

1 THOMAS C. HEBRANK
Permanent Receiver
2 501 W. Broadway, Suite 800
San Diego, California 92101
Phone: (619) 400-4922
3 Fax: (619) 400-4923
E-Mail: thebrank@ethreadvisors.com
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8 **UNITED STATES DISTRICT COURT**
9 **CENTRAL DISTRICT OF CALIFORNIA**
10 **WESTERN DIVISION - LOS ANGELES**

11 SECURITIES AND EXCHANGE
12 COMMISSION,

13 Plaintiff,

14 v.

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

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

**RECEIVER'S RESPONSE TO
ORDER ON RECEIVER'S
APPLICATION AND REPORT**

Date: March 5, 2012
Cttrm: 8, 2nd Floor
Judge: Hon. Manuel L. Real

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

7 8 **I. INTRODUCTION**

9 This case is about a fraud perpetrated on investors who put their savings into
10 Copeland Fixed Income Limited Partnerships and were told that the money would
11 be used only to make loans secured by real estate or corporate assets. Contrary to
12 what they were told, the Fixed Income investors' money was secretly used to fund
13 and keep money flowing through the Copeland Real Estate Limited Partnerships.
14 The Fixed Income LPs raised approximately \$14 million from investors. As of
15 today, they have virtually no assets. Unless the amounts fraudulently transferred to
16 the Real Estate LPs are returned, the fraud victims – the Fixed Income investors –
17 will recover nothing.

18 When the Securities and Exchange Commission ("Commission") discovered
19 the fraud, it filed this action and requested appointment of the Receiver to protect
20 the victims of the fraud. Defendants Charles Copeland, CWM and Copeland Realty
21 consented to the relief in the Judgment entered on October 25, 2011. CWM and
22 Copeland Realty are the General Partners of all of the Copeland Limited
23 Partnerships, including the Fixed Income LPs, Real Estate LPs and Private Equity
24 LPs.

25 When the Receiver was appointed, and the music stopped so to speak, a
26 handful of Real Estate LPs owned income-producing properties. As noted above,
27 the Fixed Income LPs had secretly been drained to keep distributions flowing to the
28 Real Estate investors. Now the Real Estate investors who benefitted from the

1 fraudulent depletion of the Fixed Income LPs want to walk away with the assets,
2 leaving nothing for the victims. The Court should reject this blatant "money grab"
3 and allow the receivership to proceed such that at least some measure of restitution
4 can be provided to victims.

5 On February 6, 2012, this Court held a hearing on numerous matters
6 regarding the administration of the receivership estate, including (1) Receiver's
7 application to employ General Counsel, (2) sale of Palm Springs condominium, (3)
8 Receiver's application to employ Tax Accountants, and (4) other matters raised in
9 the Receiver's Preliminary Report relating to the administration of the receivership
10 estate. Oppositions were filed by certain limited partners of various Copeland
11 Properties Real Estate Limited Partnerships ("LP Objectors"). The LP Objectors
12 argue, among other things, that their Real Estate LPs should not be included in the
13 receivership estate.

14 The LP Order provides:

15 "Within thirty (30) days of the date of this Order, the Receiver is required to
16 report findings on the validity of any notes receivable held by all limited
17 partnerships as a simple creditor and provide justification for continued inclusion of
18 such limited partnerships in the Receivership. Should the Receiver not report and
19 offer justification for continued inclusion, the subject limited partnerships will be
20 entitled to an order of court relieving the Receiver from further duty as general
21 partner in favor of a newly elected general partner. Any new general partners are
22 required to file notice of such election naming each new general partner. The Court
23 will retain jurisdiction of undiscovered claims by the Receiver against the released
24 limited partnerships.

25 Within sixty (60) days of the date of this Order, the Receiver is required to
26 report his findings as to the validity of complex notes receivable and payable
27 between and among other limited partnership entities and the fixed income funds
28 and justification for continued inclusion of such limited partnerships in the

RECEIVER'S RESPONSE TO ORDER ON
REPORT

1 Receivership on the grounds that the cross transactions amount to actual
2 commingling such that the equities require a Receiver to unwind. Should the
3 Receiver not report and offer such justification for continued inclusion, the subject
4 limited partnerships shall be entitled to an order of court relieving the Receiver from
5 further duty as general partner in favor of new general partners elected by the
6 limited partners. New general partners are required to file notice of such election
7 naming the new general partner. The Court will retain jurisdiction of undiscovered
8 claims by the Receiver against released limited partnerships.”

10 II. THE LP ORDER

11 The LP Order was submitted by certain LP Objectors who argue, among other
12 things, that they should not be included in the receivership estate. The LP Order
13 was filed late, on February 2, 2012, immediately prior to the February 6, 2012
14 hearing, . The LP Order is flawed in its basic premise that “notes receivable held by
15 all limited partnership(s)” should be the determining factor in whether the LP
16 Objectors remain in the Receivership Estate. More important is whether the LP
17 Objectors owe money to other Receivership Entities and whether these other
18 Receivership Entities were improperly used to fund the LP Objectors and keep
19 money flowing to their partners. If the LP Objectors were merely owed money (the
20 definition of accounts or notes receivable) by other Receivership Entities, there
21 might be limited justification for their inclusion in the Receivership Estate.

22 The financial statements for the LP Objectors show that they owe money to
23 other Copeland Entities (accounts or notes payable), making their inclusion in the
24 Receivership Estate critical for the protection of the victims of the fraud. If the LP
25 Objectors were not included in the Receivership Estate, (1) they would be outside of
26 the jurisdiction of this Court, and thus not protected by the receivership injunction
27 barring action by lenders and other creditors, (2) the Court would not be able to
28 require them to repay amounts owed to other Receivership Entities before making

1 distributions to their own partners, and (3) the Court and the Receiver's ability to
2 provide restitution to victims left "holding the bag" would be virtually eliminated.

3 The Receiver submits this Report as a response to both the thirty (30) and
4 sixty (60) day requirements of the LP Order. Further, the Receiver suggests that
5 moving forward, his time and efforts should be focused on maximizing the recovery
6 from assets and providing restitution to the true victims of the fraud, rather than
7 addressing the demands of those who benefitted from the fraud.

8 9 **III. THE LP OBJECTORS INCLUSION IN THE RECEIVERSHIP** 10 **ESTATE**

11 The Receiver has previously put forth arguments as to why the LP Objectors
12 should remain in the receivership estate. Both the Receiver and the Securities and
13 Exchange Commission (the "Commission") have filed prior responses, which the
14 Receiver incorporates herein.

15 These arguments include:

- 16 • The Judgment of Permanent Injunction and Other Relief (the "Appointing
17 Order") directs the Receiver to "take custody, control, possession and
18 charge of all funds, assets, collateral, premises...and other real or personal
19 property, wherever located, of or managed by Defendants CWM and
20 Copeland Realty and their subsidiaries and affiliates..."
- 21 • Should the Real Estate Limited Partnerships be excluded from the
22 Receivership Estate, the Receiver would have to immediately seek
23 injunctive relief to collect on 59 separate notes receivable from the LP
24 Objectors and other Real Estate Limited Partnerships, individual limited
25 partners, and other related entities. The total owed to Copeland Realty and
26 the three Copeland Fixed Income Funds alone from these notes is almost
27 \$14 million.

- As stated in the Preliminary Report, the Copeland Entities owe one another approximately \$16.4 million on account of intercompany loans, have invested approximately \$3.1 million in one another, and are owed approximately \$6.5 million on account of loans to limited partners, CWM clients, Charles Copeland and other related parties.

Excluding the LP Objectors from the receivership would undermine the fundamental purpose of equity receivership and the Commission's primary goal in seeking the Receiver's appointment – the preservation, protection, and distribution of assets to investors and creditors on an equitable basis. This fundamental purpose is best served through one collective proceeding in which the Court has jurisdiction and control over all assets, can determine which investors and creditors have valid claims, and can further determine the most equitable manner of distributing assets among them. The alternative, a series of lawsuits against each Limited Partnership and many of their partners who also owe money to the Fixed Income investors, would increase costs of administrative at the expense of the victims.

IV. STATUS OF REPRESENTATIVE LP OBJECTOR ENTITIES

Below is a discussion of two representative entities of the LP Objectors which provides focus and clarity to the picture.

A. Copeland Properties Five, L.P. (“CP5”) – The Balance Sheet for CP5 reflects only amounts owed to it by other Copeland Entities. CP5 lists notes receivable approximating \$201,000 from Copeland Realty (“CRI”), Copeland Properties Nine (“CP9”), and Copeland Properties 18 (“CP18”). It also lists investments of approximately \$95,000 in Copeland Properties Ten, and \$207,000 in CP18. One of the individual CP5 LP Objectors, the Petersons, owe \$66,000 to Copeland Properties Eight (“CP8”). CP5 has put forth the argument that, with the possible exception of the Receiver’s need for injunctive relief needed against LP

1 Objector Peterson, it is a “net creditor” and that its exclusion from the Receivership
2 Estate would present no harm.

3 **B. Copeland Properties Ten, L.P. (“CP10”) –** The Balance Sheet for
4 CP10 reflects that it owes approximately \$31,000 to Copeland Fixed Income Three
5 (“CFI3”), it received an equity investment of approximately \$95,000 from CP5, and
6 CP10 Objector Muraligopal owes \$165,000 to CFI3. Additionally, loan guaranties
7 have been noted for certain investors; namely, Muraligopal, Kuehn and Powell.
8 These loan guarantees could have an impact on the ultimate disposition of the
9 underlying property and ultimate distributions to the other limited partners and
10 others.

11 If CP10 is allowed to remove itself from the Court’s jurisdiction, nothing
12 would prevent it from distributing the cash from the sale of its assets to its limited
13 partners. The Receiver would have to sue CP10 to obtain an injunction prohibiting
14 distributions to limited partners. The Receiver would also have to sue Muraligopal
15 to ensure CFI3 recovers its note receivable. Conversely, CP10 is owed
16 approximately \$100,000 from Copeland Fixed Income 1 (“CFI1”), Copeland
17 Properties Six (“CP6”), CP9, and CRI. CP10 would benefit from the receivership in
18 obtaining repayment of these obligations.

19 20 **V. THE COPELAND “PIGGY BANK”**

21 The examples of CP5 and CP10 above do not provide a complete picture of
22 the fraud. The Balance Sheets of the Receivership Entities, attached as Exhibit A,
23 are merely a snapshot on the date the Receiver was appointed. They do not reflect
24 how each of these entities, including the LP Objectors, benefitted from the scheme.

25 Attached as Exhibit B are the transaction journals for the Copeland Real
26 Estate Limited Partnerships from their accounting systems (as prepared by
27 Defendant Charles Copeland and his accounting firm Copeland Accountancy) which
28 show all notes receivable, investment activity, and notes payable activity for each

RECEIVER’S RESPONSE TO ORDER ON
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1 entity. These transaction journals reflect how each Copeland Entity, including the
2 LP Objectors, all benefitted from the Copeland “Piggy Bank” – the indiscriminant,
3 pervasive movement of funds, generally with little or no documentation, to entities
4 that did not have sufficient cash flow to maintain their existence or operations.
5 Copeland Realty, acting as the general partner, loaned or borrowed money from the
6 Receivership Entities as needed to fund each entities’ operational and other cash
7 flow needs.

8 In this environment, winners and losers were arbitrarily chosen. Certain
9 entities were provided with a financial lifeline, while others were allowed to fail.
10 Providing assistance to one entity was made at the expense or to the detriment of
11 other entities. Some entities were allowed to fail (Copeland Properties Three -
12 “CP3”, Copeland Properties Four – “CP4”, and CP6; even after CFII invested \$2.9
13 million in CP4), while others were kept afloat. In sum, CP5 and CP10 operations, in
14 part, were directly funded by the other Limited Partnerships as part of Charles
15 Copeland’s fraudulent scheme. Now that it is financially beneficial, CP5 and CP10
16 seek to sever those ties at the expense of the other Limited Partnerships, including
17 the Copeland Fixed Income Funds.

