 First California Bank	100,000 00	298,841.53
Check	04/30/2007 3837	N Bnoker	May '07 interest	Commercial	1110 First California Bank	-1,194,43	287,647,07
Check	05/25/2007	Copeland Fixed Income Two	Online transfer	Commercial	1110 · First California Bank	~70,500 00	227,147.07 W
General Journal	06/14/2007 GJ614		TO RECORD PMT MADE TO CYNTHIA GILLIL Commercial	.IL Commercial	1900 Suspense	123,780,00	350,927.07
Deposit	06/29/2007	Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank	8,300 00	357,227.07
General Journal	08/30/2007 JE2		To record distribution of CP3 assets & liabilities Commercial	es Commercial	1416 - Note Receivable- CP9	84,000,00	451,227.07 CD
General Journal	06/28/2007 GJ828		RECORD LOAN FEE / SO CAL DEL LOAN PAITCemmercial	AlfCommercial	4040 - Loan Broker Fees	-6,000.00	445,227.07 W
Oeposit	08/28/2007 OL829	Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank	44,000.00	489.227.07 Oct.
General Journal	09/21/2007 GJ921		TO RECORD CRI INTEREST IN CP16	Commercial	1715 Investment - CP16	29,500,00	518.727.47
General Journal	19/01/2007 6J1013		TO RECORD BRICKER LOAN PAYMENT PAID Commergial	ND Commercial	2030 Note Payable - Bricker	65,000.00	283,727,683
Deposit	10/1 W2007 OL1011	Copeland Fixed Income Two	Online transfer		1110 First California Bank	56,000.00	-2 <b>95</b> /27.889
Deposit	10/15/2007	Copeland Fixed Income Two	Online transfer		1110 - First California Bank	43,000.00	682,727 <mark>0</mark>
Check	10/22/2007 OL1022	Copeland Fixed Income Two	Online transfer	Commercial	1110 First California Bank	-30,000,00	652,727.07
Depasit	11/08/2007 OL1109	Copeland Fixed Income Two	Online transfer	Commercial	1110 · First California Bank	50,690.00	702,727 07
Deposit	11/13/2007	Consider of the form of the control	Online transfer	Commercial	1110 First California Bank	34,600 00	737,327.07
Deposit	12/20/2007	Copeland Fixed Income Two	VOID; Online transfer	Commercial	v 1110・First California Bank	0,00	737,327,07
Check	12/20/2007 OL1220	Copeland Fixed Income Two	Opline transfer	Commercial	1110 First California Bank	-10,000.00	4 19.722,727
General Journal	01/01/2008 GJ1235		To record Funds paid to Hunlley from CFI#2 (8/i Commercie)	(8/1 Commercial	2009 - N/P William & Helen Hunley	120,000,00	847,327.07
Deposi!	01/21/2008 010121	Copeland Fixed Income Two	Online transfer	Commercial	1110 - First California Bank	800 00	848,127.07
Deposit	02/11/2008	Cape and Fixed Income Two	Online transfer	Commercial	1110 First California Bank	00 008	849.027.07 <b>8</b>
Deposit	0271572008	Copeland Fixed Income Two	Oriline transfer	Commercial	1110 First California Bank	10,000,00	859,027,07 🗖
Deposit	03/03/2008 01303	Copeland Fixed Income Two	Jan Interest CP3	Commercial	1110 - First Ca⊪fornia Barik	2,100.00	861,127.07
General Journal	04/17/2008 401		To record cancelled Sugarland Escrow	Commercial	6218 · CFI#1 Interest	-10,000,00	851,127.57
Deposit	05/02/2008	Copeland Fixed Income Two	Online transfer/loan	Commercial	1110 ⋅ First California Bank	7,000.00	858,127.07 Q
Deposit	05/08/2008	Cosseind Fixed Income Two	Online transfer	Commercial	1110 First California Bank	12,000.00	870.127 07
Deposit	05/08/2008	Capeland Fixed Income Two	Online transfer	Commercial	1110 · Fítst California Bank	600.00	870,727,078
Deposit	08/04/2008	Copeland Fixed Income Two	Online transfer	Commercial	1110 · First California Bank	23,000.00	893,727,07 <mark>8</mark>
Deposit	06/05/2008	Copeland Fixed Income Two	Online transfer	Conmercial	1110 · First Californie Bank	40,000,00	933,727,07 🛈
Check	06/11/2008	Gapeland Fixed Income Two	VOID; Online transfer	Commercial	V 1110 · First California Bank	00.0	933,727.07



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02/28/13 Accrual Basis

All Transactions

Type	Date	Name	All Transactions Memo	Class	CIr Spilit	Amount	Balance
Ceposil	900	Copeland Fixed Income Two	Online transfer	Commercial	1110 - First Celifornia Banix	4,000.00	937,727.07
Check	06/26/2008	Copeland Fixed income Two	Principal pmt	Commercial	:110 First California Bank	-50,000 00	687,727.00
Check	06/30/2008 OL701	Copeland Fixed income Two	Principal pant	Commercial	1110 First Californie Bank	-13,700.60	874,027,028
General Journal	06/30/2008 GJ809		To rectessify Sugarland GJ401 to correct duptic Commercial	ic Commercial	5218 · CFI#1 Interest	10,000,00	884,027.07
Check	67/23/2008	Copeland Fixed Income Two	June int prnt	Commercial	1110 · First Californie Bank	-2,000.00	882,027.07
Check	07/25/2008	Copeland Fixed Income Two	online toan, pmt	Commercial	1110 - First California Bank	~10,000,00	872,027 07
Check	09/06/2008	Copeland fixed Income Two	online toan pml	Commercial	1110 First California Bank	-12.000,50	C 0 20.038
Deposit	06/18/2008	Copeiand Fixed Income Two	online (oan	Commercial	1110 - First California Bank	3,000,00	863,027.07
General Journal	08/31/2008 GJ0831		To raclassify CPC payable on CFI#2 to FA as ptCommardal	p: Commarcial	1492 · Note Receivable / F/A	41,387,97	904,415098
Check	09/04/2008	Copeland Fixed Income Two	online ioan pmt	Commercial	1110 - First California Bank	-15,500 00	388,915.04
Check	10/26/2008	Copeland Fixed Income Two	Sept interest	Commercial	1110 - First California Bank	-54,527 07	834,387 920
Check	11/04/2008	Copeland Fixed Income Two	Sept Interest	Commercial	1110 · First California Bank	00 000,51-	819,387.97
Oheck	01/09/2009 4874	Copeland Fixed (ncome Two	anline lozn pml	Commercial	1110 - First California Banik	.1,800 00	817,587,97
General Journal	04/30/2009 GJ406		To record ck paid on behalf of CRI	Commercial	1477.1 - Note Receivable-Kaue Hernandez	\$,000,00	822,587 97
Deposit	10/14/2009	Copeiand Fixed Income Two	online toan / transfer back	Commercial	1110 · First California Bank	1,500.00	824,087 97
CHBCX	10/15/2009 6005	Copeland Fixed Income Two	Pay back advance to cover CWMRE Account	Commercial	1112 Pacific Western Sank	~1,590.00	822,587.95
Total 2026 Note Pa	Note Payable Cfi#2 @ 9% - Other	Ĭā.				622,567.97	822,587.97 0
Total 2025 - Note Payable OFI#2 @ 9%	yable CFI#2 @ 9%					822,587.97	315 #:5 #:5
2032 - Note Payable - CP2	- CP2						-2 95
2032.1 · Accrued Int - CP2	nt - CP2						3
General Journal	03/31/2008 GJ801		To record 7/01/07-8/30/08 accrued interest	Commercial	5228 - Accrued int - CP2	2.23 50	223.50
Seneral Journal	08/31/2008 GJ802		To net accrued payable & receivable interest	Cornmercial	1402.1 - Accrued Interest - CP2	-201 65	21.8 G
General Journal	08/31/2008 GJ803		To record 7/98 & 8/08 interest	Commercial	S228 - Accrued int - CP2	62.25	<sup>8</sup> 2
Check	69/17/2008	Copeland Properties Two, LP	Loan pmt	Commercial	1110 - First California Bank	-84,10	0.0
Total 2032.1 · Accrued Int - CP2	ued Int - CP2					0.00	4/13
2032 - Note Payable - CP2 - Other	la - CP2 - Other						F
General Journal	09/21/2507 6J921		TO RECORD CRI INTEREST IN CP16	Commercial	1716 - Investment - CP16	5,100.00	5,100.00
Check	01/03/2008 01:103	Copeland Properties Two, LP		Commercial	1110 · First California Bank	-5,100.00	) <u>e</u>
Deposit	01/04/2008 OL 104	Copeland Properties Two, LP	Deposit		1110 · First California Bank	5,100.00	5.100.000
Check	03/17/2008 OL317	Copeland Properties Two, LP	Loan Pmt & Advance	Commercial	1110 - First California Bank	-5,100.00	စ္ပ
ų <b>s</b> oda()	06/11/2008	Copeland Properties Two, LP	Laan Pmt & Advance	Commercial	1110 - First California Bank	4,800,00	4,800.0 <mark>9.</mark>
Check	06/30/2008	Copeland Properties Two, LP	Advance	Commercial	1110 - Firsì California Bank	-500.00	4,300,00
Check	08/15/2008	Copaland Properties Two, LP	Loan pmt	Соптесса	1110 · First California Bank	-300.00	4,000.09
Check	59/17/2008	Copeland Properties Two, LP	Loan pmt	Commercial	1110 - First Celifornia Bank	4,000,00	ക്
Daposit	10/29/2008	Charles Schwab FBO Copeland Really, Inc.	Pooled Income Funds advanced to CVVM RE	Administrative	1110 - First California Bank	55,000.00	55,000,0 <b>0</b>
Deposit	10/30/2008 OL 1030	Copeland Properties Two, LP	Loan pmi	Commercial	1110 - First California Bank	51,000.00	108,000.00

Payii ayal	Date Num		All Transactions				
Deposit 117 Deposit 117 Check 04/ Check 04/ Check 04/ Check 04/ Check 04/ Check 104/ Total 2032 · Note Payable Total 2032 · Otte Offered General Journal 06/ Check 07/ Check 07/		Name	Memo	Class	Cir	Amount	Balarice
Deposit 11/1 Deposit 11/1 Check 04/1 Check 04/1 Check 06/1 Total 2032 - Note Payable Total 2032 - Note Payable 2043 - N/P - Copeland Fib 2043 - 1 - Accrued Int - Cl General Journal 06/1 Check 07/1 Check 07/1	11/04/2008	Copeland Wealth Management Trust Account	CP2 Charles Schwab Funds	Commercial	1110 · First California Bank	70,000 00	176,000 00
Check O1/10 Check O4/10 Check O4/10 Check O4/10 Check O4/10 Check O5/10 Note Payable Total 2032 - Note Payable Total 2032 - Note Payable Co43 - N/P - Copeland Fib 2043 - N/P - Copeland Fib 2043 - N/P - Copeland O6/10 Check O7/10 Check O6/10 Check	11/04/2008	Copeland Wealth Management Trust Account	CP2 Funds	Administrative	1110 First Catifornia Bank	30,000 00	208,000 00
Check 04/ Check 04/ Check 06/ Total 2032 - Note Payable Total 2032 - Note Payable Total 2033 - NP - Copeland Fis 2043 - NP - Copeland Fis 2043 - Accrued Int - Cf General Journal 06/ General Journal 07/ Check 08/	11/08/2008	Copeland Wealth Management Trust Account	Charles Schwab Funds	Commercial	1110 · First California Bank	60,000.00	266,000.00
Check 04/ Check 66/ Check 1032 · Note Payable Total 2032 · Note Payable Total 2032 · Note Payable 2043 · N/P · Copeland Fib 2043 · 1 · Accrued Int · Cf General Journal 06/ Check 07/ Check 08/	01/22/2009	Copeland Properties Two, LP	Loan prat	Commercial	1110 First California Bank	-500,00	265,500 00
Check 96/ Total 2032 - Note Payable Total 2032 - Note Payable 2043 - N/P - Copeland Fis 2043.1 - Accrued Int - Cf General Journal 06/ Check 07/ Check 07/	04/28/2011 6472	Copeland Properties Two, LP		Commercial	1112 - Pacific Western Bank	-200.00	265,300.00
Total 2032 - Note Payable Total 2032 - Note Payable 2043 - N/P - Copeland Fib 2043.1 - Accrued Int - Cl General Journal 06/ General Journal 07/ Check 08	06/22/2011 6510	Copeland Properties Two, LP	Loan Pmt	Commercial	1112 Pacific Western Bank	-100.00	265,200,004
Total 2032 - Note Payable 2043 - N/P - Copeland Fix 2043.1 - Accrued Int - Cl General Journal 06/ Check 07/ Check 08/	- CP2 - Other					265,200,00	265,200.000
2043 · N/P · Copeland Fix 2043.1 · Accrued Int · Cf General Journal 06/07/06/06/06/06/06/06/06/06/06/06/06/06/06/	.GP2					265,200 00	08607 002 <sup>'592</sup>
2043.1 · Accrued Int · Cf General Journal 06/ Check 07/ General Journal 07/ Check 08/	ed Income #3						'-R
ai Journal	241 241						-D
al Journal	08/30/2008 GJ602		To record June accrued interest	Commercial	2026,1 - N/P-Accrued Int CFI#2	472.16	472.18 <mark>H</mark>
al Journal	07/14/2008	Copeland Exect Income Three LP	June int pmt	Commercial	1110 - First California Bank	472 16	0 00
	07/31/2008 GJ0731		To record July accrued interest	Commercial	2028 1 · N/P-Accrued int CFI#2	1,109.86	1,109.66 <mark>O</mark> O
	08/05/2008	Copeland Fixed Income Three, LP	online loan pml	Commercial	1110 First California Bank	-1,109 55	cn
Cellelal Joan and	08/31/Z008 GJ809		To record Aug ecanued interest	Commercial	2026.1 N/P-Accrued int CFI#2	2,132.29	2,132,29
Check 09/	09/13/2008	Copeland Fixed Income Times, LP	Aug int	Commercial	1110 First California Bank	-2,132.29	en e
General Journal 10/	10/31/2003 GJ1007		Accused Interest Payable to CFI#3	Соттегст	-SPUT-	422,29	t 367524
General Journal 11/	11/30/2008 GJ1108		To accrue Nov interest payable	Соттегая	5221 - Interest Exp - CF#3	871.54	15
Check 12/	12/04/2008 OL1205	Copeland Fixed Income Three, LP	Online transfer/loan pmt	Commercial	1110 · First Catifornia Bank	-1,293.83	-2 95
Genera! Journal 12	12/31/2008 GJ1207		Record accrued interest payable to CFI#3	Commercial	5221.1 Accrued Interest-CFI#3	888.54	7489
General Journal 01/	01/31/2009 GJt04		To record Jan accrued interest payable	Commencial	2026,1 N/P-Accrued Int CFI#2	762.79	1,649,33
General Journal 02/	02/28/2009 GJ203		To record accrued interest payable	Commercial	2026.1 - N/P-Accrued Int CFI#2	762.79	2.412 120
General Josimal 03/	03/31/2009 GJ306		To record, accrued interest payable	Commercial	2026,1 MP-Accrued int CFI#2	762,79	3,174.97
General Journal 04/	04/05/2009 GJ411		To record FA funds to CFI#3 credited to CWMR Commercial	R Commercial	1492 · Note Receivable / F/A	-3,000,00	3/1
General Journal 04	04/30/2009 GJ408		To record accrued interest payable	Contimercial	2026.1 N/P-Approved Int CFI#2	762.79	402 288
Check 05/	05/20/2009	Copeland Fixed Income Trase, LP	Online transfer/loan pmt	Commercial	1110 First California Bank	-1,700,49	782.78
General Journal 05/	05/31/2009 GJ504		To record accrued interest payable	Commercial	2026.1 N/P-Accrued Int CFI#2	762.79	0.00
General Journal 05/	06/30/2009 GJ808		To record accrued interest payable	Commercial	2026.1 - NiP-Acquied int CFI#2	780.54	760.50
General Journal 074	07/31/2009 GJ706		To record accused interest payable	Commercial	2026.1 · N/P-Accrued Int CFI#2	760.54	1,521.0
General Journal 08/	08/31/2009 GJ805		To record accrued interest payable	Cornnarcial	2026 1 N/P-Accrued Int CFI第2	760.54	2.281.62
General Journal 09/	08/30/2009 GJ805		To record accrued interest payable	Commercial	2026 1 N/P-Accrued Int CFI#2	760.54	3,042.18
General Journal 10/	10/31/2009 GJ1008		To record accrued interest payable	Cornmercial	2026.1 · N/P-Accrued Int CFI#2	760.54	3,802.70
General Journal 11/	11/30/2009 GJ1106		To record accrued interest payable	Commercia)	2026.1 N/P-Acorded Int CFI#2	760.54	4.563.24
General Journal 12/	12/31/2009 GJ1206		To record accrued interest payable	Commercial	2026.1 · N/P-Accrued Int CFI#2	760.54	5,323,78
General Journal 01/	01/01/2010 GJ105		To reclassify accrued int as account payable	Commercial	2016 - Accounts Payable	-5,323,78	<b>a</b> (
Total 2043 1 - Accoued Int - CFI#3	- CFI#3					0.00	€00.0
							ID

02/28/13 Accrual Basis

All Transactions Memo

Balance

Amount

Split

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Type

02/28/13 Accrual Basis

05/15/2008 Co					0/1.CO1. 0/2	28,105,005
8	Copeland Fixed Income Three, 1.P	Deposit	Commercial	1110 · First California Bank	16,500,60	44,605.00
	Copeland Fixed Income Three, LP	Online transfer/loan		1110 · First California Bank	8,100.00	52,705.00
05/29/2008 Cp	Copeland Fixed Income Three, LP	Online tradsfer/loan	Commercial	1110 - First Californía Benk	10,250.00	62 955.00
05/05/2008 Co	Copeland Fixed Income Three, LP	Open CFI 3 account @ 1st Cent	Commercial	1110 · Flist California Bank	9,000,00	71,955.00
06/30/2008 OL701 Co	Copelland Fixed Income Three, LP	Loan pmt	Commercial	1110 First California Bank	-2.000.00	69,955.00
07/02/2009 OL702 Co	Copeland Fixed Income Three, LP	Loan	Commercial	1110 - First California Bank	00.000,03	129,855,00
07/10/2008 Cc	Copeland Fixed Income Three, LP	Loan	Commercial	1110 First California Bank	59.000.00	188,855.00
07/18/2008 Co	Copeland Fixed Income Toree, LP	online transfer/logn	Commercial	1110 First Catifornia Bank	4,000,00	192,955 007
07/23/2008 Ca	Capeland Fixed income Three, LP	online loan pmi	Commercial	1110 First California Bank	-45,000.00	147,955.00
08/01/2008 Co	Copeland Fixed Income Three, LP	online loan	Commercial	1110 - First California Bank	9,000.00	156,955.0000
08/11/2008 Co	Copeland Fixed Income Three, LP	online loan	Commercial	1110 - First California Bank	2,050 00	158,955.00
08/12/2008 Co	Copeland Fixed Incoma Three, LP	online losn pmt	Commercial	1110 - First California Bank	~2,000.00	156,955.00
08/14/2008 Co	Copeland Fixed Income Three, LP	coline loan	Commercial	1110 First California Bank	90,000.00	248,955.00
08/22/2008 Co.	Copeland Fixed Income Three, LP	To cover \$5000.00 pay out to Racine	Commercial	1110 First California Bank	5,000 00	251,955.00
08/22/2008 Co	Copeland Fixed Income Three, LP	online loan pm?	Commercial	1110 First California Bank	10,350,00	262,305.00
08/25/2008 Co	Copelland Fixed Income Three, LP	onitre loan	Commercial	1110 First California Bank	5,000.00	267.305.00
08/29/2008	Copeland Fixed Income Three, LP	online foan pmt	Commercial	1110 - First California Bank	17,000 00	284,30 <b>510</b> 07
06/31/2008 GJ812		Reclass funds loaned to TCG from CF#3	Commercial	1461 · Note Receivable- TCG	105,000,00	-20050E:68E
10/08/2008 Co	Copeland Fixed Income Three, LP	Loan pm:	Commercial	1110 · First California Bank	-10,000,00	379,305,00
10/14/2008 GJ1003		To record pooled income draw that was deposit Commercial	osit Commercial	1120 Pooled Investment Account	-250,000 00	129,305.00
10/15/2008 Co	Copeland Fixed Income Three, LP	CWM RE Funds	Administrative	1110 - First California Bank	50,000.00	179,305.00
10/15/2008 Co	Copeland Fixeo Income Three, LP	VOID: Loan pmt	Commercial	v 1110 - First California Bank	0.00	179,305.00
10/28/2008 GJ1004		To reclassify advance as CFI#3 advance	Commercial	1452 · N/R - Rancho Mirage Surgery Cir	-55,000.00	124,305.00
10/29/2008 Co	Copeland Fixed Income Three, LP	Spriggins Loan from CFI#3	Commercial	1110 · First California Bank	-34,000,00	4/00'30E'06
10/30/2008 Co	Copeland Fixed Income Three, LP		Cammercial	1110 - First California Bank	-34,000.00	56,305,000
10/31/2006 GJ1012		To record properties TCG Trust activity as CWN Commercial	W/v Commercial	1404 · Note Receivable-CP4 Qualex	45,000.00	101,305.00
11/04/2008 Co	Copeland Fixed Income Three, LP	Online transfer/losh pmt	Commercial	1110 - Pirst California Bank	-17,700,00	83,605.00
11/06/2008 Co.	Copeland Fixed income Three, LP	Online transfer/loan pmt	Commercial	1110 First California Bank	-17,400,00	66,205.0
11/13/2008 Co	Copeland Fixed Income Three, LP	Online transfer/loan	Commercial	1110 · First California Bank	60,000,00	126,205 00
11/13/2008 Co	Copeland Fixed Incoma Three, LP	Online transfer/loan pmt	Commercial	1110 · First California Bank	-10,000,00	116,205.00
11/36/2008 GJ1104	,	To record Nov CWM Prints made on behalf of C' Office	of C'Office	1481 Note Receivable, TCG	2,000.00	118,205.00
01/09/2009 4875 Co	Copeland Fixed income Three, LP	Onitre transfer/loan pmt	Commercial	1110 - First California Bank	-16,500 00	101,705.00
05/20/2009 Co	Copeland Fixed Income Three, LP	Online transfer/loan pmt	Commercial	1110 · First California Bank	-299.51	101,405.48
09/29/2011 GJ903		Reclassify Pooled Income activity posted to wro Continercial	wro Commercial	1120 - Poaled Investment Account	250,000,00	351,405.4
09/29/2011 GJ903		Reclassify Pooled Income activity posted to wro Commercial	wo Commercial	1120 Pooled investment Account	-250,000,00	101,405,49D

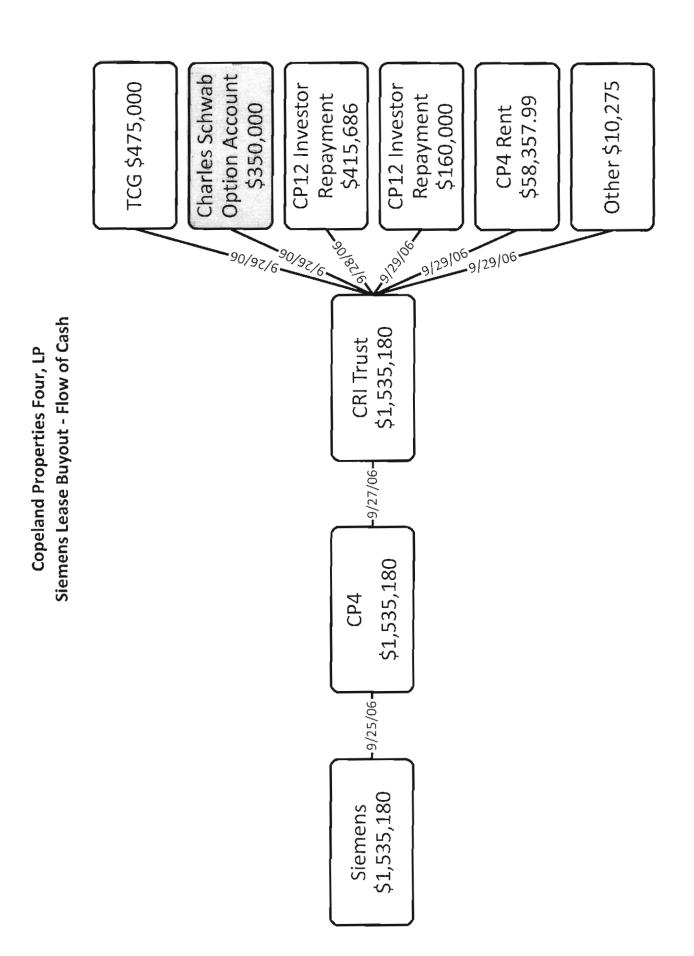
Num	Name	Memo	Class	Cir		Аточи	Balance
						101,405.49	Case.4804,101
							2:
		To record accrued interest for 7/01/07-6/30/08	Commercial	2018.1 - Accrued Int - CP8		2,958.90	11- 2.958 90 2
		To record July & August accrued int expense	Commercial	2018.1 - Acomed int - CPB		6,666,86	9,625.56 <mark>C</mark>
		To ecarue September Interest	Commercial	1405.1 - Accrued Interest - CP6	. CP6	3,333,33	12,958.89
		Accrued interest Payable to CFI#3	Commercial	2043,1 - Accrued Int - CF(#3	24		12,958.89
		To accrue Oct & Nov interest @ 10%	Commercial	5226.1 - Accrued Interest - Kohut	- Kohut	6,666,66	19,625 55
		To record Kohut's Decinterest	Commercial	5228, 1 · Accrued Interest - Kohut	- Kohut	3,333 33	22.958 83
		To record Jan accived interest payable	Commercial	2025.1 · N/P-Accrued Int CF#2	2F#2	3,333,33	25,292 210
Kohul Fa	Kohul Family Trust		Commercial	1110 - First California Bank	ند	-2.500 00	23.792 21 <mark>H</mark>
Kohut Fa	Kobut Family Trust		Commercial	1110 · First Cajifomia Bank	×	4,000 00	19,792,21
		To record accrued interest payable	Commercial	2026.1 N/P-Accrued Int CFI#2	2年上7	3,333,33	23,125.54
Kohut Family Trust	miy Trust	Accrued Interest	Commercial	1110 First California Bank	<i>ي</i> د	-3,748.32	19,377,22
		To record accrued interest payable	Commercial	2026 1 · N/P-Accrued Int CF排2	2年第2	3,333.33	22,710,55
		To record accrued interest payable	Commercial	2026.1 N/P-Accrued Int CFI#2	2.F)#2	3,333,33	26.043.88 <mark>U</mark>
		To record accrued interest payable	Commercial	2026.1 · M/P-Accroed Int CFI#2	2F)#2	3,333,33	t3,37,7€,85
		To record actrued interest payable	Commercial	2026,1 · N/P-Accrued Int CFI#2	2月142	3,333 33	15-5012.28
		To record accrued interest payable	Commercial	2028,1 - N/P-Accrued Int CFI#2	7F1世2	3,333,33	36.04 \$6.05
		To record accrued interest payable	Commercial	2026 1 · N/P-Accrued Int CFJ#2	2F.J#2	3,333,33	39,37,020
		To record accrued interest payable	Commercial	2028.1 · MP-Accrued Int CFI梯2	2.45.3	3,333,33	42,710.53
		To record accrued interest payable	Commercial	2026.1 · N/P-Accrued Int CF1#2	ひだけい	3,333,33	46,043.86 <mark>0</mark>
		To record accrued interest payable	Commercial	2026 1 N/P-Accrued (nt CF##2	の事品の	3,335,33	49,377,190
		To record accrued interest payable	Commercial	2026.1 - N/P-Accrued Int CF#2	2下年2	3,333,33	52,710.52
		To reclassify accrued interest to account payab! Commercial	b) Commercial	2016 - Accounts Payable		-52,710.52	400.0
					•	00.0	13
							Pa
		To record payoff of Gervais Note by Kohut, Kotiv Commercial	of v Commercial	2030 Note Payable - M. Gervais	servais	400,000 00	460,000.000
						400,600 00	400,000.000
						400,900 00	of 37
							P
		To reclassify funds received from TCG Trust as Commercial	as Commercial	1458 · Note Receivable- TCG Trust	CG Trust	50,000,00	50,000.000
					ļ	20,000 00	50,000,0c2
							)

Transaction Transactions

02/28/13 Accrual Basis

		Balance	Cas	e 2:11-cv	7-08607-R-DTB	Document	t 315-2 #:5957	Filed 08/14/13	Page 37 of 37	Page ID
			.30 3,335	.00 25	30 3,360					
		Amount	3,335,230.30	25,000.00	3,360,230.30					
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		Split		Westem Br						
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	nt	Class		Commercial						
	Accon			O						
	Transaction Detail by Account	actions								
20-	on Del	All Transactions Memo								
, , , , , , , , , , , , , , , , , , ,	nsacti			Loan from JTS						
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		Name								
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		Non	io Oi	1 2248						
ı		Date	Total 2000 Notes to Private Parties	nit 03/12/2011 2248 Igmeni						
	SI	Туре	Notes to P	Managmer t JTS Mana						
2	Ozizorio Ademial Basis		rotal 2000	2085 - JTS Managment Deposit 03/12 Tetal 2085 JTS Managment	TOTAL					
ŧ	5 K		•		⊢					

## Exhibit C



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11:31 AM 08/21/12 Accrual Basis

### Copeland Properties Four Account QuickReport September 2006

-	Туре	Date	Num	Name	Memo	Split	Amount
	1900 · Suspense Deposit Check	9/20/2006 9/26/2006		Siemens Withdrawal	Deposit Allocate to actual	1110 · 1st Cali 1110 · 1st Cali	-1,535,180.48 1,535,180.48
	Total 1900 · Suspense						0.00
1	OTAL						0,00

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

30 6 10

TELEPHONE: 909-798-3611 REDLANDS OFFICE 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 114722604 LAST STATEMENT 08/31/06 57,481.42 440.73 7 CREDITS 1,671,319.97 MINIMUM BALANCE AVERAGE BALANCE 141,153.26 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 AMOUNT DATE SIEMENS ENERGY A EDI PAYMTS 0018250677 09/25 1,535,180.48 CHECK #..DATE.....AMOUNT CHECK #..DATE.....AMOUNT CHECK #..DATE.....AMOUNT 3449\*09/27 1,793.57 3454\*09/01 3,900.00 3466 09/21 790.00 3467 09/19 1,585.34 3462 09/11 1,720.32 3463 09/06 36,581.35 ,900.00 66.95 3464 09/12 69,995.59 3458\*09/07 3461 09/05 2,008.34 3465 09/08 3.587.14 (\*) INDICATES A GAP IN CHECK NUMBER SEQUENCE \* \* \* CONTINUED \* \* \*

75,143.78

71,556.64

09/14

09/19

09/07

09/08

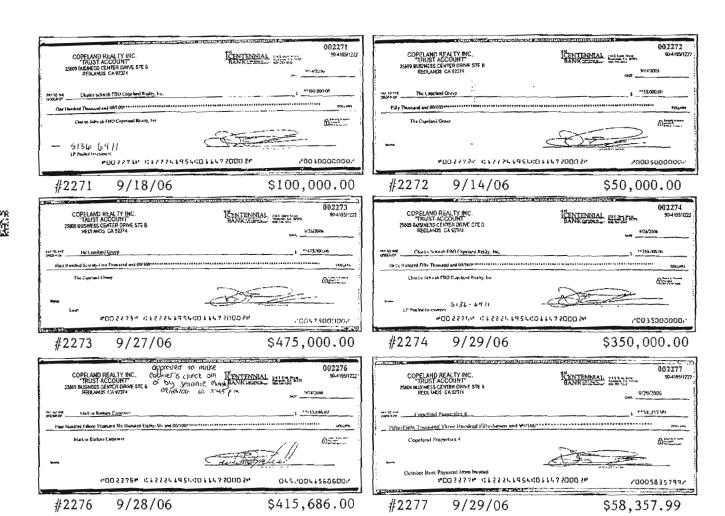
	СОР	ELAND PROPER	TIES FOUR, LP			
========	BU		ING ACCOUNT 11472260	4		
DESCRIPTIONE SERVICE CH	 N TRANSFER		HER DEBITS	DATE	AMOUNT 1,535,180.48 17.00	
	ITEMIZA	TION OF SERV	ICE CHARGE PAID THIS	PERIOD -		
	TOTAL CHARGE	FOR MAINTENAL	NCE FEE:	17.0	00	
	ITEMIZA	TION OF NSF I	PAID AND RETURNED IT	EM FEES		
			THIS PERIOD	YEAR	TO DATE	
	NSF PAID ITEM NSF RETURNED OVERDRAFT FEE	ITEM FEE:	.00 .00 .00		25.00 .00 .00	
		DAII	Y BALANCE			
DATE	BALANCE	DATE	BALANCE	DATE	BALANCE	
09/01	53,581.42	09/11	69,836.32 440.73	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	09/1 <b>3</b>	15,003.23	09/27	13,234.32	
00/07	75 160 70	00/1/	17 /00 00	00/00		

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09/29

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Realty	Source
Copeland	•

Journal October 19, 2006

Trans#	Туре	Date	Env	Name	Мето	Account	Deblt	Credit
935	General Journel	10/19/2008	GJ1001		TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO	1407 · Note Receivable - TCG		475,000.00
					TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO	1300 - Pooled Investment Account		350,000.00
					TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO	1900 · Suspense		58,357,99
					TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO	1900 Suspense		150,000.00
					TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO	1900 · Suspanse		10,000.00
					TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO	1380 Note Receivable - CR1		300.00
					TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO	1380 · Note Receivable - CRI		11,700.00
					TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO	1410 · Note Receivable - CP5		1,400.00
					TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO	1409 · Note Receivable - CP9		3,700.00
					TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO	1370 Note Receivable - Nutite		25,000.00
					TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO	1414 · Note Receivable - CP14		100.00
					TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO	1415 · Note Receiveble - CP15		100.00
					TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO	1408 · Note Receiveble - Joseph Dotan		10,000,00
					TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO	1900 · Suspense		415,686.00
					TO RECLASSIFY ACTIVITY FROM SIEMENS PAYMENT DEPOSITED TO WRONG ACCO	2015 - Siemens Lease Note	1,511,343.99	
							1,511,343.99	1,511,343,99
936	Check	10/19/2006	2337	Copeland Wealth M	TRANSFER FUNDS / SIEMENS NOTE	1150 - 1st Cent-Checking		33 836 49
				Copeland Wealth M	TRANSFER FUNOS / SIEMENS NOTE	1408 - Note Receivable - Joseph Dotan	10,000.00	
				Copeland Wealth M.	TRANSFER FUNDS / SIEMENS NOTE	2015 Siemens Lease Note	23,836.49	
							33,836.49	33,836 49
TOTAL							1,545,180.48	1,545,180.48

Page 1

# Copeland Wealth Management - A Real Estate Corporation

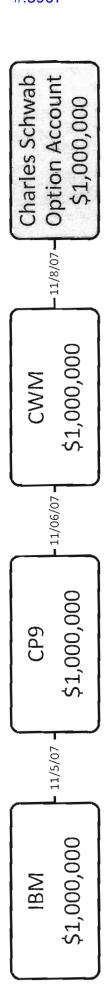
## Journal

3:50 PM 08/20/12

October 20, 2006

_	Type	Date	E <sub>D</sub> N	Name	Memo	Account	Debit	Credit
. *	General Journal	10/20/2006	GJ1001	CRITRUST	TO RECORD SIEMENS PAYMENT FOR LEASE ASSUMPTION Carpenter TO RECORD SIEMENS PAYMENT FOR LEASE ASSUMPTION Siemen's Goodwin TO RECORD SIEMENS PAYMENT FOR LEASE ASSUMPTION	2052 - Lease Payable - Siemen's 1403 · Note Receivable-CP5 Haden 1416 · Note Receivable-CP5 Haden 1477 · Note Receivable - Dotan 1433 · Note Receivable - Dotan 1433 · Note Receivable - CP12 1424 · Note Receivable-CP15 1424 · Note Receivable-CP15 1424 · Note Receivable-CP12 1461 · Note Receivable - CP12 2052 · Lease Payable - Siemen's 2023 · Note Payable - CR1 Trust	1,400.00 3,700.00 25,000.00 10,000.00 100.00 415,686.00 525,000.00 300,000.00 12,000.00	1,511,343.99
							1,511,343.99	1,511,343.99
	General Journal	10/20/2006	GJ1006		TO RECORD POOLED INVESTMENT INTEREST-SIEMENS'S TO RECORD POOLED INVESTMENT INTEREST-SIEMENS'S	1120 · Pooled Investment Account 4560 · Interest - Siemens	17,985.50	17,985.50
	General Joumal	10/20/2006	GJ1002		TO RECLASSIFY SIEMENS ACTIVITY	1120 - Pooled Investment Account 1424 - Note Receivable -CP12 4550 - Interest Income 1120 - Pooled Investment Account 1424 - Note Receivable -CP12 4550 - Interest Income	160,876.00	160,000.00 876.00 415,686.00 2,277.00
							578,839.00	578,839.00
							2,108,168.49	2,108,168.49
								The state of the s

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



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

All Transactions

Accrual Basis

10:32 AM 08/21/12

Type	Date	Ē	Name	Метю	Split	Amount	Balance
2053 · Lease Payable - IBM	IBM						
Deposit	2/8/2007		IBM	Deposit	1110 · First Califomia Bank	1,220,684.34	1,220,684.34
СЪВС	2/9/2007	5140	Copeland Properties 14 LP/16	Online transfer-pertial rapayment	1110 · First California Bank	-79,650.00	1,141,034.34
Check	2/12/2007	3870	Copeland Properties Nine, LP	Merch Rent	1110 · First Celifomia Bank	-29,603.12	1,111,431.22
General Journel	3/16/2007	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 POOLEO INVESTMENT 2ND F	1120 - Pooled Investment Account	-32,632.82	1,046,165.58
General Journal	5/1/2007	GJ501		TO RECORD DRAW TO COVER 2ND FLOOR RENT DRAW	-	-32,632.62	1,013,532.76
General Journal	5725/2007	GJ502		TO RECORD JAN - MAY RENT SHORTAGE DRAW		-33,671,54	979,861,22
General Journal	6/25/2007	GJ601		TO RECORD 2NO FLOOR RENT DRAW/CP9	1120 · Pooled Investment Account	41,638.06	938,223.16
General Journel	6/30/2007	Æ3		Removal from books of outside activity	1120 · Pooled Investment Account	-938,223.16	00.0
General Jeumal	7/25/2007	GJ701		TO RECORD JULY 2ND FLOOR RENT DRAW CP9	1120 · Pooled Investment Account	-41,638.06	-41,638.06
General Journal	B/24/2007	GJ801		TO RECORD 2NO FLOOR RENT DRAW	_	-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	41,638.06	-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	011106	Copeland Properties Nine, LP	On-line transfer	1110 · First California Bank	1,000,000.00	791,809.70
General Journal	12/3/2007	GJ1201		TO RECORD DECEMBER LEASE DRAW - CP9	1120 · Pooled Investment Account	41,638.06	750,171.64
Ganeral Journal	12/31/2007	AJE15		To transfer all investments & debt to single account	2000 · Notes to Private Parties	-750,171,64	00:0
General Journal	1/4/2008	GJ0103		TO RECOSRD JANUARY 2ND FLOOR ORAW ON LEASE	1120 · Pooled Investment Account	-41,638.06	41,638.06
General Journal	2/1/2008	GJ214		To record IBM Leese Activity	1120 - Pooled Investment Account	-79,650.80	-121,288.86
General Journal	3/31/2008	61304		To record January draw of rent from Charles Schwab	1120 Pooled Investment Account	-38,012.74	-159,301.60
General Journal	3/31/2008	63306		To record March Oraw CP9 Rent	1120 · Pooled Investment Account	-79,650.80	-238,952.40
General Journal	6/30/2008	CPC6.		Per CPC - to be reversed	1120 · Pooled Investment Account	238,952.40	00:0
General Journal	6/30/2008	CPC6		Per CPC - to be reversed	1120 - Pooled Investment Account	-238,952.40	-238,952.40
General Journal	6/30/2006	AJE01			1120 Pooled Investment Account	238,952.40	00'0
Total 2053 · Lease Payable - IBM	Die - iBM					00.0	00:0
							!
TOTAL						0.00	0.00
							‡:5

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

41,638.06

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

11/27

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.

