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8 THOMAS C. HEBRANK

9 UNITED STATES DISTRICT COURT
10 CENTRAL DISTRICT OF CALIFORNIA
11 EASTERN DIVISION

12 SECURITIES AND EXCHANGE
COMMISSION,

13 Plaintiff,

14 v.

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

19 Defendants.
20

Case No. 11-08607-R-DTB

**DECLARATION OF C. LAWRENCE
COPELAND IN SUPPORT OF
RECEIVER'S EX PARTE
APPLICATION FOR ORDER
ALLOWING PRE-RECEIVERSHIP
SALE OF FINANCIAL ADVISORY
ASSETS TO ELEVAGE PARTNERS,
LLC TO CLOSE**

Ctrm: 8
Judge: Hon. Manuel L. Real

1 I, C. Lawrence Copeland, hereby declare as follows:

2 1. I submit this declaration in support of the Receiver's Ex Parte
3 Application for Order Allowing Pre-Receivership Sale of Financial Advisory Assets
4 to Elevage Partners, LLC to Close ("Application"). I have personal knowledge of
5 the facts stated herein, and if called upon to do so, I could and would personally and
6 competently testify to them.

7 2. Until the Receiver's appointment, I was President of Copeland Wealth
8 Management, A Financial Advisory Corporation ("CWM").

9 3. Efforts to market CWM and The Copeland Group, A Consulting and
10 Accountancy Corporation ("Copeland Accountancy") in 2009 and 2010 produced
11 one formal offer from Elevage Partners, LLC, and three other informal offers.

12 4. CWM evaluated the offers and elected to pursue Elevage and two of
13 the other three. After considerable discussions with the other two interested parties,
14 both decided not to pursue a transaction, leaving Elevage as the only remaining
15 suitor. CWM negotiated terms with Elevage and, on or about September 30, 2011,
16 CWM, Elevage, Charles P. Copeland and I executed the Asset Purchase Agreement.

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18 I declare under penalty of perjury that the foregoing is true and correct.

19 Executed this 4th day of November, 2011, at Redlands, California.

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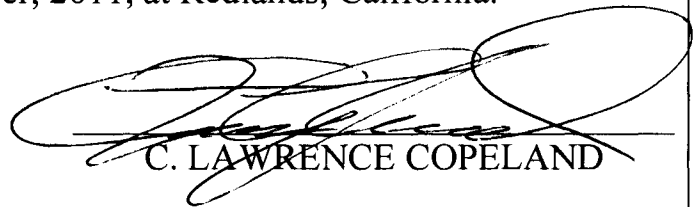
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C. LAWRENCE COPELAND