18 CP5 and CP10’s involvement in the Copeland “Piggy Bank” was as follows:

19 A. **CP5** – For the period from March 2005 through October 2011, CP5:

- 20 • Loaned \$220,501 to TCG Trust (Defendant Charles Copeland
21 related entity)
- 22 • Loaned \$12,500 to Copeland Properties Three (“CP3”)
- 23 • Loaned \$6,250 to CRI/PHT
- 24 • Loaned \$169,550 to CRI
- 25 • Loaned \$27,250 to CP8/Khari Baker
- 26 • Loaned \$48,439 to CP9
- 27 • Loaned \$1,000 to CP6
- 28 • Loaned \$600 to CP15

- Loaned \$38,500 to Rancho Mirage Surgical Center (“RMSC”)
- Loaned \$7,500 to CP17
- Loaned \$10,500 to Copeland Wealth Management
- Loaned \$16,000 to Stauffers Landscaping
- Loaned \$45,500 to CP18
- Invested \$100,000 in CP10
- Invested \$211,000 in CP18
- Loaned \$3,500 to CP8
- Loaned \$115,450 to CRI – Other
- Borrowed \$25,000 from CP18
- Borrowed \$80,501 from TCG Trust
- Borrowed \$1,400 from CRI Trust
- Borrowed \$100,000 from CP10
- Borrowed \$174,838 from Investor Higdon

B. CP10 – Similarly, for the period from March 2006 through October 2011, CP10:

- Loaned \$208,611 to CRI
- Loaned \$50,000 to CRI Trust
- Loaned \$36,120 to CFI1
- Loaned \$66,058 to CP4
- Loaned \$93,000 to CP5
- Loaned \$24,500 to CP6
- Loaned \$28,105 to CP8
- Loaned \$135,270 to CP9
- Loaned \$108,687 to CP12
- Loaned \$20,000 to CFI3

- Loaned \$218,455 to RMSC
- Loaned \$38,570 to CP15
- Loaned \$10,410 to CP16
- Loaned \$1,040 to CP18
- Loaned \$40,113 to CFI2
- Loaned \$3,865 for CP12 Investor Transaction
- Borrowed \$440,854 to CRI – Other
- Borrowed \$23,748 from Investor Kuehn
- Borrowed \$54,000 from TCG Trust
- Borrowed \$150,000 CFI1
- Borrowed \$830 from CFI1
- Borrowed \$11,400 from CFI2
- Borrowed \$218,865 from CFI3
- Borrowed \$93,000 from Investor Racine
- Borrowed \$190,00 from members of the Perez family and the Perez Family Trust

Similar activity can be seen in the other LP Objectors. For the LP Objectors to now claim they are not affiliated with the other Receivership Entities and did not benefit from the Copeland “Piggy Bank” is either naïve or disingenuous.

VI. VERIFICATION OF LP OBJECTORS NOTES PAYABLE

As previously discussed, the appropriate rationale for maintaining the LP Objectors in the Receivership Estate is the notes payable, or amounts they owe back to the Receivership Entities (or what would remain of the Receivership Estate should they be permitted to be excluded; that specifically being only CRI and the CFI Fund entities). The Receiver conducted a partial forensic review of the LP Objectors and other Copeland Real Estate Limited Partnerships’ related party notes

1 payable. The summary of this test work can be found in Exhibit C. The Receiver
2 substantially verified the validity of the notes payable to proper supporting
3 documentation including bank statements, check copies and promissory notes. It is
4 important to note, however, that consistent with the informal, "as needed" flow of
5 money between entities, promissory notes have not been located for the vast
6 majority of intercompany transfers.

7 8 **VII. COMMINGLING OF ENTITIES AND INVESTORS**

9 The discussion above should provide ample evidence as to the commingling
10 that has occurred among the Receivership Entities. In addition to the financial
11 transactions amongst the LP Objectors and other Copeland Real Estate Limited
12 Partnerships, Exhibit D provides a summary of all of the equity investors for all of
13 the Receivership entities, as well as notes receivable and payable involving these
14 same investors. A review of these schedules further demonstrates the
15 interconnectedness of these entities.

16 17 **VIII. THE RECEIVER'S FOCUS SHOULD BE SHIFTED TO THE** 18 **VICTIMS**

19 As noted above, the real victims of the fraud are the Copeland Fixed Income
20 ("CFI") investors who, unbeknownst to them, provided the primary funding for the
21 Copeland "Piggy Bank". As alleged by the Commission in its Complaint for
22 Violations of the Federal Securities Laws (the "Complaint"), from 2006 through
23 2010, the CFI Funds raised approximately \$14 million from 70 investors. The
24 limited partnership agreements for the CFI Funds restricted the use of funds to two
25 specific purposes – real estate and corporate loans. Instead, as the financial
26 statements illustrate, these funds became the Copeland "Piggy Bank" that funded 1)
27 loans to Copeland clients, 2) the payment of Copeland management fees and other
28 commissions, 3) the payment of loans to LP Objectors and other Copeland Real

1 Estate Limited Partnerships, 4) the payment of distributions to LP Objectors and
2 other Copeland Real Estate Limited Partnerships, 5) other Receivership Entity
3 operating expenses. The Complaint further describes, and the evidence supports,
4 that Charles Copeland directed the CFI Funds to lend the vast majority of the \$14
5 million raised to affiliated entities without obtaining any pre-approval or disclosing
6 this conflict of interest to the CFI limited partners. These activities allowed for the
7 creation of essentially a Ponzi-like scheme in which new investor funds paid and
8 supported existing investors; primarily the LP Objectors and other Copeland Real
9 Estate Limited Partnerships.

10 Whereas the LP Objectors and other Copeland Real Estate Limited
11 Partnerships' hold tangible physical property, and have relatively limited exposure
12 through notes receivable to other Copeland Entities, the CFI Funds hold \$10.5
13 million (out of total assets of \$10.8 million) in notes receivable from Copeland
14 Entities, Defendants, Copeland clients, Copeland investors, and other related
15 entities. The activities of the Receiver should be focused on the recovery of these
16 notes receivable for the purpose of providing restitution to the investors in this
17 scheme. A key point to keep in mind is that the Receiver would merely hold the
18 assets and funds recovered for the benefit of the victims of this scheme, awaiting
19 direction from the Court as to how assets will ultimately be distributed.

20
21 **IX. RECEIVER'S FORENSIC ACCOUNTING REVIEW AND**
22 **PROPOSED PLAN GOING FORWARD**

23 The Receiver has previously proposed a forensic accounting process to the
24 Court which he would like to implement. Upon concurrence of the Court and upon
25 confirmation that the LP Objectors are included in the receivership, the Receiver
26 proposes to conduct a forensic review to include the following key elements: 1)
27 ascertain the validity and accuracy of the financial statements prepared by
28 Defendant Copeland and Copeland Accountancy for the Receivership Entities by

RECEIVER'S RESPONSE TO ORDER ON
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1 reconciling amounts and transactions to supporting documentation including bank
2 statements, cancelled checks and tax returns, 2) review supporting files and other
3 documentation for executed notes receivable, notes payable, investments, loan
4 guaranties, and other information, 3) making a preliminary evaluation of the
5 propriety and collectability of notes and other receivables, and 4) making a
6 preliminary evaluation of the propriety and details of notes and other payables.
7 Upon determining the propriety and collectability of the notes and other receivables,
8 the Receiver, with the assistance of legal counsel, would begin collections efforts on
9 these notes and other receivables.

10 Concurrent with the forensic accounting review, the Receiver proposes to
11 engage appraisers and brokers in order to determine the value of the Copeland
12 Realty properties, in order to make recommendations to the Court for their possible
13 eventual sale or other disposition.

14 The Receiver intends to report to the Court the results of the above actions
15 approximately ninety (90) days after approval from the Court for this proposed
16 course of action.

17 18 **X. RECEIVER'S RECOMMENDATIONS**

19 The Receiver also recommends and requests certain relief he believes will aid
20 in the administration of the Receivership Estate and help reduce administrative
21 expenses. Copeland Realty's business is essentially to manage the eight commercial
22 properties owned by the Real Estate Funds. In order to manage the properties until
23 they can be sold, the Receiver requests authority to execute, amend and terminate
24 leases pertaining to the properties. Properties are currently vacant, and other
25 vacancies will be occurring, and the Receiver does not have authorization to hire
26 leasing agents or otherwise lease these properties in order to bring funds into the
27 Receivership Estate.

1 In addition, the Receiver requests authority to engage real estate brokers and
2 appraisers to assist in efforts to value, and potentially market and sell the properties.
3 All sales and broker commissions will remain subject to Court approval. When the
4 Receiver agrees on the terms of a sale with a buyer, the Receiver will file a motion
5 for approval of the sale, and will simultaneously request approval of the applicable
6 broker's commission.

7 Finally, the Receiver continues to operate without the benefit of legal counsel
8 or tax accountants. As per the Court's Minute Order issued on February 6, 2012, the
9 Receiver has submitted to the Court proposals from three (3) law firms and three (3)
10 tax accountants for their possible retention. Critical work of the Receivership Estate
11 is being held back due to the lack of professionals being engaged in this case. The
12 Receiver has had to expend a great deal of effort acting as his own legal counsel to
13 the detriment of the primary function of this receivership; performing an appropriate
14 forensic review of the Copeland Entities and recovering assets of the Receivership
15 Estate.

16 Based on his investigation to date, the Receiver recommends the following
17 with respect to the receivership:

18 1) That the Receivership Estate continue intact (including the LP Objectors)
19 and continue pursuant to the Judgment and further orders of the Court;

20 2) That, in order to maximize the recovery for the value of the Receivership
21 Estate from the eight commercial properties, the Receiver (a) manage the properties,
22 (b) be allowed to engage leasing agents and lease the properties, (c) make
23 recommendations to the Court as to either sale or other disposition, (d) if
24 appropriate, market them for sale, and (e) enter into sale transactions subject to
25 approval by the Court;

26 3) That, as outlined above, the Receiver conduct a forensic accounting
27 review pursuant to Part V.E. of the Judgment;

28

4) That the Receiver, with the assistance of counsel, investigate and pursue collection of loans and other causes of action against third parties who borrowed funds or otherwise owe money to the Receivership Entities;

5) That the Court authorize the Receiver to employ General Counsel and Tax Accountants.

XI. CONCLUSION

Based on the foregoing, the Receiver requests an order approving this report, confirming that the LP Objectors are included in the receivership, authorizing him to enter into leasing transactions and to engage real estate brokers and appraisers (all sales and broker commissions remaining subject to approval by the Court), conduct a forensic review as described, and accepting his above recommendations.