PHOINTOC CUECKING ACCOUNT 11/700/00

BUSINESS CHECKING ACCOUNT 114722609

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

OTHER CREDITS - - - - - - -

DESCRIPTION

IBM-COPELAND PRO 2304830835 2304830835

IBM-COPELAND PRO 2304832073 2304832073

P46786 INTERNET TRANSFER FR BUSINESS CHECKING 114735801 ON 11/21

11/21/07 AT 15:40

AMOUNT
38,012.74
1,000,000.00
4,700.00

CHARLES SCHWAB & MONEYLINK 558622451366471

---- 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 4244 11/08 279.98 26.97 4251 11/27 1,485.00 4238 11/02 109.00 4245 11/09 206.25 4252 11/29 667,16 2,000.00 4239 11/06 4246 11/29 867.63 4253 11/28 1,412.90/

30,206.15 4240 11/05 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 8,120.81 ~ 11/01/07 AT 16:23

WELLS FARGO CMS CUSTODIAL ACH TRANSMIT W 11/05 46,186.41 112366 INTERNET TRANSFER TO BUSINESS CHECKING 114720001 ON 11/06 1,000,000.00 11/06/07 AT 15:20

608676 INTERNET TRANSFER TO BUSINESS CHECKING 114720001 ON 11/16 13,500.00 11/16/07 AT 15:01

- - - 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		

Case 2:11-cv-08607-R-DTB Document 315-3, Filed 08/14/13 Page 14 of 22, Page ID
#:59712 000018/14/13 Page 14 of 22, Page ID 114720001 11/30/2007

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

30 2 44

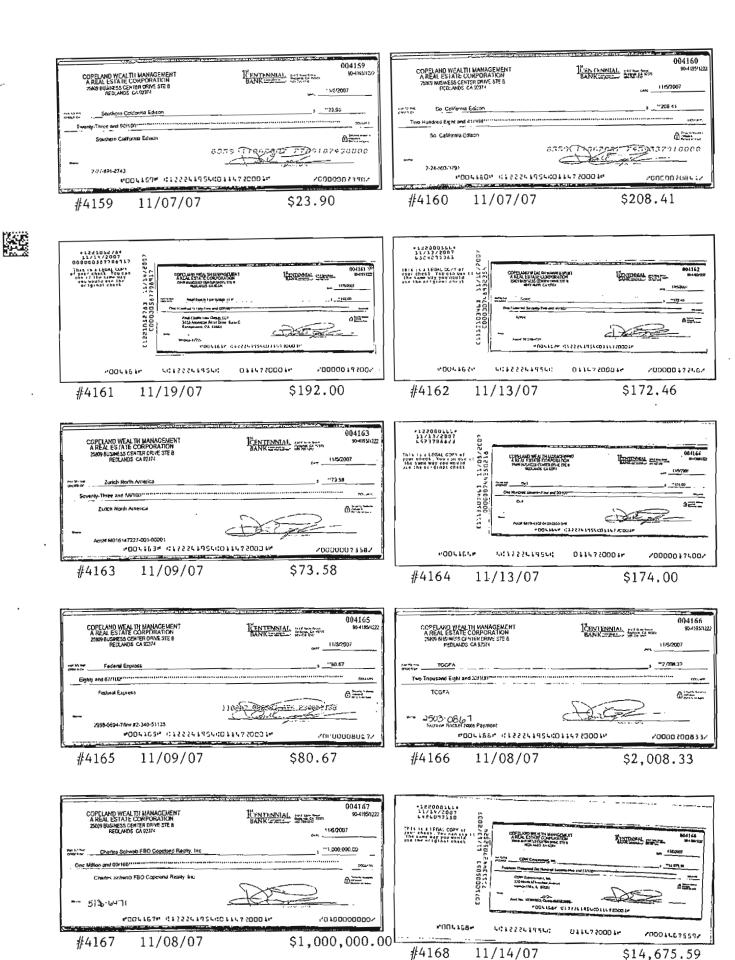
REDLANDS OFFICE TELEPHONE:909-798-3611 218 E STATE STREET REDLANDS CA 92373 TO OUR VALUED CUSTOMERS: YOUR CONFIDENCE AND FULL SATISFACTION ARE IMPORTANT TO US, PLEASE REVIEW YOUR STATEMENT, SHOULD YOU HAVE ANY QUESTIONS PLEASE CONTACT YOUR BANKING OFFICE. BUSINESS CHECKING ACCOUNT 114720001 LAST STATEMENT 10/31/07 27,792.69 12,250.10 13 CREDITS 1,288,556.62 MINIMUM BALANCE AVERAGE BALANCE 94,322.64 55 DEBITS 1,270,290.38 THIS STATEMENT 11/30/07 46,058.93 ∠ - - DEPOSITS - - - - - -REF #.....DATE......DATE......DATE......AMOUNT REF #.....DATE......AMOUNT 11/27 40,000.00 4 11/06 38,406.32 ✓ OTHER CREDITS - - -AMOUNT DESCRIPTION DATE 738078 INTERNET TRANSFER FR BUSINESS CHECKING 114722607 ON 3,000.00 11/02 11/02/07 AT 14:31 460911 INTERNET TRANSFER FR BUSINESS CHECKING 114722607 ON 11/02 5,000.00 11/02/07 AT 14:03 1,000,000.00 112366 INTERNET TRANSFER FR BUSINESS CHECKING 114722609 ON 11/06 11/06/07 AT 15:20 212021 INTERNET TRANSFER FR BUSINESS CHECKING 114735802 ON 11/09 50,000.00 11/09/07 AT 16:51 34,600.00 121994 INTERNET TRANSFER FR BUSINESS CHECKING 114735802 ON 11/13 11/13/07 AT 16:31 827499 INTERNET TRANSFER FR BUSINESS CHECKING 114858303 ON 11/14 5,000.00 11/14/07 AT 10:42 608676 INTERNET TRANSFER FR BUSINESS CHECKING 114722609 ON 11/16 13,500.00

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

11/16/07 AT 15:01

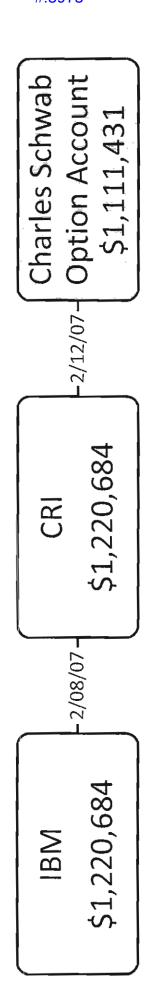
### COPELAND WEALTH MANAGEMENT

BUSINESS CHECKING ACCOUNT 114720001  DESCRIPTION		·						
DESCRIPTION 238561 INTERNET TRANSFER FR BUSINESS CHECKING 114722607 ON 11/20 6,400.00 11/20/07 AT 14:23 477567 INTERNET TRANSFER FR BUSINESS CHECKING 114722607 ON 11/20 11/20/07 AT 14:47 929516 INTERNET TRANSFER FR BUSINESS CHECKING 114858303 ON 11/21 11/21/07 AT 15:38 722171 INTERNET TRANSFER FR BUSINESS CHECKING 114720002 ON 11/30 11/30/07 AT 15:28  CHECK #. DATE AMOUNT CHECK #. DATE AMOUNT CHECK #. DATE AMOUNT 4073*11/16 5.00 4076 11/02 150.00 4156 11/103 300.00 4172 11/23 133.34 4077*11/02 150.00 4156 11/13 300.00 4173 11/26 4,000.00 4188*11/08 9087.14 4158 11/07 36.99 4174 11/20 32.00 4140*11/01 119.82 4159 11/07 23.90 4175 11/19 11/49.48 4142 11/08 478.50 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 11/07 275.00 4161 11/19 192.00 4178 11/20 3,520.73 4147*11/21 275.00 4163 11/09 73.58 4180*11/29 3,520.73 4147*11/21 275.00 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 4154 11/06 1,883.67 4169 11/20 6,437.11  (*) INDICATES A GAP IN CHECK NUMBER SEQUENCE  DESCRIPTION 425880 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/09 11/09/07 AT 16:54 500.00 11/09/07 AT 16:54 500.00 11/10/07 AT 15:14	=	BUSI	NESS CHECK	CING AC	COUNT 11472	<b></b> 0001		
DESCRIPTION 238561 INTERNET TRANSFER FR BUSINESS CHECKING 114722607 ON 11/20 6,400.00 11/20/07 AT 14:23 477567 INTERNET TRANSFER FR BUSINESS CHECKING 114722607 ON 11/20 11/20/07 AT 14:47 929516 INTERNET TRANSFER FR BUSINESS CHECKING 114858303 ON 11/21 11/21/07 AT 15:38 722171 INTERNET TRANSFER FR BUSINESS CHECKING 114720002 ON 11/30 11/30/07 AT 15:28  CHECK #. DATE AMOUNT CHECK #. DATE AMOUNT CHECK #. DATE AMOUNT 4073*11/16 5.00 4076 11/02 150.00 4156 11/103 300.00 4172 11/23 133.34 4077*11/02 150.00 4156 11/13 300.00 4173 11/26 4,000.00 4188*11/08 9087.14 4158 11/07 36.99 4174 11/20 32.00 4140*11/01 119.82 4159 11/07 23.90 4175 11/19 11/49.48 4142 11/08 478.50 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 11/07 275.00 4161 11/19 192.00 4178 11/20 3,520.73 4147*11/21 275.00 4163 11/09 73.58 4180*11/29 3,520.73 4147*11/21 275.00 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 4154 11/06 1,883.67 4169 11/20 6,437.11  (*) INDICATES A GAP IN CHECK NUMBER SEQUENCE  DESCRIPTION 425880 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/09 11/09/07 AT 16:54 500.00 11/09/07 AT 16:54 500.00 11/10/07 AT 15:14	=		OTE	:=====	:=====================================	=====	=========	
238561 INTERNET TRANSFER FR BUSINESS CHECKING 114722607 ON 11/20 11/20/07 AT 14:23 477567 INTERNET TRANSFER FR BUSINESS CHECKING 114722607 ON 11/20 11/20/07 AT 14:47 929516 INTERNET TRANSFER FR BUSINESS CHECKING 114858303 ON 11/21 3,500.00 11/21/07 AT 15:38 722171 INTERNET TRANSFER FR BUSINESS CHECKING 114720002 ON 11/30 82,750.30 11/30/07 AT 15:28  CHECK #DATEAMOUNT CHECK #DATEAMOUNT CHECK #DATEAMOUNT 4073*11/16 5.00 4076 11/02 150.00 4156 11/13 30.00 4172 11/23 33.34 4077*11/02 150.00 4156 11/13 30.00 4173 11/26 4,000.00 413811/08 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 11/20 4140*11/01 119.82 4159 11/07 23.90 4175 11/19 4142 11/08 4142 11/08 478.50 4160 11/07 208.41 4176 11/21 695.00 4147*11/22 3,200 4147*11/21 275.00 4163 11/19 92.00 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  A188*11/30 11/07 AT 12:59  MISCELLANEOUS DEBIT 731283 INTERNET TRANSFER TO BUSINESS CHECKING 114706401 ON 11/02 11/02/07 AT 16:30 243670 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 11/10/07 AT 16:54 34,600.00 11/09/07 AT 16:54	Ţ	DESCRIPTION	OID	LEN CRE	י ב ב ב פוצעה	_ <b>_</b>	DATE	AMOUNT\ /
477567 INTERNET TRANSFER FR BUSINESS CHECKING 114722607 ON 11/20 11/20/07 AT 14:47 929516 INTERNET TRANSFER FR BUSINESS CHECKING 114858303 ON 11/21 3,500.00 11/21/07 AT 15:38 722171 INTERNET TRANSFER FR BUSINESS CHECKING 114720002 ON 11/30 82,750.30 11/30/07 AT 15:28  CHECK #DATEAMOUNT CHECK #DATEAMOUNT CHECK #DATEAMOUNT 4073*11/16 5,00 4155 11/07 11/08		238561 INTERNET TRANSFER F	R BUSINESS	CHECK	XING 1147226	07 ON		
11/21/07 AT 15:38 722171 INTERNET TRANSFER FR BUSINESS CHECKING 114720002 ON 11/30 82,750.30    11/30/07 AT 15:28    CHECK #DATEAMOUNT   CHECK #DATEAMOUNT   CHECK #DATEAMOUNT   A073*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   2,13.33   4162   11/33   172.46   4178*11/27   1.10   4146   11/07   2,500.00   4163   11/09   73.58   4188*11/27   3,520.73   4147*11/21   275.00   4164   11/13   174.00   4183*11/30   6,437.11   4194*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   4154   11/06   1,883.67   4169   11/20   6,437.11   (*) INDICATES A GAP IN CHECK NUMBER SEQUENCE    DESCRIPTION	£ ,	77567 INTERNET TRANSFER FI	BUSINESS	CHECK	(ING 1147226)	07 ON	11/20	6,400.00
722171 INTERNET TRANSFER FR BUSINESS CHECKING 114720002 ON 11/30 82,750.30 11/30/07 AT 15:28	. 9	29516 INTERNET TRANSFER FE	BUSINESS	CHECK	XING 1148583	03 ON	11/21	3,500.00×
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 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 11/49.48 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 4143*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  DESCRIPTION A25880 INTERNET TRANSFER TO BUSINESS CHECKING 114722606 ON 11/02 5,000.00 11/02/07 AT 12:59 MISCELLANEOUS DEBIT 1/06/07 AT 12:59 MISCELLANEOUS DEBIT 1/06/07 AT 16:32 AMOUNT 2466373 INTERNET TRANSFER TO BUSINESS CHECKING 114722606 ON 11/02 5,200.00 11/02/07 AT 16:54 356343 INTERNET TRANSFER TO BUSINESS CHECKING 114706401 ON 11/09 27,400.00 11/09/07 AT 16:54 356343 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 15:14 130204 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 15:14 130204 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 16:54 356343 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 16:54	7	722171 INTERNET TRANSFER FI	R BUSINESS	СНЕСК	XING 1147200	02 ON	11/30	82,750.30 V
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 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 11/49.48 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 4143*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  DESCRIPTION A25880 INTERNET TRANSFER TO BUSINESS CHECKING 114722606 ON 11/02 5,000.00 11/02/07 AT 12:59 MISCELLANEOUS DEBIT 1/06/07 AT 12:59 MISCELLANEOUS DEBIT 1/06/07 AT 16:32 AMOUNT 2466373 INTERNET TRANSFER TO BUSINESS CHECKING 114722606 ON 11/02 5,200.00 11/02/07 AT 16:54 356343 INTERNET TRANSFER TO BUSINESS CHECKING 114706401 ON 11/09 27,400.00 11/09/07 AT 16:54 356343 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 15:14 130204 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 15:14 130204 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 16:54 356343 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 16:54			~	CHECK	(S	~		
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  DESCRIPTION 425880 INTERNET TRANSFER TO BUSINESS CHECKING 114858302 ON 11/00 11/02/07 AT 14;30  246373 INTERNET TRANSFER TO BUSINESS CHECKING 11472606 ON 11/02 5,200.00 11/02/07 AT 14;30 246373 INTERNET TRANSFER TO BUSINESS CHECKING 114706401 ON 11/09 11/09/07 AT 16:34 3243670 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/10/07 AT 15:14 330204 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 15:14 330204 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00		CHECK #DATEAMOUNT	CHECK #.			CHEC	CK #DATE.	AMOUNT
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 13.06.41 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 1,383.67 4169 11/20 6,437.11 (*) INDICATES A GAP IN CHECK NUMBER SEQUENCE  DESCRIPTION  **ABOUNT TRANSFER TO BUSINESS CHECKING 114858303 ON 11/01 2,900.00 11/01/07 AT 12:59 The Check Number Sequence  DESCRIPTION DATE TRANSFER TO BUSINESS CHECKING 114858302 ON 11/02 5,000.00 11/02/07 AT 16:33 1NTERNET TRANSFER TO BUSINESS CHECKING 114858302 ON 11/06 6,200.00 11/06/07 AT 16:33 1NTERNET TRANSFER TO BUSINESS CHECKING 114706401 ON 11/09 27,400.00 11/09/07 AT 16:54 336343 INTERNET TRANSFER TO BUSINESS CHECKING 114706401 ON 11/09 27,400.00 11/09/07 AT 16:54 336343 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 15:14 130 11/12/07 AT 16:32								
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 4488 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  DESCRIPTION DATE AND INCIPART TRANSFER TO BUSINESS CHECKING 114858303 ON 11/01 2,900.00 11/01/07 AT 12:59 11/04 70 AT 14:30 246373 INTERNET TRANSFER TO BUSINESS CHECKING 114702606 ON 11/02 5,000.00 11/06/07 AT 16:33 243670 INTERNET TRANSFER TO BUSINESS CHECKING 114702606 ON 11/09 27,400.00 11/09/07 AT 16:54 336343 INTERNET TRANSFER TO BUSINESS CHECKING 114706401 ON 11/09 27,400.00 11/09/07 AT 16:54 336343 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 16:54 336343 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 16:54 336343 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 16:54 336343 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/13/07 AT 16:52					,		•	
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  DESCRIPTION 425880 INTERNET TRANSFER TO BUSINESS CHECKING 114858303 ON 11/01 2,900.00 11/01/07 AT 12:59 MISCELLANEOUS DEBIT 731283 INTERNET TRANSFER TO BUSINESS CHECKING 114722606 ON 11/02 5,200.00 11/02/07 AT 14:30 246373 INTERNET TRANSFER TO BUSINESS CHECKING 114722606 ON 11/02 5,200.00 11/06/07 AT 16:33 243670 INTERNET TRANSFER TO BUSINESS CHECKING 114706401 ON 11/09 27,400.00 11/09/07 AT 16:54 356343 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 16:54 310204 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 16:32								-
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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 \$\mathref{x}\$ 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		4146 11/07 2,500.00	4163	11/09				
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  DESCRIPTION DATE AMOUNT 2,900.00 11/01/07 AT 12:59 DATE 11/01/07 AT 12:59 11/02 5,000.00 11/02 5,200.00 11/02/07 AT 14:30 246373 INTERNET TRANSFER TO BUSINESS CHECKING 114722606 ON 11/02 5,200.00 11/06/07 AT 16:33 11/01/07 AT 16:33 11/01/07 AT 16:33 11/01/07 AT 16:34 11/09/07 AT 16:54 11/09/07 AT 15:14 130204 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 15:14 130204 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/13/07 AT 16:32		4147*11/21 275.00	4164	11/13				•
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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  DESCRIPTION DATE AMOUNT 2,900.00 11/01/07 AT 12:59 MISCELLANEOUS DEBIT 11/02/07 AT 14:30 246373 INTERNET TRANSFER TO BUSINESS CHECKING 114858303 ON 11/02 5,200.00 11/02/07 AT 16:33 243670 INTERNET TRANSFER TO BUSINESS CHECKING 114858302 ON 11/09 27,400.00 11/09/07 AT 16:54 356343 INTERNET TRANSFER TO BUSINESS CHECKING 114706401 ON 11/09 27,400.00 11/12/07 AT 15:14 130204 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 13,000.00 11/12/07 AT 15:14 130204 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 34,600.00.		4151 11/08 12,355.14	4166	11/08				
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DESCRIPTION  425880 INTERNET TRANSFER TO BUSINESS CHECKING 114858303 ON 11/01  11/01/07 AT 12:59  MISCELLANEOUS DEBIT  731283 INTERNET TRANSFER TO BUSINESS CHECKING 114722606 ON 11/02  11/02/07 AT 14:30  246373 INTERNET TRANSFER TO BUSINESS CHECKING 114858302 ON 11/06  11/06/07 AT 16:33  243670 INTERNET TRANSFER TO BUSINESS CHECKING 114706401 ON 11/09  11/09/07 AT 16:54  356343 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13  11/12/07 AT 15:14  130204 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13  34,600.00		4154 11/06 1,883.67	4169	11/20	6,437.11			
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130204 INTERNET TRANSFER TO BUSINESS CHECKING 114706402 ON 11/13 34,600.00.	3	56343 INTERNET TRANSFER TO	BUSINESS	CHECK	ING 11470640	2 ON	11/13	13,000.00
* * * CONTINUED * * *	1	30204 INTERNET TRANSFER TO	BUSINESS	CHECK	ING 11470640	2 ON	11/13	34,600.00.
		ok ok	* CON	T I N	UED * *	*		



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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

Вајалсе	1.120,684.34 1.141,034.34 1.141,034.34 1.141,034.34 1.078,798.40 1.078,798.40 1.078,798.40 1.078,798.40 1.078,798.40 1.08,802.31 1.08,802.40 1.08,802.40 1.08,802.40 1.08,802.40 1.08,802.40 1.08,802.40 1.08,802.40 1.08,802.40 1.08,802.40 1.09,903.40 1.00,903.40 1.00,903.40 1.00,903.40 1.00,903.
Amount	1,220,684,34 -73,650,00 -73,650,00 -72,632,82 -72,632,82 -73,671,24 -41,638,06 -41,638,0
	1110 - First California Bank 1110 - First California Bank 1120 - Pooled Investiment Account
Мето	Deposit  Online transfer-partial repayment March Ren  TO RECORD DRAW TO COVER 2ND FLOOR RENT  TO RECORD DRAW FROM FOOLED INVESTMENT 2ND F.  TO RECORD DRAW FROM FOOLED INVESTMENT 2ND F.  TO RECORD JAN - MAY RENT SHORTAGE DRAW  TO RECORD 2ND FLOOR RENT DRAW/CP9  REMOVEL from books of outside exclusivy  TO RECORD 2ND FLOOR RENT DRAW CP9  TO RECORD 2ND FLOOR RENT DRAW  TO RECORD 2ND FLOOR RENT DRAW  TO RECORD OUTOBER 2ND FLOOR LEASE DRAW  TO RECORD OCTOBER 2ND FLOOR LEASE DRAW  TO RECORD OCTOBER 2ND FLOOR LEASE DRAW  TO RECORD OCTOBER 2ND FLOOR LEASE DRAW  TO RECORD DANUARY 2ND FLOOR DRAW ON LEASE  To transfer all investments & debt to single account  TO RECORD JANUARY 2ND FLOOR DRAW ON LEASE  To record March Draw CP9 Rent  Per CPC - to be reversed  To net accounts to income per Chuck
Мате	Copeland Properties Nine, LP
Non	5140 3370 GJ0316 GJ0316 GJ425 GJ502 GJ502 GJ502 GJ502 GJ1029 GJ1029 GJ1029 GJ1020 GJ1020 GJ1020 GJ1020 GJ304 GJ304 GJ306 GJ306 GJ306 GJ306 GJ306 GJ306
Date	18M 28/2007 2/9/2007 2/12/2007 3/16/2007 5/12/2007 5/12/2007 6/25/2007 6/25/2007 6/25/2007 6/25/2007 6/25/2007 6/25/2007 11/5/2008 11/5/2008
Туре	2053 - Lease Payable - IBM Deposit Check Check General Journal 3/16/2 General Journal 4/20/2 General Journal 4/20/2 General Journal 6/25/2 General Journal 6/25/2 General Journal 6/25/2 General Journal 6/25/2 General Journal 7/25/2 General Journal 6/20/2

TOTAL

114720001 02/28/2007

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

30 8 60

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 114720001 

LAST STATEMENT 01/31/07 270,852.66 16,734.39 MINIMUM BALANCE 10 CREDITS 1,958,661.68 AVERAGE BALANCE 294,615.01 68 DEBITS 2,174,479,82 THIS STATEMENT 02/28/07 55,034,52

- ~ - - - DEPOSITS - - - ~ ~ - - -

REF #.....DATE......AMOUNT REF #.....DATE......AMOUNT REF #.....DATE......AMOUNT 31,445.92 02/20 2,200.00 02/07 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 02/06 92,175.00 V 2/05/07 AT 17:09 LOAN ADVANCE 54,000.00 V 02/13 WIRE FROM COPELAND REALTY INC. 50,000.00 02/14

----- CHECKS ------CHECK #..DATE.....AMOUNT CHECK #..DATE.....AMOUNT CHECK #..DATE.....AMOUNT 185.15 3631 02/05 5,000.00 3628 02/06 3634 02/08 1,433.33 3629 02/06 205,000.00 3632 02/15 1,540.90 3635 02/06 2,500.00 2,172.00 / 3633 02/09 3630 02/09 213.**3**3/ 3636 02/08 245.00

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### COPELAND REALTY INC.

BUSINESS CHECKING ACCOUNT 114720001

				CHEC	KS		
CHECK #.	.DATE.	AMOUNT	CHECK #			CHECK #DATE.	AMOUNT
	02/09	786.31	3655	02/12	(1111, 431, 22)	<b>&gt;</b> 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
<b>3</b> 647	02/09	51.21	<b>3</b> 665	02/15	191.50	3686 02/21	14,000.00
3648	02/13	61.00	36663	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

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

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

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

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#3664

2/15/07

\$165.00

\$82.50

#3663

2/20/07

## 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)	1	(36,060.26)
Net Loss	804,815.85	(486,710.14)	1,291,525.99

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

	Trading Gain	Interest &	Totol
	(Loss)	Fees (net)	rotar Loss
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	ı	6,373.52
January to December 2010	t	1	
Total Loss	(775,685.46)	(29,130.39)	(804,815.85)

## Charles SCHWAB INSTITUTIONAL Custodial and brokerage services provided by Charles Sebush & Co. Line Marshay Side.

Account Number: 5136-6471

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

Schwab One® Account Statement Period: July 14, 2006 to July 31, 2006

Account Of

31/07-8C7B2102-014569-SML-923744513002 134533 \*1 COPELAND REALTY, INC. 25809 BUSINESS CENTER DR STE B REDLANDS CA 92374-4513

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
Total Account Value	\$ 105,586.42

Total Funds Available: Cash + Margin	
Available to Withdraw	\$ 4,337.00
Securities Buying Power	\$ 14,456.66

Change in Account Value	
Starting Account Value	\$ 0.00
Transactions & Income	\$ 100,000.00
Change in Value of Investments	\$5,586.42
Ending Account Value	\$ 105,586.42

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

Description	<u>Symbol</u>		Quantity	<u>Price</u>	Market Value
Cash and Money Market Funds (Sweep) CASH SCHWAB MONEY MARKET FUND	SWMXX	L	8,174	\$ 1	\$ 51,602.42 8,174.00
Investments					
SCHWAB VALUE ADVANTAGE (M) ♦	SWVXX	L.	53,000	\$ 1	\$ 53,000.00
PUT AÉTNA INC \$35 EXP 08/19/06	AETTG	\$	16	3.4000	(5,440.00
PUT INTEL CORP \$17.50 EXP 08/19/06	NQTW.	S	25	0.2000	(500.00
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					

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

Schwab Institutional is a division of Charles Schwab & Co., Inc., ("Schwab"), and provides back office and other services to investment advisors and retirement plan providers. This statement is furnished solely for your account at Schwab. "Except as noted in this statement's Terms and Conditions, investment advisors or retirement plan providers whose names appear in this statement are not affiliated with Schwab. Please see Terms and Conditions.

BC7B2102-014569 134533

Schwab One® Account Statement Period: August 1, 2006 to August 31, 2006
Account Number: 5136-6471 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
Total Account Value	\$ 164,705,39

Total Funds Available: Cash + Margin	
Available to Withdraw	\$ 20,123.21
Securities Buying Power	\$ 40,246.42

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

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
Federally Taxable			
Money Funds Dividends		\$ 93.21	\$ 93.21
Cash Dividends		149.92	149.92
	Total Income	\$ 243.13	\$ 243.13

\*00001415901030\*



Schwab One® Account Account Number: 5136-6471

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

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

#### Account Of

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

#### 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
Total Account Value	\$ 630,771.99

Total Funds Available: Cash + Margin	
Available to Withdraw	\$ 0.00
Securities Buying Power	\$ 124,062.00

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

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
Federally Taxable			
Money Funds Dividends		\$ 161.78	\$ 254. <del>9</del> 9
Cash Dividends		318.35	468.27
	E		
	Total Income	\$ 480.13	\$ 723.26

\*C000011980103Z

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Schwab One® Account Statement Period: October 1, 2006 to October 31, 2006 Account Number: 5136-6471 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

#### Your Independent\* Investment Advisor

THE COPELAND GROUP FINANCIAL A FA MASTER ACCOUNT 25809 BUSINESS CENTER DR STEF 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
Total Account Value	\$ 1,508,880.88

Total Funds Available: Cash + Margin	
Available to Withdraw	\$ 8,328.70
Securities Buying Power	\$ 27,762.33

Change in Account Value	
Starting Account Value	\$ 630,771.99
Transactions & Income	\$ 824,429.28
Change in Value of Investments	\$ 53,679.61
Ending Account Value	\$ 1.508.880.88

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

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



Schwab One® Account Statement Period: November 1, 2006 to November 30, 2006
Account Number: 5136-6471 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

#### 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
Total Account Value	\$ 1,494,987.35

Total Funds Available: Cash + Margin	
Available to Withdraw	\$ 216,959.39
Securities Buying Power	\$ 433,918.78

Change in Account Value		
Starting Account Value	\$ 1,508,880.88	
Transactions & Income	\$ (93,207.43)	
Change in Value of Investments	\$ 79,313.90	4
Ending Account Value	\$ 1,494,987.35	

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
Federally Taxable			
Money Funds Dividends		\$ 459.41	\$ 1,091.38
Cash Dividends		2,738.87	4,239.54
	Total Income	\$ 3,198.28	\$ 5,330.92

'0000123500104G



Schwab One® Account Statement Period: December 1, 2006 to December 31, 2006 Account Number: 5136-6471 Page 1 of 7

#### Account Of

29/12-BCCB2102-013398-SML-923744513002 140739 \*1-2 COPELAND REALTY, INC 25809 BUSINESS CENTER DR STE B REDLANDS CA 92374-4513

#### 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
Total Account Value	\$ 1,216,607.94

Total Funds Available: Cash + Margin	
Available to Withdraw	\$ 477,493.94
Securities Buying Power	\$ 954,989.12

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

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
Federally Taxable			
Money Funds Dividends		\$ 1,201.12	\$ 2,292.50
Cash Dividends		4,104.00	8,343.54
	Total Income	\$ 5,305.12	\$ 10,636.04
		Interest Paid on Margin Loan During Current Period 2 Interest Paid on Margin Loan Year to Date 2	\$ (11.97) \$ (11.97)

Certain margin loan interest may be deductible; consult your tax advisor.

12/21 through 12/21: \$11.97 based on 10.250% margin interest rate charged on average daily balance of \$(42,051.60).

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Charles SCHWAB

Schwab One® Account of COPELAND REALTY, INC

Account Number 5136-6471

Statement Period December 1-31, 2007

sands]

Year to Date

**Phis Period** \$ 1,749,979.25

Change in Account Value

Cash Value of Purchases & Sales

Starting Value

Investments Purchased/Sold

Deposits & Withdrawals

Dividends & Interest

Fees & Charges

\$ 1,216,607.94

3000 2500 2000
3000 2500 2000 1500 1000
3000 2000 2000 1000 1000
25000 2000 1500 1000
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2500 1500 1000
2500 2000 1500 1000
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2500
2500 2500 2000 1500

1,721,877.84 498,031.69 56,564.25 (36,640.58)

> (712,573.64) 6,129,51 (157.45)

(1,721,877.84)

(192,640.21) 192,640.21

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(69,590.21)

\$ 973,787,46

\$ (776,191.79)

Totals include Deposits & Withdrawais

Total Change in Account Value

Ending Value on 12/31/2007

Change in Value of Investments

Income Reinvested

Transfers

(35,555.80)

\$ 973,787,46

\$ (242,820,48)

100%

% of Account Assets

Market Value

Asset Composition

Total Assets Long Total Assets Short

Equities

Options (Short)

\$ 1,832,492.00 \$ 1,832,492.00

(14,785.00) \$ (14,785.00) 843,919,54 \$ 973,787,46

Margin Loan Outstanding

Total Account Value

Page 2 of 15

Please see "Endnotes for Your Account" section for an explanation of the endnote codes and symbols on this statement. CTCF2201-003137 52158 SPC

11/08 12/08

Charles SCHWAB

Schwab One® Account of

Account Number

Statement Period

	COPELAND REALTY, INC	O	5136-6471 D	December 1-31,
Change in Account Value	This Period	Year to Date	Account Value (\$) Over Last 12 Months [in Thousands	hs [in Thousands
Starting Value	\$ 40,696.91	\$ 973,787.46	ė.	
Cash Value of Purchases & Sales	17,641.78	1,546,457.97	750	
Investments Purchased/Sold	(17,641.78)	(1,546,457.97)	625	
Deposits & Withdrawals	(17,500.00)	(696,426.44)	200	
Dividends & Interest	11.07	6,775.41	375	
Fees & Charges	(25.00)	(12,742.64)	250	100
Transfers	0.00	00.00	- 25	
Income Reinvested	(11.07)	(392.23)	0	
Change in Value of Investments	(452.15)	(248,281.80)	1/08 2/08 3/08 4/08 5/08	6/08 7/08 8/08 9/08 10/08 1
Ending Value on 12/31/2008	\$ 22,719.76	\$ 22,719.76		
Total Change in Account Value (Totals include Deposits & Withdrawals)	\$ (17,977.15)	\$ (951,067.70)		

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



Page 2 of 9

SPC

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

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CHAINES SCHWAB INSTITUTIONAL

Schwab One® Account of COPELAND REALTY, INC

Year to Date

This Period

\$ 0.06 0.00

Cash Value of Purchases & Sales

Starting Value

Investments Purchased/Sold

Deposits & Withdrawals

Dividends & Interest

Fees & Charges

Change in Account Value

0.00

0.00 0.00 0.00 \$ 0.06 \$ 0.00

Account Number 5136-6471

Statement Period

December 1-31, 2009

Account Value (\$) Over Last 12 Months 18000 9000 4500 27000 22500 13500

9/09 10/09 11/09 12/09 8/03 \$ 22,719.76

4/08 60/9 5/09 4/09 3/09 2/09 1/09 0.08 0.00 28,948.52 (28,948.52)(29,093.28)

₩ 6,373.52 💥 0.00 \$ 0.06 \$ (22,719.70)

> Total Change in Account Value (Totals Include Deposits & Withdrawals)

Change in Value of Investments

Income Reinvested

Transfers

Ending Value on 12/31/2009

% of Account Assets \$ 0.06 Market Value Asset Composition Total Assets Long

\$ 0.06

Total Account Value

Margin Loan Balance

Page 2 of 5

SEPC

## Exhibit E

## COPELAND WEALTH MANAGEMENT Management Fees

		1	Profit from	Total
	Cash	Mon-Cash	Sale of 24hr	Management
Management Fees		בוווובא	(CP2 to CP17)	Fees
Copeland Properties 2	119,158.55		1,107,843.72	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				ı
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	,	,	•	1
	1,786,963.30	440,432.63	1,107,843.72	3,243,989.65

<sup>[1]</sup> Profit from Sale from CP2 to CP17 reported seperately in Receiver's Report. [2] Agrees to Quickbooks Management Fee Account Balance.

3:18 PM 10/26/12 Accrual Basis

#### Case 2:11-cv-08607-R-DTB Document 315-5 Filed 08/14/13 Page 3 of 19 Page ID #:5994

#### **Transaction Detail by Account**

All Transactions

	Туре	Date Num	Name	Memo_	Clr	Split	Amount	Balance
855	5 · Managi	ment Fees						
	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 Mgml 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 Mgml 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 Mgml 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		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		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		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 Mgml RE Trust Accl	December '06 Distribution		1st Centennial	1,500,00	39,241.95
	Check	01/02/2007 3235	Copeland Wealth Mgmt RE Trust Acct	January '07 Distribution		1st Centennial	1,500.00	40,741.95
	Check	02/02/2007 3241	Copeland Wealth Mgmt RE Trust Acct	February '07 Distribution		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		1st Centennial	6,341.66	48,583.61
	Check	04/02/2007 3252	Copeland Wealth Mgml RE Trust Acct	3920.83/monthly&Feb 2420.83 shortage		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		1st Centennial	3,920.83	56,425.27
	Check	06/04/2007 3261	Copeland Wealth Mgmt RE Trust Acct	June '07 Distribution		1st Centennial	3,920.83	60,346.10
	Check	07/03/2007 3265	Copeland Wealth Mgmt RE Trust Acct	July '07 Distribution		1st Centennial	3,920.83	64,266.93
		08/03/2007 3268	Copeland Wealth Mgmt RE Trust Acct	August '07 Distribution		1st Centennial	3,920.83	68,187.76
	Check	09/04/2007 3271	Copeland Wealth Mgmt RE Trust Acct	Sept '07 Distribution		1st Centennial	3,920.83	72,108.59
	Check	10/03/2007 3278	Copeland Wealth Mgmt RE Trust Acct	October '07 Distribution		1st Centennial	3,920.83	76,029.42
	Check			Nov '07 Distribution				79,950.25
	Check	11/02/2007 3282	Copeland Wealth Mgmt RE Trust Acct	December '07 Distribution		1st Centennial 1st Centennial	3,920.83	83,871.08
	Check	12/03/2007 3266	Copeland Wealth Mamt RE Trust Acct	January '08 Distribution		1st Centennial	3,920.83	87,791.91
	Check	01/03/2008 OL0103	Copeland Wealth Mgmt RE Trust Acct	February '08 Distribution		1st Centennial	3,920.83	91,712.74
	Check	02/01/2008 3297	Copeland Wealth Mgmt RE Trust Acct Copeland Wealth Mgmt RE Trust Acct			1st Centennial	3,920.83	95,633.57
	Check	03/05/2008 305	,	February 2008 Distribution		1st Centennial		99,554.40
	Check	04/04/2008 OL404	Copeland Wealth Mgml RE Trust Acct	April 2008 Distribution		1st Centennial	3,920.83	103,475.23
	Check	05/05/2008 OL505	Copeland Wealth Mgml RE Trust Acct	May 2008 Distribution		-	3,920.83	107,396.06
	Check	06/04/2008 OL604	Copeland Wealth Mgml RE Trust Acct	June 2008 Distribution		1st Centennial	3,920.83	
	Check	07/03/2008 OL703	Copeland Wealth Mgmt RE Trust Acct	July 2008 Distribution		1st Centennial	3,920.83	111,316.89
	Check	08/04/2008 OL704	Copeland Wealth Mgmt RE Trust Acct	Aug 2008 Distribution		1st Centennial	3,920.83	115,237.72
	Check	09/04/2008 OL906	Copeland Wealth Mgmt RE Trust Accl	September 2008 Distribution		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
Tota	al 8555 · Ma	anagment Fees					1,227,002.27	1,227,002.27

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

## 3: Case 2:11-cv-08607-R-DTB Document 315-5 Filed 08/14/13 Page 4 of 19 Page ID #:5995 10/26/12 Accrual Basis Transaction Detail by Account

All '	Transactions
-------	--------------

-	ement Fees							
	04/05/2005	1010	Constant Realty Inc.			Desiration Co. 1	4	
Check Check	05/02/2005		Copeland Realty, Inc			Provident- Checking	4,000.00	4,00
Check	06/02/2005		Copeland Realty, Inc			Provident- Checking	4,000.00	8,00
			Copeland Realty, Inc			Provident- Checking	4,000.00	12,00
Check	07/05/2005		Copeland Realty, Inc			Provident- Chacking	4,000.00	16,0
Check	08/02/2005		Copeland Realty, Inc			Provident- Checking	4,000,00	20,0
Check	09/06/2005		Copeland Realty Inc	VQID:	√ 1100	· Provident- Checking	0.00	20,0
Check	09/06/2005		Copeland Realty, Inc			Provident- Checking	4,000.00	24,0
Check	10/03/2005		Copeland Wealth Mgml RE Trust Acct			Provident- Checking	4,000.00	28,0
Check	11/01/2005	1113	Copeland Wealth Mgmt RE Trust Acct		1100	Provident- Checking	4,000.00	32,0
Check	12/02/2005		Copeland Weelth Mgmt RE Trust Acct	Dec. Mgmnt Fees	1100	Provident- Checking	4,000.00	36,0
Check	01/03/2006		Copoland Wealth Mgmt RE Trust Acct	Jan '08 Distributions	1100	Provident- Checking	4,000.00	40,0
Check	02/01/2006 1	1152	Copeland Wealth Mgml RE Trust Acct	Feb '06 Distributions	1100	Provident- Checking	4,000.00	44,0
Check	03/03/2006 1		Copeland Wealth Mgmt RE Trust Acct	April 06 Distribution	1100	Provident- Checking	4,000.00	48,0
Check	04/03/2006	1170	Copeland Weelth Mgmt RE Trust Acct	VOID: Apr06 distribution	√ 1100	· Provident- Checking	0.00	48,0
Check	04/03/2006	1176	Copeland Wealth Mgmt RE Trust Acct	April 06 Distribution	1100	· Provident- Checking	4,000.00	52,0
Check	05/01/2006	3405	Copeland Wealth Mgmt RE Trust Acct	VOID: April '08 Distribution	√ 1110	1st California Bank	0.00	52,00
Check	05/01/2006	3406	Copeland Wealth Mgmt RE Trust Acct	April '06 Distribution	1110	1st California Bank	4,000.00	56,00
Check	08/01/2006 3	3417	Copeland Wealth Mgmt RE Trust Acct	June '06 Distribution	1110	· 1st Celifornie Bank	4,000.00	60,00
Check	07/05/2006 3	3428	Copeland Wealth Mgmt RE Trust Acct	July '06 Distribution	1110	· 1st California Bank	4,000.00	64,0
Check	08/01/2006 3	3444	Copeland Wealth Mgmt RE Trust Acct	August '06 Distribution	1110	· 1st California Bank	4,000.00	68,0
Check	09/01/2006 3	3463	Copeland Wealth Mgmt RE Trust Acct	September '06 Distribution	1110	1st California Bank	4,000.00	72,0
Check	10/02/2006 3	3469	Copeland Wealth Mgmt RE Trust Acct	October '06 Distribution	1110	1st California Bank	4,000.00	76,0
Check	11/01/2006 3	3488	Copeland Wealth Mgmt RE Trust Acct	November '06 Distribution	1110	· 1st California Bank	4,000.00	80,0
Check	11/29/2006 3	3501	Copeland Woalth Mgml RE Trust Acct	December '06 Distribution		1st California Bank	4,000.00	84,0
Check	01/02/2007 3		Copeland Wealth Mgmt RE Trust Acct	January '07 Distribution		- 1st California Bank	4,000.00	88,0
Check	02/02/2007 3		Copeland Wealth Mgmt RE Trust Acct	February '07 Distribution		1st California Bank	4,000.00	92,0
Check	03/01/2007 3		Copoland Wealth Mgml RE Trust Accl	March '07 Distribution		1st California Bank	4,000.00	96,0
Check	03/30/2007 3		Copeland Wealth Mgmt RE Trust Acct	April '07 Distribution		1st California Bank	4,000.00	100,0
Check	05/03/2007 3		Copeland Wealth Mgmt RE Trist Accl	May '07 Distribution		· 1st California Bank	4,000.00	104,0
Check	06/04/2007 3		Copeland Wealth Mgmt RE Trust Acct	June '07 Distribution		· 1st California Bank	4,000.00	
								108,0
Check	07/03/2007 3		Copeland Wealth Mgml RE Trust Acct	July '07 Distribution		· 1st California Bank		112,0
Check	08/01/2007 3		Copeland Wealth Mgml RE Trust Acct	August '07 Distribution		· 1st California Bank	4,000.00	
Check	09/04/2007 3		Copeland Wealth Mgmt RE Trust Acct	Sept '07 Distribution		1st California Bank	4,000.00	120,0
Check	10/03/2007 3		Copaland Wealth Mgmt RE Trust Acct	October '07 Distribution		1st California Bank	4,000.00	124,00
Check	11/02/2007 3		Copeland Wealth Mgml RE Trust Acci	November '07 Distribution		1st California Bank	4,000.00	128,00
Check	12/03/2007 3		Copeland Wealth Mgmt RE Trust Acct	December '07 Distribution	1110	· 1st California Bank	4,000.00	132,00
Check	D1/D3/2008 (	OL0103	Copeland Wealth Mgmt RE Trnst Acct	January '08 Distribution	1110	· 1st California Bank	4,000.00	138,0
Check	02/01/2008 3	3880	Copeland Wealth Mgmt RE Trust Acct	February 2008 Distribution	1110	· 1st California Bank	4,000.00	140,00
Check	03/05/2008 3	305	Copeland Wealth Mgmt RE Trust Acct	March 2008 Distribution	1110	· 1st California Bank	4,000.00	144,00
Check	04/02/2008 (	DL404	Copeland Wealth Mgmt RE Trust Acct	April 2008 Distribution	1110	· 1st California Bank	4,000.00	148,00
Check	05/05/2008 (	DL505	Copeland Wealth Mgmt RE Trust Acct	May '08 Distribution	1110	1st California Bank	4,000 00	152,00
Check	06/05/2008 (	OL605	Copeland Wealth Mgmt RE Trust Accl	June 2008 Distribution	1110	· 1st California Bank	4,000.00	156,0
Check	07/01/2008	DL703	Copeland Wealth Mgml RE Trust Accl	July 2008 Distribution	1110	1st California Bank	4,000.00	160,00
Check	08/05/2008	DL805	Copeland Wealth Mgml RE Trust Acct	July 2008 Distribution	1110	1st California Bank	4,000.00	164,00
Check	09/04/2008	DL904	Copeland Wealth Mgml RE Trust Acci	Saplember 2008 Distribution	1110	· 1st California Bank	4,000.00	188,00
Check	10/03/2008 0	DL1003	Copeland Wealth Mgmt RE Trust Acct	October 2008 Distribution	1110	- 1st California Bank	4,000.00	172,00
Check			Copeland Wealth Mgmt RE Trust Acct	Nov 2008 Distribution		· 1st California Bank		178,00
Check			Copeland Wealth Mgmt RE Trust Acct	Dec 2008 Distribution		1st California Bank		180,00
Check			Copeland Wealth Mgml RE Trust Acct	Jan '09 Distribution		- 1st California Bank		164,00
	02/05/2009		The state of the s	To record advances made to cover 02/09 distriblution				188,00
					2000	ROLO I GYBOIC - OF WIT		_
I VOODU - MA	anagement Fe	-5					188,000.00	188,00
_						:	188,000.00	188,00

