

# **EXHIBIT A**

**Receivership Entities  
Cash Summary as of November 18, 2011**

<b>Receivership Entity</b>	<b>Bank</b>	<b>Account Last 4 Digits</b>	<b>10/25/2011 Balance</b>	<b>11/18/2011 Balance</b>
CWM Financial Advisory	Pacific Western Bank	1872	\$0.00	\$1,725.18
Copeland Realty	Pacific Western Bank	4590	(\$92.28)	\$24,528.96
Copeland Realty	Pacific Western Bank	4715	\$3,290.54	\$4,865.54
<b><u>Copeland Properties</u></b>				
Copeland Properties Two	First California Bank	2602	\$742.51	\$22,475.69
Copeland Properties Four	First California Bank	2604	\$1,042.37	\$1,042.37
Copeland Properties Five	Pacific Western Bank	4608	\$182,923.30	\$255,852.63
Copeland Properties Seven	Pacific Western Bank	4616	\$26,009.35	\$41,335.13
Copeland Properties Nine	First California Bank	2609	\$19,273.04	\$17,855.19
Copeland Properties Nine	Pacific Western Bank	6511	\$321.07	\$321.07
Copeland Properties Ten	Pacific Western Bank	4624	\$47,470.42	\$160,413.97
Copeland Properties 15	Pacific Western Bank	4632	\$21,692.42	\$17,940.79
Copeland Properties 16	Pacific Western Bank	4665	\$40,341.28	\$83,883.31
Copeland Properties 17	Pacific Western Bank	4657	\$7,401.41	\$15,663.14
Copeland Properties 18	Pacific Western Bank	4640	\$45.35	\$41,100.31
<b><u>Copeland Fixed Income</u></b>				
Copeland Fixed Income One	First California Bank	5801	\$2,629.21	\$2,629.21
Copeland Fixed Income Two	First California Bank	5802	\$9,972.43	\$17,764.10
Copeland Fixed Income Three	First California Bank	5803	\$5,434.85	\$6,534.85
<b><u>Copeland Private Equity</u></b>				
Copeland Private Equity Two	First California Bank	0002	\$3,388.99	\$3,388.99
<b>Totals</b>			<b>\$371,886.26</b>	<b>\$719,320.43</b>

Note: Receivership Entities not listed above have either been closed or had no beginning cash balance and no cash activity during the relevant period.