Dated: March 5, 2012

By: Thomas C Hebrank
THOMAS C. HEBRANK,
Permanent Receiver

Exhibit "A"

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10/27/11

Cash Basis

Copeland Wealth Management - A Real Estate Corporation
Balance Sheet
As of October 27, 2011

	Oct 27, 11
ASSETS	
Current Assets	
Checking/Savings	
1112 · Pacific Western Bank	117.72
1120 · Pooled Investment Account	306.54
Total Checking/Savings	424.26
Accounts Receivable	
1200 · Accounts Receivable	133,791.86
Total Accounts Receivable	133,791.86
Other Current Assets	
1400 · N/R - Limited Partnerships	
1404 · Note Receivable-CP4 Qualex	137.07
1412 · Note Receivable-CP7	15,932.00
1416 · Note Receivable- CP9	18,117.72
1424 · Note Receivable -CP12	90,000.00
1431 · Note Receivable- CFI 1	5,153.54
1433 · Note Receivable-CP 14/CP18	200,524.68
1433.3 · Accrued Management Fees-CP18	165,466.80
1434 · Note Receivable-CP15	159,231.33
1436 · Note Receivable-CP17	101,636.04
Total 1400 · N/R - Limited Partnerships	756,199.18
1450 · N/R - Private Investors	
1451 · Note Receivable-CPC	273,533.34
1456 · Note Receivable-WAMU	100.00
1457 · Note Receivable- Luckey	1,800.00
1458 · Note Receivable- TCG Trust	262,082.49
1462 · Note Receivable-Eure	247,672.70
1477.1 · Note Receivable-Katie Hernandez	25,000.00
1481 · Note Receivable - Janet Ihde	15,562.99
1490 · Note Receivable - Stauffers	400,000.00
1491 · N/R - Sandy Cox	8,287.56
1493 · Note Receivable - Serenity	107,090.38
Total 1450 · N/R - Private Investors	1,341,129.46
1494 · Investments	117,408.29
1497 · Intercompany Receivable	
1461 · Note Receivable- TCG	246,185.64
1492 · Note Receivable / F/A	-162,360.64
1496 · Note Receivable-CWM	-436,113.55
Total 1497 · Intercompany Receivable	-352,288.55
Total Other Current Assets	1,862,448.38
Total Current Assets	1,996,664.50
Fixed Assets	
1500 · Computers	6,856.94
1510 · Furniture/Equipment	9,375.94
1511 · Furn/Equip-Rncho Mir-CRI Suite	42,306.37
1512 · Furn/Equip-Rncho Komen 200	4,915.64
1520 · Leasehold Improvements	17,209.27
1521 · Lsehd Imp-Rncho Mrge/CRI Suite	29,292.33
1522 · Leasehold Imprmts-Komen 200	41,048.43
1550 · Accumulated Depreciation	-42,256.00
Total Fixed Assets	108,748.92

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10/27/11

Cash Basis

Copeland Wealth Management - A Real Estate Corporation
Balance Sheet
As of October 27, 2011

	Oct 27, 11
Other Assets	
1700 · Limited Partnership Investments	
1705 · Investment-CP1	-3,300.00
1708 · Investment - CP8	199,787.00
1709 · Investment - CP9	69,474.00
1712 · Investment - CP12	244,679.00
1716 · Investment - CP16	-7,332.50
1718 · Investment - CP18	207,931.00
1719 · Investment-Private Equity 1	500,000.00
1720 · Investment - Private Equity 2	250,000.00
Total 1700 · Limited Partnership Investments	1,461,238.50
1750 · Fee Interest Land	
1753 · Investment -WA Property	182,799.04
1761 · Calle El Segundo	12,322.48
Total 1750 · Fee Interest Land	195,121.52
1800 · Deposits	
1814 · Deferred Partner - CP14/CP18	-14,738.15
1816 · Deferred Partner- CP16	-16,686.14
1800 · Deposits - Other	27,538.68
Total 1800 · Deposits	-3,885.61
Total Other Assets	1,652,474.41
TOTAL ASSETS	3,757,887.83
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2016 · Accounts Payable	51,326.30
Total Accounts Payable	51,326.30
Other Current Liabilities	
2000 · Notes to Private Parties	
2001 · Note Payable-Suzane Bricker	173,541.67
2004 · Note Payable- Dr. Nong	300,000.00
2005 · Note Payable- Maggie Douglas	17,200.00
2006 · Note Payable -Hallman	40,000.00
2009 · N/P William & Helen Huntley	130,000.00
20161 · N/P - CFI#1/Private Equities	470,000.00
2017 · Note Payable - CP5	144,000.00
2018 · Note Payable - CP8	21,295.17
2018.2 · N/P-CP8 Pooled Income Activity	20,741.61
2020 · Note Payable-Luckey	400,000.00
2022.2 · N/P-CP4 Pooled Income Activity	23,689.73
2026 · Note Payable CFI#2 @ 9%	822,587.97
2027.1 · N/P CP10 Pooled Income Activity	3,680.71
2029.1 · N/P-CP18 Pooled Income Activity	21,331.90
2031 · N/P - Copeland Ret. Trust	5,859.89
2032 · Note Payable - CP2	265,200.00
2039 · N/P-CP9/Pooled Income Activity	14,298.08
2039.1 · Note Payable - CP9 (Rent)	167,345.70
2043 · N/P - Copeland Fixed Income #3	101,405.49
2044 · Note Payable - Kohut	400,000.00
2049 · Unknown Note Payable	156,191.46
2057 · Note Payable - McFarland	50,000.00
2058 · N/P - CPC PS Plan	250,000.00
Total 2000 · Notes to Private Parties	3,998,369.38

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Copeland Wealth Management - A Real Estate Corporation
Balance Sheet
As of October 27, 2011

	Oct 27, 11
2050 · Note Payable-1st Cent LOC	89,668.88
2085 · JTS Managment	25,000.00
2100.1 · Accrued Payroll Taxes	9,186.61
2101 · Accrued Payroll	7,569.59
2309 · Pooled Investment Acct	50,397.58
Total Other Current Liabilities	4,180,192.04
Total Current Liabilities	4,231,518.34
Total Liabilities	4,231,518.34
Equity	
3200 · Capital Stock	30,000.00
3900 · Retained Earnings	-160,518.93
Net Income	-343,111.58
Total Equity	-473,630.51
TOTAL LIABILITIES & EQUITY	3,757,887.83

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Cash Basis

Copeland Fixed Income One

Balance Sheet

As of October 27, 2011

	Oct 27, 11
ASSETS	
Current Assets	
Checking/Savings	
1100 · 1st Centennial Checking	2,648.21
Total Checking/Savings	2,648.21
Accounts Receivable	
11000 · Accounts Receivable	21,559.75
Total Accounts Receivable	21,559.75
Other Current Assets	
1401 · N/R-CRI/Priv. Equit @ 11%	470,000.00
1410 · Note Receivable-CP4 Loan	2,866,767.24
1411 · Note Receivable-PHT @12%	210,000.00
1413 · Note Receivable-Taber	9,099.00
1414 · Note Receivable-CP12	180,397.00
1419 · Note Receivable - CP9	212,828.14
1421 · Note Receivable-RMI Industries	71,000.00
1425 · Note Receivable - CP15	25,000.00
1432 · Note Receivable - RMSC	84,244.47
1450 · Allowance for Doubtful Accounts	-393,800.48
Total Other Current Assets	3,735,535.37
Total Current Assets	3,759,743.33
TOTAL ASSETS	3,759,743.33
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	22,169.82
Total Accounts Payable	22,169.82
Other Current Liabilities	
2001 · Note Payable-CRI	5,153.54
2002 · Note Payable- CP8	118,000.00
2005 · Note Payable - CFI#2	17,000.00
2006 · Note Payable - CFI#3	59,382.50
2008 · Note Payable-Jay & Teresa Whan	181.23
2010 · Note Payable - CP10	16,000.00
Total Other Current Liabilities	215,717.27
Total Current Liabilities	237,887.09
Total Liabilities	237,887.09
Equity	
3800 · Capital- J. Whan	
3800.01 · Contributions-1/25/06&6/20/06	155,000.00
3800.02 · Draws	-735.22
3800 · Capital- J. Whan - Other	-36,623.98
Total 3800 · Capital- J. Whan	117,640.80
3803 · Capital-Kohut IRA	
3803.01 · Contributions-1/1/06;9/2/08	622,667.00
3803.02 · Draws	-2,953.52
3803 · Capital-Kohut IRA - Other	-144,789.47
Total 3803 · Capital-Kohut IRA	474,924.01
3804 · Capital-Ross IRA	
3804.01 · Contributions-1/1/06	500,000.00
3804.02 · Draws	-1,423.00
3804 · Capital-Ross IRA - Other	-269,806.65
Total 3804 · Capital-Ross IRA	228,770.35

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Copeland Fixed Income One

Balance Sheet

As of October 27, 2011

	Oct 27, 11
3805 · Capital-Ross Trust	
3805.02 · Draws	-200,844.44
3805 · Capital-Ross Trust - Other	200,844.44
Total 3805 · Capital-Ross Trust	0.00
3806 · Capital-R. Neal	
3806.01 · Contributions-1/19/06	200,000.00
3806.02 · Draws	-948.66
3806 · Capital-R. Neal - Other	-46,537.53
Total 3806 · Capital-R. Neal	152,513.81
3807 · Capital-D. Bricker	
3807.01 · Contributions-1/9/06	300,000.00
3807.02 · Draws	-1,280.70
3807 · Capital-D. Bricker - Other	-92,826.80
Total 3807 · Capital-D. Bricker	205,892.50
3808 · Capital-R. Howard	
3808.01 · Contributions	350,000.00
3808.02 · Draws	-1,660.16
3808 · Capital-R. Howard - Other	-81,866.51
Total 3808 · Capital-R. Howard	266,473.33
3809 · Capital-McColloch Trust	
3809.01 · Contributions-2/3/06	100,000.00
3809.02 · Draws	-474.34
3809 · Capital-McColloch Trust - Other	-23,305.11
Total 3809 · Capital-McColloch Trust	76,220.55
3810 · Capital-W. McDonald	
3810.01 · Contributions-3/8/06	300,000.00
3810.02 · Draws	-474.34
3810 · Capital-W. McDonald - Other	-225,729.55
Total 3810 · Capital-W. McDonald	73,796.11
3812 · Capital-Healy	
3812.01 · Contributions-4/13/06	100,000.00
3812.02 · Draws	-474.34
3812 · Capital-Healy - Other	-24,143.97
Total 3812 · Capital-Healy	75,381.69
3813 · Capital-Cinque	
3813.01 · Contributions-4/17/06	200,000.00
3813.02 · Draws	-948.66
3813 · Capital-Cinque - Other	-46,974.04
Total 3813 · Capital-Cinque	152,077.30
3815 · Capital-Luckey	
3815.01 · Contributions-4/25/06	76,500.00
3815.02 · Draws	-362.87
3815 · Capital-Luckey - Other	-17,279.63
Total 3815 · Capital-Luckey	58,857.50
3817 · Capital-Sniecinski	
3817.01 · Contrib-5/26/86&6/23/06&11/29/07	500,000.00
3817.02 · Draws	-2,039.64
3817 · Capital-Sniecinski - Other	-173,467.69
Total 3817 · Capital-Sniecinski	324,492.67
3818 · Capital-Luckey Charitable Trust	
3818.01 · Contributions-4/25/06	475,426.00
3818.02 · Draws	-2,255.11
3818 · Capital-Luckey Charitable Trust - Other	-112,460.70
Total 3818 · Capital-Luckey Charitable Trust	360,710.19