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

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#### Transaction Detail by Account

Туре	Date	Num	Name	Memo	Clr	Spilt	Amount	Balance
8550 - Managemen							reservation and the last	
Check	04/05/2005		Copeland Wealth Management Real Estate		110	0 · Provident -Checking	6,666,67	6.666.67
heck	05/02/2005	1025	Copeland Wealth Management Real Estate		110	0 Provident Checking	6,666.67	13,333.34
Check	06/02/2005	1036	Copeland Wealth Management Real Estate		110	0 · Provident -Checking	6,668.67	20,000.01
Check	07/01/2005	1047	Copeland Wealth Management Real Estate		110	0 Provident - Checking	6,666.67	26,666.68
Check	08/03/2005	1057	Copeland Wealth Management Real Estate		110	0 · Provident -Checking	6,668,61	33,333.29
Check	09/06/2005	1061	Copeland Raalty		110	0 · Provident - Checking	6,666,67	39,999.96
Check	10/03/2005	1064	Copeland Wealth Mgmt RE Trust Acct		110	Provident - Chacking	6,688.67	46,666.63
Check	11/01/2005	1065	Copeland Wealth Mgmt RE Trust Acct		110	0 · Provident -Checking	6,666.67	53,333.30
Check	12/02/2005	1067	Copeland Wealth Mgml RE Trust Acct		110	Provident -Checking	6,686,67	59,999.97
Check	01/03/2006	1072	Copeland Waalth Mgmt RE Trust Acct	January 06 Dist.	110	0 · Provident -Checking	6,666.67	66,666.64
Check	02/02/2006	1074	Copeland Wealth Mgmt RE Trust Acct	VOID; February 06 Dist.	√ 110	0 · Provident -Checking	0.00	66,666.64
Cheek	03/03/2006	1076	Copeland Wealth Mgmt RE Trust Acct	Mar	110	0 · Provident -Checking	6,666.67	73,333.31
Check	03/07/2006	1079	Copeland Realty	Owed for Fab '06 Mgmnt Fees	110	0 · Provident -Checking	6,686.67	79,999,96
Check	04/03/2006	1062	Copeland Waalth Mgml RE Trust Acci	Apr	√ 110	0 · Provident -Checking	6,666.67	86,666.65
Check	05/01/2006	3500	Copeland Wealth Mgmt RE Trust Acct	April '06 Distribution	111	0 · First California Bank	6,666.67	93,333.32
Check	06/01/2006		Copeland Wealth Mgmt RE Trust Acct		111	0 - First California Bank	6,666.67	99,999.99
Check	07/05/2006		Copeland Wealth Mgml RE Trust Accl			0 - First California Bank	8,666.67	106,666,66
Check	08/02/2006		Copeland Wealth Mgmt RE Trust Acct	AUgust '06 Distributions	111	First California Bank	6,666.67	113,333.33
Check	09/01/2006		Copeland Wealth Mgmt RE Trust Acct	September '06 Distributions		First California Bank	8,686.67	120,000.00
Check	10/02/2006		Copeland Wealth Mgml RE Trust Acct	October '06 Distributions		First California Bank	6,666,67	126,666.67
Check	11/01/2006		Copeland Wealth Mgml RE Trust Acct	November '06 Distributions		0 · First California Bank	6,666.67	133,333.34
Check	11/29/2006		Copeland Wealth Mgmt RE Trust Acct	December '06 Distributions		0 - First California Bank	6,666.67	140,000.01
Check	01/02/2007		Copeland Wealth Mgml RE Trust Acct	January '07 Distributions		0 · First California Bank	6,666,67	. , . ,
Check	02/02/2007		Copeland Wealth Mgmt RE Trust Acct	February '07 Distributions		0 · First California Bank	6,666.67	
Check	03/01/2007		Copeland Wealth Mgmt RE Trust Acct	March '07 Distributions		0 · First California Bank	6,666.67	160,000.02
Check	04/02/2007		Copeland Wealth Mgml RE Trust Acct	April '07 Distributions		0 · First California Bank	6,666.67	
Check	05/03/2007		Copeland Wealth Mgml RE Trust Acct	May '07 Distributions		0 · First California Bank	8,686.67	
Check	06/04/2007		Copeland Wealth Mgml RE Trust Acct	June '07 Distributions		0 · First California Bank	6,666.67	
Check	07/02/2007		Copeland Wealth Mgml RE Trust Accl	July '07 Distributions		0 First California Bank	N	186,666.70
Check	08/01/2007		Copeland Wealth Mgmt RE Trust Acct	August '07 Distributions		0 · First California Bank	8,666.67	
Check	09/04/2007		Copeland Wealth Mgml RE Trust Acct	Sept '07 Distributions		0 · First California Bank	6,868.87	200,000,04
neck	10/01/2007		Copeland Wealth Mgmt RE Trust Acct	Oct '07 Distributions		0 · First California Bank	6,666.67	
_heck	11/02/2007		Copeland Wealth Mgmt RE Trust Acct	Nov '07 Distributions		0 First California Bank	6,686.67	
Check	12/03/2007		Copeland Wealth Mgmt RE Trust Acct	Decembar '07 Distributions		0 First California Bank	6.666.67	
Check	01/03/2006 (		Copeland Wealth Mgmt RE Trust Acct	January '08 Distributions		0 · First California Bank	6,666.67 6,666.67	
Check	02/01/2008 3		Copeland Wealth Mgmt RE Trust Acct	February 2006 Distributions		0 First California Bank	6,666.67	-333
Check	03/05/2006		Conclored Weelth Mamil RE Trust Acet	March 2006 Distributions		0 · First California Bank	6,666.67	1233
Check	04/04/2008 (		Coopland Woolfs Mart BE Total And	April 2008 Distributions May '08 Distributions		0 · First Californía Bank 0 · First California Bank	CONT. BANKS	246,666.73 253,333.40
Check	05/05/2006 ( 06/05/2006 (		Copeland Wealth Mgmt RE Trust Acct	Juna '08 Distributions	111		6,666.67	
Check			Copeland Wealth Mgmt RE Trust Acct  Copeland Wealth Mgmt RE Trust Acct			0 · First Califomia Bank 0 · First Califomia Bank	6,686.67	
Check	07/01/2008 (		,	July '08 Distributions			6,666,67	
Check	08/04/2006 (		Copeland Wealth Mamil RE Trust Acci	Aug '08 Distributions		0 - First California Bank	6,666.67	273,333.41 280,000.08
Check	09/04/2006 (		Copeland Wealth Mamt RE Trust Acet	Sept '06 Distributions October '06 Distributions		0 · First California Bank 0 · First California Bank	6,666.67	286,666.75
Check Check	10/03/2008 (		Copeland Wealth Mgmt RE Trust Acct Copeland Wealth Mgmt RE Trust Acct	November '06 Distributions		0 · First California Bank	- The 2 (20) Sept.	293,333.42
Check	12/01/2008(		Copeland Wealth Mgmt RE Trust Acct	VOID: January '09 Distributions		0 - First California Bank	0.00	293,333.42
Check	12/05/2008 (		Copeland Wealth Mgmt RE Trust Acct	December '06 Distributions		0 · First California Bank	6,666,67	300,000.09
Check	01/05/2009(		Copeland Wealth Mgmt RE Trust Acct	January '09 Distributions		0 · First California Bank	6,666.67	306,866.78
Check	02/05/2009(		Copeland Wealth Mgmt RE Trust Acct	February '09 Distributions		0 · First California Bank	8,638.67	313,333.43
Check	03/05/2009(		Copeland Wealth Mont RE Trust Acct	March '09 Distributions		0 · First California Bank	6,666,67	320,000.10
Check	04/03/2009(		Copeland Wealth Mgmt RE Trust Acct	April '09 Distributions		0 · First California Bank	6,666.67	326,866.77
Check	05/06/2009 3		Copeland Wealth Mgmt RE Trust Acct	May '09 Distributions		0 - First California Bank	8,666.67	33,333.44
Check	06/05/2009 3		Copeland Waalih Managament Real Estate	June Mgmt Fee		0 · First Californie Bank	6,666.67	340,000.11
Check	07/02/2009 (		Copeland Wealth Management Real Estate	July Management Fee		0 · First California Bank		346,668.76
Check	07/30/2009	04	Copeland Wealth Management Real Estate	Aug Management Fee		0 · First California Bank	6,666,67	353,333.45
Check	09/05/2009 4	1035	Copeland Wealth Management Real Estata	September Management Fae		1 · Pacific Western Bank		380,000.12
Check	10/01/2009 4		Copeland Wealth Management Real Estate	October Management Fee		Pacific Western Bank	6,666.67	366,666.79
Check	11/03/2009 4		Copeland Wealth Management Real Estate	November Management Fee		Pacific Wastern Bank		373,333.46
Check	11/03/2009 4		Void			1 - Pacific Western Bank		373,333.46
Check	12/01/2009 4		Copeland Wealth Management Real Estate	December Management Fee		Pacific Western Bank	6.666.67	360,000.13
Check	01/04/2010 4		Copeland Wealth Management Real Estate	January Management Fee		Pacific Westam Bank	6,666.67	386,886.80
ick	02/01/2010 4		Copeland Wealth Management Real Estate	February Mgml Fee		Pacific Western Bank		393,333.47
uneck	03/01/2010 4		Copeland Wealth Management Real Estate	March Mgmt Fee	111			400,000.14
Check	04/01/2010 4		Copeland Wealth Management Real Estate	April Distribution		Pacific Western Bank	1 1 1000	406,686.61
9114411			•	•			-	

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#### Transaction Detail by Account

Туре	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	6,688,67	413,333.48
Check	06/01/2010	4200	Copeland Wealth Management Real Estate	June Management Fae	1111	Pacific Western Bank	6,666.87	420,000.15
neck	07/02/2010	4217	Copeland Wealth Management Real Estate	July Management Fee	1111	Pacific Wastern Bank	6,666.67	426,668.82
Check	08/02/2010	4234	Copeland Wealth Management Real Estate	Aug Management Fee	1111	Pacific Westam Bank	6,686.67	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	6,866,67	453,333.50
Check	12/01/2010	4305	Copeland Wealth Management Real Estate	Monthly Management	1111	Pacific Weslem Bank	6,686,67	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	4346	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	6,866,67	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 Reel Estate	Monthly Management	1111	Pacific Western Bank	6,666,67	508,666.86
Check	08/01/2011	4447	Copeland Wealth Management Real Estato	Monthly Management	1111	Pecific Western Bank	6,666.67	513,333.53
General Journal	09/01/2011	GJ902		Reclassify September Management Fee	1423	Prepaid Management Fee	6,668,67	520,000.20
Check	10/01/2011	4471	Copeland Wealth Menagement Real Estate	Monthly Management	1111	Pacific Western Bank	6,666.67	526,666.87
Total 6550 · Managen	nent Fees						526,666.87	526,666.87
TOTAL							526,666.87	526,666.87
					Cash	Marine Marine	520,000.20	
					\$40,000,000	Cock Cocks	520,000.20	

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#### **Transaction Detail by Account**

Туре	Date	Num	Name	Memo	Clr		Split	Amount	Balance
6550 · Management F	ees								
Check	04/05/2005	1013	Copeland Wealth Management RE			1100	Community Bank-Checking	2,291.67	2,291.67
Sheck	05/02/2005	1026	Copeland Wealth Management RE			1100	Community Bank-Checking	2,291.57	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 Really 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 CR!		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:	4	1100	Community Bank-Checking	0.00	27,500.04
Check	04/03/2006	1114	Copeland Really Trust Account			1100	Community Bank-Checking	2,291.67	29,791.71
Check	05/01/2006	1126	Copeland Realty Trust Account	VOID:	Ą	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 Celifornia 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	Septembert '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: Mgmnt & Reimbursement	√	1110	First California Bank	0.00	48,125.07
Total 6550 · Managem	ent Fees							48,125.07	48,125.07
TOTAL								48,125.07	48,125.07

Cash	45,833.40
Non-Cash entries	2,291.67
	40 135 07

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#### **Transaction Detail by Account**

Туре	Date Num	Name	Memo	Clr		Split	Amount	Balance
6550 · Management	Fees							
hack	10/06/2005 1009	Copeland Wealth Management RE	September		1100	· Provident Checking	1,250.00	1,250.00
.eck	11/01/2005 1015	Copeland Wealth Mgmt RE Trust Account	VOID:	4	1100	· Provident Checking	0.00	1,250.00
Check	11/01/2005 1017	Copeland Wealth Mgmt RE Trust Account	VOID.	1	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 Mgml 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	1,250,06	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	Fırst 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	,
Check	11/01/2006 3719	Copeland Wealth Mgmt RE Trust Account	November '06 Distributions		1110	· First California Bank	1,250.00	
Check	11/29/2006 3721	Copeland Wealth Mgmt RE Trust Account	December '06 Distributions			· First Catifornia Bank	1,250 00	
Check	01/02/2007 3726	Copeland Wealth Mgmt RE Trust Account	January '07 Distributions			· First California Bank	1,250.00	
Check	02/02/2007 3731	Copeland Wealth Mgmt RE Trust Account	February '07 Distributions			First California Bank	1,250,00	
Check	03/01/2007 3734	Copeland Wealth Mgmt RE Trust Account	March '07 Distributions			First California Bank	1,250.00	
Check	04/02/2007 3739	Copeland Wealth Mant RE Trust Account	April '07 Distributions			First California Benk	1,250.00	
Check Check	05/03/2007 3744 06/04/2007 3747	Copeland Wealth Mgmt RE Trust Account  Copeland Wealth Mgmt RE Trust Account	May '07 Distributions			First California Bank	1,250.00	
Check	07/03/2007 3750	Copeland Wealth Mgmt RE Trust Account	June '07 Distributions July '07 Distributions			· First California Bank · First California Bank	1,250.00	20,210
Check	08/01/2007 3752	Copeland Wealth Mgmt RE Trust Account	August '07 Distributions			First California Bank	1,250.00	
Check	09/04/2007 3755	Copeland Wealth Mgmt RE Trust Account	Sept '07 Distributions			First California Bank	1,250.00	
Check	10/03/2007 3758	Copeland Wealth Mgmt RE Trust Account	VOID: Oct '07 Distributions @ 10%	4		First California Bank	0.00	
Check	10/03/2007 3760	Copeland Wealth Mgmt RE Trust Account	October '07 Distributions	*		First California Bank	THE RESERVE OF THE PARTY OF THE	31,250.00
check	11/01/2007 3763	Copeland Wealth Mgmt RE Trust Account	November '07 Distributions			First California Bank	1,250.04	
эck	12/03/2007 3765	Copeland Wealth Mgmt RE Trust Account	December '07 Distributions			First California Bank	1,250.00	,
Check	01/03/2008 OL0103	Copeland Wealth Mgmt RE Trust Account	January '08 Distributions			First California Bank	1,250 00	
Check	02/01/2008 3771	Copeland Wealth Mgmt RE Trust Account	February 2008 Distributions			First California Bank	1,250.00	
Check	03/05/2008 305	Copeland Wealth Mgmt RE Trust Account	March 2008 Distributions			First California Bank	1,250.00	
Check	04/04/2008 OL404	Copeland Wealth Mgmt RE Trust Account	April 2008 Distributions			First California Bank	1,250.00	
Check	05/05/2008 OL505	Copeland Wealth Mgml RE Trust Account	April 2008 Distributions			First California Bank	1,250.00	
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 Mgml 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			First California Bank	THE RESERVE OF THE PERSON NAMED IN	50,000.00
Check	02/05/2009 OL205	Copeland Wealth Mgml RE Trust Account	February 2008 Distributions			First California Bank	Chiaminos Revoluciones	51,250.00
General Journal	03/05/2009 GJ302	0	To allocate March Distributions			Prepaid Distributions	1,250.00	
Check	04/06/2009 OL405	Copeland Wealth Mgmt RE Trust Account	April Distributions			First California Bank		53,750.00
Check	05/05/2009 OL506	Copeland Wealth Mgmt RE Trust Account	May Distributions Distributions	,		First California Bank	1,250.00	
Check	08/05/2009 OL605	Copeland Wealth Mgmt RE Trust Account	VOID: June 2009 Distributions			First California Bank		55,000.00
Check	06/05/2009 3833	Copeland Wealth Management RE	June Management Fee			First California Bank	- CONTRACTOR (CONTRACTOR)	56,250.00
Check	07/01/2009 3901	Copeland Wealth Management RE	July Management Fee			First California Bank		57,500.00
Check	07/28/2009	Copeland Weelth Management RE	August mgmt fae			First California Bank		58,750.00
Check	08/26/2009 OLB26	Copeland Wealth Management RE	September mgmt fee			First California Bank	The second second	60,000.00
Check	10/05/2009 5021	Copeland Wealth Management RE	October Management			Pacific Western Bank	The state of the s	61,250.00
Check	11/02/2009 5030 12/01/2009 5041	Copeland Wealth Management RE Copeland Wealth Management RE	November Management  December Management			Pacific Western Bank	WITCHEST STREET	62,500.00 63,750.00
Check Check	01/04/2010 5057	Copeland Wealth Management RE	January Menagement			Pacific Western Bank Pacific Western Bank	DESCRIPTION OF	65,000.00
check	02/01/2010 5069	Copeland Wealth Management RE	February Management			Pacific Western Bank		68,250.00
ok .	03/01/2010 5084	Copaland Wealth Management RE	Mgmt Fee			Pacific Western Bank	The second second	67,500.00
Check	04/01/2010 5097	Copeland Wealth Management RE	Mgmt Fee			Pacific Westorn Benk	1,250,00	68,750.00
Check	05/03/2010 5108	Copeland Wealth Management RE	Mgml Fee			Pacific Western Bank	The second second second	70,000.00
		•	-					

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### Transaction Detail by Account All Transactions

Ту	ype Date	Num	Nате	Memo	Clr	Split	Amount	Balance
Check	06/01/2010	5119	Copeland Wealth Management RE	Mgml Fee	1101	· Pacific Western Bank	1,250.00	71,250.00
heck	06/30/2010	5131	Copeland Wealth Management RE	Mgmt Fee	1101	· Pacific Western Bank	1,250.00	72,500.00
ıeck	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	Mgmi Fee	1101	· Pacific Western Bank	1,250.00	76,250.00
Check	11/01/2010	5182	Copeland Wealth Management RE	Mgmt Fee	1101	· Pecific Western Bank	1,250.00	77,500.00
Check	12/01/2010	5196	Copeland Wealth Management RE	Mgmt Foe	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	Mgml 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 Westam Bank	1,250.00	86,250.00
Check	07/01/2011	5281	Copeland Wealth Management RE	Mgmi Fea	1101	· Pacific Western Bank	1,250.00	87,500.00
Check	08/01/2011	5294	Copeland Waalth Managemant RE	Mgmt Fae	1101	Pacific Western Bank	1,250.00	88,750.00
Check	09/01/2011	5312	Copeland Wealth Management RE	Mgml Fee	1101	· Pacific Western Bank	1,250,00	90,000.00
Check	10/01/2011	5316	Copeland Wealth Management RE	Mgml Fee	1101	· Pacific Western Bank	1,250.00	91,250.00
Total 6550	Management Faes						91,250.00	91,250.00
TOTAL							91,250.00	91,250.00
					tack		90 000 00	

Cash	90,000.00
Non-Cash entries	1,250.00
	91 250 00

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## Case 2:11-cv-08607-R-DTB Document 315-5. Filed 08/14/13 Page 10 of 19 Page ID Copeland Properties Eight Transaction Detail by Account

All Transactions

Type	Date Num	Name	Memo	Clr	Split	Amount	Balance
6550 · Mana	agement Fees						
heck	08/03/2005 1010	Copeland Realty Inc			1100 · Provident Checking	2,364.58	2,364.58
Jheck	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:	4	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	2,384.58	16,552.06
Check	03/03/2006 1032	Copeland Wealth Mauagement 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	12/01/2008 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	Cepeland 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	Copelaud 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
neck	09/04/2007	Copeland Wealth Management Trust Account	VOID: August '07 Distributions	4	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	2,384.58	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
Total 6550 -	Management Fees	,				101,676.94	101,676.94
TOTAL						101,676.94	101,676.94
-							
					Cash	101,676.94	
					N Cook of the		

Non-Cash entries

101,676.94

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Туре	Date	Num	Name	Memo	Clr	Split	Amount	Balance
6550 · Man	agement Fees							
eck	02/02/2006 10	022	Copeland Wealth Management Trust Account			1100 · Provident Checking	3,750.00	3,750.00
.ieck	03/03/2006 10	041	Copeland Wealth Management Trust Account			1100 - Provident Checking	3,750.00	7,500.00
Check	04/03/2006 10	054	Copeland Wealth Management Trust Account			1100 · Provident Checking	3,750.00	11,250.00
Check	05/01/2006 39	902	Copeland Wealth Management Trust Account	May '06 Distribution		1110 · First California Bank	3,750,00	15,000.00
Check	06/01/2006 39	907	Copeland Wealth Management Trust Account	(Minus Eure)June '06 Distribution		1110 · First California Bank	3,750.00	18,750.00
Check	07/05/2006 39	925	Copeland Wealth Management Trust Account	July '06 Distributions		1110 · First California Bank	3,750,00	22,500.00
Check	08/01/2006 39	949	Copeland Wealth Management Trust Account	August '06 Distributions		1110 · First California Bank	3,750.00	26,250.00
Check	09/01/2006 39	964	Copeland Wealth Management Trust Account	September '06 Distributions		1110 · Fírst California Bank	3,750.00	30,000.00
Check	10/02/2006 39	978	Copeland Wealth Management Trust Account	October '06 Distributions		1110 · First California Bank	3,750.00	33,750.00
Check	11/01/2006 39	997	Copeland Wealth Management Trust Account	November'06 Distributions		1110 · First California Bank	3,750.00	37,500.00
Check	12/01/2006 40	315	Copeland Wealth Management Trust Account	December '06 Distributions		1110 · First California Bank	3,750.00	41,250.00
Check	01/03/2007 40	)48	Copeland Wealth Management Trust Account	January '07 Distributions		1110 · First California Bank	3,750.00	45,000.00
Check	02/05/2007 40	072	Copeland Wealth Management Trust Account	February '07 Distributions		1110 · First California Bank	3,750.00	48,750.00
Check	03/01/2007 40	098	Copeland Wealth Management Trust Account	March '07 Distributions		1110 · First California Bank	3,750.00	52,500.00
Check	04/02/2007 41	114	Copeland Wealth Management Trust Account	April '07 Distributions		1110 · First California Bank	3,750.00	56,250.00
Check	05/01/2007 41	139	Copeland Wealth Management Trust Account	May '07 Distributions		1110 · First California Bank	3,750.00	60,000.00
Check	06/04/2007 41	150	Copeland Wealth Management Trust Account	June '07 Distributions		1110 · First California Bank	3,750.00	63,750.00
Check	07/03/2007 41	177	Copeland Wealth Management Trust Account	July '07 Distributions		1110 · First California Bank	3,750.00	67,500.00
Check	08/01/2007 41	185	Copeland Wealth Management Trust Account	August '07 Distributions		1110 First California Bank	3,750.00	71,250.00
Check	09/04/2007 42	204	Copeland Wealth Management Trust Account	Sept '07 Distributions		1110 · First California Bank	3,750.00	75,000.00
Check	10/03/2007 42	231	Copeland Wealth Management Trust Account	October '07 Distributions		1110 · First California Bank	3,750.00	78,750.00
Check	11/02/2007 42	240	Copeland Wealth Management Trust Account	November '07 Distributions		1110 · First California Bank	3,750.00	82,500.00
Check	12/03/2007 42	257	Copeland Wealth Management Trust Account	December '07 Distributions		1110 · First California Bank	3,750.00	86,250.00
Check	01/03/2008 O	L0103	Copeland Wealth Management Trust Account	January '08 Distributions		1110 · First California Bank	3,750,00	90,000.00
Check	02/01/2008 42	292	Copeland Wealth Management Trust Account	February 2008 Distributions		1110 · First California Bank	3,750.00	93,750.00
Check	03/04/2008 30	05	Copeland Wealth Management Trust Account	March '08 Distributions		1110 · First California Bank	3,750.00	97,500.00
Check	04/02/2008 O	L404	Copeland Wealth Management Trust Account	April 2008 Distributions		1110 · First California Bank	3,750.00	101,250.00
∋ck	05/05/2008 O	L505	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 O	L805	Copeland Wealth Management Trust Account	July 2008 Distributions		1110 · First California Bank	3,750.00	116,250.00
Check	09/05/2008 O	L905	Copeland Wealth Management Trust Account	September 2008 Distributions		1110 · First California Bank	3,750,00	120,000.00
Check	10/03/2008 O	L1003	Copeland Wealth Management Trust Account	Oclober 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 12	205	Copeland Wealth Management Trust Account	Dec 2008 Distributions		1110 - First California Bank	3,750.00	131,250.00
Check	01/08/2009 O	L106	Copeland Wealth Management Trust Account	January 2009 Distributions		1110 · First California Bank	0.00	131,250.00
Check	02/13/2009 O	L213	Copeland Wealth Management Trust Account	February 2009 Distributions		1110 - First California Bank	0.00	131,250.00
Total 6550	· Management F	ees	-				131,250.00	131,250.00
OTAL							131,250.00	131,250.00

Cash 131,250.00 Non-Cash entries 131,250,00 2:53 PM 10/26/12 Accrual Basis

## Case 2:11-cv-08607-R-DTB Document 315-5. Filed 08/14/13 Page 12 of 19 Page ID Copeland Properties I en Transaction Detail by Account All Transactions

_			All Hallsactions				
Туре	Date Num	Name Name	Memo	Cir	Split	Amount	Balance
6550 · Man	agement Fees-CRI					-	
reck	04/03/2006 1002	Copeland Wealth Management Trust Account	Apr06	1100	· 1st Centennial	6,666.67	6,666.67
₁eck	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	6,666.87	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	46,666.66
Check	11/01/2006 1055	Copeland Wealth Management Trust Account	November '06 distributions	1100	· 1st Centennia?	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	6,866.87	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	6,656.67	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	06/01/2007 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 Centennia!	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
∌ck	07/03/2008 OL703	Copeland Wealth Management Trust Account	July '08 distributions	1100	· 1st Centennial	6,666.67	166,666.73
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	6,668.67	206,668.74
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	6,669.67	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 OL408	Copeland Wealth Management Trust Account	April '09 distributions	1100	· 1st Centennial	6,666.67	248,666.76
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	286,666.77
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 Eslate	September Management	1101	· Pacific Western Bank	6,666.67	280,000.11
Check	10/01/2009 2062	Copeland Wealth Management Real Estate	Oclober Management	1101	Pacific Western Bank	6,686.67	286,886.78
Check	11/02/2009 2081	Copeland Wealth Management Real Estate	November Management	1101	· Pacific Western Bank	6,686.67	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		Pacific Western Bank	6,666.67	306 686.79
Check	02/01/2010 2133	Copeland Wealth Management Real Estate	February Management		Pacific Western Bank	6,666.67	313,333,48
Check	03/01/2010 2151	Copeland Wealth Management Real Estate	March Management Fee		Pacific Western Bank	6,665.67	320,000.13
Check	04/01/2010 2173	Copeland Wealth Management Real Estate	April Management Fee		Pacific Western Bank	6,666.67	328,666.80
Check	05/03/2010 2177	Copeland Wealth Management Real Estate	May Management Fee		Pacific Western Bank	6,686,67	333,333.47
		Copeland Wealth Management Real Estate	June Management Fee		Pacific Western Bank	6,666.67	340,000.14
Check	08/03/2010 2208	Copeland Wealth Management Real Estate	July Management Fee		Pacific Western Bank	6,668.67	348,666.81
Check	07/02/2010 2227		August Management Fee		Pacific Western Bank	8,666.67	353,333.48
Check	08/02/2010 2248	Copeland Wealth Management Real Estate	September Management Fee		Pacific Western Bank	6,666.67	360,000.15
;k Chook	08/31/2010 2252	Copeland Wealth Management Real Estate			Pacific Western Bank	6,666.67	366,866.82
Check	10/01/2010 2278	Copeland Wealth Management Real Estate	October Mgmt Fee			6,666.67	373,333.49
Check	11/02/2010 2307	Copeland Wealth Management Real Estate	November Mgml Fee	1101	· Pacific Western Bank	0,000,07	310,000,40

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Туре	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
·~heck	01/03/2011	2338	Copeland Wealth Management Real Eslate	Jan Management Fee	1101	· Pacific Weslem Bank	6,666.67	386,666.83
.eck	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	6,686,67	406,666.84
Check	05/01/2011	2416	Copeland Wealth Management Real Estate	May Management Fee	1101	Pacific Western Bank	6,866.67	413,333.51
Total 6550	Managemen	I Fees-C	R)				413,333.51	413,333.51
TOTAL							413,333.51	413,333.51

Cash	413,333,51
Non-Cash entries	
	413,333,51

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## Case 2:11-cv-08607-R-DTB Document 315-5 Filed 08/14/13 Page 14 of 19 Page ID Copeland Properties 16, LP Transaction Detail by Account

All Transactions

					Balance
Opening different Management 25 To 1997	Autobas ADDT District		4-1-0-170	7,000	
Copeland Wealth Management RE Trust Acct	October 2007 Distribution		- 1st California Bank	2,375.00	2,375.0
Copeland Wealth Management RE Trust Acct	Novembor 2007 Distribution		- 1st California Bank	2,375,00	4,750.0
Copeland Wealth Management RE Trust Acct	December 2007 Distribution	1100	1st California Bank	2,375.00	7,125.0
3 Copeland Wealth Management RE Trust Acct	January 2008 Distribution	1100	· 1st California Bank	2,375.00	9,500.
Copeland Wealth Management RE Trust Acct	February 2008 Distribution	1100	· 1st California Bank	2,375.00	11,875.
Copeland Wealth Management RE Trust Acct	March 2008 Distribution	1100	<ul> <li>1st California Bank</li> </ul>	2,375.00	14,250.
Copeland Wealth Management RE Trust Acct	April 2008 Distribution	1100	· 1st California Bank	2,375.00	16,625.
Copeland Wealth Management RE Trust Acct	May 2008 Distribution	1100	· 1st California Bank	2,375.00	19,000.
Copeland Wealth Management RE Trust Acct	June 2008 Distribution	1100	1st California Bank	2,375.00	21,375
Copeland Wealth Management RE Trust Acct	July 2008 Distribution	1100	1st California Bank	2,375.00	23,750.
Copeland Wealth Management RE Trust Acct	August 2008 Distribution	1100	· 1st California Bank	2,375.00	26,125
Copeland Wealth Management RE Trust Acct	September 2008 Distribution	1100	· 1st California Bank	2,375.00	28,500
06 Copeland Wealth Management RE Trust Acct	October 2008 Distribution	1100	· 1st California Bank	2,375.00	30,875
06 Copeland Wealth Management RE Trust Acct	November 2008 Distribution	1100	1st California Bank	2,375.00	33,250
Copeland Waalth Management RE Trust Acct	December 2008 Distribution	1100	1st California Bank	2,375.00	35,625
77 Cepeland Wealth Management RE Trust Acct	January '09 Distribution	1100	- 1st California Bank	2,375.00	38,000
Copeland Wealth Management RE Trust Acci	Fabruary Distribution	1100	· 1st California Bank	2,375.00	40,375
	To record March distribututions		.1 · Draws	2,376.00	42,750
Copeland Wealth Management RE Trust Acct	April Distribution	1100	1st California Bank	2,375.00	45,125
Copeland Wealth Management RE Trust Acct	May Distribution		- 1st California Bank	2,375.00	47,500
5 Copeland Wealth Management RE Trust Acct	VOID: June Distribution	√ 1100		0.00	47,500
Copeland Wealth Mgmt RE	Juna Distribution & Mgmt Fee		- 1st California Bank	2,375.00	49,875
Copeland Wealth Management RE	July Distributions		- 1st California Bank	2,375.00	52,250
	August Distributions	1101		2,375.00	54,625
Copeland Wealth Management RE			- Pacific Western Bank	2,375.00	57,000
Copeland Wealth Management RE	September Distributions			- 12 10 10 10 10 10 10 10 10 10 10 10 10 10	
Copeland Wealth Management RE	October Distributions		Pacific Western Bank	2,375.00	59,375
Copeland Wealth Management RE	November Distributions		- Pacific Western Bank	2,375.00	61,750
Copeland Wealth Management RE	December Distributions		Pacific Western Bank	2,375.00	64,125
Copeland Wealth Management RE	Jab Distribution & Mgmt Fee		Pacific Western Bank	2,375,00	66,500
Copeland Wealth Management RE	Feb Distribution & Mgmt Fee		· Pacific Western Bank	2,375.00	68,875
Copeland Waalth Management RE	March Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	71,250
Copeland Wealth Management RE	April Distribution & Mgmt Fee	1101	· Pacific Western Bank	2,375.00	73,625
Copoland Wealth Management RE	May Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	76,000
Copeland Wealth Management RE	June Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	78,375
Copeland Wealth Management RE	July Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	80,750
Copeland Wealth Management RE	August Distribution & Mgmt Fee	1101	Pacific Western Bank	2.375.00	83,125
Copeland Wealth Management RE	Saptember Distribution & Mgmt Fee	1101	<ul> <li>Pacific Western Bank</li> </ul>	2,375.00	85,500
Copeland Waalth Management RE	October Distribution & Mgmt Fee	1101	· Pacific Western Bank	2,375.00	87,875
Copeland Wealth Management RE	October Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	90,250
Copeland Wealth Management RE	Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	92,625
Copeland Woalth Management RE	Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	95,000
Copeland Wealth Management RE	Distribution & Mgmt Fee	1101	Pacific Western Bank	2,375.00	97,375
Copeland Wealth Management RE	Distribution & Mgmt Foe	1101	· Pacific Western Bank	2,375.00	99,750
Copeland Wealth Management RE	Management Fee & NC tax adjustments	1101	Pacific Western Bank	2,375.00	102,125
Void	_	1101	Pacific Western Bank	0.00	102,125
Copeland Wealth Management RE	Management Fee	1101	Pacific Western Bank	2,375.00	104,500
Copeland Wealth Management RE	Management Foe		Pacific Wastern Bank	2,375.00	106,875
Copeland Wealth Management RE	Management Fee		- Pacific Western Bank	2,375.00	109,250
				200000000000000000000000000000000000000	111,625
,	-			10000000000000000000000000000000000000	
· -	·			OF HEIGHT STREET	114,000
Copeland Wealth Managemont RE	Management Fee	1101	Pacific Western Bank	and the same of th	116,37
				116,375.00	116,375
	Copeland Wealth Management RE Copeland Wealth Management RE Copeland Wealth Managemont RE	Copeland Wealth Management RE Management Fee	Copeland Wealth Management RE Management Fee 1101	Copeland Wealth Management RE Management Fee 1101 - Pacific Western 8ank	Copeland Wealth Management RE Management Fee 1101 · Pacific Western Bank 2,375.00  Copeland Wealth Management RE Management Fee 1101 · Pacific Western Bank 2,375.00

114,000.00 Cash Non-Cash entries 2,375.00 116,375.00 3:03 PM 10/26/12 Accrual Basis

## Case 2:11-cv-08607-R-DTB Document 315-5 Filed 08/14/13 Page 15 of 19 Page ID Coperand Properties 15 Joint Venture Transaction Detail by Account

All Transactions

Туре		Name	Мето	Clr		Spilt	Amount	Balance
63450 - Management	Fees							
63450.1 · Accrued N	lanagement Fees							
heck	01/05/2009 0106	Copeland Wealth Mgml 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
Ganeral Journal	06/06/2009 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 Fae		2401	Note Payable - CWM RE	5,000.00	70,000.00
General Journal	03/01/2010 GJ302		To accrue March Management Fea		2401	Nota 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	60,000.00
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 Payebla - 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 Dacember Management Fee-funds	not avail		Note Payable - CWM RE	5,000.00	100,000.00
Total 63450.1 · Accou	ied Management Fees		_				100,000.00	100,000.00
							111/2000	
63450 · Managemen	t Fees - Other							
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 Mgml RE Trust Account	December Distributions			· 1st California Bank	5,000.00	15,000.00
Check	08/05/2010 2123	Copeland Wealth Management RE				Pacific Western Bank	5,000.00	20,000.00
Check	09/03/2010 OL903	Copeland Wealth Management RE	Accrued management fees			Pacific Western Bank	5,000.00	25,000.00
Check	10/04/2010 2151	Copeland Wealth Management RE	Accrued management fees			Pacific Western Bank	5,000.00	30,000 00
Check	11/02/2010 2163	Copeland Wealth Management RE	November Mgml Fees			Pacific Western Bank	5,000.00	35,000.00
heck	01/04/2011 2188	CWM RE	January Mgm! Fees			Pacific Western Bank	5,000.00	40,000.00
ااند	02/01/2011	CWM RE	Mgml Fee	PAID		· Accounts Payeble	5,000.00	45,000.00
Bill	03/01/2011	CWM RE	Mgmt Fee	Partial PAID		Accounts Payable	4,000.00	49,000.00
Siii	03/01/2017	O		Unpaid			1,000.00,	1111
Bill	04/04/2011	CWM RE	Mgmt Fea	PAID	2000	Accounts Payable	5,000.00	54,000.00
Вії	05/05/2011	CWM RE	Mgml Fee	.,		Accounts Payable	5,000.00	59,000.00
Bill	06/02/2011	CWM RE	Mgml Fee	PAID		· Accounts Payable	5,000.00;	64,000,00
Bill	07/03/2011	CWM RE	Mgml Fee			Accounts Payable	5,000.00	69,000.00
Bill	08/03/2011	CWM RE	Mgmt Fae			· Accounts Payable	5,000.00	74,000.00
Bill	09/03/2011	CWM RE	Mgmt Fee			Accounts Payable	5,000.00	79,000.00
Dill	10/04/2011	CWM RE	Mgml Fee			Ancounts Payable	5,000.00	84,000.00
Total 63450 · Manage		OTTIM ILE	mg/mt / CC		2000	7 1100 0110 1 0 9 0 110	85,000.00	
Total 63450 · Wanage	ement rees - Onei					-	00,000.00	0-1,000.00
Total 63450 · Manager	nent Fees						185,000.00	184,000.00
TOTAL						=	185,000.00	184,000.00
					Cash	Cash entries	84,000.00 101,000.00	

185,000.00

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Туре	Date Num	Name	Memo Class Cl	r Spilt	Amount	Balance
2035 · N/P - Accrued	Management Fees					
.1 - Accrued Int	-					
_eneral Journal	06/30/2009 GJ606		To record Accrued Interest 4/07-6/30/09 Management Fees	6619.1 · Accrued Int - CWm RE	9,212 13	9,212.13
General Journal	09/30/2009 GJ904		To accrue interest payable & receivable	2030.1 · Accrued Int - CRI	653,13	10,065.26
General Journal	09/30/2009 GJ905		To accrue July & Aug interest on accrued manangment fees	6619.1 · Accrued Int - CWm RE	1,620.19	11,685.45
General Journal	10/31/2009 GJ1002		To accrue interest payable & receivable	2030.1 · Accrued int - CRI	881.56	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 General Journal	12/31/2009 GJ1204 01/31/2010 GJ104		To accrue interest payable & receivable  To reclassify past accrued int as account payable	2030.1 · Accrued Int - CRI 20000 · Accounts Payable	938 44	14,415.45 0.00
Total 2035.1 - Accrue			To reclassify past accrace int as account payable	20000 · Accounts Payable	0.00	0.00
	_					
2035 · N/P - Accrue	i Management Fees - (	Other				
General Journal	06/30/2009 GJ605		To record 4/07 - 6/30/09 Management Fees	-SPLIT-	102,375.09	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 Check	08/05/2009 2017 09/05/2009 2027	Copeland Wealth Mgmt RE Copeland Wealth Mgmt RE	August Distributions September Distributions	1001 Pacific Western Bank 1001 - Pacific Western Bank	3,791.67	109,956.43 113,750 10
Check	10/05/2009 2045	Copeland Wealth Mgml 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 Mgml 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	3,751,67	126,916.78
Check	02/03/2010 2115	Copeland Wealth Mgml RE		1001 Pacific Western Bank	-2,500.00	126,416.78
General Journal	02/04/2010 GJ0204		To record Monthly Management Fees	6596.4 · 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
Chack	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 Mgml 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 Feos - 2010	3,791,67	126,791.79
Check	05/03/2010 2170	Copeland Wealth Mgml 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	3,781.67	127,918.79
Check	06/03/2010 2189	Copeland Wealth Mgmt RE	Juna Distribution & Mgmt Fee	1001 - Pacific Western Bank	-2,666.67	125,250.12
Ganeral Journal	06/05/2010 GJ0605	Caseland Masth Mast DE	To record Monthly Management Fees	6598.4 - Accrued Management Fees - 2010	3,791.67	129,041.79
ack	07/02/2010 2206 07/05/2010 GJ0705	Copeland Wealth Mgmt RE	July Distribution & Mgmt Fee  To record Monthly Management Fees	1001 · Pacific Western Bank 6598.4 · Accrued Management Feos - 2010	2,666.67 3,791.87	128,375.12 130,186.79
,eneral Journal Check	07/26/2010 930703	Copelend Wealth Mgmt RE	Accrued Management Faes	1001 Pecific Western Bank	-6.000.00	124,166.79
Check	08/02/2010 2226	Copaland Wealth Mgml RE	Aug Distributions & Partial pmt on mgmt fees	1001 · Pacific Western Bank	-2,668.67	121,500.12
General Journal	08/05/2010 GJ0805	oopening reaching in the	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 & Pertial 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	3,791.57	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	8598.4 · Accrued Management Fees - 2010	3,791.87	130,044.14
General Journal	12/05/2010 GJ1205		To recerd 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 reclessify interest on accured menagement 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	185,468.60
Total 2035 · N/P - Acc	crued Management Fee	s - Other			185,468.80	165,488.80
Total 2035 N/P - Accr	ued Management Fees				165,466.80	165,486,80
6598 - Management F	299					
=	nagement Fees/2007					
General Journal	06/30/2009 GJ805		To recerd 4/07 - 6/30/09 Management Fees	2035 · N/P - Accrued Management Fees	31,125.03	31,125.03
Total 6598 1 Accrue	d Management Fees/20	007	-		31,125.03	31,125.03
CERR 7 - Account Ma	nagement Fore 2000	1				
General Journal	nagement Fees - 2008 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
	d Management Fees - 2	2008	To tacord 4701 - 0.00000 Injuring Small Code	2000 W - Northed Hartegorick ( 000	45,500,04	45,500.04
6598.3 · Accrued Ma	nagement Fees - 2009	1				
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
_e-eck	08/05/2009 2017	Copeland Wealth Mgml RE	August Distributions	1001 - Pacific Western Bank	3,791.67	33,333.36
ж	09/05/2009 2027	Copeland Wealth Mgmt RE	September Distributions	1001 · Pacific Western Bank	3,791.87	37,125.03
cneck	10/05/2009 2045	Copeland Wealth Mgml RE	October Distribution & accrued	1001 · Pacific Western Bank	3,791.67	40,918.70
Check	11/02/2009 2062	Copeland Wealth Mgmt RE	November Distribution & accrued	1001 · Pacific Western Bank	3,791.67	44,708.37

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Туре	Date Num	Name	Memo	Class Clr	Split	Amount	Balance
Check	12/03/2009 2078	Copeland Wealth Mgml RE	Dec Distribution & accrued	1001	· Pacific Western Bank	3,791,67	48,500 04
Total 6598.3 · Accru	ed Management Fees	2009				48,500.04	48,500.04
	lanagement Fees - 201	10					
Ganeral 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 - Acerued 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	3,794.67	15,166.66
General Journal	05/05/2010 GJ0505		To record Monthly Management Fees	2035	N/P - Accrued Management Fees	3,791.67	16,958.35
General Journal	08/05/2010 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 87	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 Journel	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 - Accru	ed Management Fees	- 2010				45,500.04	45,500.04
6598 - Managemen	t Fees - Other						
Bill	01/05/2011	Copeland Wealth Mgmt RE	Management Fees	2000	0 · Accounts Payable	3,795,67	3,791.67
Bill	02/05/2011	Copeland Wealth Mgml RE	Management Fees	2000	0 - Accounts Payable	3,791.67	7,583.34
Total 6598 · Manage	ement Fees - Other					7,583.34	7,583.34
Total 6598 · Manager	nenl Fees					178,208.49	178,208.49
TOTAL						343,675.29	#REFI
						9.710.70	
				Cash	CONTRACTOR OF THE PROPERTY OF THE PARTY OF T	8,710.70	
				Non	Cash entries	334,964.59	
						343,675.29	

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## Case 2:11-cv-08607-R-DTB Document 315-5 Filed 08/14/13 Page 18 of 19 Page ID Transaction Detail by Account

Туре	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
2001.10 · Accrued M	lanagement f	Fee-CRI							
General Journal	12/31/2007	AJE01		TO RECORD ACCURED MANAGEMENT FEES	CRi	600	00 · Accrued Management Fee	25,000,00	25,000.00
eck	06/24/2008	QL625	Copeland Realty Inc	online pmt	CRI	110	00 - 1st Centennial Checking	-25,000.00	0.00
2001,10 · Accru	ed Managem	ent Fee-C	RI					0.00	0.00
6000 - Accrued Mana	agement Fee	:							
General Journal	12/31/2006	GJ1208		TO ACCRUE YEARLY MANAGMENT FEES	CRJ	200	01 - Note Payable-CRI	-25,000.00	-25,000.00
General Journal	12/31/2007	AJE01		TO RECORD ACCURED MANAGEMENT FEES	CRI	200	01,10 · Accrued Management Fee-CR≀	-25,000,00	-50,000.00
Total 6000 · Accrued	Management	Fee						-50,000.00	-50,000.00
9115 · Management	Fees								
Check	12/31/2006		Copeland Really Inc	VOID: Annual Management Fee	CRI	√ 110	00 · 1st Centennial Checking	0.00	0.00
Total 9115 · Manager	nent Fees							0.00	0.00
TOTAL								-50,000.00	-50,000.00



3:22 PM 10/26/12 Accrual Basis

## Case 2:11-cv-08607-R-DTB Document 315-5 Filed 08/14/13 Page 19 of 19 Page ID Copeland Fixed Income I wo Transaction Detail by Account

All Transactions

Type	Date	Num	Name	Memo	Class	Clr	Split	Amount	Balance
8023 · Managemen	t Fees								
્ર—લ્neral Journal	12/31/2007	GJ1248		To accrue Management Fees	CRI	2002.1	N/P - Accrued Management Fees	13,547.57	13,547.57
eral Journal	12/31/2007	AJE1		To adjust accrued management fees	CRI	2002.1	N/P - Accrued Management Fees	-662,87	12,884.70
Total 8023 · Manage	ement Fees							12,884.70	12,884.70
TOTAL								12,884.70	12,884.70

Cash Non-Cash entries 12,884.70 12,884.70

## Exhibit F

# Copeland Wealth Management - A Real Estate Corporation Account QuickReport

All Transactions

Accrual Basis

1:47 PM 03/06/13

Amount	1,107,843.72	1,107,843.72	1,107,843.72
Split	1110 · First California Bank		
Memo	Loan pmt		
Name	Copeland Properties Two, LP		
Num		7	
Date	reciation - CP2 9/17/2008	Appreciation - CP	
Туре	4504 · Investment Appreciation - CP2 Deposit 9/17/2008	Total 4504 · Investment Appreciation - CP2	TOTAL

## Page 1

03/06/13 Accrual Basis

1:35 PM

Amount Balance	-1,107,843.72 -1,107,843.72 1,107,843.72 0.00	00.00	0.00	0.00
Split	1200 · 1st Centennial 8555 · Managment Fees			
Memo	Online transfer To reclass guaranteed payment			
Name	Copeland Realty, Inc			
Num	GL1108		tner	
Date	RE - Gen Partner 9/16/2008 9/16/2008	<i>S1</i>	WM RE - Gen Pai	
Туре	3811 · Capital · CWM RE · Gen Partner 3811.3 · Draws Check General Journal 9/16/2008	Total 3811.3 · Draws	Total 3811 · Capital - CWM RE - Gen Partner	TOTAL

ACCOUNT:

114722602 09/30/2008

COPELAND PROPERTIES TWO, L.P.