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Copeland Fixed Income One

Balance Sheet

As of October 27, 2011

	Oct 27, 11
3819 · Capital-Clarence & Eleanor Paul	
3819.01 · Contributions-6/14/06	100,000.00
3819.02 · Draws	-474.34
3819 · Capital-Clarence & Eleanor Paul - Other	-23,627.65
Total 3819 · Capital-Clarence & Eleanor Paul	75,898.01
3820 · Capital-Hollaus	
3820.01 · Contrib-6/20/06&8/31/06&11/1/06	415,000.00
3820.02 · Draws	-1,968.48
3820 · Capital-Hollaus - Other	-98,478.65
Total 3820 · Capital-Hollaus	314,552.87
3821 · Capital-Charles Grey	
3821.01 · Contributions-08/19/06;7/18/07	207,000.00
3821.02 · Draws	-981.86
3821 · Capital-Charles Grey - Other	-50,183.43
Total 3821 · Capital-Charles Grey	155,834.71
3822 · Capital - Donna Wooley IRA	
3822.01 · Contributions-9/25/06	100,000.00
3822.02 · Draws	-474.34
3822 · Capital - Donna Wooley IRA - Other	-23,876.59
Total 3822 · Capital - Donna Wooley IRA	75,649.07
3823 · Capital-Betty Markwardt	
3823.01 · Contributions-10/05/06	52,695.00
3823.02 · Draws	-249.95
3823 · Capital-Betty Markwardt - Other	-12,535.69
Total 3823 · Capital-Betty Markwardt	39,909.36
3824 · Capital-Betty Markwardt IRA	
3824.01 · Contributions 10/18/06	58,805.00
3824.02 · Draws	-278.93
3824 · Capital-Betty Markwardt IRA - Other	-14,132.81
Total 3824 · Capital-Betty Markwardt IRA	44,393.26
3825 · Capital - Jill Meader IRA	
3825.01 · Contributions	29,000.00
3825.02 · Draws	-137.56
3825 · Capital - Jill Meader IRA - Other	-6,963.49
Total 3825 · Capital - Jill Meader IRA	21,898.95
3826 · Capital - Jill Meader-Personal	
3826.01 · Contribution	46,000.00
3826.02 · Draw	-218.19
3826 · Capital - Jill Meader-Personal - Other	-11,127.26
Total 3826 · Capital - Jill Meader-Personal	34,654.55
3827 · Capital - Les Laybourne	
3827.01 · Contributions	100,000.00
3827.02 · Draws	-474.34
3827 · Capital - Les Laybourne - Other	-24,835.50
Total 3827 · Capital - Les Laybourne	74,690.16
3829 · Capital - E. & M. Schamehorn	
3829.01 · Contributions	150,000.00
3829.02 · Draws	-711.50
3829 · Capital - E. & M. Schamehorn - Other	-37,765.89
Total 3829 · Capital - E. & M. Schamehorn	111,522.61
Net Income	5,101.88
Total Equity	3,521,856.24
TOTAL LIABILITIES & EQUITY	3,759,743.33

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Copeland Fixed Income Two

Balance Sheet

As of October 27, 2011

	Oct 27, 11
ASSETS	
Current Assets	
Checking/Savings	
1100 · 1st Cent Checking	7,329.23
Total Checking/Savings	7,329.23
Accounts Receivable	
11000 · Accounts Receivable	230,684.65
Total Accounts Receivable	230,684.65
Other Current Assets	
1400 · Note Receivable - CRI	822,587.97
1401 · Note Receivable - PHT @12%	950,000.00
1402 · Note Receivable - Nulite @ 9%	100,000.00
1404 · Note Receivable-Nizzia	150,000.00
1409 · N/R- CP9 (Lynch Note)	900,000.00
1410 · Note Receivable - CFI#1	17,000.00
1412 · Note Receivable - CP12	62,165.89
1419 · Note Receivable - CP9	186,375.00
1423 · N/R - CP15	23,400.00
1425 · N/R- SoCal Del, LLC	800,000.00
1426 · N/R - Stauffers	255,000.00
1433 · Allowance for Doubtful Accounts	-424,000.00
Total Other Current Assets	3,842,528.86
Total Current Assets	4,080,542.74
TOTAL ASSETS	4,080,542.74
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	148,998.01
3801 · Capital - Sandra Hayes	
3801.1 · Contributions-1/03/07&2/28/07	45,000.00
3801.2 · Draws	-45,000.00
Total 3801 · Capital - Sandra Hayes	0.00
3802 · Capital - Paul F. Bork	
3802.1 · Contributions-1/19/07	200,000.00
3802.2 · Draws	-7,838.48
3802 · Capital - Paul F. Bork - Other	-21,877.97
Total 3802 · Capital - Paul F. Bork	170,283.55
3803 · Capital - W.W.Eure	
3803.1 · Contribution-1/1/07	174,500.00
3803.2 · Draws	-174,500.00

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Copeland Fixed Income Two

Balance Sheet

As of October 27, 2011

	Oct 27, 11
Total 3803 · Capital - W.W.Eure	0.00
3804 · Capital - James Gerrard	
3804.1 · Contributions-2/23/07	300,000.00
3804.2 · Draws	-300,000.00
Total 3804 · Capital - James Gerrard	0.00
3805 · Capital - Horace Dillow	
3805.1 · Contributions-3/09/07	200,000.00
3805.2 · Draws	-7,838.48
3805 · Capital - Horace Dillow - Other	-21,877.97
Total 3805 · Capital - Horace Dillow	170,283.55
3806 · Capital - Cynthia Gillilan	
3806.1 · Contributions-3/9/07	800,000.00
3806.2 · Draws	-15,676.99
3806 · Capital - Cynthia Gillilan - Other	-443,756.03
Total 3806 · Capital - Cynthia Gillilan	340,566.98
3807 · Jessie Coleen Birch-Revocable T	
3807.1 · Contributions(4/2/07 & 2/26/08)	120,000.00
3807.2 · Draws	-4,703.09
3807 · Jessie Coleen Birch-Revocable T - Other	-13,031.82
Total 3807 · Jessie Coleen Birch-Revocable T	102,265.09
3808 · Capital - Adele Hansen	
3808.1 · Contributions	175,000.00
3808.2 · Draws	-6,858.69
3808 · Capital - Adele Hansen - Other	-20,309.97
Total 3808 · Capital - Adele Hansen	147,831.34
3809 · Neal or Ruth Bricker	
3809.1 · Contributions	215,000.00
3809.2 · Draws	-6,682.33
3809 · Neal or Ruth Bricker - Other	-63,412.79
Total 3809 · Neal or Ruth Bricker	144,904.88
3810 · Floyd Anderson - 6/18/07	
3810.1 · Contribution	395,000.00
3810.2 · Draws	-398,609.94
3810 · Floyd Anderson - 6/18/07 - Other	-43,208.98
Total 3810 · Floyd Anderson - 6/18/07	-46,818.92
3811 · Nhon Ngyuen, MD & Anh Nong, MD,	
3811.1 · Contributions	228,763.18
3811.2 · Draws	-8,965.79
3811 · Nhon Ngyuen, MD & Anh Nong, MD, - Other	-25,024.42
Total 3811 · Nhon Ngyuen, MD & Anh Nong, MD,	194,772.97
3812 · Capital - Lillian Franklin	
3812.1 · Contribution	500,000.00
3812.2 · Draws	-19,596.22
3812 · Capital - Lillian Franklin - Other	-54,694.94
Total 3812 · Capital - Lillian Franklin	425,708.84
3813 · Jacobson	
3813.1 · Contribution	100,000.00
3813.2 · Draws	-3,919.26
3813 · Jacobson - Other	-11,605.71
Total 3813 · Jacobson	84,475.03
3814 · Capital - Stephen Weiss IRA	
3814.1 · Contributions	93,000.00
3814.2 · Draws	-3,644.89
3814 · Capital - Stephen Weiss IRA - Other	-10,173.28

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Copeland Fixed Income Two

Balance Sheet

As of October 27, 2011

	Oct 27, 11
Total 3814 · Capital - Stephen Weiss IRA	79,181.83
3815 · Capital-Carol Docis	
3815.1 · Contributions	100,000.00
3815.2 · Draws	-3,919.26
3815 · Capital-Carol Docis - Other	-10,939.04
Total 3815 · Capital-Carol Docis	85,141.70
3816 · Capital-Mary M. Hasy Rev Trst	
3816.1 · Contributions	356,566.45
3816.2 · Draws	-13,974.71
3816 · Capital-Mary M. Hasy Rev Trst - Other	-41,381.92
Total 3816 · Capital-Mary M. Hasy Rev Trst	301,209.82
3817 · Capital - Jean Seyda	
3817.1 · Contributions	200,000.00
3817.2 · Draws	-7,838.48
3817 · Capital - Jean Seyda - Other	-21,877.97
Total 3817 · Capital - Jean Seyda	170,283.55
3818 · Capital-Katie Hernandez	
3818.1 · Contributions (1/07/08)	60,000.00
3818.2 · Draws	-2,351.55
3818 · Capital-Katie Hernandez - Other	-6,543.66
Total 3818 · Capital-Katie Hernandez	51,104.79
3819 · Capital - Eddie & Jamie Dotan	
3819.1 · Contributions (03/12/08)	205,000.00
3819.2 · Draws	-7,250.59
3819 · Capital - Eddie & Jamie Dotan - Other	-40,889.68
Total 3819 · Capital - Eddie & Jamie Dotan	156,859.73
3820 · Capital - Smith Revocable Trust	
3820.1 · Contributions (4/22/08)	275,000.00
3820.2 · Draws	-10,777.92
3820 · Capital - Smith Revocable Trust - Other	-28,352.40
Total 3820 · Capital - Smith Revocable Trust	235,869.68
3821 · Capital - Fred Dimmitt	
3821.1 · Contributions (5/30/08)	100,000.00
3821.2 · Draws	-3,919.26
3821 · Capital - Fred Dimmitt - Other	-10,099.98
Total 3821 · Capital - Fred Dimmitt	85,980.76
3822 · Capital-Melvyn B. Ross Conv IRA	
3822.1 · Contributions (9/19/08)	100,000.00
3822.2 · Draws	-3,919.26
3822 · Capital-Melvyn B. Ross Conv IRA - Other	-9,477.01
Total 3822 · Capital-Melvyn B. Ross Conv IRA	86,603.73
3823 · Capital - Financial Advisors	
3823.1 · Contributions	197,500.00
Total 3823 · Capital - Financial Advisors	197,500.00
3824 · Capital - TCG	
3824.1 · Contributions	197,500.00
Total 3824 · Capital - TCG	197,500.00
Net Income	91,277.58
Total Equity	3,621,784.49
TOTAL LIABILITIES & EQUITY	4,080,542.74

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Copeland Fixed Income Three, LP

Balance Sheet

As of October 27, 2011

	Oct 27, 11
ASSETS	
Current Assets	
Checking/Savings	
1100 · First California Bank	-7,172.83
Total Checking/Savings	-7,172.83
Accounts Receivable	
11000 · Accounts Receivable	174.18
Total Accounts Receivable	174.18
Other Current Assets	
1400 · N/R - CWM RE	101,405.49
1409 · N/R - Copeland Prop Nine	105,900.00
1412 · N/R - CP12	435,750.00
1415 · Note Receivable - CP15	241,050.00
1421 · Note Receivable - CFI#1	59,382.50
1422 · N/R - Reynolds Mason, Inc.	545,000.00
1423 · N/R - PHT @ 12%	155,000.00
1424 · N/R - CFI#2	414,300.00
1425 · Note Receivable - Nulite	25,000.00
1426 · N/R - Janet Ihde	55,000.00
1426.10 · Ihde, Inc.	25,000.00
1429 · Note Receivable - Serenity	53,356.33
1430 · N/R - Amie Baca	3,832.76
1431 · N/R - Samuel Gregory	56,252.15
1432 · Note Receivable - CP10	31,179.90
1433 · Note Receivable - RMSC LLC	516,313.50
1434 · Note Receivable-Spraggins @ 10%	104,000.00
1435 · N/R @ 8% -James Watson	14,000.00
1436 · Vellore Muraligopal @ 8%	165,000.00
1450 · Allowance for Doubtful Accounts	-172,900.00
Total Other Current Assets	2,933,822.63
Total Current Assets	2,926,823.98
TOTAL ASSETS	2,926,823.98
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	306.00
Total Accounts Payable	306.00
Other Current Liabilities	
2408 · Note Payable - CP8	3,400.00
2426 · Accrd Dist-Neonatology Pension	7,840.00
2427 · Non Resident Withholding	105.00
Total Other Current Liabilities	11,345.00
Total Current Liabilities	11,651.00
Total Liabilities	11,651.00
Equity	
3800 · Capital - Maria J. Perez	
3800.1 · Contributions (4/21/08)	100,000.00
3800.2 · Draws	-10,000.05
3800 · Capital - Maria J. Perez - Other	-5,451.72
Total 3800 · Capital - Maria J. Perez	84,548.23
3801 · Capital - Perez Family Trust	
3801.2 · Draws	-1,333.34
3801 · Capital - Perez Family Trust - Other	666.67
Total 3801 · Capital - Perez Family Trust	-666.67