_			=======	=======================================
	BUSINESS CHECKING AC			
=	OTHER DE			
Ι	DESCRIPTION		DATE	AMOUNT
	200188 INTERNET TRANSFER TO BUSINESS CHECK	ING 114720002 ON	09/05	24,216.16 x
Ç.	9/05/08 AT 14:16			·
	LA JOLLA BANK AUTO TRSFR 000001013020936		09/08	
2	239186 INTERNET TRANSFER TO BUSINESS CHECK	ING 114735803 ON	09/15	33.75 火
	9/13/08 AT 14:43			
2	239181 INTERNET TRANSFER TO BUSINESS CHECK	ING 114735801 ON	09/15	3,102.75 🏌
	9/13/08 AT 14:43	11/305000	100 14 =	man and Maria for a later days.
(	098875 INTERNET TRANSFER TO BUSINESS CHECK	ING 114735803 ON	09/17	4,500.00 x
,	9/16/08 AT 17:51	TNC 11/725001 ON	00/17	/10 700 00
(	098851 INTERNET TRANSFER TO BUSINESS CHECK 9/16/08 AT 17:50	ING 114735801 UN	09/17	413,700.00 x
(	9716706 AT 17:50 098857 INTERNET TRANSFER TO BUSINESS CHECK	TMC 11/725902 ON	09/17	524,418.06 X
	9/16/08 AT 17:51	NO COOCC114757005 ON 1.	09/17	324,418.06 X
(	098837 INTERNET TRANSFER TO BUSINESS CHECK	TNG 114720001 ON	09/17	1,107,843.72 X
•	9/16/08 AT 17:50	.1NO 114720001 ON	09/17	1,107,045.72 8
(	010859 INTERNET TRANSFER TO BUSINESS CHECK	ING 114720001 ON	09/19	300,000.00 ×
	9/19/08 AT 13:01	11.0 11.020001 ON	07/17	300,000,007
5	SERVICE CHARGE		09/30	17 <b>,</b> 00 ½
			,	17,000 )
	ITEMIZATION OF SERVICE CH	ARGE PAID THIS P	ERIOD	
	TOTAL CHARGE FOR MAINTENANCE FE	E •	17.0	10
		~·	17.0	, o
	ITEMIZATION OF NSF PAID A	ND RETURNED ITEM	FEES	
		THIS PERIOD	YEAR	TO DATE
	NSF PAID ITEM FEE:	00		00
	NSF RETURNED ITEM FEE:	.00 .00		.00
	OVERDRAFT FEES:	.00		.00
	OVERDIAN I I LED.	.00		.00
	DAILY BAL	ANCE		
	DATEBALANCE DATE	RALANCE DATE	 r <b>c</b>	DALANCE
D	20/0/	O ACA DO DA	LD,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	OO OZO ZO
D	J9/U4 /6.84/.()J N9/15 2.75	A 404 /X 1101	/ I U	
D 0	DATEBALANCE DATE	0,404.28	/19 /30	80,953.70

## Page 1

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

Accrual Basis

1:37 PM 03/08/13

Type	Date	Num	Name	Memo	Split	Amount	Balance	C
200 · 1st Centennial							9,688.05	
	9/16/2008		Fidelity National Title Company	Sale to CP17	1490 · Escrow Proceeds	2,748,176.23	2,757,864.28	-
,	9/16/2008	3332	Ziilch Family Trust	Proceeds from Sale	-SPLIT-	-370,089.32	2,387,774.96	- "
	9/16/2008	OL917	Copeland Fixed Income Three	Kohut Sale Proceeds	-SPLIT-	-524,418.06	1,863,356.90	U١
	9/16/2008		Copeland Realty, Inc	Online transfer	3811.3 · Draws	-1,107,843.72	755,513.18	, "
	9/16/2008		Copeland Fixed Income One	Online transfer/loan pmt	2030 · N/P-CFI #1	-413,700.00	341,813.18	U
Check	9/16/2008	OL920	Copeland Fixed Income Three	Loan pmt	2033 · Note Payable - CFI#3	4,500.00	337,313.18	,
7.5	9/17/2008		Copeland Wealth Management		-SPLIT-	4,084.10	341,397.28	, 0
÷	9/19/2008		Fidelity National Tille Company	Balance of funds	1490 · Escrow Proceeds	38,973.42	380,370.70	
	9/19/2008		Copeland Realty, Inc	Online transfer	1400 · Pooled Investment Acco	-300,000.00	80,370.70	
Total 1200 · 1st Centennial	ial					70,682.65	80,370.70	. ב
						70,682.65	80,370.70	- L
								'



DATE: September 15, 2008

TIME: 17:33:52

ESCROW NO: 315555-KF ESCROW OFFICER: Kelly Foster

CLOSING DATE: September 15, 2008

#### SELLER FINAL CLOSING STATEMENT

SELLER(S): Copeland Properties Two, LP

8UYER(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
FINANCIAL: Total Consideration New 1st Trust Deed to Copeland Properties Two, LP	8,762,361.98
PRORATIONS/ADJUSTMENTS: Unpaid County Taxes at \$56,230.23 Semi-Annual from 07/01/08 to 09/15/08	23,116.87 🔾
TITLE CHARGES: Joint Protection Policy for 12,000,000.00 Documentary Transfer Tax	9,051.00 3 6,770.50 3
ESCROW CHARGES Escrow Fee Draw Deed	5,500.00 3 50.00 3
COMMISSIONS: Listing Brokers Commission to Copeland Wealth Management 0.05%	6,000.00 <sup>3</sup>
MISCELLANEOUS CHARGES: Copeland Properties Two, LP for Pre-Release of Funds Hold for Rent Amendment	400,000.00 <sup>4</sup> 38,973.42 <sup>t</sup> Hold for
NET PROCEEDS DUE SELLER	\$ 2,748,176.23 WIRE 9/15
TOTALS	\$ 12,000,000.00 \$ 12,000,000.00

SAVE THIS STATEMENT FOR INCOME TAX PURPOSES

## Case 2:11-cv-08607-R-DTB Document 315-6 Filed 08/14/13 Page FJATEMENT DF#:66CPUNT

**IK** A nice place to raise your business™

022 00001 00 ACCOUNT:

PAGE:

1 114722602 09/30/2008

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

30 1 3

REDLANDS OFFICE 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 114722602

MINIMUM BALANCE AVERAGE BALANCE

2,592.49 247,391.31 LAST STATEMENT 08/29/08 5 CREDITS 13 DEBITS

2,865,508.92 2,787,147.71

THIS STATEMENT 09/30/08

TELEPHONE:909-798-3611

80,953.70

2,592.49

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 09/17 4,084.10 9/17/08 AT 10:02

WIRE FROM FIDELITY

09/18

38,973.42

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

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

## Page 1

Copeland Wealth Management - A Real Estate Corporation	Account QuickReport	As of September 19, 2008
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Accrual Basis 03/06/13

TOTAL

1:52 PM

Copeland Properties Two, LP Charles Schwab FBO Copeland Realty, Inc Charles Schwab FBO Copeland Realty, Inc	
opeland Properties Two, LP harles Schwab FBO Copeland Re harles Schwab FBO Copeland Re	
harles Schwab FBO Copeland Re harles Schwab FBO Copeland Re	ŏ
harles Schwab FBO Copeland Re	Ò
	ਹ

3,984.70 -296,015.30 3,984.70 253,984.70

Balance

253,984.70 253,984.70

250,000.00

### Exhibit G

Copeland Fixed Income Loans to Copeland Related Entities

	Fixed Income	Fixed Income	Fixed Income	Total
	One	Two	Three	
RMSC	84,244.47	1	516,313.50	600,557.97
Nulite	ı	100,000.00	25,000.00	125,000.00
Serenity	t .	,	53,356.33	53,356.33
	84,244.47	100,000.00	594,669.83	778,914.30

12:35 PM 03/06/13 Cash Basis

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

	Oct 25, 11
ASSETS	
Current Assets	
Checking/Savings	0.040.04
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% 1410 · Note Receivable-CP4 Loan 1411 · Note Receivable-PHT @12% 1413 · Note Receivable-Taber 1414 · Note Receivable-CP12 1419 · Note Receivable - CP9 1421 · Note Receivable-RMI Industries 1425 · Note Receivable - CP15	470,000.00 2,866,767.24 210,000.00 9,099.00 180,397.00 212,828.14 71,000.00 25,000.00
1432 · Note Receivable - RMSC 1450 · Allowance for Doubtful Accounts	84,244.47 -393,800.48
Total Other Current Assets	3,735,535.37
Total Current Assets	3,759,743.33
TOTAL ASSETS	3,759,743.33
LIABILITIES & EQUITY Liabilities	0,700,740.00
Current Liabilities Accounts Payable 2000 · Accounts Payable	22,169.82
Total Accounts Payable	22,169.82
Other Current Liabilities  2001 · Note Payable-CRI  2002 · Note Payable- CP8  2005 · Note Payable - CFI#2  2006 · Note Payable - CFI#3  2008 · Note Payable-Jay & Teresa Whan  2010 · Note Payable - CP10	5,153.54 118,000.00 17,000.00 59,382.50 181.23 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 3800.02 · Draws 3800 · Capital- J. Whan - Other	155,000.00 -735.22 -36,623.98
Total 3800 · Capital- J. Whan	117,640.80
3803 · Capital-Kohut IRA 3803.01 · Contributions-1/1/06;9/2/08 3803.02 · Draws 3803 · Capital-Kohut IRA - Other	622,667.00 -2,953.52 -144,789.47
Total 3803 · Capital-Kohut IRA	474,924.01
3804 · Capital-Ross IRA 3804,01 · Contributions-1/1/06 3804.02 · Draws 3804 · Capital-Ross IRA - Other	500,000.00 -1,423.00 -269,806.65
Total 3804 · Capital-Ross IRA	228,770.35

### Copeland Fixed Income One **Account QuickReport**

All Transactions

Accrual Basis 03/06/13

1:02 PM

Type	Date	Num	Name	Memo	Split	Amount	Balance
1432 · Note Receivable - RMSC	. RMSC						
General Journal	7/9/2010	GJ0701		Reclassify PHT N/R as CFI#1 N/R	1411 · Note Receivable-PH	100,000.00	100,000.00
Deposit	7/9/2010		RMSC	Deposit	1100 · 1st Centennial Check	-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	able - RMSC				l l	84,244.47	84,244.47
OTAL						84,244.47	84,244.47

Page 1

12:37 PM 03/06/13 Cash Basis

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

	Oct 25, 11
ASSETS	
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) 1410 · Note Receivable - CFI#1	900,000.00
1412 · Note Receivable - CP12	17,000.00 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
TOTAL ASSETS	4,080,745.94
LIABILITIES & EQUITY 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	148,998.0 <b>1</b>
3801 - Capital - Sandra Hayes 3801.1 · Contributions-1/03/07&2/28/07 3801.2 · Draws	45,000.00 -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

100,000.00

100,000.00

100,000.00

Page 1

## Copeland Fixed Income Two Transactions by Account All Transactions

Accrual Basis

12:57 PM 03/06/13

Туре	Date	Num	Name	Мето	Class	Split	Amount	Balance
1402 · Note Recelvable · Nulite @ 9% 1402.1 · Accrued Int - Nulite	· Nulite @ 9% - Nulite							
General Journal	12/31/2007	GJ1242		To accrue 2007 interest	Nulite	4129.1 · Accrued Inter	2,345.81	2,345.81
General Journal	1/31/2008	GJ0101		To Accrue January Interest	Nalite	1411.1 · N/R Accrued	579.86	2,925.67
General Journal	2/29/2008	GJ0201		To accrue February Interest	Nulite	1400.1 · N/R - Accrue	584.21	3,509.88
General Journal	3/31/2008	GJ301		To accrue March interest	Nufite	1400.1 · N/R - Accrue	588.59	4,098.47
General Journal	4/30/2008	GJ401		TO RECORD APRIL ACCRUED INTEREST	Nulite	1418.1 · N/R- CP6 Ac	593.00	4,691,47
General Journal	5/31/2008	GJ501		To record May accrued interest	Nulite	4124 · Interest Incom	597.45	5,288.92
General Journal	8/30/2008	GJ601		To record June accrued interest	Nulite	4110 · Interest Incom	601.93	5,890.85
General Journal	7/31/2008	GJ701		To record July accrued interest	Nulite	1400.1 · N/R - Accrue	606.45	6,497.30
General Journal	8/31/2008	GJ803		To record Aug accrued interest	Nufite	1400,1 · N/R - Accrue	611.00	7,108.30
General Journal	9/30/2008	GJ901		To accrue Sept Interest	Nulite		803.08	7,911.38
General Journal	10/31/2008	GJ1002		To record Oct accrued interest	Nufite	1400,1 · N/R - Accrue	750.00	8,661.38
General Journal	11/30/2008	GJ1102		To record Nov accrued interest	Nulite		750.00	9,411.38
General Journal	12/31/2008	GJ1202		To record Dec accrued interest	Nulite		750.00	10,161.38
General Journal	1/31/2009	GJ102		To record accrued interest	Nulite		750.00	10,911.38
General Journal	2/28/2009	GJ202		To record accrued interest	Nulite		750.00	11,661.38
General Journal	3/31/2009	GJ302		To record accrued interest	Nulite	1400.1 · N/R - Accrue	750.00	12,411.38
General Journal	4/30/2009	GJ402		To record accrued interest	Nulite		750.00	13,181.38
General Journal	5/31/2009	GJ501		To record accrued interest	Nulite		750.00	13,911.38
General Journal	6/30/2009	GJ602		To record accrued interest	Nulite		750.00	14,661.38
General Journal	7/31/2009	GJ702			Nuite		750.00	15,411.38
General Journal	8/31/2009	GJ802		To record accrued interest	Nulite		750.00	16,161.38
General Journal	9/30/2009	GJ802		To record accrued interest	Nulite	1400.1 · N/R - Accrue	750.00	16,911.38
General Journal	10/31/2009	GJ1002		To record accrued interest	Nulite	1400.1 · N/R - Accrue	750.00	17,661.38
General Journal	11/30/2009	GJ1102		To record accrued interest	Nulite	1400.1 · N/R - Accrue	750.00	18,411.38
General Journal	12/31/2009	GJ1202		To record accrued interest	Nulite	1400.1 · N/R - Accrue	750.00	19,161.38
General Journal	12/31/2009	GJ1205		To remove accrued interest	Nulite	1400.1 · N/R - Accrue	-19,161.38	0.00
General Journal	1/1/2010	GJ12.,		To remove accrued interest	Nulite	1400.1 · N/R - Accrue	19,161.38	19,161.38
General Journal	1/1/2010	GJ0105		To reclassify accured interest as account receivable	Nulite	11000 · Accounts Rec	-19,161.38	00:00
Total 1402.1 - Accrued Int - Nulite	d Int - Nulite						0.00	0.00
1402 · Note Recelvable - Nullte @ 9% - Other	ole - Nulite @ 99	% - Other						
Check	1/26/2007	1003	Nulite	Loan	Nulite	1100 · 1st Cent Chec	25,000.00	25,000.00
Check	9/19/2008	1371	Nuite Nuite	Loan	Nuite	1100 · 1st Cent Chec	25,000.00	100,000.00
Total 1402 · Note Receivable - Nuite @ 9% - Other	eivable - Nuiite (	@ 9% - Other					100,000,00	100,000.00
		)						

Totaí 1402 · Note Receivable - Nulite @ 9%

TOTAL

12:26 PM 03/06/13 Accrual Basis

### Copeland Fixed Income Three, LP Balance Sheet

As of October 25, 2011

	Oct 25, 11
ASSETS	
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  1409 · N/R - Copeland Prop Nine  1412 · N/R - CP12  1415 · Note Receivable - CP15  1421 · Note Receivable - CFi#1  1422 · N/R - Reynolds Mason, Inc.  1423 · N/R - PHT @ 12%  1424 · N/R - CFi#2  1425 · Note Receivable - Nulite  1426 · N/R - Janet Ihde  1426.10 · Ihde, Inc.  1429 · Note Receivable - Serenity  1430 · N/R - Amie Baca  1431 · N/R - Samuel Gregory  1432 · Note Receivable - CP10  1433 · Note Receivable - RMSC LLC  1434 · Note Receivable - Spraggins @ 10%  1435 · N/R @ 8% - James Watson  1436 · Vellore Muraligopal @ 8%  1450 · Allowance for Doubful Accounts	101,405.49 105,900.00 435,750.00 241,050.00 59,382.50 545,000.00 155,000.00 25,000.00 25,000.00 25,000.00 25,000.00 53,356.33 3,832.76 56,252.15 31,179.90 516,313.50 104,000.00 14,000.00 14,000.00 14,000.00 2,933,822.63
Total Current Assets	3,299,380.45
TOTAL ASSETS	3,299,380.45
LIABILITIES & EQUITY Liabilities Current Liabilities Accounts Payable 20000 · Accounts Payable	20,104.71
Total Accounts Payable	20,104.71
Other Current Liabilities 2408 · Note Payable - CP8 2426 · Accrd Dist-Neonatology Pension 2427 · Non Resident Withholding	3,400.00 7,840.00 105.00
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) 3800.2 · Draws 3800 · Capital - Maria J. Perez - Other	100,000.00 -9,333.38 -5,451.72
Total 3800 · Capital - Maria J. Perez	85,214.90
3801 · Capital - Perez Family Trust 3801.2 · Draws 3801 · Capital - Perez Family Trust - Other	-1, <b>33</b> 3.34 666.67
Total 3801 · Capital - Perez Family Trust	-666.67
Total 5001 - Capital - Letter Family Hust	-000.07

Page 1

03/06/13 Accrual Basis

1:07 PM

Туре	Date	Num	Name	Memo	Split	Amount	Balance
1425 · Note Receivable - Nulite	le - Nulite						
1425.1 - Accrued Int - Nulite	nt - Nulite	5		To record accounted Aug & Sent interest on \$25 000 @ 9%	4025 - Accris	375 00	375.00
General Journal	10/31/2008			To record Oct accrised interest	1406 1 · Accr	187.50	562 50
General Journal	11/30/2008	GJ11		To record Nov accrued interest	1406.1 · Accr	187.50	750.00
General Journal	12/31/2008	GJ12		To record Dec accrued interest	1406.1 · Accr	187.50	937.50
General Journal	1/31/2009	GJ102		To record accrued interest	1406.1 · Accr	187,50	1,125.00
General Journal	2/28/2009	GJ202		To record accrued interest	1406.1 · Accr	187.50	1,312.50
General Journal	3/31/2009	GJ302		To record accrued interest	1406.1 · Accr	187.50	1,500.00
General Journal	4/30/2009	GJ402		To record accrued interest	1406.1 · Accr	187.50	1,687.50
General Journal	5/31/2009	GJ501		To record accrued interest	1406.1 · Accr	187.50	1,875.00
General Journal	6/30/2009	GJ602		To record accrued interest	1406.1 · Accr	187.50	2,062.50
General Journal	7/31/2009	GJ702		To record accrued interest	1406.1 · Accr	187.50	2,250.00
General Journal	8/31/2009	GJ802		To record accrued interest	1406.1 · Accr	187.50	2,437.50
General Journal	9/30/2009	GJ902		To record accrued interest	1406.1 · Accr	187.50	2,625.00
General Journal	10/31/2009	GJ10		To record accrued interest	1406.1 · Accr	187.50	2,812.50
General Journal	11/30/2009	GJ11		To record accrued interest	1406.1 · Accr	187.50	3,000.00
General Journal	12/31/2009	GJ12		To record accrued interest	1406.1 · Accr	187.50	3,187.50
General Journal	12/31/2009	GJ12		To remove accrued interest	1400.1 · Accr	-3,187.50	0.00
General Journal	1/1/2010	GJ12		To remove accrued interest	1400.1 · Accr	0.00	0.00
Total 1425.1 - Accrued Int - Nulite	ued Int - Nulite					00:00	00:00
1425 · Note Receivable - Nulite - Other	/able - Nulite -	Other			i		
Check	7/29/2008	1016	Nulite Nulite	Loan	1100 · First C	10,000.00	10,000.00
500	0007/11/0	250		רכמו		2000	
Total 1425 · Note Receivable - Nulite - Other	eceivable - Nuli	te - Other				25,000.00	25,000.00
Total 1425 · Note Receivable - Nulite	sivable - Nulite					25,000.00	25,000.00
TOTAL						25,000.00	25,000.00

Page 1

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

03/06/13 Accrual Basis

1:07 PM

Туре	Date	Ncm	Name	Memo	Split	Amount	Balance
1429 · Note Receivable - Serenity	- Serenity						
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 interes	1406.1 - Accrued Interest	533.56	1,834.24
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 Journat	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	G1902		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	7,189.84
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	00:00
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	led Int - Serenity					0.00	00.0
1429 • Nofe Receivable . Serenity - Other	able . Serenity - C	ther					
Check	9/5/2008	1029	Serenity	roan	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 Califomia Bank	356.33	33,356.33
Check	10/20/2008	1052	Serenity	Loan	1100 · First Californía Bank	10,000.00	43,356.33
Check	11/13/2008	1072	Serenity	Loan	1100 · First California Bank	10,000.00	53,358.33
Total 1429 · Note Receivable - Serenity - Other	eceivable - Serenit	y - Other				53,356.33	53,356.33
Total 1400 - Note Beceived - Serenity	Vable - Serenity					53 356 33	53 356 33
	5000-000						
TOTAL						53,356.33	53,356.33

516,313.50

516,313.50

TOTAL

### Copeland Fixed Income Three, LP Account QuickReport

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Accrual Basis 03/06/13 1:08 PM

Type	Date	Num	Name	Мето	Split	Amount	Balance
1433 · Note Receivable - RMSC LLC	te - RMSC LLC						
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		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		Rancho Mirage Surgery Center, LLC	Loan print	1100 · FIRST C	06,755,7-	0.00
General Journal	12/31/2008	GJ1202		To coord becaucing interes	1406, F. ACCIU	4,563.75	4,363.73
General Journal	1/31/2009	20105		To record accided interest	1406 1 - Acetu	4 563 75	13,601.05
General Journal	5/28/2009	50505		To social accided interest	1406.1 Accru	4.563.75	18 255 00
General Journal	3/31/2009	63502		To social accused intenses	1406 1 - Accou	4.563.75	22,203,00
General Journal	4/30/2009	53402			1406 1 · Accru	4 563 75	27.382.50
General Journal	5/31/2008	5000			1406.1 Accr.:	4 563.75	31 946 25
General Journal	6/30/5009	53602			1400.1 - Acctu	4,565.75	36,510,00
General Journal	6007/15//	53/05			1406.1 . 00001	7,000,1	44 073 75
General Journal	8/31/2009	37802		To record accrued interest	1400.1 Accid	13,000,00	28.073.75
Deposit	9/3/2009		Rancho Mirage Surgery Center, LLC	Loan print	4400 First C	30,000,00	20,013.13
Deposit	9/3/2009	0	Kancno Mirage Surgery Center, LLC	Loan print	1406 1 Acces	A 563.75	20,137,50
General Journal	9/30/2009	G190Z		To record accrued interest	4406 4 Accelui	4,003.73	23,107,00
General Journal	10/31/2009	GJ1002			1406. P. ACCI U	4,000.73	00,101,20
General Journal	11/30/2009	GJ1102		To record accrued interest	1406.1 · Accru	4,563.73	38,255.00
General Journal	12/31/2009	GJ1202		To record accrued interest	1406.1 · Accru	4,553.75	42,828.75
General Journal	12/31/2009	GJ1232		To remove accrued interest	1400.1 · Accru	-42,828.75	0.00
General Journal	1/1/2010	GJ12		To remove accrued interest	1400.1 · Accru	00:00	0.00
Total 1433.1 · Accrued Int - RMSC LLC	ued Int - RMSC L	TC				0.00	00.00
4433 - Note Deceivable - BMSC 1.) C - Other	LI DAMS Loldey	Othor					:6
Check	0/17/2008		Rancho Mirage Surpey Center J.L.C.	ueo	1100 · First C	260,000.00	260,000.00
7.00.7	8/1/1/6		Rancho Mirada Surdey Center, LEO	Loan	_	68,000.00	328,000.000
Check	10/3/2008		Rancho Mirade Surgery Center, LEC	Loan	_	25,000.00	353,000.00
7097	10/15/2008		Rancho Mirade Surgey Center, LLC	Loan		56,500.00	409,500,00
75040	10/17/2008		Rancho Missos Surgey Center, LLC			150,000,00	559,500,00
2004	10/27/2008		Rancho Mirade Surgery Center, LEC	Loan		40,000,00	599,500.00
Constant Invited	10/26/2008	13001	יישוכוס וויישקט סמקטל סכונכן רבס	To people advance made by CWMRF to RMSC credited to CFI#3		55,000.00	654,500,00
Gerreral Source	10/20/2008		On The Contract Contract I I			34 000 00	688,500.00
CIECA	11/13/2008		Paocho Mirada Surgey, Center, EEO	tag cao		-60,000,00	628 500 00
Caposi	0000000000		Dancho Mirago Criston Contor 110	1000		-20 000 00	608 500 00
Deposit	7/10/0010		Danobo Mirage Surgery Center, LLO	רסמון ליוויר		-9.491.75	599,008,25
Deposit	0/12/2010		Rancho Mirage Surgery Center, LLC		Fig	-9.512.84	589,495,41
Deposit	0/12/2010		Donoto Missos Cursos Confes, LLC	jud dec		-9 533 99	579 961 42
Deposit	0102///8		Cancho Mirage Surgery Certier, LLC	Loan pille	-	9,555,18	570,406,24
Deposit	01/07//01		Parising Minage Surgery Center, LLC	Loan pmi		9 576 41	560,829,83
Deposit	11/10/2010		Cancho Missio Surgery Center, LLC	Loan pint		9.597.70	551 232 13
Deposit	12/2/2010		Pancho Minge Surgery Certer, LLC	Loan pmt	1100 First C	-9 619 03	541,613.10
Deposit	1/14/2011		Depot Misse Surgery Center, LLC	Logi pilli		-9 640 40	531 972 70
Deposit	11/2011		Caricho Minage Surgary Center, LLC	Loan pmt		-9.661.83	522 310 87
Deposit	4/29/2011		Rancho Mirage Surgery Center, LLC	Loen pmt	_	-5,997.37	516,313.50
T-4-1 4 400 - Moto	Occupation DAAC	0.100				516 313.50	516.313.50
I DISI 1433 MOTE RECEIVADIE - RIVISO ELO - OTTIE	אואום - הואוא	פר דרר - חוו					
Total 1433 · Note Receivable - RMSC LLC	eivable - RMSC L	CC				516,313.50	516,313,50
		i					

### Exhibit H

		2011 K.1	Commission	Initial	Initial	Cash Received	daeb	Accounting	Capital (Date	2011 Income	Orher K-1		Conital	
Limited Partnership Entity	Comments	Ownership %	Received by Copeland	Contribution NON-CASH	Contribution CASH	for Sale of Interest	Distrbutions	Entries	of Receivership)	(Loss)	Deductions	Rounding	12/31/11 K1	
Copeland Properties 2	CWM	0.00%		250,000.00		(250,000.00)			(250,000,00)				(250,000,00)	
Copeland Properties 4	Foreclosed in 2011	2.68%		500,000.00		(243,000.00)	(71,032.56)	(56,364,66)	(370,397.22)	370,397.22				
Copeland Properties 5		%00.0		250,000.00		(250,000.00)	(26,466,70)	26,466.70	(0.00)				(0.00) 2011 K-1 is 2ero	K-1 is Zero
Copeland Properties 6					575,000.00		(67,916.67)	37,614.78	544,698.11				344,698.11 (1)	
Copeland Properties 6	Copeland Land Partners			150,000,00			(26,250.00)	(9,598.28)	(35,848.28)				(35,848,28) (1)	
Copeland Properties 5	Copeland Retirement Trust				142,500.00		(25,016.67)	(117,483.33)					(1)	
	No Equity (Commission from													
Copeland Properties 7	Escrow Stmt)	0.00%	150,000										. 2011	2011 K-1 is Zero
Copeland Properties 8		10.47%			165,000.00		(55,499.12)	40,396.19	149,897.07	(31,230.00)			118,667,07	
Copeland Properties 9		2.68%		401,000.00		(178,400.00)	(66,035.60]	(92,183.84)	64,380.56	2,242.00			66,622.56	
	No Equity (No Apparent													
Copeland Properties 10	Commissions or interest)								•					
	CRI Purchased Other Investor													
Copeland Properties 12	Interests	8.44%			320,000.00			(147,981.39)	172,018.61	(172,018.61)			(I)	
Copeland Properties 15			40	275,000.00		(275,000.00)			•					
Copeland Properties 16		17 69%			243,237.50	(330,000.00)	(85,272.85)	68,108.81	(103,926.54)	103,926.54				
Copeland Properties 17	No Equity	1.00%					0.00		٠					
Copeland Properties 18		7.73%	-	300,000.00	400,000.00	(511,000.00)	(51,595.12)	163,533.88	938,76	157,672.24			168,611.00	
Fixed Income (					7,820.98			(7,820.98)	٠				- 2011	2011 K-1 is Zero
Fixed Income II	Financial Advisors		en.			655		197,500.00	197,500.00	(197,500.00)			- 2012	2012 K-1  5 Zero
Fixed Income II	TCG					275		197,500.00	197,500.00	(197,500.00)			- 2013	2013 K-1 is Zero
Fixed Income III						etti		16,189.76	16,189.76	(16,189.76)			- 2014	2014 K-1 is Zero
		50.70%	150,000,00	2,126,000.00	1,653,558.48	(2,037,400.00)	(475,085.29)	315,877.64	382,950.83	29,799.63			412,750.46	
				4	90	Ú								
				Copland Tota	Copland Total Equity (A+B)	3,779,558.48								
Notes				Net Cash to (	Net Cash to Copeland (B-C)	(383,841,52)								
	2 2 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	141												

(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 & Eisie Peterson. CRI also received \$1,107,843 on the sale of property from CP2 to CP17.

Copeland Equity/Summary

### COPELAND REALTY INC.

Donald E. Copeland Broker

Donald E. Copeland

Signature of Notary

A Real Estate Investment Corporation

Lic. 01366827

### TRANSFER OF PARTNERSHIP INTEREST

Copeland Realty Inc hereby transfers a <u>ten</u> 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).