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Copeland Fixed Income Three, LP

Balance Sheet

As of October 27, 2011

	Oct 27, 11
3802 · Don L. Higdon	
3802.1 · Contributions	100,000.00
3802.2 · Draws	-84,799.97
3802 · Don L. Higdon - Other	-24,440.63
Total 3802 · Don L. Higdon	-9,240.60
3803 · Capital - Geoffrey A. Gardiner	
3803.1 · Contributions	500,000.00
3803.2 · Draws	-49,999.95
3803 · Capital - Geoffrey A. Gardiner - Other	-26,058.37
Total 3803 · Capital - Geoffrey A. Gardiner	423,941.68
3804 · Capital - Susan Wright	
3804.1 · Contributions	400,000.00
3804.2 · Draws	-40,000.05
3804 · Capital - Susan Wright - Other	-20,739.02
Total 3804 · Capital - Susan Wright	339,260.93
3805 · Capital - JRT Revocable Trust	
3805.1 · Contributions	100,000.00
3805.2 · Draws	-10,000.05
3805 · Capital - JRT Revocable Trust - Other	-5,161.22
Total 3805 · Capital - JRT Revocable Trust	84,838.73
3806 · Capital - Louise Coffman	
3806.1 · Contributions	45,000.00
3806.2 · Draws	-4,200.00
3806 · Capital - Louise Coffman - Other	-2,308.90
Total 3806 · Capital - Louise Coffman	38,491.10
3807 · Capital-Peggy Hatfield Neumann	
3807.1 · Contributions	1,167,349.93
3807.2 · Draws	-115,000.05
3807 · Capital-Peggy Hatfield Neumann - Other	-74,844.13
Total 3807 · Capital-Peggy Hatfield Neumann	977,505.75
3808 · Capital - Kohut Family Trust	
3808.1 · Contributions	525,000.00
3808 · Capital - Kohut Family Trust - Other	-525,000.00
Total 3808 · Capital - Kohut Family Trust	0.00
3809 · Capital-Melvyn B. Ross Roth IRA	
3809.1 · Contributions-9/19/08	100,000.00
3809.2 · Draws	-10,000.05
3809 · Capital-Melvyn B. Ross Roth IRA - Other	-4,940.39
Total 3809 · Capital-Melvyn B. Ross Roth IRA	85,059.56
3810 · Capital-Janet K. Ihde/Schwab	
3810.1 · Contributions	100,000.00
3810.2 · Draws	-10,000.05
3810 · Capital-Janet K. Ihde/Schwab - Other	-4,929.96
Total 3810 · Capital-Janet K. Ihde/Schwab	85,069.99
3811 · Capital - James Watson MD	
3811.1 · Contribution	100,000.00
3811.2 · Draw	-10,000.05
3811 · Capital - James Watson MD - Other	-4,923.00
Total 3811 · Capital - James Watson MD	85,076.95
3812 · Capital-Neonatology Med Grp Inc	
3812.1 · Contribution	168,000.00
3812.2 · Draws	-15,680.00
3812 · Capital-Neonatology Med Grp Inc - Other	-8,425.32
Total 3812 · Capital-Neonatology Med Grp Inc	143,894.68

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Copeland Fixed Income Three, LP
Balance Sheet
As of October 27, 2011

	Oct 27, 11
3813 · Capital - Kohut - IRA	
3813.1 · Contributions	432,000.00
3813.2 · Draws	-43,200.00
3813 · Capital - Kohut - IRA - Other	-21,484.56
Total 3813 · Capital - Kohut - IRA	367,315.44
3814 · The Copeland Group	
3814.1 · Contributions (7/1/2010)	16,909.00
3814.2 · Draws	-720.00
3814 · The Copeland Group - Other	0.76
Total 3814 · The Copeland Group	16,189.76
3815 · Capital-Margarita Perez Estrada	
3815.1 · Contributions (7/1/2010)	77,029.91
3815.2 · Draws	-7,106.71
3815 · Capital-Margarita Perez Estrada - Other	0.17
Total 3815 · Capital-Margarita Perez Estrada	69,923.37
3816 · Capital - Rick Higdon	
3816.1 · Contributions/D. Higdon	26,667.00
3816.2 · Draws	-1,066.68
Total 3816 · Capital - Rick Higdon	25,600.32
3817 · Capital - Kathi Seegraves	
3817.1 · Contributions/D. Higdon	26,667.00
3817.2 · Draws	-1,066.68
Total 3817 · Capital - Kathi Seegraves	25,600.32
3818 · Capital - Rhonda Dean	
3818.1 · Contributions/D. Higdon	26,666.00
3818.2 · Draws	-1,066.62
Total 3818 · Capital - Rhonda Dean	25,599.38
Net Income	47,164.06
Total Equity	2,915,172.98
TOTAL LIABILITIES & EQUITY	2,926,823.98

Copeland Properties Two Balance Sheet As of October 27, 2011

	Oct 27, 11
ASSETS	
Current Assets	
Checking/Savings	
1200 · 1st Centennial	761.51
1400 · Pooled Investment Account	85,160.35
Total Checking/Savings	85,921.86
Other Current Assets	
1401 · Note Receivable-CWM Real Estate	265,200.00
Total Other Current Assets	265,200.00
Total Current Assets	351,121.86
Other Assets	
1910 · N/R CP17 (Wrap Loan)	
1910.1 · N/R CP17 wrap portion	1,063,723.76
1910.2 · N/R CP17 original loan	5,822,665.00
Total 1910 · N/R CP17 (Wrap Loan)	6,886,388.76
1950 · Investment in CP17	
1950.2 · Contributions- CP17, LP	1,562,361.98
1950.3 · Draws from CP17	-182,275.60
1950 · Investment in CP17 - Other	-45,255.26
Total 1950 · Investment in CP17	1,334,831.12
Total Other Assets	8,221,219.88
TOTAL ASSETS	8,572,341.74
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2031 · Non Resident Withholding	316.00
2040 · N/P CP17, LP	356,300.00
2050 · Deferred Gain- Installment Sale	1,520,724.64
Total Other Current Liabilities	1,877,340.64
Total Current Liabilities	1,877,340.64
Long Term Liabilities	
2000 · Note Payable-OneWest Bank	
2000.1 · OneWest Bank	-227,449.95
2000 · Note Payable-OneWest Bank - Other	5,712,811.85
Total 2000 · Note Payable-OneWest Bank	5,485,361.90
Total Long Term Liabilities	5,485,361.90
Total Liabilities	7,362,702.54
Equity	
3801 · Capital- Higdon Revocable Trust	
3801.1 · Capital	306,999.88
3801.3 · Draws	-43,701.50
Total 3801 · Capital- Higdon Revocable Trust	263,298.38
3802 · Capital- Hu Tongs, Inc. Damiani	
3802.1 · Capital	203,051.06
3802.3 · Draws	-30,591.10
Total 3802 · Capital- Hu Tongs, Inc. Damiani	172,459.96
3803 · Capital- Melvin B. Ross Roth Co	
3803.1 · Capital	140,832.35
3803.3 · Draws	-21,850.80
Total 3803 · Capital- Melvin B. Ross Roth Co	118,981.55

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Copeland Properties Two
Balance Sheet
As of October 27, 2011

	Oct 27, 11
3805 · Capital-William or Janice Steel	
3805.1 · Capital	428,194.20
3805.3 · Draws	-48,071.70
Total 3805 · Capital-William or Janice Steel	380,122.50
3807 · Capital- Carol Lowe	
3807.2 · Contributions	26,533.45
3807.3 · Draws	-11,056.50
3807 · Capital- Carol Lowe - Other	47,268.01
Total 3807 · Capital- Carol Lowe	62,744.96
3809 · Capital- Ziilch ByPass Trust	
3809.1 · Capital	-100,000.00
3809.5 · Sec 754 Basis Adjustment	100,000.00
Total 3809 · Capital- Ziilch ByPass Trust	0.00
3812 · Capital- Gordon & Myra Peterson	
3812.1 · Capital	73,801.46
3812.3 · Draws	-11,056.50
Total 3812 · Capital- Gordon & Myra Peterson	62,744.96
Net Income	149,286.89
Total Equity	1,209,639.20
TOTAL LIABILITIES & EQUITY	8,572,341.74

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Copeland Properties Four

Balance Sheet

As of October 27, 2011

	Oct 27, 11
ASSETS	
Current Assets	
Checking/Savings	
1110 · 1st California Bank	1,061.37
1200 · Pooled Investment Account	38,777.24
1302 · J. Hancock Property Tax Impound	-5,134.55
Total Checking/Savings	34,704.06
Accounts Receivable	
11000 · Accounts Receivable	87.68
Total Accounts Receivable	87.68
Other Current Assets	
1406 · N/R Racine	583.22
1408 · Note Receivable - CP9	52,188.90
1411.1 · N/R CWM RE-Pooled Inc Activity	23,689.73
1451 · Note Receivable - Luckey	337.00
Total Other Current Assets	76,798.85
Total Current Assets	111,590.59
Fixed Assets	
1700 · Land	
1700.1 · Land- Original	2,647,500.00
1700.2 · Land- Racine Sec 754	8,157.00
1700.3 · Land- Phillips Sec 754	6,871.00
1700.4 · Land- CRI Sec 754	4,561.00
Total 1700 · Land	2,667,089.00
1750 · Building	
1750.1 · Building- Original Purchase	10,372,718.50
1750.2 · Building- Racine Sec 754	31,957.00
1750.3 · Building- Phillips Sec 754	26,921.00
1750.4 · Building- CRI Sec 754	17,872.00
Total 1750 · Building	10,449,468.50
1751 · Accum Depreciation -Building	
1751.1 · A/D Building- Original Purchase	-1,572,127.51
1751.2 · A/D Building- Racine Sec 754	-4,062.25
1751.3 · A/D Building- Phillips Sec 754	-3,421.50
1751.4 · A/D Building- CRI Sec 754	-2,099.49
Total 1751 · Accum Depreciation -Building	-1,581,710.75
Total Fixed Assets	11,534,846.75
Other Assets	
1791 · Loan Fees (amort @ 5 yrs)	45,000.00
1792 · Accum Amortization -Loan Fees	-45,000.00
Total Other Assets	0.00
TOTAL ASSETS	11,646,437.34
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2001 · Accounts Payable	7,681.51
Total Accounts Payable	7,681.51
Other Current Liabilities	
2000 · Note Payable -CRI	137.07
2008 · N/P - CP8	31,000.00