STATE OF CALIFORNIA	
^	22 (
COUNTY OF San Bernardino	
On July 12 2005 Patricia Sandova	before me,
A Notary Public in and for said County and State,	personally appeared
Donald Ecopeland	
Personally known to me (or proved to me on the baevidence) to be the person(x) whose name(x) is/are	
within instrument and acknowledged to me that he	
same in his/hor/their authorized capacity(ios), and t	•
signature(x) on the instrument the person(x), or the	-
which the person(s) acted, executed the instrument.	•
which the personist acted, executed the institution.	PATRICIA SANDOVAL
WITNESS my hand and official seal.	Commission # 1530122 Notary Public - California Son Bernardino County
	My Comm. Expires Nov 26, 2008
Kathura Sun Oolu ()	November 26,2008

Date My Commission Expires

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# Copeland Wealth Management - A Real Estate Corporation Account QuickReport

As of December 31, 2005

Accrual Basis 03/06/13 2:04 PM

Туре	Date	Num	Name	Memo	Split	Amount	Balance
1900 · Suspense 1901 · Suspense-TCG Trust General Journal 12/31/2	Trust 12/31/2005	NJB1205		Reclass Suspense	-SPLIT-	21,145.00	-43,239.44 -21,145.00 0.00
Total 1901 · Suspense-TCG Trust	3G Trust					21,145.00	0.00
1900 - Suspense - Other 77	<b>r</b> 7/12/2005		Deposit	Donald & Fisia Deterson, partnership interest \$	1100 · Provident-Checking	450 000 00	-22,094.44
	12/1/2005		Deposit	PHT Interest on \$75,000,007	1100 · Provident-Checking	-750.00	-472,844,44
Deposit	12/9/2005		Deposit	Chuck/Don-Capital Stock	1100 Provident-Checking	-2,000,00	474,844,44
•	2/9/2005		Deposit	Chuck/Don-Capital Stock	1100 · Provident-Checking	-1,000.00	475,844,44
	2/22/2005	1999	Don Copeland	Cap. Stock Return	1100 · Provident-Checking	1,000.00	474,844,44
ζ	2/22/2005	2003	Chase Card Services	Target.com	1100 · Provident-Checking	31.40	474,813.04
General Journal 13	2/31/2005	NJB1205		Reclass Suspense	1901 · Suspense-TCG Trust	474,813.04	00.00
Total 1900 · Suspense - Other	Other					22,094,44	0.00
Total 1900 · Suspense						43,239.44	0.00
TOTAL						43,239.44	0.00

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# Copeland Wealth Management - A Real Estate Corporation Account QuickReport

As of July 12, 2005

Accrual Basis 03/06/13 2:02 PM

Balance	61,548.22 61,448.22 89,822.94 88,629.94 538,629.94 538,629.94	538,629.94
Amount	-100.00 28,374,72 -1,193.00 450,000.00 477,081,72	477,081.72
Split	9050 · Contributions 4000 · Commercial Commissions 8050 · Advertising 1900 · Suspense	
Мето	Kaitlin Stencil #12 CP8 Down Pay- freeway sign Donald & Elsie Peterson- partnership interest \$	
Name	AYSO CET 2005 Deposit Young Electric Sign company Deposit	
Num	1709	
Date	ecking 7/12/2005 7/12/2005 7/12/2005 7/12/2005 nt-Checking	
Туре	1100 · Provident-Checking Check 7/12/ Deposit 7/12/ Check 7/12/ Deposit 7/12/ Total 1100 · Provident-Checking	TOTAL

40,000.00 40,000.00 42,545.42 0.00

Cash Basis 4:17 PM 07/09/12

113,706.08 114,579.09 112,745.75 107,169.78 107,169.78 500,000.00 300,000:00 -29,166.69 270,833.31 305,201.31 278,201.31 Balance 0.00 873,01 107,169.76 500,000,000 2,545,42 35,634.00 42,545,42 1,833,34 200,000,002 300,000,000 40,000.00 240,424,0( 6,999.94 4,8759 900,000,008 34,368.0 27,000,0 Paid Amount 1411.2 · N/R - CWM RE/Siemen's Rent 3900 · Retained Earnings 3909 · Retained Eamings Split 1700.1 · Land- Original 3801,2 · Contributions 3808.2 ConInbutions 3801.1 · Capital 3801.1 · Capital 3801.3 · Draws 3809.3 · Draws 3801.3 · Draws 3801.3 · Draws SPLIT--SPLIT--SPLIT--SPUIT--SPLIT-SPLIT-SPLIT-TO RECLASSIFY DRAWS & OR CONTRIBUTIONS TO CAPITAL TO RECLASSIFY DRAWS &OR CONTRIBUTIONS TO CAPITAL To adjust partner's Capital accounts to Partners' basis worksheets To adjust partner's Capital accounts to Partners' basis worksheets To adjust partner's capital accounts to partner's basis worksheets To record CWM RE buyout of part of Racine's interest in CP4 VOID: To reclassify CWMRE contributions to Rent receivable All Transactions To reclassify 2008 draws & contributions to capital To reclassify 2008 draws & contributions to capital TO CLOSE PRIOR YEARS DRAW TO CAPITAL TO CLOSE PRIOR YEARS DRAW TO CAPITAL TO CLOSE PRIOR YEARS DRAW TO CAPITAL To reclassify 2009 draws to capital accounts To record capital purchased from Racine TO ALLOCATE RETAINED EARNINGS TO RECORD TRANSFER OF CAPITAL TO ALLOCATE PROFIT TO CAPITAL To nel 2007 draws to capital To net income to capital Name Page 1 01/01/2006 GJ102 12/31/2008 AJE11 01/01/2006 GJ102 01/01/2006 GJ102 01/01/2007 GJ101 08/21/2008 GJ801 01/01/2009 GJ101 01/01/2006 GJ102 01/01/2007 GJ101 01/01/2007 GJ102 01/01/2009 GJ102 01/01/2009 GJ101 01/01/2011 AJE01 05/17/2005 AJE 1 12/31/2005 AJE01 12/31/2008 AJE2 01/01/2010 AJE1 01/01/2010 AJE3 01/01/2008 102 12/31/2007 101 Date 3801 · Capital- Copeland Realty Total 3801.2 · Contributions 3801.2 · Contributions Fotal 3801.1 · Capital General Journal 3801,1 · Capital

66,411.35 75,002.46 79,878.37

37,777.31 73,411.31

3801.3 · Draws						
Check	03/30/2005 1009	Copeland Really, 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 Realfy, Inc		1100 · Provident- Checking	-4,166.67	-12,500.01
Check	07/05/2005 1062	Copeland Really, 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	VOID:	1100 · Provident- Checking	0.00	-19,166.68
Check	09/06/2005 1098	Copeland Really, Inc		1100 · Provident- Checking	-2,500.00	-21,666.68
Check	10/03/2005 1105	Copeland Wealth Mgml 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	-26,866.68
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-	79'990'1-	-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 106 Distributions	1100 · Provident- Checking	-2,500.00	-2,500.00
Check	02/01/2006 1152	Copeland Wealth Mgml RE Trusl Accl	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

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## Copeland Properties Four Transaction Detail by Account All Transactions

Check         04/03/2006 1176         Copeland Wealth Mgmt RE Trust Aco           Check         04/03/2006 1176         Copeland Wealth Mgmt RE Trust Aco           Check         04/03/2006 3405         Copeland Wealth Mgmt RE Trust Aco           Check         05/01/2006 3405         Copeland Wealth Mgmt RE Trust Aco           Check         06/01/2006 3447         Copeland Wealth Mgmt RE Trust Aco           Check         06/01/2006 3448         Copeland Wealth Mgmt RE Trust Aco           Check         06/01/2006 3469         Copeland Wealth Mgmt RE Trust Aco           Check         06/01/2006 3489         Copeland Wealth Mgmt RE Trust Aco           Check         10/02/2006 3489         Copeland Wealth Mgmt RE Trust Aco           Check         11/02/2006 3489         Copeland Wealth Mgmt RE Trust Aco           Check         03/01/2007 3571         Copeland Wealth Mgmt RE Trust Aco           Check         03/01/2007 3571         Copeland Wealth Mgmt RE Trust Aco           Check         03/01/2007 3571         Copeland Wealth Mgmt RE Trust Aco           Check         03/01/2007 3575         Copeland Wealth Mgmt RE Trust Aco           Check         03/01/2007 3575         Copeland Wealth Mgmt RE Trust Aco           Check         03/01/2007 3575         Copeland Wealth Mgmt RE Trust Aco           Check </th <th>2111111</th> <th>0</th> <th>100</th> <th></th> <th>Dalalice</th>	2111111	0	100		Dalalice
al Journal (1729/2008 3467 (1700/2)2006 1170 (1709/2)2006 3477 (1709/2)2006 3477 (1709/2)2006 3474 (1709/2)2006 3489 (1709/2)2006 3489 (1709/2)2006 3489 (1709/2)2006 3489 (1709/2)2007 3521 (1709/2)2008 (1709/2)2008 (1709/2)2008 (1709/2)2008 (1709/2)2008 (1709/2)2008 (1709/2)2008 (1709/2)2008 (1709/2)2008 (1709/2)2008 (1709/2)2009 (1709	F UC TO THE TOTAL PROPERTY.		0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	150	
04/03/2006 1176 04/03/2006 1176 05/01/2006 3405 05/01/2006 3417 07/05/2006 3428 06/01/2006 3428 06/01/2006 3428 06/01/2006 3428 06/01/2006 3489 11/02/2006 3501 11/01/2006 3501 11/01/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/01/2007 3626 02/01/2008 0L003 02/01/2008 0L003 02/01/2008 0L003 11/05/2008 0L1003	Wealth Mgmt RE Trust Acct	VOID: Apr06 distribution	1100 · Provident- Checking	00.00	-7,500.00
05/01/2006 3405 05/01/2006 3405 05/01/2006 3417 07/05/2006 3428 06/01/2006 3428 06/01/2006 3428 06/01/2006 3469 11/02/2006 3469 11/02/2006 3501 11/02/2006 3501 11/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3620 10/03/2007 3620 10/03/2007 3620 10/03/2008 0L0103 02/01/2008 0L003 02/01/2008 0L003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1011 al Journal 12/31/2008 AJE7 al Journal 12/31/2008 AJE7 al Journal 12/31/2008 AJE7	Wealth Mgmt RE Trust Acct	April 06 Distribution	1100 · Provident- Checking	-2,500.00	-10,000.00
05/01/2006 3406 06/01/2006 3417 07/05/2006 3428 06/01/2006 3428 06/01/2006 3444 09/01/2006 3463 10/02/2006 3469 11/01/2006 3489 11/01/2006 3498 11/02/2006 3501 01/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3520 03/03/2007 3626 03/03/2007 3626 03/03/2007 3626 03/03/2007 3626 03/03/2007 3626 03/03/2007 3626 03/03/2007 3626 03/03/2007 3626 03/03/2007 3626 03/03/2007 3626 03/03/2007 3626 03/03/2007 3626 03/03/2007 3626 03/03/2008 0L003 03/05/2008 0L003 11/05/2008 0L1003	Copeland Wealth Mgmt RE Trust Acct	VOID: April '06 Distribution	1110 · 1st California Bank	00'0	-10,000.00
06/01/2006 3417 07/05/2006 3428 08/01/2006 3428 08/01/2006 3469 10/02/2006 3469 11/02/2006 3469 11/02/2006 3469 11/02/2006 3469 11/02/2006 3501 11/01/2007 3511 02/02/2007 3521 02/02/2007 3521 02/02/2007 3521 02/02/2007 3532 03/01/2007 3635 11/02/2007 3636 08/01/2007 3636 08/01/2007 3636 08/01/2007 3636 08/01/2007 3636 08/01/2007 3636 08/01/2007 3636 08/01/2007 3636 08/01/2007 3636 08/01/2007 3636 08/01/2007 3636 08/01/2007 3636 08/01/2007 3636 09/04/2007 3636 09/04/2007 3636 09/04/2007 3636 09/04/2008 0L003 11/05/2008 0L1003	Copeland Wealth Mgmt RE Trust Acct	April '06 Distribution	1110 · 1st California Bank	-2,500.00	-12,500.00
07/05/2006 3428 08/01/2006 3428 08/01/2006 3463 10/02/2006 3469 11/179/2006 3469 11/179/2006 3469 11/179/2006 3469 11/179/2006 3469 11/179/2006 3469 11/179/2006 3469 11/179/2006 3501 01/02/2007 3521 02/02/2007 3521 02/02/2007 3557 05/03/2007 3557 05/03/2007 3557 05/03/2007 3569 08/01/2007 3656 08/01/2007 3656 08/01/2007 3656 08/01/2007 3656 08/01/2007 3656 08/01/2007 3656 08/01/2007 3656 09/04/2007 3656 09/04/2007 3656 09/04/2007 3656 09/04/2007 3656 09/04/2007 3656 09/04/2008 0L1003 11/05/2008 0L1003	Copeland Wealth Mgml RE Trust Acct	June '08 Distribution	1110 · 1st California Bank	-2,500.00	-15,000.00
98/01/2006 3444  99/01/2006 3463  10/02/2006 3469  11/01/2006 3489  11/01/2006 3489  11/02/2006 3489  11/02/2006 3489  11/02/2007 3521  02/02/2007 3521  02/02/2007 3521  02/02/2007 3522  03/01/2007 3546  03/04/2007 3557  08/04/2007 3563  08/04/2007 3654  08/04/2007 3655  11/02/2007 3655  08/04/2007 3656  08/04/2007 3656  08/04/2007 3656  08/04/2007 3656  08/04/2007 3656  08/04/2007 3656  08/04/2007 3656  08/04/2007 3656  08/04/2007 3656  08/04/2007 3656  08/04/2007 3656  08/04/2007 3656  08/04/2008 0L003  11/05/2008 0L1003	Copeland Wealth Mgmt RE Trust Acct	July '06 Distribution	1110 · 1st California Bank	-2,500.00	-17,500.00
99/01/2006 3463 10/02/2006 3469 11/01/2006 3489 11/01/2006 3489 11/01/2006 3489 11/02/2006 3501 11/02/2007 3521 01/02/2007 3521 02/02/2007 3532 03/01/2007 3546 03/30/2007 3557 05/03/2008 0L0103 02/01/2008 0L003 02/01/2008 0L003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1101 12/31/2008 AJE7 11/05/2009 0L1101 12/31/2009 GJ101 11/05/2009 0L1105	Copeland Wealth Mgmt RE Trust Acct	August '06 Distribution	1110 · 1st California Bank	-2,500,00	-20,000.00
10/02/2006 3469 al Journal 10/20/2006 GJ1001 11/01/2006 3488 11/29/2006 3501 11/29/2006 3501 11/29/2007 3521 02/02/2007 3532 03/01/2007 3546 03/01/2007 3557 05/03/2007 3557 05/03/2007 3557 05/03/2007 3557 05/03/2007 3565 11/02/2007 3655 11/02/2007 3655 06/04/2007 3655 06/04/2007 3655 06/04/2007 3655 06/04/2007 3655 06/04/2007 3655 06/04/2007 3655 06/04/2007 3655 06/04/2007 3655 06/04/2007 3655 06/04/2007 3655 06/05/2008 0L003 11/05/2008 0L003 11/05/2008 0L1003	Copeland Wealth Mgmt RE Trust Acct	September '06 Distribution	1110 · 1st California Bank	-2,500.00	-22,500.00
Journal   10/20/2006 GJ1001   11/20/2006 GJ1001   11/20/2006 3488   11/29/2006 3501   11/29/2006 3501   11/29/2006 3501   01/01/2007 3532   02/02/2007 3532   03/01/2007 3546   03/01/2007 3546   03/01/2007 3546   03/01/2007 3546   03/01/2007 3546   03/01/2007 3546   03/01/2007 3546   03/01/2007 3546   03/03/2007 3547   11/02/2007 3547   11/02/2007 3547   11/02/2007 3547   11/02/2007 3547   11/02/2007 3547   11/02/2007 3547   11/02/2007 3547   11/02/2007 3547   11/02/2007 3547   11/02/2007 3547   11/02/2007 3547   11/02/2007 3547   11/02/2008 0L003 3547   11/02/2008 0L003 305   04/02/2008 0L003 305   04/02/2008 0L003 305   04/02/2008 0L003 305   04/02/2008 0L1003 306/2008 0L10003 306/2008 0L1003 306/2008 0L1003 306/2008 0L1003 306/2008 0L10	Copeland Wealth Mgml RE Trust Acct	October '06 Distribution	1110 · 1st California Bank	-2,500.00	-25,000.00
11/29/2006 3488 11/29/2006 3501 11/29/2006 3501 01/02/2007 3521 02/02/2007 3532 03/01/2007 3532 03/01/2007 3546 03/30/2007 3557 05/03/2007 3571 08/04/2007 3655 08/01/2007 3665 08/01/2007 3604 09/04/2007 3604 09/04/2007 3604 09/04/2007 3605 09/04/2007 3604 09/04/2007 3605 09/04/2008 0L003 02/01/2008 0L003 02/01/2008 0L003 02/01/2008 0L003 02/01/2008 0L003 02/01/2008 0L003 03/05/2008 0L003 11/05/2008 0L1003 11/05/2008 OL1003 11/05/2008 OL1003 11/05/2008 OL1003 11/05/2008 OL1003		VOID: TO RECORD BALANCE DUE CRI ON RACINE INTEREST	1411 · Note Receivable - CRI	00.0	-25,000.00
11/29/2006 3501  II Journal 01/01/2007 GJ101  01/02/2007 3521  02/02/2007 3521  02/02/2007 3532  03/01/2007 3546  03/03/2007 3571  08/04/2007 3567  08/04/2007 3659  08/01/2007 3604  09/04/2007 3620  11/02/2007 3620  10/03/2007 3620  10/03/2007 3620  10/03/2007 3620  10/03/2007 3620  10/03/2007 3620  10/03/2008 0L0103  02/01/2008 0L003  03/05/2008 0L003  03/05/2008 0L003  11/05/2008 0L1003	Copeland Wealth Mgmt RE Trust Acct	November '06 Distribution	1110 · 1st California Bank	-1,416.67	-26,418.67
Il Journal 01/01/2007 GJ101 01/02/2007 3521 02/02/2007 3521 02/02/2007 3532 03/01/2007 3546 03/01/2007 3546 03/01/2007 3546 03/01/2007 3547 05/03/2007 3571 05/03/2007 3583 07/03/2007 3620 11/02/2007 3620 11/02/2007 3620 11/02/2007 3620 11/02/2007 3620 11/02/2007 3620 11/02/2007 3620 11/02/2007 3620 11/02/2007 3620 11/02/2007 3620 11/02/2007 3620 11/02/2007 3620 11/02/2008 0L003 02/01/2008 0L003 02/01/2008 0L003 02/01/2008 0L003 02/01/2008 0L003 11/05/2008 0L1003 01/01/2009 0L1003 01/01/2009 0L1005 01/05/2008 0L1005 01/05/2008 0L1005 01/05/2008 0L1005 01/05/2008 0L1005	Copeland Wealth Mgml RE Trust Acct	December '06 Distribulion	1110 · 1st California Bank	-583 33	-27,000.00
01/02/2007 3521 02/02/2007 3532 03/01/2007 3532 03/01/2007 3546 03/30/2007 3557 05/03/2007 3557 05/03/2007 3557 06/03/2007 3635 01/03/2007 3635 11/02/2007 3635 11/02/2007 3635 01/03/2007 3635 01/03/2007 3635 01/03/2007 3647 12/03/2007 3647 12/03/2007 3647 12/03/2007 3647 12/03/2007 3647 12/03/2007 3647 12/03/2007 3647 01/03/2008 0L003 03/05/2008 0L003 03/05/2008 0L1003 11/05/2008 0L1003		TO RECLASSIFY DRAWS &OR CONTRIBUTIONS TO CAPITAL	-SPLIT-	27,000 00	0.00
02/02/2007 3532 03/01/2007 3546 03/30/2007 3557 05/03/2007 3557 05/03/2007 3553 07/03/2007 3563 07/03/2007 3635 11/02/2007 364 09/04/2007 3655 11/02/2007 3647 12/03/2007 3647 12/03/2007 3655 09/04/2007 3655 02/01/2008 0L003 02/01/2008 0L003 02/01/2008 0L003 02/01/2008 0L003 06/05/2008 0L003 10/03/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1003	Copeland Wealth Mgml RE Trust Acct	January '07 Distribution	1110 · 1st California Bank	-583.33	-583.33
03/01/2007 3546 03/30/2007 3557 05/03/2007 3557 05/03/2007 3557 06/03/2007 3595 08/04/2007 3595 08/04/2007 3694 09/04/2007 3694 09/04/2007 3695 11/02/2007 3695 11/02/2007 3695 01/03/2007 3697 12/03/2007 3695 02/01/2008 3690 03/05/2008 0L003 02/01/2008 0L003 02/01/2008 0L003 02/01/2008 0L003 03/05/2008 0L1003 11/05/2008 0L1003	Copeland Wealth Mgmt RE Trust Acct	February '07 Distribution	1110 - 1st California Bank	-583.33	-1,166.66
03/30/2007 3557 05/03/2007 3571 08/04/2007 3583 07/03/2007 3694 08/01/2007 3695 10/03/2007 3695 11/02/2007 3695 11/02/2007 3697 12/03/2007 3697 12/03/2007 3697 12/03/2007 3697 12/03/2007 3697 12/03/2008 0L0103 02/01/2008 0L003 03/05/2008 0L003 04/02/2008 0L003 04/02/2008 0L003 04/02/2008 0L003 10/03/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1105 12/05/2008 0L1105 12/05/2008 0L1105 12/05/2008 0L1105 12/05/2008 0L1105	Copeland Wealth Mgmt RE Trust Acct	March '07 Distribution	1110 · 1st California Bank	-583.33	-1,749.99
05/03/2007 3571 08/04/2007 3583 07/03/2007 3583 07/03/2007 3695 08/01/2007 3604 09/04/2007 3604 11/02/2007 3647 11/02/2007 3647 11/02/2007 3655 11/02/2007 3655 07/01/2008 305 02/01/2008 305 04/02/2008 0L003 02/01/2008 0L003 04/02/2008 0L003 11/05/2008 0L1003	Copeland Wealth Mgmt RE Trust Acct	April '07 Distribution	1110 · 1st California Bank	.583.33	-2,333.32
08/04/2007 3583 07/03/2007 3583 07/03/2007 3585 08/01/2007 3624 09/04/2007 3620 10/03/2007 3635 11/02/2007 3635 11/02/2007 3635 11/02/2007 3635 02/01/2008 3690 03/05/2008 0L0103 02/01/2008 305 04/02/2008 0L003 03/05/2008 0L003 04/02/2008 0L003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1101 12/31/2008 AJE7 12/05/2008 0L1105 01/01/2009 GJ101 12/31/2008 AJE7 12/05/2009 0L1105	Copeland Wealth Mgmt RE Trust Acct	May '07 Distribution	1110 · 1st California Bank	-583.33	-2,916.65
07/03/2007 3695  08/01/2007 3604  09/04/2007 3620  10/03/2007 3835  11/02/2007 3647  12/03/2007 3655  12/03/2007 3677  12/03/2007 3677  12/03/2007 3677  12/03/2008 0L0103  02/01/2008 3680  03/05/2008 0L0103  03/05/2008 0L065  06/05/2008 0L003  11/05/2008 0L1003  11/05/2008 0L1003  11/05/2008 0L1003  11/05/2008 0L1111  al Journal 12/31/2008 AJE7  al Journal 12/31/2008 AJE7  al Journal 12/31/2008 OL1105	Copeland Wealth Mgmt RE Trusl Acct	June '07 Distribution	1110 · 1st California Bank	-583.33	-3,499.98
89/01/2007 3604 99/04/2007 3620 10/03/2007 3635 11/02/2007 3647 12/03/2007 3647 12/03/2007 3647 12/03/2007 3647 12/03/2008 0L0103 02/01/2008 3690 03/05/2008 0L003 04/02/2008 0L005 06/05/2008 0L003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1011 al Journal 12/31/2008 AJE7 al Journal 12/31/2008 AJE7 al Journal 12/31/2008 OL1105	Copeland Wealth Mgmt RE Trust Acct	nojindriton	1110 · 1st California Bank	-583.33	4,083.31
99/04/2007 3620 10/03/2007 3835 11/02/2007 3647 12/03/2007 3647 12/03/2007 101 01/03/2008 0L0103 02/01/2008 3690 03/05/2008 0L0404 05/05/2008 0L005 06/05/2008 0L005 06/05/2008 0L005 06/05/2008 0L003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1011 al Journal 12/31/2008 AJE7 al Journal 01/01/2009 CU1105	Copeland Wealth Mgmt RE Trust Accl	August '07 Distribution	1110 · 1st California Bank	-583.33	-4,666.64
10/03/2007 3835 11/02/2007 3647 12/03/2007 3655 12/03/2007 101 01/03/2008 0L0103 02/01/2008 369 03/05/2008 0L404 05/05/2008 0L605 04/02/2008 0L605 06/05/2008 0L805 06/05/2008 0L805 06/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1011 al Journal 12/31/2008 AJE7 al Journal 12/31/2008 AJE7 al Journal 01/01/2009 GJ101	Copeland Wealth Mgmt RE Trust Acct	Sept '07 Distribution	1110 · 1st California Bank	-583,33	-5,249.97
11/02/2007 3647 12/03/2007 3655 12/03/2007 1011 01/03/2008 0L0103 02/01/2008 3690 03/05/2008 305 04/02/2008 0L404 05/05/2008 0L605 06/05/2008 0L605 06/05/2008 0L605 06/05/2008 0L1003 10/03/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1101 12/05/2008 0L1105 12/05/2008 0L1105 12/05/2008 0L1105 12/05/2008 0L1105 12/05/2008 0L1105 12/05/2008 0L1105	Copeland Wealth Mgml RE Trust Acct	October '07 Distribution	1110 · 1st California Bank	-583.33	-5,833.30
12/03/2007 3655  13 Journal 12/31/2007 101  01/03/2008 0L0103  02/01/2008 369  03/05/2008 305  04/02/2008 0L404  05/05/2008 0L805  06/05/2008 0L805  07/01/2008 0L904  10/03/2008 0L1003  11/05/2008 0L1003  11/05/2008 0L1105  12/05/2008 0L1105  12/05/2008 0L1105  12/05/2008 0L1105  12/05/2008 0L1105  12/05/2008 0L1105	Copeland Wealth Mgmt RE Trust Acct	November '07 Distribution	1110 · 1st California Bank	-583.33	-6,416.83
al Journal 12/31/2007 101 01/03/2008 OL0103 02/01/2008 369 03/05/2008 305 04/02/2008 0L605 06/05/2008 OL605 07/01/2008 OL605 07/01/2008 OL605 09/04/2008 OL605 11/05/2008 OL1003 11/05/2008 OL1105 12/05/2008 OL1105 12/05/2008 OL1105 12/05/2008 OL1105 12/05/2008 OL1105 12/05/2008 OL1105 12/05/2008 OL1105	Copeland Wealth Mgmt RE Trust Acct	December '07 Distribution	1110 · 1st California Bank	-583.33	96'666'9-
01/03/2008 OL0103 02/01/2008 3690 03/05/2008 305 04/02/2008 0L404 05/05/2008 OL605 06/05/2008 OL805 07/01/2008 OL805 07/01/2008 OL805 09/04/2008 OL904 10/03/2008 OL1003 11/05/2008 OL1105 11/05/2008 OL1105 12/05/2008 OL1105 12/05/2008 OL1105 01/05/2009 OL1105		To net 2007 draws to capital	3801.1 · Capital	96 868'9	0.00
02/01/2008 3690 03/05/2008 305 04/02/2008 005 05/05/2008 0L605 06/05/2008 0L605 07/01/2008 0L805 09/04/2008 0L904 10/03/2008 0L1003 11/05/2008 0L1003 11/05/2008 0L1011 al Journal 12/31/2008 AJE7 al Journal 12/31/2008 GJ101 01/05/2009 0L1015	Copeland Wealth Mgml RE Trust Acct	January '08 Distribution	1110 · 1st California Bank	-583.33	-583.33
03/05/2008 305 04/02/2008 0L404 05/05/2008 0L605 06/05/2008 0L805 07/01/2008 0L805 09/04/2008 0L904 10/03/2008 0L1003 11/05/2008 0L1011 al Journal 12/31/2008 AJE7 al Journal 12/31/2008 GJ101 01/05/2009 0L1111 01 01/05/2009 0L1111	Copeland Wealth Mgmt RE Trust Acct	February 2008 DisIribution	1110 · 1st California Bank	-583.33	-1,166.66
04/02/2008 OL404 05/05/2008 OL505 06/05/2008 OL505 07/01/2008 OL2005 09/05/2008 OL904 10/03/2008 OL1003 11/05/2008 OL1101 al Journal 12/31/2008 AJE7 al Journal 12/31/2008 AJE7 01/05/2009 OL1105 12/05/2009 OL1105 12/05/2009 OL1105 12/05/2009 OL1105	Copeland Wealth Mgmt RE Trus! Acct	March 2008 Distribution	1110 · 1st California Bank	-583.33	-1,749.99
05/05/2008 OL505 06/05/2008 OL505 07/01/2008 OL805 07/01/2008 OL703 08/05/2008 OL1003 10/03/2008 OL1003 11/05/2008 OL1101 12/05/2008 OL1111 13 Journal 12/31/2008 AJE7 13 Journal 01/01/2009 GJ101 01/05/2009 OL0105	Copeland Wealth Mgmt RE Trust Acct	April 2008 Distribution	1110 · 1sl California Bank	583.33	-2,333.32
06/05/2008 OL805 07/01/2008 OL703 09/05/2008 OL805 09/04/2008 OL904 10/03/2008 OL1003 11/05/2008 OL1111 12/05/2008 OL1111 12/05/2008 OL1111 12/05/2008 OL1111 12/05/2008 OL1111 01/01/2009 GJ101 01/05/2009 OL0105	Copeland Wealth Mgmt RE TrusI Accl	May '08 Distribution	1110 · 1st California Bank	-563.33	-2,916.65
07/01/2008 OL703 08/05/2008 OL805 09/04/2008 OL904 10/03/2008 OL1003 11/05/2008 OL1105 12/05/2008 OL1111 12/05/2008 OL1111 12/05/2008 OL1105 12/05/2008 OL1105 01/05/2009 OL0105	Copeland Wealth Mgmt RE Trust Acct	June 2008 Distribution	1110 · 1st California Bank	-583.33	-3,499.98
99/05/2008 OL805 99/04/2008 OL904 10/03/2008 OL1003 10/03/2008 OL1105 11/05/2008 OL1105 12/05/2008 OL1111 12/31/2008 AJE7 12/05/2009 GJ101 10/10/2009 GJ101 01/05/2009 OL0105	Copeland Wealth Mgml RE Trust Acct	July 2006 Distribution	1110 · 1st California Bank	583,33	-4,083.31
09/04/2008 OL904 10/03/2008 OL1003 10/03/2008 OL1003 11/05/2008 OL1105 12/05/2008 OL1111 12/31/2008 AJE7 8l Journal 12/31/2008 AJE7 01/05/2009 OL0105	Copeland Wealth Mgmt RE Trust Acct	July 2008 Distribution	1110 · 1st Californía Bank	-583,33	4,666.64
10/03/2008 OL1003 10/03/2008 OL1003 11/05/2008 OL1105 12/05/2008 OL1111 12/31/2008 AJE7 10/10/12009 GJ101 01/05/2009 OL0105	Copeland Wealth Mgmt RE Trust Acct	September 2008 Distribution	1110 · 1st California Bank	-583.33	-5,249.97
10/03/2008 OL 1003 11/05/2008 OL 1101 12/05/2008 OL 1111 12/31/2008 AJE7 13 Journal 01/01/2009 GJ101 01/05/2009 OL0105	Copeland Wealth Mgmt RE Trust Acci	October 2008 Distribution	1110 · 1st California Bank	-583.33	-5,833.30
11/05/2008 OL1105 12/05/2008 OL1111 12/31/2008 AJE7 13 Journal 01/01/2009 GJ101 01/05/2009 OL0105	Copeland Wealth Mgmt RE Trust Accl	Correction-Paid to CVVIM from Trus!	1110 · 1sl California Bank	467.85	-6,301.15
12/05/2008 OL1111 12/31/2008 AJE7 Il Journal 01/01/2009 GJ101 01/05/2009 OL0105	Copeland Wealth Mgmt RE Trust Acct	Nov 2008 Distribution	1110 · 1st California Bank	-916.67	-7,217.82
al Journal 12/31/2008 AJE7 Al Journal 01/01/2009 GJ101 01/05/2009 OL0105	Copeland Wealth Mgmt RE Trust Acct	Dec 2008 Distribution	1110 · 1st California Benk	-916,67	-8,134.49
al Journal 01/01/2009 GJ101 01/05/2009 OL0105		To record draws payeble to CRI- offset receivable	1411 · Note Receivable - CRI	-583.22	-8,717.71
01/05/2009 OL0105		To reclassify 2008 draws & contributions to capital	3801.2 · Contributions	8,717,71	0.00
	Copeland Wealth Mgmt RE Trust Accl	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 distriblutions to partners	2005 · Note Payable - CFI#1	-916.67	-1,633.34

			All Transactions			
Туре	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
Total 3801.3 · Draws					0.00	0.00
3801,4 · Michigan Tax Paid	k Paid				. !	
Check	04/03/2006 1176	Copeland Wealth Mgmt RE Trusl Acct	April 06 Distribution	1100 · Provident- Checking	133.33	133.33
Check	05/01/2006 3406	Copeland Wealth Mgmt RE Trust Acct	April '08 Distribulion	1110 · 1st California Bank	133.33	266.68
Check	06/01/2006 3417	Copeland Wealth Mgml RE Trust Accl	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 Mgml RE Trust Acct	August '06 Distribution	1110 · 1st Cajifornia Bank	133,33	966.65
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 106 Distribution	1110 · 1st California Bank	133.33	933.31
Check	11/01/2006 3468	Copeland Wealth Mgmt RE Trust Acct	November '06 Distribullon	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	12/31/2008 YE 6		To reclass MI withholding	2101 · Michigan Withholding Payable	1,035,25	0.00
Total 3801.4 · Michigan Tax Paid	n Tax Paid				0.00	0.00
3801.5 · Transferred Interest	Interest					
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 - 1sl California Bank	131,794.35	-143,000.00
General Journal	10/31/2006 GJ1002		TO RECORD PHILLIPS PURCHASE OF REALTY INTEREST IN CP4	3610.2 · Contribullons	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	3601.3 · Draws	240,424,00	0.00
Total 3801.5 · Transferred Interest	rred Interest				0.00	0.00
3601.6 · Sec 754 Basls Adj.	ls Adj.					
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	17,628.00	22,433.00
Total 3801.6 · Sec 754 Basis Adj.	t Basis Adj.				22,433.00	22,433.00
Total 3801 · Capital- Copeland Realty	oeland Realty				129,602.78	129,602.78
TOTAL					129,602.78	129,602.78

nitial Contribution	200,000.00
Cash Draws	(71,032.56)
Accounting Entries	(299,364.66)
Equity	129,602.78

Case 2:11-cv-08607-R-DTB Document 315-8 Filed 08/14/13 Page 10 of 46 Page ID

COPELAND REALTY INC.

Donald E. Copeland Broker

A Real Estate Investment Corporation

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

Date

12/05

STATE OF CALIFORNIA	
COUNTY OF San Burrarding	}\SS.
On July 12,2005	before me,
Patricia Sandoval	
A Notary Public in and for said County and State	e, personally appeared
Donald E. Copeland	

Personally known to me (or proved to me on the basis of satisfactory evidence) to be the person(x) whose name(x) is/axe subscribed to the within instrument and acknowledged to me that he/ske/they executed the same in his/hxf/thxir authorized capacity(ix), and that by his/hxf/thxir signature(x) on the instrument the person(x), or the entity upon behalf of which the person(x) acted, executed the instrument.

WITNESS my hand and official seal.

Signature of Notary

Novemby 21c, 2008

Date My Commission Expires

PATRICIA SANDOVAL Commission # 1530122

Notary Public - California San Bernardino County My Comm. Expires Nov 26, 2008

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

All Transactions

11/07/12 Accrual Basis

Type	Date	FIN	Name	Мето	Split	Amount	Balance
00 · Limited Partnership Investments	rship Investmen	ts					
1704 · Investment -CP4	-CP4						
General Journal	3/14/2005	AJE16		Record Investment in CP4	2300 · Deferred Income	500,000.00	500,000.00
General Journal	12/31/2005	NJB1		Redass Suspense	1901 · Suspense-TCG T	-200,000.00	300,000.00
Deposit	10/20/2006		Deposit		1110 · First California Ba	-130,000.00	170,000.00
Deposit	10/30/2006		Copeland Realty Inc Trust Account	Phillips interest purchase	1110 · First California Ba	-100,000.00	70,000.00
General Journal	12/31/2006	GJ1233		TO ALLOCATE DEFFERED INCOME	1804 · Deferred Partners	3,411.00	73,411.00
General Journal	12/31/2007	AJE3		TO ADJUST PARTNERSHIP K-1'S TO BOOKS	1708 · Investment - CP8	1,592.00	75,003.00
General Journal	8/21/2008	GJ803		To record purchase of \$40,000 of Racine's interest in CP4	-SPLIT-	40,000.00	115,003.00
General Journal	12/31/2008	GJ1216		VOID: Reclassify interest in CP4 as rent payment	2022.3 · N/P - CP4 Rent	0.00	115,003.00
General Journal	12/31/2008	GJ1231		To reclassify expense to CP4 investment	8413.4 · CP4 Appreciate	4,000.00	119,003.00
General Journal	12/31/2008	AJE01		TO MATCH CWM RE TO PARTNERSHIP K-1'S	-SPLIT-	17,136.00	136,139.00
General Joumal	6/30/2010	GJ636		To write off CP6 & CP4 investments	1701 · Investment -CP6	-136,139.00	0.00
Total 1704 · Investment -CP4	ment -CP4				ı	0.00	00.00
tal 1700 · Limited Partnership Investments	artnership Investr	nents				0.00	0.00
					!		
_					'	3:	0.00

# Copeland Wealth Management - A Real Estate Corporation Account QuickReport

As of July 12, 2005

2:02 PM 03/06/13 Accrual Basis

Туре	Date	EnN.	Name	Memo	Split	Amount	Balance
1100 · Provident-Checking	ecking						61.548.22
Check	7/12/2005	1709	AYSO CET 2005	Kaitlin Stencil #12	9050 · Contributions	-100.00	61,448.22
Deposit	7/12/2005		Deposit	CP8	4000 · Commercial Commissions	28,374.72	89,822.94
Check	7/12/2005	1710	Young Electric Sign company	Down Pay- freeway sign	8050 - Advertising	-1,193.00	88,629.94
Deposit	7/12/2005		Deposit	Donald & Elsie Peterson- partnership interest \$	1900 · Suspense	450,000.00	538,629.94
Total 1100 - Provident-Checking	nt-Checking					477,081.72	538,629.94
TOTAL						477,081.72	538,629.94

### Page 1

# Copeland Wealth Management - A Real Estate Corporation

## Account QuickReport

As of December 31, 2005

2:04 PM 03/06/13 Accrual Basis

	Date Num	Name	Memo	Split	Amount	Balance
1900 - Suspense 1901 - Suspense-TCG Trust General Journal 12/31/2005	5 NJB1205		Reclass Suspense	-SPLIT-	21,145.00	43,239.44 -21,145,00 0.00
Total 1901 · Suspense-TCG Trust					21,145.00	00.0
1900 · Suspense - Other						-22,094,44
		Deposit	Donald & Elsie Peterson- partnership interest \$	1100 · Provident-Checking	450,000.00	-472,094.44
		Deposit	PHT Interest on \$75,000.00?	1100 · Provident-Checking	-750.00	-472,844.44
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
•		Don Copeland	Cap. Stock Return	1100 · Provident-Checking	1,000.00	474,844,44
•	5 2003	Chase Card Services	Target.com	1100 - Provident-Checking	31.40	474,813.04
General Journal 12/31/2005			Reclass Suspense	1901 · Suspense-TCG Trust	474,813.04	0.00
Total 1900 · Suspense - Other					22,094.44	0.00
Tofał 1900 · Suspense					43,239 44	0.00
10TAL					43,239.44	0.00

# Copeland Wealth Management - A Real Estate Corporation

### Journal

December 31, 2005

Credit			200,000.00	250,000.00	18,470.00	21,145.00	6,343.04	495 958 04
Debit	21,145.00	474,813.04						495 958 04
Account	1901 · Suspense-TCG Trust	1900 · Suspense	1704 · Investment -CP4	2002 · Note Payable- TCG Trust	1451 · Note Receivable-CPC	2003 · Note Payable- TCG	4556 · Interest Income -CPC	
	Reclass Suspense	Reclass Suspense	Reclass Suspense	Reclass Suspense	Reclass Suspense	Reclass Suspense	Reclass Suspense	
N EIUN	B1205							
Date	12/31/2005 NJB1205							
Туре	1,405 General Joumal							
Trans#	1,405							

11:13 AM 07/09/12 Cash Basis	4 <u>4</u> 0	9	O Tre	Copeland Properties Five Transactions by Account All Transactions	4 <u>1</u> 1	Paid Amount	2 K 1 C 1 C 1 C
			, and the same of	Organi	and o	י מומ טוווסמוור	Datallo
3810 · Capital-Copeland Realty	fair						
3810.1 · Capital						A PERSON NAMED IN COLUMN NAMED	
General Journal	07/29/2005 AJE1	JE1			4500 · Other Income	250,000,00	250,000.00
General Journal	01/01/2006 AJE0101	JE0101		CLOSE OUT YEAR END ALLOCATIONS	3900 · Retained Earnings	-18,750.00	231,250.00
General Journal	01/01/2006 AJE0101	JE0101		CLOSE OUT YEAR END ALLOCATIONS	3900 · Retained Earnings	24,417.56	255,687.56
General Journal	01/01/2007 GJ101	1010		TO RECLASSIFY DRAW/CONTRIBUTIONS TO 3801.3 · Draws	O3801.3 · Draws	-257,626,87	-1,959.11
General Journal	01/01/2007 GJ102	3,102		TO ALLOCATE RETAINED EARNINGS	3900 · Retained Earnings	1,959,11	0.00
General Journal	12/31/2007 GJ1202	3,1202		Reclass 2007 Draws/ Contributions to Capital	3803.3 · Draws	0.00	0.00
Total 3810.1 · Capital						0.00	0.00
3810.2 · Contributions							
General Journal	02/08/2006 TS1	S1		Khari Baker purchase	3812.2 · Contributions	-203,400,00	-203,400.00
General Journel	12/31/2006 GJ1202	3J1202		TO CORRECT BAKER INTEREST IN CP5	3812.2 · Contributions	88,400.00	-115,000.00
General Journal	12/31/2006 GJ1203	3,11203		TO RECORD GREY CONTRIBUTION TO CPS 13811.2 · Contributions	13811.2 · Contributions	-135,000.00	-250,000.00
General Journal	12/31/2006 YE 7	E 7		To correct posting of capital transferred	-SPLIT-	135,000.00	-115,000.00
General Journal	12/31/2006 YE 8	E 8		To correct posting of capital transfer	-SPLIT-	115,000,00	0.00
Deposit	05/14/2007		Copeland Realty	Deposit	1110 · First California Bank	383,33	383,33
General Journal	12/31/2007 YE06	E06		To net 2007 draws & contributions to capital	3801.3 - Draws	-383,33	0.00
Total 3810.2 · Contributions	SU					0.00	0.00
3810.3 · Draws							
Check	03/30/2005 1012	012	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 Eslate	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	950	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	VOID:	1100 · Provident -Checking	0.00	-16,666.72
Check	12/06/2005 1069	690	Copeland Wealth Mgmt RE Trust Acct		1100 · Provident -Checking	-1,416.68	-18,083.40
General Journal	12/31/2005 AJE9	JE9		TO RECORD MI WITHOLDING PAYABLE	3803.3 · Draws	-868,60	-18,750.00
General Journal	01/01/2006 AJE0101	JE0101		CLOSE OUT YEAR END ALLOCATIONS	3900 · Retained Earnings	18,750.00	0.00
Check	01/03/2006 1072		Copeland Wealth Mgmt RE Trust Acct	January 06 Dist.	1100 · Provident -Checking	-2,083.34	-2,083.34
Check	02/02/2006 1074		Copeland Wealth Mgmt RE Trust Acct	VOID: February 06 Dist.	1100 · Provident -Checking	0.00	-2,083.34
Check	03/03/2006 1078		Copeland Wealth Mgmt RE Trust Acct	Гер	1100 · Provident -Checking	-2,083,33	4,166.67
Check	03/03/2006 1078		Copeland Wealth Mgmt RE Trust Acct	Mar	1100 · Provident -Checking	-383.33	-4,550.00
Check	04/03/2006 1082		Copeland Wealth Mgmt RE Trust Acct	APR	1100 · Provident -Checking	-383.33	-4,933.33
Check	05/01/2006 3500	200	Copeland Wealth Mgmt RE Trust Acct	April '06 Distribution	1110 · First California Bank	-383 33	-5,316.66

### Copeland Properties Five Transactions by Account All Transactions

Type	Date Num	Name	All transactions Memo	Split	Paid Amount	Balance
Check	06/01/2006 3501	Copeland Wealth Mgmt RE Trust Acct		1110 · Fírst Californìa 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	I-SPLIT-	1,533,32	-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	-5,689.99
General Journal	10/31/2006 AJE15		VOID: TO RECORD PHILLIPS BUYOUT OF RE 3897 · Contributions	3897 · Contributions	00'0	-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 CR! DISTRIBUTIONS TO ACTUAL-SPLIT-	I-SPLIT-	2,299,98	-4,166.67
General Journal	01/01/2007 GJ101		TO RECLASSIFY DRAW/CONTR/BUTIONS TC 3801.3 · Draws	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	00'0	-383,33
Check	03/01/2007 3523	Copeland Wealth Mgmt RE Trust Acct	March '07 Distributions	1110 · First California Bank	00.00	-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	00'0	-383.33
Check	07/02/2007 3533	Copeland Wealth Mgmt RE Trust Acct	July '07 Distributions	1110 · First California Bank	00'0	-383.33
Check	08/01/2007 3540	Copeland Wealth Mgmt RE Trust Acct	August '07 Distributions	1110 · First California Bank	00.00	-383.33
Check	09/04/2007 3545	Copeiand Wealth Mgmt RE Trust Acct	Sept '07 Distributions	1110 · First California Bank	00.0	-363.33
Check	10/01/2007 3550	Copeland Wealth Mgmt RE Trust Acct	Oct '07 Distributions	1110 · First California Bank	00.00	-383.33
Check	11/02/2007 3554	Copeland Wealth Mgmt RE Trust Acct	Nov '07 Distributions	1110 · First California Bank	0000	-383,33
Check	12/03/2007 3557	Copeland Wealth Mgmt RE Trust Acct	December '07 Distributions	1110 · First California Bank	00.0	-383.33
General Journal	12/31/2007 YE06		To net 2007 draws & contributions to capital	3801.3 · Draws	383.33	00.00
General Journal	12/31/2007 GJ1202		Reclass 2007 Draws/ Contributions to Capital	3803.3 · Draws	00'0	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	00.00	0.00
Check	05/05/2008 OL505	Copeland Wealth Mgmt RE Trust Acct	May '08 Distributions	1110 · First California Bank	00.00	0.00
Check	06/05/2008 OL602	Copeland Wealth Mgmt RE Trust Acct	June '08 Distributions	1110 · First California Bank	00.00	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	00'0	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	00'00	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	00.0	0.00
Check	12/05/2008 OL1202	Copeland Wealth Mgmt RE Trust Acct	December '08 Distribulions	1110 · First California Bank	00'0	0.00

Type	Date	Num	Name	All Transactions Memo	Split	Pald Amount	Balance
Total 3810.3 · Draws						0.00	00.00
							;
3810.4 · Michigan Tax paid	pid						
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	06/01/2006 3501	5	Copeland Wealth Mgmt RE Trust Acct		1110 · First California Bank	20,44	61.32
General Journal	06/30/2006 GJ0601	0601		VOID:	3812.3 · Draws	0.00	61.32
Check	07/05/2006 3503	03	Copaland Wealth Mgmt RE Trust Acct		1110 · First California Bank	20.44	81.76
Check	08/02/2006 3506	90	Copeland Wealth Mgmt RE Trust Acct	AUgust '06 Distributions	1110 · First California Bank	20 44	102.20
Check	09/01/2008 3508	80	Copeland Wealth Mgmt RE Trust Acct	September '06 Distributions	1110 · First California Bank	20.44	122.64
Check	10/02/2006 3510	10	Copeland Wealth Mgmt RE Trust Acct	October '06 Distributions	1110 · First California Bank	20.44	143.08
Check	11/01/2006 3512	12	Copeland Wealth Mgmt RE Trust Acct	November '06 Distributions	1110 · First California Bank	20.44	163.52
Check	11/29/2006 3514	14	Copeland Wealth Mgmt RE Trust Acct	December '06 Distributions	1110 · First California Bank	20,44	183,96
General Journal	12/31/2006 YE 2	2		To reclass MI withholding	2101 - MI Withholding Payable	-183.96	0.00
Check	02/02/2007 3521	21	Copeland Wealth Mgmt RE Trust Acct	February '07 Distributions	1110 · First California Bank	0.00	0.00
Check	03/01/2007 3523	23	Copeland Wealth Mgmt RE Trust Acct	March '07 Distributions	1110 · First California Bank	00.0	00.00
Check	04/02/2007 3525	25	Copeland Wealth Mgmt RE Trust Acct	April '07 Distributions	1110 · First California Bank	00:00	00.00
Check	05/03/2007 3527	27	Copeland Wealth Mgmt RE Trust Acct	May '07 Distributions	1110 · First California Bank	00'0	00.00
Check	06/04/2007 3531	31	Copeland Wealth Mgmt RE Trust Acct	June '07 Distributions	1110 · First California Bank	000	0.00
Check	07/02/2007 3533	33	Copeland Wealth Mgmt RE Trust Acct	July '07 Distributions	1110 · First California Bank	00'0	00.00
Check	08/01/2007 3540	40	Copeland Wealth Mgmt RE Trust Acct	August '07 Distributions	1110 · First California Bank	000	0.00
Check	09/04/2007 3545	45	Copeland Wealth Mgmt RE Trust Acct	Sept '07 Distributions	1110 · First California Bank	0.00	0.00
Check	10/01/2007 3550	20	Copeland Wealth Mgmt RE Trust Acct	Oct '07 Distributions	1110 · First California Bank	00.00	00.0
Check	11/02/2007 3554	54	Copeland Wealth Mgmt RE Trust Acct	Nov '07 Distributions	1110 · First California Bank	00'0	0.00
Check	12/03/2007 3557	25	Copeland Wealth Mgmt RE Trust Acct	December '07 Distributions	1110 · First California Bank	00.0	00.00
Check	01/03/2008 OL0103	.0103	Copeland Wealth Mgmt RE Trust Acct	January '08 Distributions	1110 · First California Bank	00'0	00.0
Check	02/01/2008 3561	61	Copeland Wealth Mgmt RE Trust Acct	February 2008 Distributions	1110 · First California Bank	00.0	00.00
Check	03/05/2008 304	4	Copeland Wealth Mgmt RE Trust Acct	March 2008 Distributions	1110 · First California Bank	0.00	00.0
Check	04/04/2008 OL404	404	Copeland Wealth Mgmt RE Trust Acct	April 2008 Distributions	1110 · First California Bank	00'0	00.00
Check	05/05/2008 OL505	505	Copeland Wealth Mgmt RE Trust Acct	May '08 Distributions	1110 · First California Bank	00.00	00'0
Check	06/05/2008 OL602	.602	Copeland Wealth Mgmt RE Trust Acct	June '08 Distríbutions	1110 · First California Bank	0.00	00.0
Check	07/01/2006 OL701	701	Copeland Wealth Mgmt RE Trust Acct	July '06 Distributions	1110 · First California Bank	0.00	00.00
Check	08/04/2008 OL805	805	Copeland Wealth Mgmt RE Trust Acct	Aug '08 Distributions	1110 · First California Bank	00:0	00.00
Check	09/04/2008 OL904	904	Copeland Wealth Mgmt RE Trust Acct	Sept '08 Distributions	1110 · First California Bank	0.00	00.0
Check	10/03/2008 OL1003	.1003	Copeland Wealth Mgmt RE Trust Acct	October '08 Distributions	1110 · First California Bank	0000	00.0
Check	11/05/2008 OL1105	1105	Copeland Wealth Mgmt RE Trust Acct	November '08 Distributions	1110 - First California Bank	00'0	00'0
Check	12/01/2008 OL1106	1106	Copeland Wealth Mgmt RE Trust Acct	VOID: January '09 Distributions	1110 · First California Bank	00.00	0.00
Check	12/05/2008 OL1202	1202	Copeland Wealth Mgmt RE Trust Acct	December '08 Distributions	1110 · First California Bank	0000	0.00
Total 3810.4 · Michigan Tax paíd	ax paíd					0.00	00:00

250,000.00 (26,466.70) (223,533.30)

Initial Contribution

TOTAL

Accounting Entries Equity Cash Draws

Copeland Properties Five	Transactions by Account	All Transactions

11:13 AM 07/09/12 Cash Basis

				All Transactions			
Туре	Date	Num	Name	Memo	Split	Paid Amount	Balance
3810.6 · Transferred Capital	pital						
General Journal 12/31/2006 YE 7	12/31/2006	3 YE 7		To correct posting of capital transferred	3810.2 · Contributions	-137,904.00	137,804.00 -137,904.00
General Journal 12/31/2008 YE 8	12/31/2008	3 YE 8		To correct posting of capital transfer	3810,2 · Contributions	115,556.00	115,556.00 -253,460.00
General Journal 01/01/2007 GJ101	01/01/2007	7 GJ101		TO RECLASSIFY DRAWICONTRIBUTIONS TO 3801.3 · Draws	3 TO 3801.3 · Draws	253,460,00	0.00
Total 3810.6 · Transferred Capital	d Capital					0.00	0.00
Total 3810 · Capital-Copeland Realty	1 Realty					0.00	0.00
OTAL.						0.00	0.00

Copeland Wealth Management - A Real Estate Corporation	Account QuickReport	All Transactions
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03/06/13 Accrual Basis

2:30 PM

Туре	Date	Num	Name	Memo	Split	Amount	Balance
1700 · Limited Partnership Investments	ship investments	S					
1702 - Investment -CP5	-CP5						
General Journal	3/7/2005	AJE17		Record Investment in CP5	2301 Deferred Income	250,000,00	250,000.00
General Journal	6/30/2006	909	CP5	TO RECLASSIFY INTEREST IN CP5	1900 · Suspense	-135,000.00	115,000.00
General Journal	6/30/2006	909	CP5	TO RECLASSIFY INTEREST IN CP5	1900 · Suspense	-115,000.00	0.00
Total 1702 · Investment -CP5	nent -CP5					00.00	0.00
Total 1700 · Limited Partnership Investments	rtnership Investme	ents				0.00	0.00
	_						
TOTAL					11	0.00	0.00

## Copeland Wealth Management - A Real Estate Corporation

Journal

June 30, 2006

Credit		135,000.00		115,000.00	88,400.00		150,000.00	488 400 00
Debit	135,000.00		203,400.00			150,000.00		488 400 00 488 400 00
Account	1900 · Suspense	1702 · Investment -CP5	1900 · Suspense	1702 · Investment -CP5	1709 · Investment - CP9	1900 · Suspense	1428 · Note Receivable- CPE1	
Мето	TO RECLASSIFY INTEREST IN CP5	TO RECLASSIFY INTEREST IN CP5	TO RECLASSIFY INTEREST IN CP5	TO RECLASSIFY INTEREST IN CP5	TO RECLASSIFY INTEREST IN CP5	TO RECLASSIFY INTEREST IN CP5	TO RECLASSIFY INTEREST IN CP5	
Name	CP5	CP5	CP5	CP5	CP5	CP5	CP5	
Date Num	06/30/2006 606							
# Type	2,041 General Journal 06/30/2006 606							
Trans #	2,04							

Case 2:11-cv-08607-R-DTB Document 315-8 Filed 08/14/13 Page 21 of 46 Page ID

CHARLES M GREY	U.S.Bank® EquiLine®	1005
63 TURNBURY LN IRVINE, CA 92620-0244	Date 1-31-0	17-2/910
Pay to the of Land	Realty 2mc	_1 \$ 135,000.00
On chunched Sidy &	wix Alousend and 100	Dollars 1 Security of Rectives
Usbank.		Minimum amount \$100
For	Elaine Co	\ <u> </u>
08:15 5 0 0 0 0 0 4 P 0 :1	003000428654#1005	

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

Type	Date	Num	All Transactions Memo	tilos:	Paid Amount	Balance
Section Continued Continue						
3861 · Draws	<b>.</b>					
Check	03/30/2005 1011	1 Copeland Wealth Management RE	CP6- April distribution	1100 · Community Bank-Checking	-3,125.00	-3,125.00
Check	05/02/2005 1024	4 Copeland Wealth Management RE	CP6- May distribution	1100 · Community Bank-Checking	-3,125.00	-6,250.00
Check	06/02/2005 1036	6 Copeland Wealth Managemenl RE		1100 · Community Bank-Checking	-3,125.00	-9,375.00
Check	06/02/2005 1038	8 Copeland Wealth Management RE		1100 · Community Bank-Checking	-2,291.67	-11,666.67
Check	07/05/2005 1047	7 Copeland Wealth Management RE		1100 · Community Bank-Checking	-3,125,00	-14,791.67
Check	08/02/2005 1056	6 Copeland Wealth Management RE		1100 · Community Bank-Checking	-3,125,00	-17,916.67
Check	09/06/2005 1063	3 Copeland Wealth Management RE		1100 · Community Bank-Checking	-3,125.00	-21,041.67
Check	10/03/2005 1067	7 Copeland Realty Trust Account		1100 · Communily Bank-Checking	-3,125.00	-24,166.67
Check	11/01/2005 1070	<ol> <li>Copeland Really Trust Account</li> </ol>		1100 · Community Bank-Checking	3,125.00	-27,291.67
Check	12/02/2005 1075	5 Copeland Realty Trust Account		1100 · Community Bank-Checking	-3,125,00	-30,416.67
General Journal	12/31/2005 AJE8	8	TO RECLASS COPELAND RETIREMENT TO CRI	3842 · Contributions	-10,687,50	41,104.17
General Journal	12/31/2005 AJE9	0	TO RECLASS MANAGEMENT FEE TO CRI	6550 · Management Fees	2,291,67	-38,812.50
General Journal	01/01/2006 GJ101	01	TO CLOSE OUT PRIOR YEAR DRAWS TO CAPITAL	3801 · Draws	38,812.50	0.00
Check	01/03/2006 1078	8 Copeland Realty Trust Account		1100 · Community Bank-Checking	-3,125,00	-3,125.00
Check	02/01/2006 1089	9 Copeland Realty Trust Account		1100 · Community Bank-Checking	-3,125,00	-6,250.00
Check	03/03/2006 1096	6 Copeland Realty Trust Account		1100 · Community Bank-Checking	-3,125.00	-9,375.00
Check	04/03/2006 1111	1 Copeland Really Trust Account	VOID:	1100 · Community Bank-Checking	00'0	-9,375.00
Check	04/03/2006 1114	4 Copeland Realty Trust Account		1100 · Community Bank-Checking	-3,125,00	-12,500.00
Check	05/01/2006 1126	6 Copeland Realty Trust Account	VO(D:	1100 · Community Bank-Checking	00.00	-12,500.00
Check	05/01/2006 3602	2 Copeland Really Trust Account	April '06 Distribution	1110 · First California Bank	-3,125.00	-15,625.00
Check	06/01/2006 3609	9 Copeland Realty Trust Account	June '06 Distribution	1110 · First California Bank	-3,125.00	-18,750.00
Check	07/05/2006 3629	9 Copeland Really Trust Account	July '06 Distribulion	1110 · First California Bank	-3,125.00	-21,875.00
Check	08/01/2006 3642	2 Copeland Realty Trust Account	August '06 Distribution	1110 · First California Bank	-3,125.00	-25,000.00
Check	09/01/2006 3648	6 Copeland Realty Trust Account	Septembert '06 Distribution	1110 · First California Bank	-3,125.00	-26,125.00
Check	10/02/2006 3656	6 Copeland Really Trust Account	October '06 Distribution	1110 · First California Bank	-3,125.00	-31,250.00
Check	11/02/2006 3675	5 Copeland Realty Trust Account	November '06 Distribution	1110 · First California Bank	-3,125.00	-34,375.00
Check	12/01/2006 3682	2 Copeland Really Trust Account	December '06 Distribution	1110 · First California Bank	-3,125.00	-37,500.00
General Journal	12/31/2006 YE01	-	To reclass 2005 CO tax paid on behalf of partners	8555 · Colorado State Tax	-4,242.00	-41,742.00
General Journal	12/31/2006 YE8		To reclass tax vs. withholding differences to capital accounts	2102 · CO Tax withheld from CRI	187,97	-41,554.03
General Jou⊓al	01/01/2007 GJ101	01	TO RECLASSIFY DRAWS TO CAPITAL	3801 · Draws	41,554.03	0.00
Total 3861 · Draws					0.00	0.00
3862 · Contributions						
General Journal	12/31/2005 AJE8	8	TO RECLASS COPELAND RETIREMENT TO CRI	3842 · Contributions	142,500.00	142,500.00
General Journal	01/01/2006 GJ102	02	TO CLOSE OUT PRIOR YEAR CONTRIBUTIONS TO CAPITAL	3800 · Capital- Ross Revocable Trust	-142,500.00	00.00
Total 3862 · Contributions	,,				0.00	0.00
3863 · Colorado Tax paid	7					
Check	04/03/2006 1114	4 Copeland Realty Trust Account		1100 · Community Bank-Checking	208 33	208.33
Check	05/01/2006 3602		April '08 Distribulion	1110 · First California Bank	208.33	416.66

## Transaction Detail by Account Copeland Properties Six

4:43 PM 07/09/12 Cash Basis

Type         Date         Name         Memo         Split         Publication         Balance         Early Septemble         Publication         Split         Publication         Pub				All transactions			
008 3659         Copeland Really Trust Account         June V6 Distribution         1110 - First California Bank         208.33         150           008 3652         Copeland Really Trust Account         July V6 Distribution         1110 - First California Bank         208.33         1,24           008 3655         Copeland Really Trust Account         Septembert V6 Distribution         1110 - First California Bank         208.33         1,45           006 3656         Copeland Really Trust Account         October V6 Oistribution         1110 - First California Bank         208.33         1,45           006 3657         Copeland Really Trust Account         December V6 Distribution         1110 - First California Bank         208.33         1,67           006 3657         Copeland Really Trust Account         December V6 Distribution         1110 - First California Bank         208.33         1,67           006 3657         Copeland Really Trust Account         December V6 Distribution         1110 - First California Bank         208.33         1,57           006 51010         To close Court PRIOR YEAR PEATINE E SARIANGE         2011 - Colorado Partire Tax Willheld         301 - Colorado Partire Tax Willheld         1100 - Colorado Partire Tax Willheld         1100 - Colorado Partire Tax Willheld <th>Туре</th> <th></th> <th>Name</th> <th>Memo</th> <th>Split</th> <th>Paid Amount</th> <th>Balance</th>	Туре		Name	Memo	Split	Paid Amount	Balance
003 3625         Copeland Really Trust Account         July '06 Distribution         1110 - First California Bank         200 387         1,20           005 3845         Copeland Really Trust Account         Separation Separation         Separation         1110 - First California Bank         200 381         1,42           005 3855         Copeland Really Trust Account         November '06 Distribution         1110 - First California Bank         200 381         1,63           005 3852         Copeland Really Trust Account         November '06 Distribution         1110 - First California Bank         2,00         1,63           005 3852         Copeland Really Trust Account         November '06 Distribution         1110 - First California Bank         2,00         1,63           005 3852         Copeland Really Trust Account         November '06 Distribution         1110 - First California Bank         2,00         1,63           005 3852         Copeland Really Trust Account         November '06 Distribution         1110 - First California Bank         2,00         1,63           006 4104         To reduse CO withholding         1110 - First California Bank         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         2,00         <	Check	06/01/2006 3609	Copeland Realty Trust Account	June '06 Distribution	1110 · First California Bank	208.33	624.99
006 3842         Copeland Really Trust Account         August '06 Distribution         1110 - First California Bank         200 30 120           006 3846         Copeland Really Trust Account         Octobard Oseithulion         1110 - First California Bank         201 30 110           006 3852         Copeland Really Trust Account         November '06 Distribution         1110 - First California Bank         201 30 110           006 3852         Copeland Really Trust Account         December '06 Distribution         1110 - First California Bank         201 30 110           008 YE3         Copeland Really Trust Account         December '06 Distribution         110 - First California Bank         201 30 10           008 YE3         Copeland Really Trust Account         December '06 Distribution         110 - First California Bank         201 30 10           008 YE3         Copeland Really Trust Account         To reclass CO withholding         2101 - Colorado Partner Tax Withheld         2157.50           008 ALE2         To CLOSE OUT PRIOR YEAR PRANKS TO CAPITAL         3801 - Diaws         3801 - Diaws         3831.25           006 GJ101         TO CLOSE PRIOR YEAR PRANKS TO CAPITAL         3800 - Realined Earnings         41,771.65         507.55           007 GJ101         TO RECLASSIFY PROFIT TO CAPITAL         3800 - Realined Earnings         114,771.65         507.55           <	Check	07/05/2006 3629	Copeland Realty Trust Account	July '06 Distribution	1110 · First California Bank	208.33	833,32
006 3646         Copeland Really Trust Account         September 106 Olstribution         1110 First California Bank         2023 37 144           006 3655         Copeland Really Trust Account         November 106 Olstribution         1110 First California Bank         2013 3 145           006 3675         Copeland Really Trust Account         November 106 Olstribution         1110 First California Bank         2013 140           008 9E75         Copeland Really Trust Account         November 106 Olstribution         1110 First California Bank         2013 140           008 9E75         Copeland Really Trust Account         To reclass CO withholding         1100 First California Bank         2010 1           008 9E73         Copeland Really Trust Account         To reclass CO withholding         1100 First California Bank         2010 1           006 9E76         To CLOSE OUT PRIOR YEAR DRAWS TO CAPITAL         3801 - Draws         3801 - Draws         3801 - Draws           006 6J102         TO CLOSE OUT PRIOR YEAR RETAINED EARNINGS TO CAPITAL         3800 - Capital Poss Revocable Trust         1142,500.00         417,416           006 6J104         TO RECLASSIFY PROFIT TO CAPITAL         3800 - Relained Earnings         141,620.00         41,620.00           007 6J102         TO RECLASSIFY PROFIT TO CAPITAL         3800 - Relained Earnings         141,620.00         41,620.00	Check	08/01/2006 3642	Copeland Realty Trust Account	August '06 Distribution	1110 · First California Bank	208.33	1,041.65
006 3656         Copeland Really Trust Account         October '06 Oisthbullon         1110 - First California Bank         208 33         1,44           006 3675         Copeland Really Trust Account         November '06 Distribution         1110 - First California Bank         209 33         1,60           008 YE3         Copeland Really Trust Account         Decomber '06 Distribution         110 - First California Bank         1,60           008 YE3         Copeland Really Trust Account         To redass CO withholding         1700 - Land         1,10 - First California Bank         1,60           008 YE3         Copeland Really Trust Account         To redass CO withholding         1700 - Land         300 - Capila Process Corporated California Bank         1,60           005 AJIE 2         To CLOSE OUT PRIOR YEAR DRAWS TO CAPITAL         300 - Capila Process Revocable Trust         114,20000         41,60           006 GJ104         TO CLOSE PRIOR YEAR RETAINED EARNINGS TO CAPITAL         300 - Capilal Process Revocable Trust         114,20000         41,60         500,53           006 GJ104         TO ADJUST CAPITAL TO MATCH TAX RETURN         300 - Capilal Ross Revocable Trust         114,20000         41,60         500,63           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         300 - Capilal Ross Revocable Trust         100 AJJUST         100 RECLASSIFY PROFIT TO CAPITAL         3000 - C	Check	09/01/2006 3646	Copeland Realty Trust Account	Septembert '06 Oistribution	1110 · First California Bank	208.33	1,249.98
006 5675         Copeland Really Trust Account         November '08 Distribution         1101 - First California Bank         208 33         1,65           008 7E3         Copeland Really Trust Account         December '08 Distribution         1101 - First California Bank         2101 - Colurado Partirer Tax Wilthheld         1,81	Check	10/02/2006 3656	Copeland Really Trust Account	October '06 Oistribution	1110 · First California Bank	208.33	1,458.31
006 5862         Copeland Realty Trust Account         December '08 Distribution         1101 · Colorado Partner Tax Wiltheid         1,637	Check	11/02/2006 3675	Copeland Really Trust Account	November '06 Distribution	1110 · First California Bank	208.33	1,666.64
To reclass CO withholding   To reclass CO withholding   To reclass CO withholding   To reclass CO withholding   To Close Out PRIOR YEAR DRAWIS TO CAPITAL   3801 · Draws   3801 · Draws   3800 · Capital Ross Revocable Trust   142,200.00   478,200.00	Check	12/01/2006 3682	Copeland Realty Trust Account	December '08 Distribution	1110 · First California Bank	208 33	1,874.97
1700 - Land   275,000	General Journal	12/31/2008 YE3		To reclass CO withholding	2101 · Colorado Partner Tax Withheld	-1,874.97	0.00
Other         1700 - Land         375,000,00           005 AJE 2         TO CLOSE OUT PRIOR YEAR DRAWS TO CAPITAL         3801 - Draws         3812,20           006 GJ101         TO CLOSE POUT PRIOR YEAR CONTRIBUTIONS TO CAPITAL         3800 - Capilal- Ross Revocable Trust         142,500,00           006 GJ102         TO CLOSE PRIOR YEAR RETAINED EARNINGS TO CAPITAL         3800 - Capilal- Ross Revocable Trust         142,500,00           006 GJ103         TO ADJUST CAPITAL TO MATCH TAX RETURN         3800 - Capilal- Ross Revocable Trust         41,771,65           007 GJ101         TO RECLASSIFY DRAWS TO CAPITAL         3800 - Retained Earnings         41,771,65           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 - Retained Earnings         146,550,00           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 - Retained Earnings         146,550,00           008 AJE3         TO RECLASSIFY PROFIT TO CAPITAL         3900 - Retained Earnings         146,550,00           108 AJE4         TO ADJUST FRACTION OF CENTS TO TIE TO K-1'S         3800 - Capilal- Ross Revocable Trust         100,210,72           109 AJE0101         To allocate 2006 net loss to partners         3800 - Capilal- Ross Revocable Trust         344,698.11           3800 - Capilal- Ross Revocable Trust         3800 - Capilal- Ross Revocable Trust         344,698.11	tal 3863 · Colorado Ta	ax paid				00.00	00.00
005 AJE 2         TO CLOSE OUT PRIOR YEAR DRAWS TO CAPITAL         3801 Draws         375,000,00           006 GJ101         TO CLOSE OUT PRIOR YEAR CONTRIBUTIONS TO CAPITAL         3801 Draws         3801 Draws           006 GJ102         TO CLOSE PRIOR YEAR CONTRIBUTIONS TO CAPITAL         3800 Capital Ross Revocable Trust         142,500,00           006 GJ103         TO CLOSE PRIOR YEAR RETAINED EARNINGS TO CAPITAL         3800 Capital Ross Revocable Trust         41,541,00           006 GJ104         TO RECLASSIFY DRAWS TO CAPITAL         3800 Capital Ross Revocable Trust         41,541,00           007 GJ101         TO RECLASSIFY PROFIT TO CAPITAL         3900 Retained Earnings         41,711,60           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 Retained Earnings         -14,250,00           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 Retained Earnings         -14,250,00           008 AJE3         TO RECLASSIFY PROFIT TO CAPITAL         3900 Capital Ross Revocable Trust         -10,4370,00           008 AJE4         TO ADJUST FRACTION OF CENTS TO TIE TO K-1'S         3800 Capital Ross Revocable Trust         -10,272,07,72           009 AJE0101         To allocate 2006 net loss to partners         3600 Capital Ross Revocable Trust         -10,272,07,72           3000 Capital Ross Revocable Trust         3600 Capital Ross Revocable Trust         -10,272,0	60 - Capital- Copelan	d Realty - Other					
006 GJ101         TO CLOSE OUT PRIOR YEAR DRAWS TO CAPITAL         3801 · Draws         -38 37 2 50           006 GJ102         TO CLOSE OUT PRIOR YEAR RETAINED EARNINGS TO CAPITAL         3800 · Capital - Ross Revocable Trust         142 500 00           006 GJ103         TO CLOSE PRIOR YEAR RETAINED EARNINGS TO CAPITAL         3800 · Capital - Ross Revocable Trust         41 554 03           007 GJ104         TO ADJUST CAPITAL TO MATCH TAX RETURN         3800 · Capital - Ross Revocable Trust         41 554 03           007 GJ104         TO RECLASSIFY PROFIT TO CAPITAL         3800 · Retained Earnings         41 771 56           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         -14 554 03           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         -14 554 03           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         -14 554 03           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3800 · Capital - Ross Revocable Trust         -10 43 370 08           008 AJEG         TO ADJUST FRACTION OF CENTS TO TIE TO K-1'S         3600 · Capital - Ross Revocable Trust         -10 72 210 72           300 - Other         To allocate 2006 net loss to partners         3600 · Capital - Ross Revocable Trust         -14 5598.11	General Journal	03/08/2005 AJE 2			1700 · Land	375,000,00	375,000.00
006 GJ102         TO CLOSE OUT PRIOR YEAR CONTRIBUTIONS TO CAPITAL         3800 · Capital Ross Revocable Trust         142,500,00           700 CLOSE PRIOR YEAR RETAINED EARNINGS TO CAPITAL         3900 · Retained Earnings         91,652,00           700 GJ104         TO ADJUST CAPITAL TO MATCH TAX RETURN         3800 · Capital Ross Revocable Trust         41,654,00           700 GJ104         TO RECLASSIFY DRAWS TO CAPITAL         3801 · Draws         41,654,00           700 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         41,771,55           700 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         14,550,00           700 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         14,550,00           700 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         14,550,00           700 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         14,550,00           700 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Capital Ross Revocable Trust         10,04           700 GJ102         TO ADJUST FRACTION OF CENTS TO TIE TO K-1'S         3600 · Capital Ross Revocable Trust         10,04           844,698.11         344,698.11         344,698.11         344,698.11	General Journal	01/01/2006 GJ101		TO CLOSE OUT PRIOR YEAR DRAWS TO CAPITAL	3801 · Draws	-38,812.50	336,187.50
006 GJ103         TO CLOSE PRIOR YEAR RETAINED EARNINGS TO CAPITAL         3900 · Retained Earnings         916223 03           006 GJ104         TO ADJUST CAPITAL TO MATCH TAX RETURN         3801 · Draws         41,554 03           007 GJ101         TO RECLASSIFY DRAWS TO CAPITAL         3801 · Draws         41,771 8           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         -14,250 00           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         -14,250 00           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         -14,250 00           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         -14,250 00           008 AJE3         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Capital - Ross Revocable Trust         -107,210.72           008 AJE4         TO ADJUST FRACTION OF CENTS TO TIE TO K-1*S         3800 · Capital - Ross Revocable Trust         -107,210.72           344,698.11         3600 · Capital - Ross Revocable Trust         -107,210.72         -107,210.72	General Journal	01/01/2006 GJ102		TO CLOSE OUT PRIOR YEAR CONTRIBUTIONS TO CAPITAL	3800 · Capilal- Ross Revocable Trust	142,500.00	478,687.50
000 GJ104         TO ADJUST CAPITAL TO MATCH TAX RETURN         3800 · Capital · Ross Revocable Trust         41,554 US           007 GJ101         TO RECLASSIFY DRAWS TO CAPITAL         3900 · Retained Earnings         41,77156           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         -14,250.00           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         -14,250.00           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         -14,250.00           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         -14,250.00           008 AJE3         TO RECORD 2007 RETAINED EARNINGS         3800 · Capital · Ross Revocable Trust         -107,210.72           009 AJE4         TO allocate 2006 net loss to partners         3600 · Capital · Ross Revocable Trust         -107,210.72           344,698.11         344,698.11         344,698.11	General Journal	01/01/2006 GJ103		TO CLOSE PRIOR YEAR RETAINED EARNINGS TO CAPITAL	3900 · Retained Eamings	91,623.03	570,310.53
007 GJ101         TO RECLASSIFY DRAWS TO CAPITAL         3801 · Draws         41,554,03           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         41,771,56           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         -14,250,00           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         -14,250,00           007 GJ102         TO RECORD 2007 RETAINED EARNINGS         3800 · Capital Ross Revocable Trust         -104,370,08           008 AJE4         TO AQJUST FRACTION OF CENTS TO TIE TO K-1'S         3600 · Capital Ross Revocable Trust         -107,210,72           344,698.11         344,698.11         -104,698.11	General Journal	01/01/2006 GJ104		TO ADJUST CAPITAL TO MATCH TAX RETURN	3800 · Capital· Ross Revocable Trust	-0.04	570,310.49
1007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         41771/186           1007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         14,250,00           1008 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         14,250,00           1008 AJE3         TO RECORD 2007 RETAINED EARNINGS         3800 · Capital Ross Revocable Trust         -104,370,08           1009 AJE0101         TO AJUST FRACTION OF CENTS TO TIE TO K-1'S         3800 · Capital Ross Revocable Trust         -107,210.72           3000 · Capital Ross Revocable Trust         -107,210.72         344,698.11	General Journal	01/01/2007 GJ101		TO RECLASSIFY DRAWS TO CAPITAL	3801 · Draws	41,554,03	528,756.46
007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Retained Earnings         -14,260,00           007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Capital · Ross Revocable Trust         -104,380,00           008 AJE3         TO RECORD 2007 RETAINED EARNINGS         3800 · Capital · Ross Revocable Trust         -104,370,00           008 AJE4         TO AOJUST FRACTION OF CENTS TO TIE TO K-1'S         3600 · Capital · Ross Revocable Trust         -107,210,72           31ly - Other         To allocate 2006 net loss to partners         3600 · Capital · Ross Revocable Trust         -107,210,72           344,698.11         344,698.11	General Journal	01/01/2007 GJ102		TO RECLASSIFY PROFIT TO CAPITAL	3900 · Retained Earnings	41,771,86	570,528.41
007 GJ102         TO RECLASSIFY PROFIT TO CAPITAL         3900 · Relatined Earnings         0.60           008 AJE3         TO RECORD 2007 RETAINED EARNINGS         3800 · Capital · Ross Revocable Trust         104,370,08           008 AJE4         TO AQJUST FRACTION OF CENTS TO TIE TO K-1'S         3800 · Capital · Ross Revocable Trust         107,210,72           3000 · Capital · Ross Revocable Trust         344,698.11	General Journal	01/01/2007 GJ102		TO RECLASSIFY PROFIT TO CAPITAL	3900 · Retained Eamings	-14,250.00	556,278.41
100B AJE3         TO RECORD 2007 RETAINED EARNINGS         3800 · Capital- Ross Revocable Trust         104.370 08           100B AJE4         TO AQJUST FRACTION OF CENTS TO TIE TO K-1'S         3800 · Capital- Ross Revocable Trust         600           100F AJE0101         To allocate 2006 net loss to partners         3600 · Capital- Ross Revocable Trust         344,698.11           31ly - Other         344,698.11	General Journal	01/01/2007 GJ102		TO RECLASSIFY PROFIT TO CAPITAL	3900 · Relained Eamings	0,50	556,278.91
1008 AJE4         TO ADJUST FRACTION OF CENTS TO TIE TO K-1'S         3800 · Capital- Ross Revocable Trust         107,210.72           3009 AJE0101         To allocate 2006 net loss to partners         3600 · Capital- Ross Revocable Trust         344,698.11           31lly - Other         344,698.11	General Journal	01/01/2008 AJE3		TO RECORD 2007 RETAINED EARNINGS	3800 · Capital- Ross Revocable Trust	-104,370.08	451,908.83
7009 AJE0101         To allocate 2006 net loss to partners         3600 · Capital- Ross Revocable Trust         -107210.72           314,698.11         344,698.11         344,698.11	General Journal	01/01/2008 AJE4		TO AQJUST FRACTION OF CENTS TO TIE TO K-1'S	3800 · Capital- Ross Revocable Trust	000	451,908.63
344,698.11	General Journal	01/01/2009 AJE0101		To allocate 2006 net loss to partners	3600 · Capital- Ross Revocable Trust	-107,210.72	344,698.11
344,698.11	lal 3860 · Capital- Coj	peland Realty - Other				344,698.11	344,698.11
344,698.11							
	3860 · Capital- Copelz	and Realty				344,698.11	344,696.11

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

344,698.11 344,698.11

TOTAL

Copeland Properties Six

77/09/12 Cash Basis			Transaction Detail by Account			
Type	Date Num	ım Name	All Transactions	Split	Paid Amount	Balance
3850 · Capital · Copeland Land Partners	Land Partners					
3851 · Draws					-	Ca
Check	04/01/2005 1012	The Copeland Group Trust	CP 6- April distribution	1100 · Community Bank-Checking	-1,250.00	-1,250.
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. <mark>00</mark>
Check	07/05/2005 1048	The Copeland Group Trust	Distribution for Copeland Land Partners	1100 · Community Bank-Checking	-1,250,00	-2,000.8
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.
Check	10/03/2005 1067	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,250,00	-8,750.
Check	11/01/2005 1070	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,250.00	-10,000.9
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	0.0
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.
Check	03/03/2006 1096	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,250.00	-3,750. <mark>@</mark>
Check	04/03/2006 1111	Copeland Realty Trust Account	VOID:	1100 · Community Bank-Checking	00:0	-3,750.
Check	04/03/2006 1114	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,250.00	-5,000.
Check	05/01/2006 1128	Copeland Realty Trust Account	VOID:	1100 · Community Bank-Checking	00.00	<b>3</b> 000.5-
Check	05/01/2006 3602	Copeland Realty Trust Account	April '06 Distribution	1110 · First California Bank	-1,250.00	15. ∷\$(
Check	06/01/2006 3609	Copeland Realty Trust Account	June '06 Distribution	1110 · First California Bank	-1,250.00	- <b>8</b> - <b>8</b> -2 -2
Check	07/05/2006 3629	Copeland Realty Trust Account	July '06 Distribution	1110 · First California Bank	-1,250.00	-8,750.pp
Check	08/01/2006 3642	Copeland Realty Trust Account	August '06 Distribution	1110 · First California Bank	-1,250.00	-10,000,
Check	09/01/2006 3648	Copeland Realty Trust Account	Septembert '06 Distribution	1110 · First California Bank	-1,250.00	-11,250.00
Check	10/02/2006 3656	Copeland Realty Trust Account	October '06 Distribution	1110 · First California Bank	-1,250,00	-12,500.8
Check	11/02/2006 3675	Copeland Realty Trust Account	November '06 Distribution	1110 · First California Bank	-1,250.00	-13,750.00
Check	12/01/2006 3682	Copeland Realty Trust Account	December '06 Distribution	1110 · First California Bank	-1,250.00	-15,000.00
General Journal	12/31/2006 YE01		To reclass 2005 CO tax paid on behalf of partners	8555 · Colorado State Tax	-1,368 00	-16,368.00
General Journal	12/31/2006 YE8		To reclass tax vs. withholding differences to capital accounts	2102 · CO Tax withheld from CRI	85.97	-16,282.00
General Journal	01/01/2007 GJ101	-	TO RECLASSIFY DRAWS TO CAPITAL	3801 · Draws	16,282.03	<b>@</b> €
Total 3851 · Draws					00.0	<b>2</b> 4
3852 · Contributions						of 4
General Journal	03/08/2005 AJE 2	2		1700 · Land	(A) (Fried	150,000.00
General Journal Total 3853 - Contributions	01/01/2006 GJ102	12	TO CLOSE OUT PRIOR YEAR CONTRIBUTIONS TO CAPITAL	3800 · Capital- Ross Revocable Trust	-150,000 00	<b>8</b> €
200	2					ge
3853 · Colorado Tax paid	aid					ID

	Balance	83.33	166.	249.	333.32	416.65	499.9 <mark>8</mark>	583.34	866.	749.9	0.0	ЭТЕ	3 [	-11,250.0	138,750.	168,302.	52,020.66	167,9 <del>1</del> ≇. <b>6</b> €	141,400.6 <u>6</u>	141.443.68	114,151.74	114,151.70	114,151,180	114,151.7	Page 25 of 46 Page ID
	Paid Amount E	83 33	83.33	83,33	83.33	83,33	83,33	83,33	63.33	83,33	-749.97	0.00		-11,250.00	150,000,00	29,552.69 16	16,282,03	15,892.00 16	-26,468,98	0.00	-27,291.98	114,151.72	114,151.72 1	114,151.72 1	150,000.00 0 (26,250.00) (9,598.28) 114,151.72
	Split	1100 · Community Bank-Checking	1110 · First California Bank	1110 · Fírst California Bank	1110 · First California Bank	1110 · First California Bank	1110 · First California Bank	2101 · Colorado Partner Tax Withheld			3801 · Draws	3800 · Capital- Ross Revocable Trust	3900 · Retained Earnings	3801 · Draws	3900 · Retained Earnings	3800 · Capital- Ross Revocable Trust	3800 · Capital- Ross Revocable Trust	3800 · Capital- Ross Revocable Trust				Initial Contribution Transfer of Interest Cash Draws Accounting Entries Equity			
Copeland Properties Six Transaction Detail by Account	Memo		April '06 Distribution	June '06 Distribution	July '06 Distribution	Augusl '06 Distribution	Septembert '06 Distribution	October '06 Distribution	November '06 Distribution	December '06 Distribution	To reclass CO withholding			TO CLOSE OUT PRIOR YEAR DRAWS TO CAPITAL	TO CLOSE OUT PRIOR YEAR CONTRIBUTIONS TO CAPITAL	TO CLOSE PRIOR YEAR RETAINED EARNINGS TO CAPITAL	TO RECLASSIFY DRAWS TO CAPITAL	TO RECLASSIFY PROFIT TO CAPITAL	TO RECORD 2007 RETAINED EARNINGS	TO ADJUST FRACTION OF CENTS TO TIE TO K-1'S	To allocate 2008 net loss to partners				
	Name	Copeland Realty Trust Account	Copeland Realty Trust Account	Copeland Realty Trust Account	Copeland Realty Trust Account	Copeland Realty Trust Account	Copeland Realty Trust Account	Copeland Realty Trust Account	Copeland Realty Trust Account	Copeland Realty Trust Account			er									Other			
	Date Num	04/03/2006 1114	05/01/2006 3602	06/01/2006 3609	07/05/2006 3629	08/01/2006 3642	09/01/2006 3648	10/02/2006 3656	11/02/2006 3675	12/01/2006 3682	12/31/2006 YE3	ax paid	nd Land Partners - Oth	01/01/2006 GJ101	01/01/2006 GJ102	01/01/2006 GJ103	01/01/2007 GJ101	01/01/2007 GJ102	01/01/2008 AJE3	01/01/2008 AJE4	01/01/2009 AJE0101	peland Land Partners - (	and Land Partners		
4:42 PM 07/09/12 Cash Basis	Type	Check	Check	Check	Check	Check	Check	Check	Check	Check	General Journal	Total 3853 · Colorado Tax paid	3850 · Capital-Copeland Land Partners - Other	General Journal	General Journal	General Journal	General Journal	General Journal	General Journal	General Journal	General Journal	Total 3850 · Capital- Copeland Land Partners - Other	Total 3850 · Capital- Copeland Land Partners	TOTAL	

Page 1 of 2

Type	Dafe	Num	Name	All Transactions Memo	Split	Paid Amount	Balance
3840 · Capital- Copeland Retirement Tr	Retirement 1	ۓ					
3841 · Draws							
Check	03/30/2005 1010	1010	The Copeland Retirement Trust	CP6- April distribution	1100 · Community Bank-Checking	-1,187.50	-1,187.50
Check	05/02/2005 1023	1023	The Copeland Retirement Trust	CP6- May distribution	1100 · Community Bank-Checking	-1,187.50	-2,375.00
Check	06/02/2005 1035	1035	The Copeland Retirement Trust	CP6- May distribution	1100 · Community Bank-Checking	-1,187.50	-3,562.50
Check	07/05/2005 1046	1046	The Copeland Retirement Trust	Monthly Distribution	1100 · Community Bank-Checking	-1,187.50	4,750.00
Check	08/02/2005 1055	1055	The Copeland Retirement Trust	Monthly Distribution	1100 · Community Bank-Checking	-1,187,50	-5,937.50
Check	09/06/2005 1062	1062	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,187.50	-7,125.00
Check	10/03/2005 1067	1067	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,187.50	-8,312.50
Check	11/01/2005 1070	1070	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,187,50	-9,500.00
Check	12/02/2005 1075	1075	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,187.50	-10,687.50
General Journal	12/31/2005 AJE8	AJE8		TO RECLASS COPELAND RETIREMENT TO CRI	3842 · Contributions	10,687.50	00:00
Check	01/03/2006 1078	1078	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,187,50	-1,187.50
Check	02/01/2006 1089	1089	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,187.50	-2,375.00
Check	03/03/2006 1096	1096	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,187.50	-3,562.50
Check	04/03/2006 1111	1111	Copeland Realty Trust Account	VOID:	1100 · Community Bank-Checking	00'0	-3,562.50
Check	04/03/2006 1114	1114	Copeland Realty Trust Account		1100 · Community Bank-Checking	-1,187,50	-4,750.00
Check	05/01/2006 1126	1126	Copeland Realty Trust Account	VOID:	1100 · Community Bank-Checking	00.00	4,750.00
Check	05/01/2006 3602	3602	Copeland Realty Trust Account	April '06 Distribution	1110 · First California Bank	-1,187.50	-5,937.50
Check	06/01/2006 3609	3609	Copeland Realty Trust Account	June '06 Distribution	1110 · First California Bank	-1,187.50	-7,125.00
Check	07/05/2006 3629	3629	Copeland Realty Trust Account	July '06 Distribution	1110 · First California Bank	-1,187.50	-8,312.50
Check	08/01/2006 3642	3642	Copeland Realty Trust Account	August '06 Distribution	1110 · First California Bank	-1,187.50	-9,500.00
Check	09/01/2006 3648	3648	Copeland Realty Trust Account	Septembert '06 Distribution	1110 · First California Bank	-1,187.50	-10,687.50
Check	10/02/2006 3656	3656	Copeland Realty Trust Account	October '06 Distribution	1110 · First California Bank	-1,187.50	-11,875.00
Check	11/02/2006 3675	3675	Copeland Realty Trust Account	November '06 Distribution	1110 · First California Bank	-1,187,50	-13,062.50
Check	12/01/2006 3682	3682	Copeland Realty Trust Account	December '06 Distribution	1110 · First California Bank	-1,187.50	-14,250.00
General Journal	01/01/2007 GJ101	GJ101		TO RECLASSIFY DRAWS TO CAPITAL	3801 · Draws	14,250:00	0.00
Total 3841 · Draws						0.00	0.00
3842 · Contributions							
General Journal	03/08/2005 AJE 2	AJE 2			1700 · Land	142,500.00	142,500.00
General Journal	12/31/2005 AJE8	AJE8		TO RECLASS COPELAND RETIREMENT TO CR!	-SPLIT-	142,500.00	0.00
Total 3842 · Contributions	SU					0.00	0.00
3843 · Colorado tax paid	aid					ä	
Check	04/03/2006 1111	1114	Copeland Realty Trust Account The Copeland Retirement Trust	Reimbursement of Tax Deduction	1100 · Community Bank-Checking	71 97	79.17
SACIO		<u>:</u>			e		<u>;</u>