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Copeland Properties Four

Balance Sheet

As of October 27, 2011

	Oct 27, 11
2101 · Michigan Withholding Payable	-0.54
Total Other Current Liabilities	31,136.53
Total Current Liabilities	38,818.04
Long Term Liabilities	
2500 · Mortgage Payable	
2510 · Mortgage Payable -John Hancock	4,356,856.21
2515 · Mortgage Payable-CFI 1	3,589,339.60
Total 2500 · Mortgage Payable	7,946,195.81
Total Long Term Liabilities	7,946,195.81
Total Liabilities	7,985,013.85
Equity	
3801 · Capital- Copeland Realty	
3801.1 · Capital	107,169.78
3801.6 · Sec 754 Basis Adj.	22,433.00
Total 3801 · Capital- Copeland Realty	129,602.78
3802 · Capital -W.W.Eure	
3802.1 · Capital	725,315.21
Total 3802 · Capital -W.W.Eure	725,315.21
3803 · Capital -Lillian N. Franklin	
3803.1 · Capital	850,134.45
Total 3803 · Capital -Lillian N. Franklin	850,134.45
3804 · Capital -Elena Nizzia	
3804.1 · Capital	394,101.39
Total 3804 · Capital -Elena Nizzia	394,101.39
3805 · Capital -Angela Ellingson	
3805.1 · Capital	144,376.31
Total 3805 · Capital -Angela Ellingson	144,376.31
3806 · Capital -Karl Phillips Roth IRA	
3806.1 · Capital	324,842.53
Total 3806 · Capital -Karl Phillips Roth IRA	324,842.53
3807 · Capital -Luckey	
3807.1 · Capital	335,867.59
Total 3807 · Capital -Luckey	335,867.59
3808 · Capital - Peterson Revocable Tr	
3808.1 · Capital	700,277.63
Total 3808 · Capital - Peterson Revocable Tr	700,277.63
3809 · Harold Racine IRA	
3809.1 · Capital	77,485.06
3809.6 · Sec 754 Basis Adj	40,114.00
Total 3809 · Harold Racine IRA	117,599.06
3810 · Capital-Thomas & Paula Phillips	
3810.1 · Capital	124,007.22
Total 3810 · Capital-Thomas & Paula Phillips	124,007.22
Net Income	-184,700.68
Total Equity	3,661,423.49
TOTAL LIABILITIES & EQUITY	11,646,437.34

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Copeland Properties Five
Balance Sheet
As of October 27, 2011

	Oct 27, 11
ASSETS	
Current Assets	
Checking/Savings	
1111 · Pacific Western Bank	117,460.05
1406 · Pooled Investment	112.25
Total Checking/Savings	117,572.30
Accounts Receivable	
1300 · Accounts Receivable	15,002.50
Total Accounts Receivable	15,002.50
Other Current Assets	
1404 · Note Receivable - CRI	144,000.00
1409 · Note Receivable - CP9	12,000.00
1421 · Note Receivable - CP18	45,500.00
1422 · Receivable from Partners- MIWH	300.00
Total Other Current Assets	201,800.00
Total Current Assets	334,374.80
Fixed Assets	
1800 · Land	
1800.1 · Land- Original	3,194,830.43
1800.2 · Land - Section 754 (Weed)	96,595.00
1800.3 · Land- Ziilch Sec 754	23,371.32
1800.4 · Land- Grey Sec 754	10,194.00
1800.5 · Land- Baker Sec 754	9,088.00
1800.6 · Land- Higdon	105,370.57
Total 1800 · Land	3,439,449.32
1840 · Building	
1840.1 · Building- Original	12,779,322.70
1840.2 · Building-Sec 754 (Weed)	386,379.00
1840.3 · Building- Ziilch Sec 754	93,484.28
1840.4 · Building- Grey Sec 754	40,778.00
1840.5 · Building- Baker Sec 754	36,350.00
1840.6 · Building- Higdon	421,482.30
Total 1840 · Building	13,757,796.28
1850 · A/D Building Summary	
1850.1 · A/D Building- Original	-1,587,792.99
1850.2 · A/D Building Sec 754 WEED	-63,157.26
1850.3 · A/D Ziilch	-39,077.74
1850.4 · A/D Grey	-21,777.24
1850.5 · A/D Baker	-18,512.25
1850.6 · A/D Higdon	-56,918.76
Total 1850 · A/D Building Summary	-1,787,236.24
Total Fixed Assets	15,410,009.36
Other Assets	
1890 · Loan Fees	
1890.1 · Loan Fees- Original	116,168.58
1890.2 · Loan Fees- Higdon	3,831.42
Total 1890 · Loan Fees	120,000.00
1891 · A/A Loan Fees	
1891.1 · A/A Loan Fees- Original	-76,478.76
1891.2 · A/A Loan Fees- Higdon	-2,521.24
Total 1891 · A/A Loan Fees	-79,000.00

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Copeland Properties Five

Balance Sheet

As of October 27, 2011

	Oct 27, 11
1901 · Investment - CP10	95,065.56
1902 · Investment - CP18	207,320.56
Total Other Assets	343,386.12
TOTAL ASSETS	16,087,770.28
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2101 · MI Withholding Payable	1,518.68
Total Other Current Liabilities	1,518.68
Total Current Liabilities	1,518.68
Long Term Liabilities	
2010 · Note Payable- Mound Investment	10,412,350.29
Total Long Term Liabilities	10,412,350.29
Total Liabilities	10,413,868.97
Equity	
3801 · Capital -Stahr Living Trust	
3801.1 · Capital	216,321.99
3801.3 · Draws	-16,714.20
Total 3801 · Capital -Stahr Living Trust	199,607.79
3802 · Capital -Steele Family Trust	
3802.1 · Capital	463,078.44
3802.3 · Draws	-36,141.90
Total 3802 · Capital -Steele Family Trust	426,936.54
3803 · Capital -Lillian N. Franklin	
3803.1 · Capital	604,287.18
3803.3 · Draws	-49,908.20
Total 3803 · Capital -Lillian N. Franklin	554,378.98
3804 · Capital -Melvyn B. Ross Roth	
3804.1 · Capital	447,800.45
3804.3 · Draws	-39,583.30
Total 3804 · Capital -Melvyn B. Ross Roth	408,217.15
3805 · Capital -Higdon Revocable Trust	
3805.1 · Capital	794,876.48
3805.3 · Draws	-63,598.10
Total 3805 · Capital -Higdon Revocable Trust	731,278.38
3806 · Capital -Kohut Family Trust	
3806.1 · Capital	447,792.74
3806.3 · Draws	-39,583.30
Total 3806 · Capital -Kohut Family Trust	408,209.44
3807 · Capital -The Ziilch Family Trus	
3807.1 · Capital	-58,427.80
3807.5 · Section 754 Basis Adj	58,427.80
Total 3807 · Capital -The Ziilch Family Trus	0.00
3808 · Capital -Peterson Revocable Tru	
3808.1 · Capital	835,639.50
3808.3 · Draws	-59,550.20
Total 3808 · Capital -Peterson Revocable Tru	776,089.30

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Copeland Properties Five
Balance Sheet
As of October 27, 2011

	Oct 27, 11
3809 · Capital -Stephen or Kathy Weed	
3809.1 · Capital	821,407.34
3809.3 · Draws	-29,770.30
Total 3809 · Capital -Stephen or Kathy Weed	791,637.04
3811 · Capital-Charles & Mildred Grey	
3811.1 · Capital	125,512.65
3811.3 · Draws	-11,250.00
3811.5 · Sec 754 Basis Adjustment	50,972.00
Total 3811 · Capital-Charles & Mildred Grey	165,234.65
3812 · Capital-Khari Baker	
3812.1 · Capital	104,906.69
3812.3 · Draws	-9,583.30
3812.5 · Sec 754 Basis Adjustment	45,438.00
Total 3812 · Capital-Khari Baker	140,761.39
3813 · Capital- Ziilch ByPass Trust	
3813.1 · Capital	-58,427.80
3813.5 · Sec 754 Basis Adjustment	58,427.80
Total 3813 · Capital- Ziilch ByPass Trust	0.00
3815 · Capital-Gordon & Myra Peterson	
3815.1 · Capital	146,173.18
3815.3 · Draws	-10,416.70
Total 3815 · Capital-Gordon & Myra Peterson	135,756.48
3816 · Capital - Barbara Ziilch Stahr	
3816.1 · Capital	123,705.78
3816.3 · Draws	-7,582.80
Total 3816 · Capital - Barbara Ziilch Stahr	116,122.98
3817 · Capital - David Ziilch Trust	
3817.1 · Capital	123,705.52
3817.3 · Draws	-7,582.90
Total 3817 · Capital - David Ziilch Trust	116,122.62
3818 · Capital - Diana Weed	
3818.1 · Capital	61,852.91
3818.3 · Draws	-3,791.40
Total 3818 · Capital - Diana Weed	58,061.51
3819 · Capital - Timothy Weed	
3819.1 · Capital	61,852.91
3819.3 · Draws	-3,791.40
Total 3819 · Capital - Timothy Weed	58,061.51
Net Income	587,425.55
Total Equity	5,673,901.31
TOTAL LIABILITIES & EQUITY	16,087,770.28

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Copeland Properties Seven
Balance Sheet
As of October 27, 2011

	Oct 27, 11
ASSETS	
Current Assets	
Checking/Savings	
1101 · Pacific Western Bank	154.95
Total Checking/Savings	154.95
Total Current Assets	154.95
Fixed Assets	
1700 · Land	
1701 · Land- original cost	1,530,556.42
1702 · Land- Sec 754	40,195.15
1703 · Vacant Land & Development	44,193.82
Total 1700 · Land	1,614,945.39
1710 · Building	
1711 · Building- Original Cost	1,973,464.68
1712 · Building- Sec 754	51,827.20
Total 1710 · Building	2,025,291.88
1770 · Accumulated Depreciation	
1771 · A/D Building	-207,658.25
1772 · A/D Building- Sec 754	-21,258.99
Total 1770 · Accumulated Depreciation	-228,917.24
Total Fixed Assets	3,411,320.03
Other Assets	
1790 · Loan Fees	44,119.41
1791 · A/A Loan Fees	-26,103.99
Total Other Assets	18,015.42
TOTAL ASSETS	3,429,490.40
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2000 · Note Payable- CRI	15,932.00
2010 · Note Payable-Eure	470,000.00
2021 · Non-Resident Withholding	391.00
Total Other Current Liabilities	486,323.00
Total Current Liabilities	486,323.00
Long Term Liabilities	
2030 · Mortgage Payable- Keystone Mort	1,521,651.69
Total Long Term Liabilities	1,521,651.69
Total Liabilities	2,007,974.69
Equity	
3801 · Capital- Roger & Jane Holden	
3801.1 · Capital	405,943.45
3801.3 · Draws	-25,248.50
Total 3801 · Capital- Roger & Jane Holden	380,694.95
3802 · Capital- Higdon Revocable Trust	
3802.1 · Capital	440,016.15
3802.3 · Draws	-28,000.00
Total 3802 · Capital- Higdon Revocable Trust	412,016.15

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Copeland Properties Seven
Balance Sheet
As of October 27, 2011

	Oct 27, 11
3803 - Capital- Stahr Living Trust	
3803.1 - Capital	239,181.25
3803.3 - Draws	-15,205.40
Total 3803 - Capital- Stahr Living Trust	223,975.85
3808 - Capital - Barbara Stahr	
3808.1 - Capital	104,350.78
3808.3 - Draws	-5,068.50
Total 3808 - Capital - Barbara Stahr	99,282.28
3809 - Capital - David Zilch Trust	
3809.1 - Capital	104,350.79
3809.3 - Draws	-5,068.50
Total 3809 - Capital - David Zilch Trust	99,282.29
3810 - Capital - Diana Weed	
3810.1 - Capital	52,177.01
3810.3 - Draws	-2,534.20
Total 3810 - Capital - Diana Weed	49,642.81
3811 - Capital - Timothy Weed	
3811.1 - Capital	52,177.01
3811.3 - Draws	-2,534.20
Total 3811 - Capital - Timothy Weed	49,642.81
Net Income	106,978.57
Total Equity	1,421,515.71
TOTAL LIABILITIES & EQUITY	3,429,490.40