Copeland Properties Six Transaction Detail by Account

4:42 PM 07/09/12 Cash Basis

	Balance	0.00		-14,250.00	00.00	0.00	
	Paid Amount	0.00		-14,250.00	14,250.00	00.00	
	Split			3801 · Draws	3900 · Retained Earnings		
Copeland Properties Six  Transaction Detail by Account  All Transactions	Memo			TO RECLASSIFY DRAWS TO CAPITAL	TO RECLASSIFY PROFIT TO CAPITAL		
	Name						
	Num		ent Tr - Other	17 GJ101	17 GJ102	irement Tr - Other	
	Date	ex paid	and Retirem	01/01/2007 GJ101	01/01/2007 GJ102	opeland Reti	
4:42 PM 07/09/12 Cash Basis	Туре	Total 3843 · Colorado tax paid	3840 · Capital- Copeland Retirement Tr - Other	General Journal	General Journal	Total 3840 · Capital- Copeland Retirement Tr - Other	
4:42 PM 07/09/12 Cash Bas		r-	.,			•	

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

0.00

0.00

Total 3840 · Capital- Copeland Retirement Tr

TOTAL

0.00

## Copeland Properties Eight Transaction Detail by Account All Transactions Memo

Num

Date

Type

3:41 PM 07/09/12 Cash Basis Balance

Paid Amount

Split

3840 · Capital- Copeland Realty	Realty					
3841 · Draws					Management of the last of the	
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	00.00	-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	00'0
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	00:0
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 Weelth 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	00.00	-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	00:00
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	Octobar 2008 Distributions	1110 · First California Bank	-1,280.83	-12,608.30
Check	11/05/2008 OL1105	<ul> <li>Copeland Wealth Management Trust Account</li> </ul>	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

(55,499.12) 40,396.19 149,897.07

Cash Draws Accounting Entries Equity

165,000.00

Initial Contribution

Balance	-1,260.83	-2,521,66	00.00	00:00		165,000.00	00'0	00:00		-6,851.23	158,148.77	167,660.38	167,658.91	166,288.50	194,085.60	194,085.88	163,089.61	188,249.89	173,119.93	199,787.25	197,265.59	172,136.92	149,897.07	149,897.07		148,887.07	149,897.07
Paid Amount	-1,260.83	-1,260.83	2,521,68	0.00		165,000.00	-165,000.00	0.00		-6,851,23	165,000,00	9,511,61	-1 47	-1,370.41	27,797,10	0.28	-30,996.27	25,160,28	15,129.96	26,667.32	-2,521,68	-25 128.87	-22,239.85	149,897.07	00000	148,887.07	149,897.07
Split	1110 · First California Bank	1110 · First California Bank	3801 · Draws			FC 2020 · Note Payable -TCG Trust	PIT 3802 · Contributions			3801 · Draws	PIT.3802 · Contributions	3900 · Retained Earnings	3900 · Relained Earnings	3801 · Draws	3900 · Retained Earnings	3900 · Retained Earnings	3801 - Draws	3900 · Retained Earnings	3801 · Draws	s c 3900 · Retained Earnings	3801 · Draws	s t 3800 · Capital-Holden Trust	s b 3800 · Capital-Holden Trust				
Copeland Properties Eight  Transaction Detail by Account  All Transactions  Memo	January '09 Distributions	February '09 Distributions	To reclassify 2009 distributions to capital			TO RECLASSIFY LOAN FROM TCG TRUST F( 2020 · Note Payable -TCG Trust	TO RECLASSIFY CONTRIBUTIONS TO CAPIT 3802 · Contributions			TO RECLASSIFY DRAWS TO CAPITAL	TO RECLASSIFY CONTRIBUTIONS TO CAPIT. 3802 · Contributions	TO ALLOCATE RETAINED EARNINGS	TO ADJUST TO TAX RETURN	TO RECLASS DRAWS TO CAPITAL	TO RECLASS PROFIT TO CAPITAL	TO ADJUST TO T/R	To allocate 2007 draws to capital	To reclassify 2007 profit to capital accounts	To net 2008 draws to capital	To adjust partners' capital accounts to partners b 3900 · Retained Earnings	To reclassify 2009 distributions to capital	To adjust partners' capital accounts to partners to 3800 · Capital-Holden Trust	To adjust partners' capital accounts to partners t 3800 · Capital-Holden Trust				
Co Trans	Copeland Wealth Management Trust Account	Copeland Wealth Management Trust Account																									
Date Num	01/07/2009 OL0107	02/05/2009 OL108	01/01/2010 AJE4			12/31/2005 AJE7	01/01/2006 GJ102	<i>v</i> o	d Realty - Other	01/01/2006 GJ0101	01/01/2006 GJ102	01/01/2006 GJ103	01/01/2006 GJ103	01/01/2007 GJ101	01/01/2007 GJ102	01/01/2007 GJ102	12/31/2007 GJ1205	01/01/2008 GJ01	12/31/2008 AJE01	01/01/2009 GJ0101	01/01/2010 AJE4	01/01/2010 AJE5	01/01/2011 AJE1	eland Realty - Other	2	ווס אפמונא	
3:41 PM 07/09/12 Cash Basis Type	Check	Check	General Journal	Total 3841 · Draws	3842 · Contributions	General Journal	General Journal	Total 3842 · Contributions	3840 · Capital- Copeland Realty - Other	General Journal	General Journal	General Journal	General Journal	General Journal	General Journal	General Journal	General Journal	Genaral Journal	General Journal	General Journal	General Journal	General Journal	General Journal	Total 3840 · Capital- Copeland Realty - Other	TAND 2040 . Osign Description	Total 3040 Capital Copera	TOTAL

Copeland Properties Nine Transaction Detail by Account All Transactions

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Type	Date Num	Name	Memo	Split	Pald Amount	Balance
3801 - Capital-CRI						
3801.1 - Capital	01/01/2006 G.1501		To close 05 income to canital	3900 · Retained Earnings	2397.51	-2.397.51
General Journal	01/01/2006 GJ102		To close contributions to capital	3804.2 · Contribution	441,000,00	398,602.49
General Journal	01/01/2007 GJ0101		TO RECLASSIFY DRAWS TO CAPITAL	3801.3 · Draws	-202,257.57	196,344.92
General Journal	01/01/2007 GJ102		TO ALLOCATE 2006 PROFIT TO CAPITAL	3900 · Retained Earnings	14,390.00	210,734.92
General Journal	01/01/2007 GJ102		TO ADJUST TO 2006 TAX RETURN	3900 - Retained Earnings	87	210,733.53
General Journal	12/31/2007 AJE05		To net draws to capital acct	3801.3 · Draws	-19,968,37	190,767.16
Ganeral Journal	12/31/2007 AJE05		To net draws to capital acct	3801.3 · Draws	-122,517,52	68,249.64
General Journal	01/01/2008 GJ01		To allocate 2007 retained earnings	-SPLIT-	8,409.16	76,658 80
General Journal	12/31/2008 AJE3		To net 2008 draws to capital	3801,3 · Draws	-8,623 00	68,035.12
General Journal	01/01/2009 GJ0102	~	To allocate 2008 income/loss to capital	-SPLIT-	1,438.71	69,473.83
General Journal	01/01/2010 AJE2		To net 2009 draws to capital	3801.3 · Draws	-1,437,28	68,036.55
General Journal	01/01/2010 AJE3		To adjust partners' capital accounts to partners' basis worksheets	-SPLIT.	-1,517,56	66,519.00
General Journal	01/01/2011 AJE01		To adjust partners' capital accounts to partners' basis worksheets	-SPLIT.	-2,138,44	64,380.56
Total 3801.1 · Capitel					64,380.56	64,380.58
on the second second						
3801.2 Continention				COSC - CO	And DOD OO	404 000 00
General Journal	12/31/2005 1		Record Pulcilase of Property	saxal-asphalo con	00.000 tox	2000
General Journal	01/01/2008 GJ 102		TO CLOSE CONTINUOUS TO CAPITAL WORLD TO DAPITAL	3801 - Canital-CBI	0.00	
religional and	#jor				000	
7:100						
3801.3 - Draws						
Check	02/02/2008 1022	Copeland Wealth Management Trust Account		1100 · Provident Checking	-3,341.86	-3,341 66
Check	03/03/2006 1041	Copeland Wealth Management Trust Account		1100 · Provident Checking	-3,341,68	-6,683.32
General Journal	03/31/2006 GJ1203		TO RECORD CP9 CONTRIBUTION	3810.2 · Contributions	-88,400.00	-95,063.32
Check	04/03/2008 1054	Copeland Wealth Management Trust Account		1100 · Provident Checking	-3,341,66	-96,424.98
Check	05/01/2006 3802	Copeland Wealth Management Trust Account	May '08 Distribution	1110 First California Bank	-3,341,66	101,765.64
Check	06/01/2006 3907	Copeland Wealth Management Trust Account	(Minus Eure)June '06 Distribution	1110 · First California Bank	-3,341.66	-105,108.30
General Journal	06/30/2006 GJ0601	_	TO RECONCILE KHARI BAKER'S DISBRIBUTIONS TO ACTUAL 1/06-6/30/06	3810.3 · Draws	2,640.54	-102,467.76
Check	07/05/2006 3925	Copeland Weelth Management Trust Account	30 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	-8,341,66	-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	90,000,06	-205,834.40
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 Mn 67	-211,767.73
General Journal	12/31/2006 GJ1203		TO RECONCILE KHARI BAKER'S DISTRIBUTIONS TO ACTUAL RECEIVED FF 3810.3 · Draws	FF3810.3 · Draws	4,42D,02	-207,347 71
General Journal	12/31/2006 YE 01		To record correction to draws	2600 · Note Payable · Khari Baker	308.14	-207,041.57
General Journal	12/31/2006 YE 02		To correct CRI capital balance transferred to Baker	-SPLIT-	88,401,00	-118,641.57
General Journal	12/31/2006 YE 03		To correct CRI capital balance transferred to Phillips	-SPLIT-	B0,000,00	-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	-1,855.00	-4,446.87
Check	03/01/2007 4098	Copeland Wealth Management Trust Account	March '07 Distributions	1110 · First California Bank	-1,855.00	-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 Weelth 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 Benk	-1,865.00	-15,576.67

1110 - First California Bank	Copelend Wealth Management Trust Account Sept '07 Distributions
December '07 Distributions	Copeland Wealth Management Trust Account Copeland Wealth Management Trust Account
To net draws to capital acct	Copeland Wealth Management Trust Account
The First California Bank	the contract of the Management of the Contract
March '08 Distributions         1110 - First California Bank         -718.64         -2.15           April 2008 Distributions         1110 - First California Bank         -718.64         -2.87           July 2008 Distributions         1110 - First California Bank         -718.64         -5.02           July 2008 Distributions         1110 - First California Bank         -718.64         -5.02           July 2008 Distributions         1110 - First California Bank         -718.64         -5.72           October 2008 Distributions         1110 - First California Bank         -718.64         -7.76           Nov 2008 Distributions         1110 - First California Bank         -7.16         -7.76           Dec 2008 Distributions         1110 - First California Bank         -7.16         -7.76           To net 2008 Distributions         1110 - First California Bank         -7.96         -7.96           February 2009 Distributions         1110 - First California Bank         -26.03         -7.16           April 2009 Distributions         2021 - Note Payable - CRI Trust         -359.32         -1.13           April 2009 Distributions         1110 - First California Bank         -369.32         -1.14           April 2009 Distributions         110 - First California Bank         -369.32         -1.14           April 2009 Dist	Copeland Wealth Management Trust Account
April 2008 Distributions         1110 - First California Bank         718 64         -2,83           Mey 2008 Distributions         1110 - First California Bank         718 64         -3,56           July 2008 Distributions         1110 - First California Bank         -718 64         -5,03           July 2008 Distributions         1110 - First California Bank         -718 64         -5,73           September 2008 Distributions         1110 - First California Bank         -718 64         -7,16           Nov 2008 Distributions         1110 - First California Bank         -7,18         -7,18           Nov 2008 Distributions         1110 - First California Bank         -7,18         -7,36           Dec 2008 Distributions         1110 - First California Bank         -7,18         -7,36           January 2009 Distributions         1110 - First California Bank         -3,63         -3,63           February 2009 Distributions         1110 - First California Bank         -3,63         -3,63           April 2009 Distributions         2021 - Note Payable - CRI Trust         -3,63         -1,137           April 2009 Distributions         1110 - First California Bank         -3,69         -1,143           April 2009 Distributions         1140 - First California Bank         -1,437         -1,437	Copeland Wealth Management Trust Account
Mey 2008 Distributions         1110 - First California Bank         778 64         -3,55           June 2008 Distributions         1110 - First California Bank         -718 64         -5,03           July 2008 Distributions         1110 - First California Bank         -718 64         -5,73           July 2008 Distributions         1110 - First California Bank         -7,18         -7,18           October 2008 Distributions         1110 - First California Bank         -7,18         -7,18           Nov 2008 Distributions         1110 - First California Bank         -7,18         -7,36           Dec 2008 Distributions         1110 - First California Bank         -7,18         -7,36           To net 2008 Distributions         1110 - First California Bank         -7,18         -8,63           February 2009 Distributions         1110 - First California Bank         -36,63         -7,10           April 2009 Distributions         2021 - Note Payable - CRI Trust         -36,93         -7,10           April 2009 Distributions         1110 - First California Bank         -36,93         -7,10           April 2009 Distributions         2021 - Note Payable - CRI Trust         -36,93         -7,10           April 2009 Graws to capital         -1,437         -1,437         -1,437           To net 2009 Graws to capital	Copeland Wealth Management Trust Account
June 2008 Distributions         1110 - First California Bank         -71864         -5,03           July 2008 Distributions         1110 - First California Bank         -7,1664         -5,04           July 2008 Distributions         1110 - First California Bank         -7,1664         -5,74           Seplember 2008 Distributions         1110 - First California Bank         -7,1664         -7,76           Nov 2008 Distributions         1110 - First California Bank         -7,1864         -8,65           To net 2008 Distributions         1110 - First California Bank         -7,1864         -8,65           February 2009 Distributions         1110 - First California Bank         -2,03         -2,03           February 2009 Distributions         1110 - First California Bank         -2,03         -2,03           April 2009 Distributions         2021 - Note Payable - CRI Trust         -358,32         -7,10           April 2009 Distributions         1110 - First California Bank         -359,32         -7,10           April 2009 Distributions         2021 - Note Payable - CRI Trust         -359,32         -7,10           April 2009 Distributions         1110 - First California Bank         -1,437,28         -1,437,28	Copeland Wealth Management Trust Account
July 2008 Distributions         1110 - First California Bank         -71864         -5.03           July 2008 Distributions         1110 - First California Bank         -7.18 64         -5.74           Seplember 2008 Distributions         1110 - First California Bank         -7.18 64         -7.18 64           October 2008 Distributions         1110 - First California Bank         -7.18 64         -7.79           Nov 2008 Distributions         1110 - First California Bank         -7.18 64         -8.65           To net 2008 Distributions         1110 - First California Bank         -7.86 6         -3.89 32           February 2009 Distributions         1110 - First California Bank         -3.68 32         -7.1           April 2009 Distributions         2021 - Note Payable - CRI Trust         -369 32         -7.1           April 2009 Distributions         1110 - First California Bank         -369 32         -7.10           April 2009 Distributions         2021 - Note Payable - CRI Trust         -359 32         -1.147 22           April 2009 draws to capital         -1.437 28         -1.437 28         -1.437 28	Copeland Wealth Management Trust Account
July 2008 Distributions         1110 · First California Bank         718.64         -5,74           Seplember 2008 Distributions         1110 · First California Bank         173.64         -6,48           October 2008 Distributions         1110 · First California Bank         173.64         -7,18           Nov 2008 Distributions         1110 · First California Bank         173.64         -8,63           To net 2008 Graws to capital         -3PUIT         48,63         -7,18           January 2009 Distributions         1110 · First California Bank         -348.32         -7,18           February 2009 Distributions         2021 · Note Payable - CRI Trust         -369.32         -7,10           April 2009 Distributions         2021 · Note Payable - CRI Trust         -359.32         -7,10           April 2009 Distributions         -1,147.28         -1,147.28         -1,147.28	Copeland Wealth Management Trust Account
Seplember 2008 Distributions         1110 - First California Bank         178.64         -6,46           October 2008 Distributions         1110 - First California Bank         -7,16         -7,16           Nov 2008 Distributions         1110 - First California Bank         -7,18         -7,36           Dec 2008 Distributions         1110 - First California Bank         -7,86         -7,96           January 2009 Distributions         1110 - First California Bank         -36,832         -71           February 2009 Distributions         2021 - Note Payable - CRI Trust         -36,932         -7,10           April 2009 Distributions         1110 - First California Bank         -36,932         -7,10           April 2009 Distributions         2021 - Note Payable - CRI Trust         -369,32         -7,10           April 2009 Distributions         1110 - First California Bank         -369,32         -7,10           April 2009 Graws to capital         -37,37         -1,437         -1,437	Copeland Wealth Management Trust Account
October 2008 Distributions         1110 - First California Bank         1718 64         -7,16           Nov 2008 Distributions         1110 - First California Bank         -7,90         -7,90           Dec 2008 Distributions         1110 - First California Bank         -7,90         -8,63           To net 2008 draws to capital         1110 - First California Bank         -36,63         -37,90           January 2009 Distributions         1110 - First California Bank         -36,63         -7,10           To record March Distributions         2021 - Note Payable - CRI Trust         -36,93         -7,10           April 2009 Distributions         1110 - First California Bank         -36,93         -7,10           April 2009 Distributions         2021 - Note Payable - CRI Trust         -369,32         -7,10           April 2009 Distributions         -7,107 - Note Payable - CRI Trust         -359,32         -7,10           April 2009 Graws to capital         -5PLIT - 1,437,28         -1,437,28         -1,437,28	Copeland Wealth Menagement Trust Account
Nov 2008 Distributions         1110 - First California Bank         -7,98         -7,99           Dec 2008 Distributions         1110 - First California Bank         -1,864         -8,65           To net 2008 draws to capital         4,63         -3           January 2009 Distributions         1110 - First California Bank         -36,932         -71           February 2009 Distributions         2021 - Note Payable - CRI Trust         -36,932         -71           April 2009 Distributions         1110 - First California Bank         -369,322         -71           April 2009 Distributions         2021 - Note Payable - CRI Trust         -359,322         -1,03           To net 2009 draws to capital         -5PLIT-         -1,437,23s         -1,437,23s	10/03/2008 OL:1003 Copeland Wealth Management Trust Account
1110 - First California Bank   718.64 - 8,65     To net 2008 draws to capital   1.9 First California Bank   718.64 - 8,65     January 2009 Distributions   1.110 - First California Bank   -248.3271     To record March Distributions   2021 - Note Payable - CRI Trust   -358.3271     April 2009 Distributions   1.110 - First California Bank   -358.32 - 1,105     To net 2009 draws to capital   -359.12 - 1,437.28     To	Copeland Wealth Management Trust Account
To net 2008 draws to capital -SPUIT- January 2009 Distributions	Copeland Weelth Manegement Trust Account
January 2009 Distributions         1110 - First California Bank         -356 32         -77           February 2009 Distributions         2021 - Note Payable - CRI Trust         -76 359 32         -71 359 32         -71 359 32         -71 359 32         -71 359 32         -71 359 32         -71 359 32         -71 359 32         -71 359 32         -71 359 32         -71 359 32         -71 359 32         -71 359 32         -11 359 32	
February 2009 Distributions   1110 - First California Bank	Copeland Wealth Management Trust Account
To record March Distributions 2021 - Note Payable - CRI Trust 359.321,07 April 2009 Distributions 359.321,45 To net 2009 draws to capital	Copeland Wealth Management Trust Account
April 2009 Distributions         1110 - First California Bank         -1,45           To net 2009 draws to capital         -5PLIT-         -5PLIT-	
-SPLIT.	Copeland Wealth Manegement Trust Account

3801.4 · Interest Transfered	_				
General Journal 12/31	12/31/2006 YE 02	To correct CRI capital balance transferred to Baker	3801.3 - Draws	-87,545,00	-87,545.00
General Journal 12/31	12/31/2008 YE 03	To correct CRI capital balance transferred to Phillips	3801.3 · Draws	-58 071 00	-173,616.00
General Journal 01/01	01/01/2007 GJ0101	TO RECLASSIFY DRAWS TO CAPITAL	3801.3 · Draws	173,616.00	0.00
General Journal 08/01	08/01/2007 GJ801	TRANSFER OF INTEREST TO STEPHEN WEED	3813.2 - Contributions	45,454,55	-45,454.55
General Journal 10/15	10/15/2007 GJ1015	TO RECORD DIANA WEED BUYOUT OF PORTION CWM	3814.2 · Contributions	-60,809,10	-136,363.85
General Journal 12/31	12/31/2007 YE4	To correct capital balance transferred from CRI	3813.2 - Contributions	13,848,13	-122,517.52
General Journal 12/31/2007 AJE05	1/2007 AJE05	To net draws to capital acct	3801.3 · Draws	122 517.52	0.00
Totel 3801.4 · Interest Transfered	lered			00:0	0.00
3801 · Capital-CRI - Other					
General Journal 01/01/2008 GJ0101	1/2008 GJ0101	TO RECLASSIFY CONTRIBUTIONS TO CAPITAL	3801 2 · Contribution	0.00	0.00
Total 3601 · Capital-CRI - Other	her		1 1	0.00	00:00
Total 3801 · Capital-CRI			I	64,380.56	64,380.56
OTAL				64,380.56	64,380.58
				9	
			Cash Distributions	401,000.00	
			Cash Draws	(66,035.60)	
			Equity	64,380.56	

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

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Accrual Basis 03/06/13 2:36 PM

l ype Date	E	Мате	Метто	Split	Amount	Balance
1700 · Limited Partnership Investments			6			
1709 Investmant - CP9						
General Journal 12/31/2005	GJ1201			1809 - Deferred Partnership Inc- CP9	401,000.00	401,000,00
General Journal 6/30/2006	909	CP5	TO RECLASSIFY INTEREST IN CP5	1900 · Suspense	-88,400.00 ▶	312,600,00
10/30/2006		Copeland Really Inc Trust Account	Phillips interest purchesa	1110 First California Bank	•00.000.06	222,600.00
General Journal 12/31/2006	GJ1236		TO RECORD/ADJUST DEFERRED INCOME	1809 · Deferred Partnership Inc- СР9	-11,866.00	210,734.00
10/17/2007	OL1017	Copeland Wealth Management Trust A	online transfer-Diana Weed buy-out of portion CP9 interest	1110 · First California Bank	-90,909.10	119,824.90
General Journal 12/31/2007	AJE3		TO ADJUST PARTNERSHIP K-1'S TO BOOKS	1708 · Investment - CP8	43,166.90	76,658.00
General Journal 12/31/2008	AJE01		TO MATCH CWM RE TO PARTNERSHIP K-1'S	1704 · Investment -CP4	-7,184.00	69,474.00
Total 1709 · Investment - CP9					69,474.00	69,474.00
Total 1700 · Limited Partnership Investments	s				69,474,00	69,474.00
					69,474.00	69,474.00
					11	

### Copeland Wealth Management - A Real Estate Corporation Journal

June 30, 2006

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

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Summary of Deposits to  $1110 \cdot \text{First California Bank on } 10/30/2006$ 

Chk No.	PmtMethod	Red From	Memo	Amount
			Phillips interest purchase	100,000.00
			Phillips interest purchase	90,000.00
			CP4 & CP9 interest purchase	10,000.00
Less Cash B	ack:			
Deposit Tota	al:			200,000.00

(147,981.39)

Cash Draws Accounting Entries

Equity

320,000.00

Initial Contribution

### Copeland Properties Twelve, LP Transaction Detail by Account

**11:**12 AM 07/10/12 Cash Basis

All Transactions

	200	num name	Memo	Split	Paid Amount	Balance
3866 · Capital - CWM Real Estate	Estate					
3866.1 · Contributions						
General Journa	12/27/2007 GJ1232	J1232	To record buyout of Gillon interest by CWM RE	3856 · Draws	100,000.00	100,000.00
General Journal	12/31/2007 GJ1203	J1203	To record buyout of partial interest in CP12 by CRI	3861 · Draws	220,000.00	320,000.00
Total 3866.1 · Contributions	suc				320,000.00	320,000.00
3866 · Capital - CWM Real Estate - Other	eal Estate - Oth	er				
General Journal	01/01/2009 GJ101	J101	To allocate 2008 net loss to partners	3800 · Capital-K. Howard	-75,320.77	-75,320.77
General Journal	01/01/2010 AJE3	JE3	Tp allocate 2009 net loss to partners	3800 · Capital-K. Howard	-63,717.59	-139,038.36
General Journa	01/01/2011 AJE03	JE03	To allocate 2010 net loss to partners	3800 · Capital-K. Howard	-8,943,03	-147,981.39
Total 3866 · Capital - CWM Real Estate - Other	VM Real Estate -	Other			-147,981.39 -147,981.39	-147,981.39
Total 3866 · Capital - CWM Real Estate	Real Estate				172,018.61	172,018.61 172,018.61
TOTAL					172,018.61	172,018.61

Туре	Date	Num	Name	Memo	Split	Paid Amount	Balance
0 · Capital - CRI							
3031 · Draws						THE STREET STATES OF THE STREET, STATES	
General Journal	01/31/2007 GJ0107	GJ0107		TO RECORD SCHACHTEL BUYOUT OF CRI INTEREST	3042 · Contributions	-275,000.00	-275,000.00
General Journal	10/31/2007 GJ1004	GJ1004		To reclassify draw as payment of payable	2200 · Note Payable - CRI	233.92	-274,766.08
General Journal	12/31/2007 YE07-6	YE07-6		To reclass GJ1004	3030 · Capital - CRI	-233,92	-275,000.00
General Journal	12/31/2007 GJ1202	GJ1202		Reclass 2007 Draws to Capital Accounts	3021 · Draws	275,000.00	0.00
Total 3031 · Draws						0.00	0.00
3032 · Contributions							
Deposit	12/06/2006	The	The Copeland Group	CRI Interest in CP15	1000 · 1st California Bank	275,000.00	275,000.00
General Journal	01/01/2007 GJ101	GJ101		TO RECLASS CONTRIBUTIONS TO CAPITAL	3012 · Contributions	-275,000.00	0.00
Total 3032 · Contributions						0.00	0.00
3030 · Capital - CRI - Other	e.						
General Journal	01/01/2007 GJ101	GJ101		TO RECLASS CONTRIBUTIONS TO CAPITAL	3012 · Contributions	275,000.00	275,000.00
General Journal	01/01/2007 GJ102	GJ102		TO ALLOCATE 2006 LOSS TO EQUITY	3900 · Retained Earnings	-233.92	274,766.08
General Journal	12/31/2007 YE07-6	YE07-6		To reclass GJ1004	3031 · Draws	233,92	275,000.00
General Journal	12/31/2007 GJ1202	GJ1202		Reclass 2007 Draws to Capital Accounts	3021 · Draws	-275,000,00	0.00
Total 3030 · Capital - CRI - Other	- Other					0.00	0.00
al 3030 · Capital - CRI						00.00	0.00
						0.00	0.00
					and the state of t		
					Initial Contribution	275,000.00	
					Transfer of Interest	,	
					Cash Draws	(275,000.00)	
					Fourth	1	
					rdnity	•	

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Туре	Date	Num	Name	Memo	Split	Amount	Balance
1700 · Limited Partnership Investments 1715 · Investment-CP15	ership Investmen	nts					
General Journal	10/31/2006	GJ10		TO RECORD NOTE PAYABLE	2028 · Note P	200,000.00	200,000.0
General Journal	12/6/2006	GJ203		TO RECORD LOAN FROM TCG FOR CP15 INTEREST	1461 · Note R	275,000.00	475,000.0
Deposit	1/31/2007		Deposit	Schachtel buyout of CRI-CP15	1110 · First C	-275,000.00	200,000.0
General Journal	12/31/2007	AJE01	•	TO RECORRECT MISPOSTING BETWEEN CP 14 & CP		-175,000.00	25,000.0
General Journal	1/1/2008	GJ115		To reclassify draw from CP15 against equity to advances		233.92	25,233.9
General Journal	12/31/2008	AJE01		TO MATCH CWM RE TO PARTNERSHIP K-1'S	1704 · Invest	-25,233.92	
Total 1715 · Investment-CP15	ment-CP15					00:0	

Total 1700 · Limited Partnership Investments

0.00

TOTAL



	COPELAND PROPERTIES 15 LP 25809 BUSINESS CNTR DR STE B REDLANDS CA 92374	•	30 . 4 1
REDLANDS OFFICE 218 E STATE STREET REDLANDS CA 92373		======== :909-798-361	
TO OUR VALUED YOUR CONFIDENC PLEASE REVIEW		•	
=======================================	BUSINESS CHECKING ACCOUNT 1148583	02	
		=======================================	========
MINIMUM BALANCE AVERAGE BALANCE	LAST STATEMENT 14.73- 4 CRED 44,547.38 4 DEBI THIS STATEMENT	TS	666,752.18 665,022.00
REF #DATE 12/04		EF #DATI	
	OTHER CREDITS		
DESCRIPTION TELEPHONE TRANSFER		DATE 12/07	AMOUNT 275,000.00
	.AMOUNT CHECK #DATEAMOUNT 6,000.00		E
<u></u>	OTHER DEBITS		
DESCRIPTION OVERDRAFT CHARGE		DATE 12/01	AMOUNT 5.00
WIRE TO STEWART TI	TLE OF CALIFORNIA	12/07	650,000.00
SERVICE CHARGE	* * * C O N T I N U E D * * *	12/29	17.00



1801 · Capital · Copeland Wealth Mgmt	d Wealth Mgmt					4
1804 4 - Drawe						
Check	10/04/2007 101	Copeland Wealth Management RE Trust Acct	October 2007 Distribution	1100 · 1st California Bank	-2,168.67	-2,166.67
Check	11/02/2007 108	Copeland Wealth Management RB Trust Acct	November 2007 Distribution	1100 · 1st California Bank	-2,028.98	4,193.85
Check	12/03/2007 1003	Copeland Wealth Management RE Trust Acct	December 2007 Distribution	1100 - 1st California Bank	2,025.98	-6,220.63
General Journal			Reclass 2007 Draws/ Contributions to Capital Accounts	3801.2 · Contributions	6,220,63	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	4,053.86
Check	03/03/2008 305	Copeland Wealth Management RE Trust Acct	March 2008 Distribution	1100 · 1sl California Bank	-2,026,95	-6,080.94
Check	04/02/2008 OL404	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 Celifornia Bank	-2,026.98	-10,134.90
Gheck	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	-2,026,9d	-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	09/08/2006 OL908	Copeland Wealth Management RE Trust Acct	September 2008 Distribution	1100 - 1st California Bank	2,026,98	-18,242.82
Check	10/06/2008 OL1006	Copeland Wealth Management RE Trist Acct	October 2008 Distribution	1100 · 1st California Bank	-2,026.98	-20,269.80
Check	11/06/2008 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	-2,028,98	-24,323.76
General Journal	12/31/2008 AJE01		To net 2008 draws to capital	-SPLIT-	24.329.78	0.00
Check	01/07/2009 OL0107	Copeland Wealth Management RE Trust Accl	January '09 Distribution	1100 · 1st California Bank	2,025,98	-2,026 98
Check	02/05/2009 OL208	Copeland Wealth Management RE Trust Acct	February Distribution	1100 - 1st California Bank	-2,026 90	4,053.96
General Journal	03/05/2009 GJ304		To record March distribututions	3804.1 · Draws	2,026.98	-6,080.94
Check	04/02/2009 408	Copeland Wealth Management RE Trust Accl	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 · 1sl California Bank	-2,026,98	-10,134 80
Check	06/05/2009 OL605	Copeland Wealth Management RE Trust Acct	VOID: June Distribution	1100 - 1st California Bank	800	-10,134.90
Check	08/05/2009 1088	Copeland Wealth Mgmt RE	June Distribution & Mgmt Fee	1100 · 1st California Bank	-2,025.98	-12,161.88
Check	07/09/2009 1105	Copeland Wealth Management RE	July Disiributions	1100 - 1st California Benk	-2,028.98	-14,188.86
Check	08/10/2009 2004	Copeland Wealth Management RE	August Distributions	1101 · Pacific Western Bank	-2,026.90	-16,215.84
Oheck	09/05/2009 2010	Copeland Wealth Management RE	September Distributions	1101 - Pacific Western Bank	-2,026.98	-10,242.82
Check	10/05/2009 2018	Copeland Wealth Management RE	October Distributions	1101 · Pacific Western Bank	-2,020.90	-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			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	Jab Dishibulion & Mgml Fee	1101 Pacific Western Bank	-2,026,98	-2,026.98
Check	02/04/2010 2046	Copeland Wealth Management RE	Feb Distribution & Mgmi Fee	1101 - Pacific Western Bank	2,026.98	-4,053.96
Check	03/01/2010 2058	Copelend Weelth Management RE	March DisIribution & Mgml Fee	1101 · Pacific Western Bank	-2,020,98	-6,080.94
Check	04/01/2010 2064	Copeland Wealth Management RE	April Distribution & Mgmt Fee	1101 · Pacific Western Bank	-2,028.98	-8,107.92
Check	05/03/2010 2068	Copeland Wealth Management RE	May Distribution & Mgmt Fee	1101 - Pacific Western Bank	2,026,93	-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
Chack	07/02/2010 2082	Copeland Wealth Management RE	July Distribution & Mgmt Fee	1101 · Pacific Western Bank	-2,026.98	-14,189 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 & Mgml Fee	1101 - Pacific Western Bank	-2,026,98	-18,242.82
Check	10/01/2010 2094	Copeland Wealth Management RE	October Distribution & Mgml Fee	1101 - Pacific Western Bank	2,026.98	-20,269.80
Check	11/01/2010 2103	Copeland Wealth Management RE	October Distribution & Mgmt Fee	1101 - Pacific Western Bank	-2,026.98	-22,296.78
Check		Copeland Wealth Management RE	Distribution & Mgml Fee	1101 - Pacific Western Bank	-2,020.98	-24,323.76
General Journal	01/01/2011 GJ404		To net 2010 draws & for contributions to capital	3801.2 · Contributions	24,323,76	0.00
Chack	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 & Mgml Fee	1101 Pacific Western Bank	-2,026.96	4,053.96
Check	03/02/2011 2128		Distribution & Mgmt Fee	1101 - Pacific Western Bank	2,026.98	-8,080.94
Check	03/28/2011 OL0328	Copeland Wealth Management RE	Buyout of CP18 equity by Kohul	1101 - Pacific Western Bank	330,000,00	-336,080.84
Total 3801.1 - Draws					-336,080.94	-336,080 94
3801.2 · Contributions	s					
General Journal	09/21/2007 GJ901		To record opening entry/purchase of property	1501 - Land	243,237,50 243,237,50	243,237.50

																																							Copeland Bought Out March 2011.		
Balance	243,237.50	0.00	2,720,00	0.00	280.00	733.00	910.78	1,089.56	1,266.34	1,444.12	1,621.90	1,789.68	1,977.46	2,155.24	2,333.02	2,510.80	0.00	177.78	355 56	533,34	495.58	457.78	420.00	420.00		237,016.87	247,063 56	222,739.80	235,905.06	214,301.30	233,868.11	253,547.38	231,734.40	231,734.40	-103,928.54	-103,926.64			Co		
Paid Amount	POLICE DE LA CONTRACTION DEL CONTRACTION DE LA C	-249,237,50	2,720.00	-2,720,00	200.00	453.00	07.770	177,78	127,76	37.771	177.70	177.78	177.78	17778	BY,771	177.75	2,510.80	27.77	177.74	177.78	27.70	37.78	27.75	420.00		237,016.87	10,346 59	-24,023,76	13,185 26	-21,603,76	19,568.81	18,678.25	21,512.95	231,734.40	-103,926.54	-103,926.54	243,237.50	00:103(04-2	(415,272.85)	(103 025 54)	(+0.030,001)
Split	1501 · Land	-spuit-	1400.1 · Higdon Revocable Trust	-SPLIT.	1101 - Pacific Western Bank	1101 - Pacific Western Bank	1101 - Padific Western Bank	1101 - Pacific Western Bank	1101 - Pacific Western Bank	1101 - Pacific Western Bank	1101 - Padfic Western Bank	1101 - Pacific Western Bank	1101 - Pacific Western Bank	1101 - Pacific Western Bank	1101 · Pacific Western Bank	1101 - Pacific Western Bank	-spur-	1101 - Pacific Western Bank	1101 · Pacific Western Bank	1101 · Pacific Western Bank			3801.2 · Contributions	32000 - Retained Earnings	3801.1 · Draws	-SPLIT-	3601.2 · Contributions	-SPLIT-	-SPLIT.	3801.2 · Contributions				Initial Contribution	Transfer of Interest	Cash Draws	Accounting Entries				
Memo	To record opening entry/purchase of property	Reclass 2007 Drnws/ Contributions to Capital Accounts	To reclassify tax ртть ав contribution	To net 2009 draws & for contributions to capital	4th qu Ohlo Tax pmt/due 1/15/2010	2009 OH Tax	March 2010 Tax Allocation	2010 OH Tax Allocation	2010 OH Tax Allocation	2010 OH Tax Allocation	2010 OH Tax Allocation	2010 OH Tax Allocation	2010 OH Tex Allocation	2010 OH Tax Allocation	2010 OH Tax Altocation	2010 OH Tax Altocation	To net 2010 draws & for contributions to capital	2011 OH Tax Allocation	2011 OH Tax Allocation	2011 OH Tax Allocation	Management Fee & NC tax adjustments	Management Fee & NC tax adjustments	Management Fee & NC tax edjustments			Reclass 2007 Draws/ Contributions to Capital Accounts	Reclass Retained Earnings to Capital Accounts	To nel 2008 draws to capital	To reclassify 2008 profit to capital	To nel 2009 draws & for contributions to capital	To adjust pertners' capital accounts to partners' basis worksheets	To adjust partners' capital accounts to partners' basis worksheets	To net 2010 draws &for contributions to capital								
Мате					Copeland Wealth Management RE	Copeland Wealth Management RE	Copeland Wealth Management RE	Copeland Wealth Management RE	Copeland Wealth Management RE	Copeland Wealth Management RE	Copeland Wealth Management RE	Copeland Wealth Management RE	Copeland Wealth Management RE	Copeland Wealth Management RE	Copeland Wealth Management RE	Copeland Wealth Management RE		Copeland Wealth Management RE	Copeland Wealth Management RE	Copeland Wealth Management RE		ā									Other										
Date Num	09/21/2007 GJ901	12/31/2007 GJ1201	12/31/2009 AJE01	01/01/2010 AJE2	01/04/2010 2041	03/01/2010 2059	03/01/2010 2059	04/01/2010 2064	05/03/2010 2068	06/03/2010 2073	07/02/2010 2092	08/02/2010 2087	09/02/2010 2092	10/01/2010 2094	11/01/2010 2103	12/01/2010 2108	01/01/2011 GJ404	01/03/2011 2115	02/01/2011 2121	03/02/2011 2126	04/01/2011 2141	04/01/2011 2141	04/01/2011 2141	St	1 Wealth Mgmt - Oths	12/31/2007 GJ1201	01/01/2008 GJ101	12/31/2008 AJE01	01/01/2009 GJ0101	01/01/2010 AJE2	01/01/2010 AJE3	01/01/2011 GJ403	01/01/2011 GJ404	eland Wealth Mgmt -	nd Wealth Mgmt						
Туре	General Journal	General Journal	General Journal	General Journal	Check	Chack	Check	General Journal	Check	Check	Check	Check	Check	Check	Total 3801.2 · Contributions	ש - Ospital - Copeland Wealth Mgmt	General Journal	General Journal	General Journal	General Journal	General Journal	General Journal		General Journal	Total 3801 - Capital - Copeland Wealth Mgm( - Other	otal 3801 - Capital - Copeland Wealth Mgml	ΑL														

land Wealth Management - A Real Estate Corporation	Account QuickReport
Manage	Accour
Wealth	1
and	

All Transactions

03/06/13 Accrual Basis

Type	Date	Num	Мате	Memo	Split	Amount	Balance
1700 · Limited Partnership Investments 1716 · Investment - CP16	rship Investments - CP16						
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	nent - CP16					-7,332.50	-7,332.50
Total 1700 · Limited Partnership Investments	rtnership Investment	इ				-7,332.50	-7,332.50
TOTAL						-7,332.50	-7,332.50

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

As of March 28, 2011

Accrual Basis 03/06/13 3:09 PM

Type	Date	Num	Name	Memo	Split	Amount	Balance
1112 · Pacific Western Bank	n Bank						3,597.03
Bill Pmt -Check	3/28/2011	6441	Red Fusion Media	Invoice #28704	2016 · Accoun	-232.33	3,364.70
Bill Pmt -Check	3/28/2011	6442	Scott Showler	#12958/Sacramento	2016 · Accoun	-537.00	2,827.70
Bill Pmt -Check	3/28/2011	6443	Terry Pedroza		2016 · Accoun	-130.00	2,697.70
Bill Pmt -Check	3/28/2011	6444	Suzane Bricker	Interest	2016 · Accoun	-1,458.33	1,239.37
Deposit	3/28/2011		erties	Buyout of interest by Kohut	-SPLIT.	330,000.00	331,239.37
Check	3/28/2011	6445	Copeland Properties Nine, LP	Partial Pmt / Rent	-SPLIT-	-100,000,00	231,239.37
Deposit	3/28/2011		Deposit	M. Estrada pass through	4501 · Miscell	546.67	231,786.04
Check	3/28/2011	OL225	Withdrawal	M. Estrada pass through	4501 · Miscell	-546.67	231,239.37
Total 1112 · Pacific Western Bank	estern Bank				' '	227,642.34	231,239.37
TOTAL						227,642.34	231,239.37

3/6/2013 3:09 PM

Summary of Deposits to 1112 · Paeific Western Bank on 03/28/2011

Chk No.	PmtMethod	Red From	Memo	Amount
				243,237.50
				86,762.50
Less Cash B	ack:		I	
Deposit Tota	ıl:			330,000.00

Type	Date Num	Name	Memo	Split	Paid Amount	Balance
300 · Capital - Copeland Realty Inc	1 Realty Inc.					
3800.1 - Contributions						
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 Realfy, Inc.	Adele Hansen buyoul 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/ Contribulions to capital accounts	3800.2 · Draw	400,000,00	00.00
Total 3800.1 · Contributions	ions				0.00	0.00
3800.2 · Draw						
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 Realfy Trust Account	June Distribution	1000 · 1st California Checking	633,33	-4,833.33
Check	07/05/2007 1022	Copeland Realty Trust Account	July Distribution	1000 · 1st Californie Checking	-833.33	-5,866.66
Check	08/01/2007 1023	Copeland Realfy 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 Californie Checking	0000	-6,499.99
Check	10/04/2007	Copeland Realty Trust Account	VOID: October Distribution	1000 · 1st California Checking	00.00	-6,499.99
Check	10/04/2007 1025	Copeland Wealth Management Trust Acct	October Distribution	1000 · 1st California Checking	0000	-8,499.99
General Journal	12/31/2007 GJ1201		Reclass 2007 Draws/ Contributions to capital accounts	-SPLIT-	6,499,99	0.00
General Journai	06/01/2009 GJ605		To accrue underpayment of 4/07-6/09 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 Westem Bank	-2,668.67	-80,856.69
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		1001 · Pacific Western Bank	2,668.67	-2,666.67
General Journal	01/13/2010 GJ0113		CP5 buyout of \$25,000 equity	3825.1 · Contributions (1/10 & 2/10)	-25,000,00	-27,666.67
General Journal	02/01/2010 GJ0203		Record partial buyout of \$25,000 equity by CP5	3825.1 · Contributions (1/10 & 2/10)	.25,000,00	-52,566.67
Check	02/03/2010 2115	Copeland Wealth Mgmt RE	Feb	1001 · Pacific Westem Bank	-2,500.00	-55,186.67
Check	03/03/2010 2133	Copeland Wealth Mgmt RE	March Dist	1001 · Pacific Westem Bank	-2,333.33	-57,500.00
Check	03/03/2010 2133	Copeland Wealth Mgml RE	Adjust Feb Dist	1001 · Pacific Western Bank	143.04	-57,356.96
General Journal	03/31/2010 GJ303		To record CP5 buyout of CWMRE interest in CP18	3625.1 · Contributions (1/10 & 2/10)	-25,000,00	-82,356.96
Check	04/02/2010 2150	Copeland Wealth Mgmt RE	April Dist	1001 · Pacific Western Bank	-2,333,34	-84,690.30
Check	05/03/2010 2170	Copeland Wealth Mgmt RE		1001 · Pacific Western Bank	-2,333,33	-87,023.63
Check	06/03/2010 2189	Copeland Wealth Mgmt RE	June Distribulion & Mgml Fee	1001 · Pacific Westem Bank	-2,333,33	96'326'68-
Check	07/02/2010 2206	Copeland Wealth Mgmt RE	July Distribution & Mgmt Fee	1001 · Pacific Western Bank	-2.333.33	-91,690.29
Check	08/02/2010 2228	Copeland Wealth Mgml RE	Aug Distributions & Partial pmt on mgml fees	1001 · Pacific Western Bank	-2,333,33	-94,023.62
General Journal	08/31/2010 GJ805		To record CP5 buyoul of CWMRE interest	3825.1 · Contributions (1/10 & 2/10)	-45,000,00	-139,023.62
Check	09/02/2010 2244	Copeland Wealth Mgmt RE	adjustment for sale to CP5	1001 · Pacific Western Bank	-1,577.34	-140,600.96
Check	09/02/2010 2244	Copeland Wealth Mgml RE	adj lo actual for 4/10-7/10 distribulions	1001 · Pacific Western Bank	665.68	-139,934.28
General Journal	09/30/2010 GJ905		To record CP5 buyout of CWMRE interest in CP18	3825.1 · Contributions (1/10 & 2/10)	-10,500.00	-150,434.26
Check	10/04/2010 2262	Copeland Wealth Mgmt RE	Oct Distributions & Partial pmt on mgmt fees	1001 · Pacific Western Bank	-1,866.67	-152,300.95

Туре	Date Num	Name	Memo	Split	Paid Amount	Balance
General Joumal	10/08/2010 GJ1006		To record CP5 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 CP5 buyout of CWMRE interest in CP18	3825.1 · Contributions (1/10 & 2/10)	-15,500.00	-181,800.95
Check	11/08/2010 2282	Copoland Wealth Mgmt RE	Distribution	1001 · Pacific Westem Вапк	-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 Mgml RE	Distribution	1001 · Pacific Western Bank	-1,600.00	-1,800.00
Check	02/01/2011 2332	Copeland Wealth Mgml RE	Distribution	1001 · Pacific Western Bank	-1,600,00	-3,200.00
General Joumal	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 Westem Bank	00.0	-28,200.00
General Journal	03/04/2011 GJ0304		To record buyout of CWMRE interest	3625.1 · 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	00:0	-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 adjusment	1001 · Pacific Westem Bank	166.67	-55,293.33
Total 3800.2 · Draw					-55,293.33	-55,293.33
3800 · Capital · Copeland Realty Inc. · Other	and Realty Inc Othe					
General Journal	12/31/2007 GJ1201		Reclass 2007 Draws/ Contributions to capital accounts	3800.2 · Draw	10.003,500.01	393,500.01
General Journal	01/01/2008 GJ101		Allocate 2007 Retained Earnings to Calptal Accounts	3900 · Retained Eamings	14,857.88	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 reclassity draws to capital accts	3800.2 · Draw	-86,000,03	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 A3E2		To adjust partner's capital accounts to partners' basis workshaets	-SPUT-	18,267.01	353,562.43
General Journal	01/01/2011 AJE01		To reclassify draws to capital accts	3800.2 · Draw	-157,330.34	
General Journal	01/01/2011 AJE01		To reclassify draws to capital accts	3800.2 · Draw	160,000,00	358,232.09
Total 3800 · Capital · Copeland Really Inc. · Other	opeland Realty Inc C	Uher			356,232.09	356,232.09
Total 3800 · Capital · Copeland Realty Inc.	eland Realty Inc.				300,938.76	300,938.78
TOTAL					300,938.76	300,938.76
				Initial Contribution	700,000.00	
				Transfer of interest	0	
				Cash Draws	(351,595.12)	
				Accounting Entries Equity	300.938.76	
				,,,,,,,,		

# Copeland Wealth Management - A Real Estate Corporation Account QuickReport

All Transactions

3:12 PM 03/06/13 Accrual Basis

Туре	Date	Num	Name	Memo	Split	Amount	Balance
1700 - Limited Partnership Investments	Investments	/=					
1718 Investment - CP18	8						
General Journal 12/3	12/31/2007 A	VE4		SET UP INVESTMENT IN CP-18	-SPLIT.	208,358.00	208,358.00
General Journal 1/1/	///2008 G	31105		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 12/3	2/31/2008 A	AJE01		TO MATCH CWM RE TO PARTNERSHIP K-1'S	1704 · Investment -CP4	10,573.00	418,931.00
,-	/13/2010		Copeland Properties Five, LP	Buyout of \$25,000 interest	1112 · Pacific Western Bank	-25,000.00	393,931.00
•	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	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/	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	9/30/2010 G	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	0/8/2010		Copeland Properties Five, LP	Purchase of CP18 interest	1112 · Pacific Western Bank	-14,000.00	274,431.00
Deposit 10/1	0/13/2010		Copeland Properties Five, LP	Deposit	1112 · Pacific Western Bank	-15,500.00	258,931.00
•••	2/4/2011		Copeland Properties Five, LP	Sale of CP18 interest	1112 · Pacific Western Bank	-25,000.00	233,931.00
.,	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	CP18				•	207,931.00	207,931.00
Total 1700 · Limited Partnership Investments	ship Investme	ants				207,931.00	207,931.00
TOTAL						207.931.00	207.931.00

### Exhibit I

4:42 PM 02/19/13 Cash Basis

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

All Transactions

Туре	Date	Num	Name	Memo	Split	Original Amount	Paid Amount
8000 - Operating Expen 8300 - Accounting F 8301 - Accountin Check	ees-CRI	1727	The Copeland Group	CP 1 Accounting	1100 · Providen	2,000.00	2,000 00
Check Check Check General Journal	11/6/2008 2/15/2008 3/14/2008 3/31/2009	3441 4307 4353 GJ331	The Copeland Group Copeland Wealth Manageme Copeland Wealth Manageme	CP1/22410 To record accounting fees offset by CWMRE payable	1110 · First Cali 1110 · First Cali 1110 · First Cali 1110 · First Cali 8302 · Accounti	4,000 00 8,800 00 4,000,00 4,000,00	4,000.00 6,800.00 4,000.00 4,000.00
Total 8301 - Acco 8302 - Accountin Check	ry Fees-CP2 7/15/2005	1728	The Copeland Group	CP 2 Accounting	1100 · Providen	3,000.00	20,800.00 3,000.00
Check Check Check General Journal Bill	11/6/2008 2/15/2008 3/14/2008 3/31/2009 7/29/2010	3442 4307 4353 GJ331	The Copeland Group Copeland Wealth Manageme Copeland Wealth Manageme The Copeland Group	CP2 CP2/22404 To record accounting fees offset by CWMRE payable 2005 T/R	1110 · First Cali 1110 · First Cali 1110 · First Cali -SPLIT- 2016 · Accounts	4,800.00 4,000.00 4,000.00 8,000.00 1,500.00	4,600.00 4,000.00 4,000.00 8,000.00 1,500.00
Total 8302 - Acco	unting Fees-CP2		тте сорыши стоир	2009 1/1	2030 · Accounts	1,500,00	25,100.00
Check Check Check Check	7/15/2005 11/6/2006 2/15/2008 3/14/2008	1729 3443 4307 4353	The Copeland Group The Copeland Group Copeland Wealth Manageme Copeland Wealth Manageme	CP 3 Accounting CP3/22405	1100 · Providen 1110 · First Cal 1110 · First Cak 1110 · First Cali	3,000.00 4,600.00 4,000.00 4,000.00	3,000.00 4,600.00 4,000.00 4,000.00
Total 8303 - Accountin 8304 - Accountin Check	ng Fees-CP4 11/6/2006	3444	The Copeland Group	CP4	1110 · First Cali	8,600.00	8,600.00
Check Check General Journal Bill	2/15/2008 3/14/2008 3/31/2009 7/29/2010	4307 4353 GJ331	Copeland Wealth Manageme Copeland Wealth Manageme The Copeland Group	CP4/22412 To record accounting fees offset by CWMRE payable 2009 T/R	1110 · First Cali 1110 · First Cali 8302 · Account 2016 · Accounts	6,000.00 6,000.00 6,000.00 2,500.00	6,000.00 6,000.00 6,000.00 2,500.00
Total 8304 · Acco	-						29,100.00
Check Check Check	11/6/2006 2/15/2008 3/14/2008	3445 4307 4353	The Copeland Group Copeland Wealth Manageme Copeland Wealth Manageme	CP5 CP522413 CP522413	1110 · First Cali 1110 · First Cali 1110 · First Cali	8,600.00 6,000.00 4,000.00	6,600.00 6,000.00 4,000.00
General Journal Bill Total 8305 · Acco	3/31/2009 2/28/2010 unting Fees-CP5	GJ331	The Copeland Group	To record accounting fees offset by CWMRE payable Tax Preparation	8302 · Accounts 2016 · Accounts	4,000 00 3,000.00	4,000.00 567.00 23,16T.00
8306 - Accountir Check Check Check General Journal	ng Fees-CP6 11/6/2006 2/15/2008 3/14/2008 3/31/2009	3446 4307 4353 CJ331	The Copeland Group Copeland Wealth Menageme Copeland Wealth Manageme	CP6 CP6/22414 To record accounting fees offset by CWMRE payable	1110 - First Cali 1110 - First Cali 1110 - First Cali 8302 - Accounti	5,600.00 5,000.00 4,000.00 2,300.00	5,600.00 5,000.00 4,000.00 2,300.00
Total 8308 - Acco 8307 - Accountin Check	=	3447	The Copeland Group	CP7	1110 · First Cali	4,170.00	16,900.00 4,170.00
Check Check General Journal Total 8307 - Acco	2/15/2008 3/14/2008 3/31/2009 unting Fees-CP7	4307 4353 GJ331	Copeland Wealth Manageme Copeland Wealth Manageme	CP7/22421 To record accounting fees offset by CWMRE payable	1110 · First Cali 1110 · First Cali 8302 · Accounti	4,000 00 4,000.00 3,000.00	4,000.00 4,000.00 3,000.00 15,170.00
8308 · Accountir Check Check Check General Journal	11/6/2006 2/15/2008 6/12/2008 3/31/2009	3448 4307 4500 GJ331	The Copeland Group Copeland Wealth Manageme The Copeland Group	CP8 CP8/22418 To record accounting fees offset by CWMRE payable	1110 · First Cali 1110 · First Cali 1110 · First Cali 8302 · Accounti	4,680,00 5,000,00 2,000,00 2,800,00	4,680.00 5,000.00 2,000.00 2,800.00
Total 8308 · Accounting Check Check Check	_	3449 4307 4500 GJ331	The Copeland Group Copeland Wealth Manageme The Copeland Group	CP8 CP9/22424 To record accounting fees offset by CWMRE payable	1110 · First Cali 1110 · First Cali 1110 · First Cali 8302 · Accounti	4,680,00 8,500.00 6,200.00 6,000.00	14,480.00 4,680.00 8,500.00 6,200.00 6,000.00
General Journal Total 8309 - Acco 8310 - Accotantar	unling Fees-CP9	G3331		to record accounting rees onset by Gayante payable	8302 · ACOOONII	6,000.00	25,380.00
Check Check General Journal	2/15/2008 3/14/2008 3/31/2009 unting Fees-CP10	4307 4353 GJ331	Copeland Wealth Manageme Copeland Wealth Manageme	CP10/22427 To record accounting fees offset by CWMRE payable	1110 - First Cali 1110 - First Cali 8302 - Accounti	5,000.00 4,000.00 4,000.00	5,000.00 4,000.00 4,000.00 13,000.00
8311 · Accountin Check	-	4500	The Copeland Group	CP11/22416	1110 - First Cali	570.00	570.00 570.00
8312 · Accountir Check Check General Journal General Journal	g Fees-CP12 2/15/2008 6/12/2008 3/31/2009 3/31/2009 untling Fees-CP12	4307 4500 GJ331 GJ331	Copeland Wealth Manageme The Copeland Group	CP13/22437 To record accounting fees offset by CWMRE payable To record accounting fees offset by CWMRE payable	1110 · First Cali 1110 · First Cali 8302 · Accounti 8302 · Accounti.	15,800,00 550,00 21,000 00 500,00	15,800.00 550.00 21,000.00 500.00
8313 - Accountin Check Total 8313 - Acco	g - CFI#2 2/15/2008	4307	Copeland Wealth Manageme		1110 · First Cali	500.00	500.00
8315 · Accountin Check Check General Journal	-	4307 4500 GJ331	Copeland Wealth Manageme The Copeland Group	CP15/22433 To record accounting fees offset by CWMRE payable	1110 · First Cali 1110 · First Cali 8302 · Account	2,000.00 4,550.00 3,500.00	2,000.00 4,550.00 3,500.00
Bill Total 8315 · Acco	2/28/2010 unting Fees-CP15	54001	The Copeland Group	Tax Preparation	2016 · Accounts	3,000,00	3,000,00
8316 - Accountir Check Check General Journal Bill	ng Fees-CP16 2/15/2008 6/12/2008 3/31/2009 2/18/2010	4307 4500 GJ331	Copeland Wealth Manageme The Copeland Group The Copeland Group	CP16/22428 To record accounting fees offset by CWMRE payable Tax Preparation	1110 First Call 1110 First Call 8302 Accounts 2016 Accounts	3,500.00 4,000.00 3,500.00 3,500.00	3,500.00 4,000.00 3,500.00 3,500.00
	unting Fees-CP16			•		.,	(4,500.00

4:42 PM 02/19/13 Cash Basis Copeland Wealth Management - A Real Estate Corporation
Account QuickReport

All Transactions

Туре	Date	Num	Name	Мето	Split	Original Amount	Paid Amount
8317 · Accountin Check Check General Journal Bill Bill Bill	2/15/2008 4 6/12/2008 4	4307 4500 GJ331	Copeland Wealth Manageme The Copeland Group The Copeland Group The Copeland Group The Copeland Group	CP17/22429 To record accounting fees offset by CWMRE payable Tax Preparation Tax Preparation Tax Preparation	1110 · First Cali 1110 · First Cali 8302 · Accounts 2016 · Accounts 2016 · Accounts	500.00 550.00 7,500.00 3,000.00 3,000.00 3,000.00	500.00 550.00 7,500.00 1,000.00 3,000.00 933.00
Total 8317 · Acco	ounting Fees-CP17						13,483.00
8318 · Accountir Check Check Check General Journal	2/15/2008 4 6/12/2008 4 6/12/2008 4	4307 4500 4500 GJ331	Copeland Wealth Manageme The Copeland Group The Copeland Group	CP14/22432 CP18/22431 To record accounting fees offset by CWMRE payable	1110 · First Cali 1110 · First Cali 1110 · First Cali 8302 · Accounti	3,000.00 600.00 7,300.00 3,500.00	3,000.00 600.00 7,300.00 3,500.00
Total 8318 · Acco	ounting Fees-CP16						14,400.00
Yolal 6300 · Accounti	ing Fees-CR!						293,050.00
Total 8000 · Operating E	xpenses						293,050.00
TOTAL							293,050.00

### Exhibit J

Copeland Entities
Copeland Wealth Management, Inc. Officer Wages

		Compensation	Compensation Amount (Fiscal Year Ending May 31,)	scal Year Endir	Ig May 31,)	
Individual	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
	637,000	631,667	340,510	343,733	344,348	2,297,258

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Employer's name, address,	and ZIP code
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SUITE F	CENTEROR
REDLANDS, CA 9	12974
REDEARDS, CA 9	·
ฟ Employee's กสกาง, address	BATCH # 074
DONALD E COPE	-
BONALD E COLL	
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b Employer's FEO ID number	a Employeo's 65A number
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97500.00	6045.00
	8 Medicare tax withheld
151000,00	2189.50
7 Social ancustry tipa	8 Allocated tips
	10 Dopenders cere benefite
11 Hongunified plans	12s See Instructions for box 12'
14 Other	126
DASD1 500.33	J2c
	184
	på Stat Emp   Rat. Plan   3 P3P   X
15 Stelo Employer's state ID	16 State Wages, tips, etc.
DA 269-8365-0	15 1000 .00

### 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.

Gross Pay				streamte submitted by y	
ы гови нау	151,000.00	Social Security Tax Withheld Box 4 of W-2	6,045,00	State Income Tex Box 17 of W-2	8,576,2
Fed. Ingome	24, 170.30	Medicare	2, 189,50	Local Income Tax Box 19 of W-2	
Tax Withheld Box 2 of W-2	27,	Tax Withheld Box 6 of W-2	2, 103.00	SUI/SDI Box 14 of W-2	500.3

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

		Wages, Tips, Other Compensation Box 1 of W-2	Stata Wages Tipe, Etc. Box 16 of W-2	Local Wages Tipe, Etc. Box 18 of W-2	Social Security Wages Box 3 of W-2	Madicare Wages Box 5 of W-2
	Gross Pay	151,000.00	151,000,00	N/A	161,000,00	151,000,00
Loa	e Wages Over Limit	N/A	N/A	N/A	53,500.00	N/A
	Reported W-2 Wages		151,000.00	N/A	97,550,00	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.



Social Security Number: Taxable Merital Status: Mariled

Exemptions/Allowances: Federal: 6

Federal: 6 State: 5 Local:

(c) 2007 ADP, INC

4 Webs	en, tipm, citis	et comb.	2 Foder	si Income tax withheld
	15.10	0000	<u> </u>	24170.30
3 Socia	l pecurity 9	49098	4 Spolal	accurity tax withhold
		00.00		6045.00
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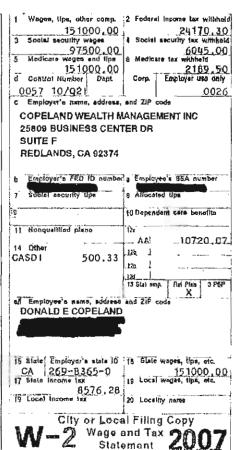
20 Locality name

Federal Filing Copy

Statement

Wage and Tax

Wages, tipe, other comp.  2 Federal income tox withhold
151000,00 24170,30
3 Social acounty wages 4 Social security tax withhald
97500.00 6045.00
151000.00 2189.50
d Control Number Dopt. Corp. Employer use only
0057 10/9210026
c Employer's name, address, and ZIP code
COPELAND WEALTH MANAGEMENT INC
25809 BUSINESS CENTER DR
SUME F
REDLANDS, GA 92374
1122211000,07100014
6 Employer's FEO ID number a Employee's SSA number
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(p Dependent care benefite
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DONALO E COPEDAND
15 State Employer's state to 18 State wages, figs, etc.
CA 269-8365-0 151000.00
17 State Income Lox 18 Local wages, tips, etc.
8576.28
19 Local Income tax 20 Locality name
State Filing Copy
Wage and Tax 2007
W-2 Statement 2007
Statement DAR No. 195000



20 Locality mame

City or Local Filing Copy

2 Wage and Tax 20

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FASTI Uap Stokes Bloom at www.lrs.gov/edito	2008	W-2 ar	id EARN	iing sui	MMARY	
We an and Tex	This blue Earnings St	•		•		in more detail.
d Control Number   Dept   Corp   Employer see only	The reverse aide inclu				•	valle amploine
d Control Number Dept. Corp. Employer use only 0057 10/021 0023	Gross Pay	155,833,70	Social Security	8,324.00	State Income Tax	10,481,66
COPELAND WEALTH MANAGEMENT INC		100,000.10	Tex Withheld Box 4 of W-2	0,021,00	Box 17 of W-2	15,451.55
25809 BUSINESS CENTER DR	End Income		Madiana		Local Income Tax Box 19 of W-2	
SUITE F	Fed. Income Tax Withheld	30,004.48	Med)care Tax Withheld Box 6 of W-2	2,419.09	601/901	
REDLANDS, CA 92374	Bax 2 of W-2		BOX 0 OF W-E		Box 14 of W-2	693.58
M Employee's name, address and ZIP code	2. Your Gross Pay we			<del></del>		
DONALD E COPELAND		Wages, Tipe, Compensatio	n Tlps,Etc.	Tips, Etc.	Weges	Wages
	Gross Pay	Box 1 of W-2	90x 15 of		7-2 Box 3 of W-2 N/A 166,833,70	Box 5 of W-2 166, 833.70
b Employer's FED IO number a Employee's SSA number	Leas Wages Over Limit		N/A	N/A	N/A 64,833.70	N/A
Wages, Upp, other comp. 12 Federal Income lax withheld	Reported W-2 Wages Reported W2 Wages	166,833 166,833			N/A 102,000.00 ,00 102,000.00	188,833.70 188,833.70
166833.70 30004.48						
3 Social security wages 4 Social security (ax withheld						
102000.00 6324.00						
166833,70 2419.09						
91 to Dependent care benefitu	3. Employee W-4 Pro	file. To change	your Employee W	4 Profile Information	n, file a new W-4 with )	our payroll dept.
t1 Nonqualified plans 12 See Instructions for box 12 AA 14212.00	DONALDEC	OPELAND				
14 Other CASD   693.58	CHOSC ESTAC	MEANE			al Security Number ble Merital Status: Me	reland.
1124	YUCAIPA, CA	97350			nptions/Allowances:	11104
na Suit Emp Het. Plan (a PO)				F	ederal: 5	
15 6 ata Employer's state ID 16 Blate wages, Upo, etc.  CA 269-8365-0 166833.70					tate; 6 ocal:	
17 State income tax 18 Local wages, lips, etc.						
19 Local Income tex 20 Locality name	(c) 2008 ADP, INC.					
The second secon						
1 Wages, tips, piher comp. 12 Federal Income tax withheld	1 Wages, tips, other com	_ 1		f Wages, tipe, o		Income Lax withheld
3 Social security wages 4 Social security lax withhalf	166833, 3 Social security wages		30004,48 curity lax withheld	3 Social security	6833 <u>.70</u> / wagen   4 Social to	30004.48 ecurity lax withheld
102000,00 6324,00	5 Medicare wages and III		6324.00	10: 5 Medicara Wage	2000,00 A Medicare	6324.00 r tax withheld
166833.70 2419.09;	166833.	70	2419.09	1.6	5833.70	2419.09
d Control Humber Copt. Corp. Employer use only 0057 10/021 0023	d Control Number Dap 0057 10/Q21	c corp.	mplayer use only 0023	0057 10/Q	1 1 .	Employer use only 0023
c Employar's name, address, and ZIP code	c Employer's name, edder	es, and ZIP cod	•		me, address, and ZIP so	de
COPELAND WEALTH MANAGEMENT INC	COPELAND WEALT		ENT INC		WEALTH MANAGEM	ENT INC
25809 BUSINESS CENTER DR SUITE F	25809 BUSINESS CE SUITE F	אובאטא		SUITEF	ESS CENTER DR	
REDLANDS, CA 92374	REDLANDS, CA 923	74	3	REDLANDS,	CA 92374	
		ner markett	i Tea	The Book of the Control	6 16 - IXI) 16 IX	T. 767
b Employer's FED ID number a Employee's SSA number	b Employer's FED ID num				O IO number : Employe	
7 Social security lips B Allocated tips	7 Social ecounity Upa	g Aliocated	,	7 Social security	and the second s	
10 Dependent care benefits	•		it care bonalita	9	76. 24.13	mi care benedite
17 See Instructions for box 12 AA. 19212 00	11 Nonquelified plans	2a AAl	14212.00	11 Nonquelilled p	fens 12a	10212.00.
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### 2010 W-2 and EARNING SUMMARY

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### Sete, accurate, Visit the IRS Web Site FASTI Use Visit the IRS Web Site 2008 W-2 and EARNING SUMMARY Employee Fistamonco Copy This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. 2008 Wage and Tax Copy C for EMPLOYEE'S RECORD Statement The reverse side includes general information that you may also find heipful. 1. The following information reflects your final 2006 pay stub plus any adjustments submitted by your employer. Employer use only 0013 10/02 0006 State Income Tex Box 17 of W-2 Gross Pay Bocial Security Tax Withhald 171.500.00 8,324.00 4,687.61 Employer's name, address, and ZIP code COPELAND WEALTH MANAGEMENT INC Box 4 of W-2 Local Income Tax Box 19 of W-2 25809 BUSINESS CENTER DR Medicare Tax Withhold Fed. Income Tax Withheld 15,635,02 2,488.75 SUITEF SUISDI Box 2 of W-2 Box 6 of W-2 603.58 REDLANDS, CA 92374 Box 14 of W-2 BATCH.#. 264 2. Your Gross Pay was adjusted as follows to produce your W-2 Statement. ell Employee's name, address and ZIP code Wages, Tips, Other Compensation State Wages Tips, Etc. Local Wages Social Security Weges Box 3 of W-2 Madicare CHARLES L COPELAND Tips, Etc. Box 18 of W-2 Wages Box 18 of W-2 Bax 1 of W-2 Box 5 of W-2 171,500.00 Gross Pay 171,500.00 N/A 171,500,00 171,600.00 Wages Over Limit N/A N/A 69,500.00 N/A N/A b Employer's FED ID number to Employee's SSA number 171.500,00 171.500.00 Reported W-2 Wages Reported W2 Wages 171,500.00 102,000.00 171,500.00 171,500,00 .00 (02,000,00 171,500.00 Wages, tipe, other comp. 171500.00 4 Social appurity 102000.00 6324.00 wages and tips 6 Medicara tax withheld 171500.00 2486.75 Social security tips 8 Attoopted time 10 Depandent care benefite 3. Employee W-4 Profile. To change your Employee W-4 Profile Information, file a new W-4 with your payroll dept. 11 Nongealfied plens 12s See Instructions for how 12 CHARLES L COPELAND 14 Other Social Security Number CASDI 693.5B Texable Marital Status: single 120 124 Exemptions/Allowances: 13 Stat Emp Ret Plan Federal: 12 \$1000,00 tex 15 State Employer's state ID 16 Glate State: 12 \$200.00 last WADOD, 17,1500 .00 CA 269-8365-0 Local: 4687.61 (r) 2008 AOP, RNC 19 Local Income lax 20 Locality name Wages, tips, other comp. 2 Federal income tax withhold Wages, tips, other comp. 2 Federal Income tax withheld, , 1 Wages, tipe, other comp. (2 Federal Income tax withheld 171500,00 171500.00 15636.02 171500.00 15636.02 15636.02 4 Soolel security lax withheld 4 Social soculty has williable 3 Social security wages Social security water security weges 102000 .00 6324.00 102000.00 6324.00 102000.00 6324.00 171500.00 umber Dept 171500.00 Control Number Dept. 2486.75 Employer use only 2486.75 Employer use only 171500.00 Confrol Number | Dept. 2486.75 d Control Number 0006 0013 10/021 0006 0013 10/021 0006 0013 10/021 Employer's name, address, and ZIP code Employer's name, address, and ZIP gode Employer's name, address, and ZIP code COPELAND WEALTH MANAGEMENT INC COPELAND WEALTH MANAGEMENT INC COPELAND WEALTH MANAGEMENT INC 25809 BUSINESS CENTER DR 25809 BUSINESS CENTER DR 25809 BUSINESS CENTER DR SUITEF SUITE P SUITEF REDLANDS, CA 92374 REDLANDS, CA 92374 REDLANDS, CA 92374 Employer's FED ID number a Employee's 85A number Employer's FED ID number & Employee's SSA number Employer's FED ID number a Employer's ESA number d Alfocated lip 8 Allocated tipe a Allocated tin in Dependent care benefits 11 Honqueblied plans Instructions for box 12. II RunqualHied plane 11 Nonquelitled plane 14 Other 14 Other 14 Other 693.58 693,58 <sup>:178</sup>€ 17b CASDI 693,58 CASDI CASDI 172 124 13 Stel emp. | Flat Plan 13 Blat Emp | Ret Plen | 3 PSP 13 Stel Emp Det Plin 31932 and ZIP code M Employee's name, eddress and ZIP el Employos's name, address and ZIP code CHARLES L COPELAND CHARLES L COPELAND CHARLES L COPELAND 15 State Employer's state 10 18 State wages, tipe, etc. 15 State Employer's state 10 16 State wages, Upa, etc. 15 Stale Employer's state ID 16 Stale wages, Upa, elc. 17.15.00 .00 18 Local wages, lipe, etc. 269-8365-0 17 1500,00 CA 269-8365-0 171500.00 18 Local wages, ups, etc. CA | 269-8365-0 18 Local Income tox 18 Local Income 1ax 4687.61 19 Local Income to 20 Locality name 20 Locality name 20 Locality name City or Local Filing Copy Federal Filing Copy State Filing Copy Wage and Tax 2008 Statement

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### 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 2000, pay stub plus any adjustments submitted by your amployer. Social Security Tax Withheld Gross Pay State Income Tex 124,951,49 6,621,60 Box 4 of W-2 Local Income Tax Box 19 of W-2 Medicare Tax Withheld Fed, Income Tax Withheld 4,000.00 1,011.77 SUVSDI Box 14 of W-2 Box 2 of W-2 Box 8 of W-2 997.38

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	Reported W-2 Wages	125,400.00	125,400.00	N/A	106,806.00	125,400.00
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### 2007 W-2 and EARNING SUMMARY

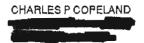
This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. The reverse side includes general information that you may also find helpful.

1. The following info	ormation reflects	your final 2007 pay et	ub plus any adju	retments submitted by y	our employer.
Gross Pay	319,099.92	Social Security Tax Withhold Sox 4 of W-2	6,045.00	State Income Tex Box 17 of W-2	21,520.09
Fed, Income Tax Withheld	51,152.91	Modicare	4,640.00	Local Income Tax Box 19 of W-2	
Box 2 of W-2	0.11.22.07	Tax Withhald Box 6 of W-2	1,010,00	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 16 of W-2	Social Security Wages Box 3 of W-2	Madicare Wages Box 5 of W-2
	Gross Pay	310,909,92	319,999,92	N/A	319,999,92	319,990,92
1	Imiliavo espeW eso.	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	319,909.02
ŕ	Reported W2 Wages	319,999,92	319,999.92	.00	97,500.00	319,009.02

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



Social Security Number
Taxable Maritel Status: Marited

Exemptions/Allowancee: Faderal: 10

State: 10 Local:

(c) 2007 ADP, INC.

1 Wages, tipe, other comp. 319999, 92 3 Social becarity wages 97500, 00 5 Medicare wages and tipe 319999, 92 d Control Number   Dept. 0030 10/02  c Employer's name, address, COPELAND WEALTH M 25809 BUSINESS CENT SUITE F REDLANDS, CA 92374	Corp.   Employer use only   0011   and ZIP code	319999,92 3 Social security wages 97500,00	ANAGEMENT INC	1 Wages, tips, other comp. 319999_92 3 Social security wages 97500_90 6 Medicare wages and lips 319999_92 d Control Humber Dept. 0030_10/Q2  c Employer's name, address, COPELAND WEALTH N 25809 BUSINESS CENT SUITE F REDLANDS, CA 92374	ANAGEMENT INC
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15 State: Employer's state ID CA   269-8365-0 17 State Income tax 21520.09 19 Local Income tax	16 Siele wagen, lipn, etc. 319999, 92 18 Local wagne, tipn, etc. 20 Locality name	TS State Employers state to CA , 269-8365-0 Th State Income tax 21520,09	(8 State wages, Upo, etc. 31999, 92 10 Local wages, Upa, etc. 20 Locality nama	(5 State Employer's state to CA 269-8365-0 17 State Income tex 21520,09 19 Cossi Income tex	16 Blate wages, tips, clc. 319999, 92 18 Loval wages, tips, etc. 20 Localty name
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### Sefe, accurate, VISIL the Inc. 1705 FASTI Use Visit the IRS Web Sha 2008 W-2 and EARNING SUMMARY W-2 Employee Pelarence Copy Wage and Tav 2008 This blue Earnings Summary section is included with your W-2 to help describe portions in more detail. d Control Number Dent Com The reverse side includes general information that you may also find helpful. Coxp. 1. The following information reflects your final 2008 pay stub plue any adjustments submitted by your employer. 0030 10/021 0010 Social Security Tax Withheld Gross Pay State Income Tax 293.333.26 5,324.00 21.910.02 COPELAND WEALTH MANAGEMENT INC 25809 BUSINESS CENTER DR Fed. Income Tax Withhold Box 2 of W-2 Medicare Tax Withheld Box 6 of W-2 44,152,40 4,253.32 SUITEF SUI/9DI REDLANDS, CA 92374 693.58 Box 14 of W-2 RATCH //. 264 2. Your Gross Pay was adjusted as follows to produce your W-2 Statement. Wages, Tips, Other Compensation State Wages Tips, Etc. Local Wages Sociel Security Wages Box 3 of W-2 Madicare CHARLES P COPELAND Tipe, Elc. Box 18 of W-2 Wages Box 5 of W-2 Box 1 of W-2 Box 16 of W-2 Gross Pay 293,333.26 293,333.26 293,333.28 N/A 293,333,28 Wages Over Limit N/A N/A N/A 191,333,26 b Employer's FEO ID number 3 Employee's SSA number Reported W-2 Wages 293,333.25 293,333.26 102,000,00 293,333,26 N/A Reported W2 Wages 293,333,28 293,333,25 102,000.00 293,333,26 293333.26 44152.40 Social accurity wages tax withheld Social ecounity 102000,00 6324.00 wages and tips blediller 293333,26 4253,32 Social accurity tion 8 Affonated tip 10 Dependent care benefits 3. Employee W-4 Profile. To change your Employee W-4 Profile Information, file a new W-4 with your payroll dept. tt Hongualitled plane 124 See Instructions for box 12 \_\_^1 20000-00 CHARLES P COPELAND 14 Othai Social Security Number: 693.58 CASDI Taxable Marital Status: Merried 120 12d | 13 Stat Emp | Red Plan Exemptions/Allowances; Federal: 10 \$1710.75 Lox X (5 State Employer's state (0 State: 15 Stote wages, Ilian etc. 1D \$895.81 Lax 269-8365-0 Locel: 293333,26 o lax 21910.02 26 Locality name (c) 2009 ADP, INC Wages, tips, other comp. 2 Federal income tax withhald Wages, Ups, other comp Wagee, Ups, other comp. 293333,26 293333.26 44152.40 293333,26 44152.40 44152.40 Spelial security wages 102000,00 Medicare wages and filps 3 4 Social accurity tax within 13 4 Social populity lox withh accurity wages 102000.00 Wages and Ups 6324.00 tax withheld 6324.00 6 Medicare tax withheld 102000,00 Medicare wages and fips 6324.00 293333.26 umber Dept 4253.32 293333.26 4253.32 293333.26 4253.32 Employer use only Dept Employer was only Dopt Control Number Corp Control Number Confrol Humbar UBB 0030 10/021 0010 0030 10/021 0010 0030 10/021 0010 c Employer's name, address, and ZIP code Employer's name, address, and ZIP code Employer's name, address, and 219 code COPELAND WEALTH MANAGEMENT INC COPELAND WEALTH MANAGEMENT INC COPELAND WEALTH MANAGEMENT INC 25809 BUSINESS CENTER DR 25809 BUSINESS CENTER DR 25809 BUSINESS CENTER DR SUITEF SUITE F SUITE E REDLANDS, CA 92374 REDLANDS, CA 92374 REDLANDS, CA 92374 Employer's FED ID number a Employee's SSA number Employer's FED ID number , Employee's SSA number Employer's FEO ID number a Employer's 86A number ĥ (i) Dependent care benefits 19 Dependent care benefits 11 Nonguelilled plans 124 See Instructions for how 12 [1 Hongveliked plane 175 ີເວ 11 Nonqualified plans AAI 20000.00 ....AA 20000\_00 20000\_00 I Other (4 Other 14 Othan 125 693,58<sup>,126</sup>\_ 126 CASDI 693.58 CASDI CASDI 693.58 1/c 121 13 Stat Emp Ret, Plan 3 PSP 13 Stall Emp Stat Plan 3 PBP J PSP 13 Stat emp. Ret Plan X of Employee's name, address and ZIP of Employee's name, oddress and Zi di Employee's name, oddress CHARLES P COPELAND CHARLES P COPELAND CHAMLES P COPE LAND 16 State wages, tipe, et-IS State Employer's state ID 18 State Wages, Ilps, otc. 15 State Employer's state ID 15 State | Emplayer's state ID | 16 State wages, tipe, etc. CA | 269-8365-0 293333,26 293333,26 CA 269-8365-0 293333,26 18 Local Wages, Ups, etc. 18 Local Woges, lips, 20 Locality name Federal Filing Copy State Filing Copy City or Local Filing Copy

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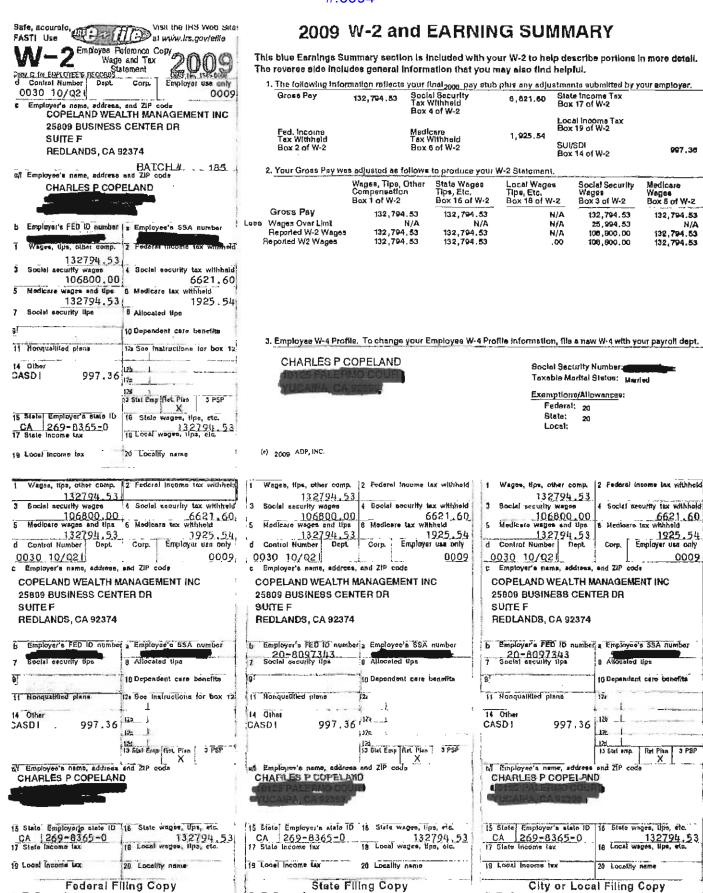
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Copy & To Be Filed With Employee's Federal Income Tax Return

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d Control Number Dept. 0030 10/Q21  C Employer's name, address,		1. The following infor Gross Pay	133,333.35 Soc Tax	final <sub>2010</sub> pay stu ial Security Withheld : 4 of W-2	e est en Ste	nts ∎ubmitted by y te incoms Tex c17 of W-2	4,548.32
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SUITE F REDLANDS, CA 9	2374	Tex Withheld Box 2 of W-2	Iax	Withheld 6 of W-2	SUI	/801 14 of W-2	1,025.48
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b Employer's FEO IO number  1 Weges, ups, other comp.		Loss Wages Over Limit Reported W-2 Wages Reported W2 Wages	133,333,35 N/A 133,333,35 133,333,35	133,333,35 N/A 133,333,35 133,333,35	N/A	103,333.35 26,533.35 108,800.00 106,800.00	133,333,35 N/A 133,333,35 133,333,35
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25809 BUSINESS CENTER DR SUITE F	Fed, Income Tax Withheld	14,440,60	Medicare Tax Withh	ıeld	2,078.35	Local Income Box 19 of W-2	
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Everett G. Barry, Jr. (SBN 053119) John H. Stephens (SBN 82971) Patrick L. Prindle (SBN 87516) MULVANEY BARRY BEATTY LINN & MAYERS LLP 401 West A Street, 17th Floor San Diego, CA 92101-7994 Telephone: 619-238-1010 Facsimile: 619-238-1981 Attorneys for Permanent Receiver, Thomas C. Hebrank 7 8 UNITED STATES DISTRICT COURT 9 CENTRAL DISTRICT OF CALIFORNIA, WESTERN DIVISION 10 CASE NO. 11-cv-08607-R-DTB SECURITIES AND EXCHANGE 11 COMMISSION, CERTIFICATE OF SERVICE 12 Plaintiff, June 3, 2013 DATE: 13 TIME: 10:00 a.m. ٧. 14 Crtrm: 8, 2nd Floor CHARLES P. COPELAND, ET Judge: Hon. Manuel L. Real 15 AL.. 16 Defendants. 17 18 I, Cindy Jennings, declare that I am over the age of 18 years and 19 not a party to the action. I am employed in the County of San Diego, 20 California, within which county the subject service occurred. business address is 401 West A Street, 17th Floor, San Diego, 21 California, 92101-7994. 22 On August 16, 2013, I served the following documents: 23 24 1. RECEIVER'S FORENSIC ACCOUNTING REPORT #3 25 ///// 26 ///// 27 ///// 28

1 2 3 4 5 6	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.
7	Executed on August 16, 2013, at San Diego, California.
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9	/s/Cindy Jennings
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