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Cash Basis

Copeland Properties Eight Balance Sheet As of October 27, 2011

	<u>Oct 27, 11</u>
ASSETS	
Current Assets	
Checking/Savings	
1200 · Pooled Investment Account	5,258.36
1800 · BP Loan Holdback	63.64
Total Checking/Savings	5,322.00
Accounts Receivable	
1250 · Accounts Receivable	15,704.50
Total Accounts Receivable	15,704.50
Other Current Assets	
1403 · Note Receivable-CFI 1	118,000.00
1404 · N/R - CRI	22,471.17
1404.2 · N/R CWM RE-Pooled Inc Activity	20,741.61
1405 · N/R - Gordon & Myra Peterson	66,000.00
1406 · N/R - CP6	22,900.00
1410 · N/R - CP4	31,000.00
1413 · Note Receivable - CFI#3	3,400.00
1417 · Note Receivable - CP17	3,500.00
Total Other Current Assets	288,012.78
Total Current Assets	309,039.28
Fixed Assets	
1600 · Building	4,671,859.32
1601 · A/D Building	-589,578.26
1700 · Land	1,151,875.26
Total Fixed Assets	5,234,156.32
Other Assets	
1790 · Loan Fees (amortize @ 5 years)	42,562.50
1791 · Accum. Amortization	-42,562.50
Total Other Assets	0.00
TOTAL ASSETS	<u>5,543,195.60</u>
LIABILITIES & EQUITY	
Liabilities	
Long Term Liabilities	
2500 · Mortgage Payable-Business Part	4,231,505.63
2500.1 · Business Partners Late Charge	1,414.40
Total Long Term Liabilities	4,232,920.03
Total Liabilities	4,232,920.03
Equity	
3800 · Capital-Holden Trust	504,038.85
3810 · Capital- Taber Trust	327,790.86
3820 · Capital- Dotan IRA	216,852.12
3830 · Capital- Gordon & Myra Peterson	306,810.79
3840 · Capital- Copeland Realty	149,897.07
Net Income	-195,114.12
Total Equity	1,310,275.57
TOTAL LIABILITIES & EQUITY	<u>5,543,195.60</u>

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Cash Basis

Copeland Properties Nine
Balance Sheet
As of October 27, 2011

	Oct 27, 11
ASSETS	
Current Assets	
Checking/Savings	
Pacific Western Bank	321.07
1110 · First California Bank	17,855.19
1200 · Pooled Investment	20,701.92
1253 · Monthly Bank Holdback	405,999.77
1254 · W/F Property Tax Impound Acct	106,246.98
1255 · W/F Insurance Impound Acct	28,027.60
Total Checking/Savings	579,152.53
Other Current Assets	
1405 · N/R Keuhn	711.77
1407 · N/R-CWM RE Pooled Inc Activity	14,298.08
1407.1 · N/R Rent CWM RE	167,345.70
1410 · Note Receivable - W.W. Eure	40,649.95
Total Other Current Assets	223,005.50
Total Current Assets	802,158.03
Fixed Assets	
1700 · Land	
1701 · Land- Original Cost	1,896,991.75
1702 · Land- Baker Sec 754	171.00
1703 · Land- Racine Sec 754	428.00
1704 · Land - Phillips Sec 754	786.00
1705 · Land- Weed Tst Sec 754	1,789.45
1706 · Land- D. Weed Sec 754	3,707.05
Total 1700 · Land	1,903,873.25
1710 · Building	
1711 · Building- Original Cost	7,587,967.00
1712 · Bldg- Baker Sec 754	684.00
1713 · Bldg- Racine Sec 754	1,714.00
1714 · Bldg- Phillips Sec 754	3,143.00
1715 · Building- Weed Tst Sec 754	7,157.80
1716 · Building- D. Weed Sec 754	14,828.18
1710 · Building - Other	32,508.00
Total 1710 · Building	7,648,001.98
1790 · Loan Fees (amortize @ 5 years)	58,380.00
1850 · Accumulated Depreciation	
1851 · Accum Depreciation-Building	-720,107.01
1852 · A/D Baker Sec 754	-10,299.26
1853 · A/D Racine Sec 754	-35,069.99
1854 · A/D Phillips Sec 754	-9,555.22
1855 · A/D Weed Tst Sec 754	-4,604.00
1856 · A/D D. Weed Sec 754	-8,886.76
1857 · A/D - Improvements	-2,675.50
Total 1850 · Accumulated Depreciation	-791,197.74
1890 · Accum Amortization-Loan/Esc Fee	-58,380.00
Total Fixed Assets	8,760,677.49
TOTAL ASSETS	9,562,835.52
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2001 · Accounts Payable	197,740.20
Total Accounts Payable	197,740.20

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Copeland Properties Nine

Balance Sheet

As of October 27, 2011

	Oct 27, 11
Other Current Liabilities	
2000 - Note Payable -CRI	18,117.72
2002 - Note Payable - CFI#2	1,086,375.00
2003 - N/P - Copeland Fixed Income #1	212,828.14
2004 - Note Payable - CFI#3	105,900.00
2022 - N/P - Copeland Grp Fin Advisors	27,000.00
2104 - Note Payable - CP4	52,188.90
2105 - Note Payable - CP-5	12,000.00
2110 - Tenant Security Deposits	8,455.55
2116 - Note Payable - CP16	53,032.28
2117 - Note Payable - CP10	73,000.00
Total Other Current Liabilities	1,648,897.59
Total Current Liabilities	1,846,637.79
Long Term Liabilities	
2500 - Note Payable-Mortgage	5,232,755.64
Total Long Term Liabilities	5,232,755.64
Total Liabilities	7,079,393.43
Equity	
3801 - Capital-CRI	
3801.1 - Capital	64,380.56
Total 3801 - Capital-CRI	64,380.56
3802 - Capital-Kohut	
3802.1 - Capital	390,020.82
Total 3802 - Capital-Kohut	390,020.82
3803 - Capital-Neumann	
3803.1 - Capital	130,009.53
Total 3803 - Capital-Neumann	130,009.53
3804 - Capital-Milkovich	
3804.1 - Capital	62,820.60
Total 3804 - Capital-Milkovich	62,820.60
3805 - Capital- Wright	
3805.1 - Capital	62,820.60
Total 3805 - Capital- Wright	62,820.60
3806 - Capital-Allen	
3806.1 - Capital	261,609.77
Total 3806 - Capital-Allen	261,609.77
3807 - Capital-Muraligopal	
3807.1 - Capital	199,383.98
Total 3807 - Capital-Muraligopal	199,383.98
3808 - Capital-Kuehn	
3808.1 - Capital	445,250.37
Total 3808 - Capital-Kuehn	445,250.37
3809 - Capital-Eure	
3809.1 - Capital	464,499.25
Total 3809 - Capital-Eure	464,499.25
3810 - Capital - Khari Baker	
3810.1 - Capital	58,400.62
Total 3810 - Capital - Khari Baker	58,400.62
3811 - Capital - Harold Racine IRA	
3811.1 - Capital	91,839.20
Total 3811 - Capital - Harold Racine IRA	91,839.20

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Copeland Properties Nine
Balance Sheet
As of October 27, 2011

	Oct 27, 11
3812 · Capital-Thomas & Paul Phillips	
3812.1 · Capital	64,148.37
Total 3812 · Capital-Thomas & Paul Phillips	64,148.37
3813 · Capital-Weed Fmly Survivors Tst	
3813.1 · Capital	39,075.93
Total 3813 · Capital-Weed Fmly Survivors Tst	39,075.93
3814 · Capital - Diana Weed	
3814.1 · Capital	79,548.61
Total 3814 · Capital - Diana Weed	79,548.61
Net Income	69,633.88
Total Equity	2,483,442.09
TOTAL LIABILITIES & EQUITY	9,562,835.52

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Cash Basis

Copeland Properties Ten
Balance Sheet
As of October 27, 2011

	Oct 27, 11
ASSETS	
Current Assets	
Checking/Savings	
1101 · Pacific Western Bank	43,551.27
Total Checking/Savings	43,551.27
Accounts Receivable	
11000 · Accounts Receivable	6,330.00
Total Accounts Receivable	6,330.00
Other Current Assets	
1401.2 · N/R CWM RE- Pooled Inc Activity	3,680.71
1403 · Note Receivable - CFI#1	16,000.00
1406 · N/R - CP6	6,341.52
1409 · N/R - Copeland Properties Nine	73,000.00
1414 · Rent Receivable-Faurecia	-0.10
1415 · N/R - RMSC LLC	68,659.23
Total Other Current Assets	167,681.36
Total Current Assets	217,562.63
Fixed Assets	
1700 · Land	2,548,549.00
1750 · Building	10,248,741.00
1760 · Improvements	47,460.00
1790 · Accumulated Depreciation	-1,197,386.76
Total Fixed Assets	11,647,363.24
Other Assets	
1800 · Loan Fees	141,750.00
1801 · Accumulated Amortization	-75,206.25
Total Other Assets	66,543.75
TOTAL ASSETS	11,931,469.62
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2005 · Tenant Security Deposit	42,266.46
2007 · Note Payable - Prepaid Rent	116,862.70
2008 · Note Payable - CFI#3	31,179.90
2200 · Michigan Withholding Payable	935.00
Total Other Current Liabilities	191,244.06
Total Current Liabilities	191,244.06
Long Term Liabilities	
2500 · Note Payable - Flagstar Bank	8,837,489.48
Total Long Term Liabilities	8,837,489.48
Total Liabilities	9,028,733.54

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Copeland Properties Ten
Balance Sheet
As of October 27, 2011

	<u>Oct 27, 11</u>
Equity	
3801 · Capital-Allen	332,261.37
3802 · Capital-Blandford IRA	70,669.25
3803 · Capital-Cinque	282,942.81
3804 · Capital-Goodwin	240,275.27
3805 · Capital-Higdon	189,209.39
3806 · Capital-Kuehn	295,731.42
3807 · Capital-McColloch-IRA	70,668.28
3808 · Clem McColloch Trust	70,669.25
3809 · Capital-Muraligopal	328,254.44
3810 · Capital- Muraligopal (CP11)	355,334.03
3811 · Capital-Powell	282,677.60
3812 · Capital-Racine IRA	61,426.64
3814 · Capital - Copeland Prop Five	79,888.44
Net Income	242,727.89
Total Equity	<u>2,902,736.08</u>
TOTAL LIABILITIES & EQUITY	<u>11,931,469.62</u>

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Copeland Properties Twelve, LP

Balance Sheet

As of October 27, 2011

	Oct 27, 11
ASSETS	
Current Assets	
Accounts Receivable	
11000 · Accounts Receivable	300.00
Total Accounts Receivable	300.00
Other Current Assets	
1403 · Deposit - Imperial Irrigation	26,500.00
1415 · N/R - CP15	32,000.00
1451 · Note Receivable - Ihde	385,030.22
Total Other Current Assets	443,530.22
Total Current Assets	443,830.22
Fixed Assets	
1200 · - Land	4,336,986.08
1220 · Building	10,366,882.01
1230 · Leasehold Improvements	4,740,139.42
1290 · Accumulated Depreciation	-1,034,563.00
Total Fixed Assets	18,409,444.51
Other Assets	
1402 · Loan Fees	471,387.98
1402.1 · Accum. Amort. - Loan Fees	-68,803.00
Total Other Assets	402,584.98
TOTAL ASSETS	19,255,859.71
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2102 · Note Payable - CFI#2	62,165.89
2103 · Note Payable - CFI#3	435,750.00
2110 · Note Payable-CRI	90,000.00
2113 · Note Payable-CFI 1	180,397.00
2123 · N/P - Perez Family Trust @ 8%	
2123.2 · Michael Perez Loan Payable	45,000.00
2123.3 · Phillip Perez Loan payable	25,000.00
2123.4 · Ben Perez Loan Payable	20,000.00
2123.5 · Margarita Estrada Payable	148,000.00
Total 2123 · N/P - Perez Family Trust @ 8%	238,000.00
2125 · Melvyn Ross Note Payable	350,000.00
Total Other Current Liabilities	1,356,312.89
Total Current Liabilities	1,356,312.89
Long Term Liabilities	
2300 · Pacific Western Ln #16041021	
2301 · Pacific Wstrn Bk Commitment	16,070,000.00
2302 · Available Funds PWB #16041021	-380,060.63
Total 2300 · Pacific Western Ln #16041021	15,689,939.37
Total Long Term Liabilities	15,689,939.37
Total Liabilities	17,046,252.26
Equity	
3800 · Capital-K. Howard	
3802 · Contributions	200,000.00
3800 · Capital-K. Howard - Other	-92,488.43
Total 3800 · Capital-K. Howard	107,511.57

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Copeland Properties Twelve, LP
Balance Sheet
As of October 27, 2011

	Oct 27, 11
3805 · Capital-Constan	
3807 · Contributions	420,000.00
3805 · Capital-Constan - Other	-194,224.81
Total 3805 · Capital-Constan	225,775.19
3810 · Capital-Ihde	
3812 · Contributions	150,000.00
3810 · Capital-Ihde - Other	-186,678.26
Total 3810 · Capital-Ihde	-36,678.26
3820 · Capital-Muraligopal	
3820.1 · Capital	220,000.00
3820 · Capital-Muraligopal - Other	-101,739.47
Total 3820 · Capital-Muraligopal	118,260.53
3825 · Capital-Powell	
3827 · Contributions	400,000.00
3825 · Capital-Powell - Other	-184,975.99
Total 3825 · Capital-Powell	215,024.01
3830 · Capital-Carpenter	
3830.1 · Capital	100,000.00
3830 · Capital-Carpenter - Other	-46,244.23
Total 3830 · Capital-Carpenter	53,755.77
3835 · Capital-Shelton	
3837 · Contributions	675,000.00
3835 · Capital-Shelton - Other	-257,836.79
Total 3835 · Capital-Shelton	417,163.21
3840 · Capital-Conley	
3842 · Contributions	100,000.00
3840 · Capital-Conley - Other	-46,244.73
Total 3840 · Capital-Conley	53,755.27
3845 · Capital-Dotan	
3847 · Contributions	250,000.00
3845 · Capital-Dotan - Other	-115,609.75
Total 3845 · Capital-Dotan	134,390.25
3850 · Capital-Mitchell	
3851.1 · Capital	200,000.00
3850 · Capital-Mitchell - Other	-92,488.43
Total 3850 · Capital-Mitchell	107,511.57
3860 · Capital - Stu Wright	
3860.1 · Capital	725,000.00
3860 · Capital - Stu Wright - Other	-335,270.36
Total 3860 · Capital - Stu Wright	389,729.64
3866 · Capital - CWM Real Estate	
3866.1 · Contributions	320,000.00
3866 · Capital - CWM Real Estate - Other	-147,981.39
Total 3866 · Capital - CWM Real Estate	172,018.61
3869 · Capital - Jay Whan	
3869.1 · Contributions	30,000.00
3869 · Capital - Jay Whan - Other	-13,873.49
Total 3869 · Capital - Jay Whan	16,126.51
Net Income	235,263.58
Total Equity	2,209,607.45
TOTAL LIABILITIES & EQUITY	19,255,859.71

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Copeland Properties Fifteen LP
Balance Sheet
As of October 27, 2011

	Oct 27, 11
ASSETS	
Current Assets	
Checking/Savings	
1001 · Pacific Western Bank	5,504.92
Total Checking/Savings	5,504.92
Accounts Receivable	
11000 · Accounts Receivable	1,883.63
Total Accounts Receivable	1,883.63
Other Current Assets	
1221 · N/R - Suite 130 Tenant Imp	79,102.47
1220 · Note Receivable - Schachtel	60,000.00
1219 · Note Receivable - CP18	25,000.00
Total Other Current Assets	164,102.47
Total Current Assets	171,491.02
Fixed Assets	
1500 · Land Summary	
1501 · Land	515,268.63
1502 · Land- Deferred Gain	109,465.44
Total 1500 · Land Summary	624,734.07
1600 · Tenant Improvement Summary	
1604 · TI - 2011	45,550.00
1601 · TI 2007	69,044.05
1602 · TI-2008	61,203.13
1603 · TI - 2009	171,910.93
Total 1600 · Tenant Improvement Summary	347,708.11
1700 · Building Summary	
1701 · Building	2,061,074.49
1702 · Building- Deferred Gain	429,053.77
Total 1700 · Building Summary	2,490,128.26
1800 · Accum Depr Summary	
1801 · A/D Building	-242,220.00
1802 · A/D Tenant Improvements	-23,171.26
Total 1800 · Accum Depr Summary	-265,391.26
Total Fixed Assets	3,197,179.18
Other Assets	
1900 · Loan Fees	69,100.00
1910 · Accum. Amort.- Loan Fees	-51,828.99
Total Other Assets	17,271.01
TOTAL ASSETS	3,385,941.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	1,523.19
Total Accounts Payable	1,523.19
Other Current Liabilities	
2011 · N/P - PHT Retirement Trust	75,000.00
2211 · Lynch Lifetime Trust Loan	20,000.00
2209 · Loan Payable - Lynch Bypass	90,000.00

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Copeland Properties Fifteen LP
Balance Sheet
As of October 27, 2011

	Oct 27, 11
2219 · Unearned Rent & CAMS -Suite 130	
2219.1 · Security Deposit	3,043.56
Total 2219 · Unearned Rent & CAMS -Suite 130	3,043.56
2200 · Note Payable - CRI	159,231.33
2204 · Note Payable - CFI#2	23,400.00
2205 · Note Payable - CFI#1	25,000.00
2207 · Note Payable - CFI#3	241,050.00
2212 · N/P - CP12	32,000.00
2218 · Unearned Rent & CAMS-Suite 175	
2218.1 · Security Deposit - Suite 175	11,682.50
Total 2218 · Unearned Rent & CAMS-Suite 175	11,682.50
2220 · N/P - Stewart Wright @ 8%	20,000.00
2226 · Note Payable - Schachtel @ 8%	18,000.00
Total Other Current Liabilities	718,407.39
Total Current Liabilities	719,930.58
Long Term Liabilities	
2010 · Fletcher Trust Loan	2,400,000.00
Total Long Term Liabilities	2,400,000.00
Total Liabilities	3,119,930.58
Equity	
3010 · Capital - Samuel Gregory	100,195.07
3020 · Capital - Stewart Wright	158,463.82
3040 · Capital - Schachtel	73,711.40
Net Income	-66,359.66
Total Equity	266,010.63
TOTAL LIABILITIES & EQUITY	3,385,941.21

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Copeland Properties 16, LP

Balance Sheet

As of October 27, 2011

	Oct 27, 11
ASSETS	
Current Assets	
Checking/Savings	
1101 · Pacific Western Bank	68,522.71
Total Checking/Savings	68,522.71
Other Current Assets	
1009 · N/R Copeland Prop Nine	53,032.28
Total Other Current Assets	53,032.28
Total Current Assets	121,554.99
Fixed Assets	
1500 · Land Summary	
1501 · Land	983,548.68
1502 · Land- Deferred Gain	130,969.64
Total 1500 · Land Summary	1,114,518.32
1600 · Building Summary	
1601 · Building	3,934,194.72
1602 · Building- Deferred Gain	523,878.56
Total 1600 · Building Summary	4,458,073.28
1700 · Accum Depr Summary	
1701 · A/D Building	-407,710.74
Total 1700 · Accum Depr Summary	-407,710.74
Total Fixed Assets	5,164,880.86
Other Assets	
1800 · Loan Fees	20,625.00
1801 · Accum Amortization - Loan Fees	-16,499.75
Total Other Assets	4,125.25
TOTAL ASSETS	5,290,561.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2100 · Security Deposit	54,271.60
Total Other Current Liabilities	54,271.60
Total Current Liabilities	54,271.60
Long Term Liabilities	
2500 · Home Savings & Loan	3,849,121.59
Total Long Term Liabilities	3,849,121.59
Total Liabilities	3,903,393.19
Equity	
3801 · Capital - Copeland Wealth Mgmt	
3801.1 · Draws	-336,080.94
3801.2 · Contributions	420.00
3801 · Capital - Copeland Wealth Mgmt - Other	231,734.40
Total 3801 · Capital - Copeland Wealth Mgmt	-103,926.54
3802 · Capital - Wright Family Trust	
3802.1 · Draws	-26,428.30
3802.2 · Contributions	1,522.20
3802 · Capital - Wright Family Trust - Other	317,518.39
Total 3802 · Capital - Wright Family Trust	292,612.29

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Copeland Properties 16, LP
Balance Sheet
As of October 27, 2011

	Oct 27, 11
3803 · Capital - Higdon Revocable Trst	
3803.1 · Draws	-60,346.40
3803.2 · Contributions	3,475.80
3803 · Capital - Higdon Revocable Trst - Other	712,953.24
Total 3803 · Capital - Higdon Revocable Trst	656,082.64
3804 · Capital - Christine C. Coffman	
3804.1 · Draws	-7,543.30
3804.2 · Contributions	434.50
3804 · Capital - Christine C. Coffman - Other	89,132.81
Total 3804 · Capital - Christine C. Coffman	82,024.01
3805 · Capital - Kohut Family Trust	
3805.2 · Contributions-4/1/11	
3805.1 · Draws	-14,188.86
3805.2 · Contributions-4/1/11 - Other	330,817.25
Total 3805.2 · Contributions-4/1/11	316,628.39
Total 3805 · Capital - Kohut Family Trust	316,628.39
Net Income	143,747.12
Total Equity	1,387,167.91
TOTAL LIABILITIES & EQUITY	5,290,561.10

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Copeland Properties 17 Joint Venture

Balance Sheet

As of October 27, 2011

	Oct 27, 11
ASSETS	
Current Assets	
Checking/Savings	
1101 · Pacific Western Bank	1,039.32
Total Checking/Savings	1,039.32
Other Current Assets	
1918 · Note Receivable - CP18	20,700.00
Total Other Current Assets	20,700.00
Total Current Assets	21,739.32
Fixed Assets	
1200 · Land	2,307,452.40
1210 · Building	9,229,809.58
1300 · A/D Building	-513,682.38
Total Fixed Assets	11,023,579.60
Other Assets	
1900 · N/R CP 2 (Rent Incentive)	356,300.00
Total Other Assets	356,300.00
TOTAL ASSETS	11,401,618.92
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	315.00
Total Accounts Payable	315.00
Other Current Liabilities	
2401 · Note Payable - CWM RE	101,636.04
2408 · Note Payable - CP8	3,500.00
2501 · Non Resident Withholding	-0.96
Total Other Current Liabilities	105,135.08
Total Current Liabilities	105,450.08
Long Term Liabilities	
3500 · N/P Wrap Note	
3501 · N/P CP2, LP	1,063,723.76
3502 · One-West Bank	5,822,665.00
Total 3500 · N/P Wrap Note	6,886,388.76
Total Long Term Liabilities	6,886,388.76
Total Liabilities	6,991,838.84
Equity	
3802 · Capital - Benton Cole Prop	
3802.3 · Draws	-301,143.92
3802 · Capital - Benton Cole Prop - Other	2,394,773.58
Total 3802 · Capital - Benton Cole Prop	2,093,629.66
3803 · Capital - Dusty Bricker	
3803.3 · Draws	-116,170.12
3803 · Capital - Dusty Bricker - Other	911,695.00
Total 3803 · Capital - Dusty Bricker	795,524.88
3804 · Capital- Copeland Properties 2	
3804.3 · Draws	-200,503.16
3804 · Capital- Copeland Properties 2 - Other	1,535,333.41
Total 3804 · Capital- Copeland Properties 2	1,334,830.25

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Copeland Properties 17 Joint Venture
Balance Sheet
As of October 27, 2011

	Oct 27, 11
Net Income	185,795.29
Total Equity	4,409,780.08
TOTAL LIABILITIES & EQUITY	11,401,618.92

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Copeland Properties Eighteen, LP
Balance Sheet
As of October 27, 2011

	Oct 27, 11
ASSETS	
Current Assets	
Checking/Savings	
1001 · Pacific Western Bank	45.35
Total Checking/Savings	45.35
Other Current Assets	
1431 · Deposit - CW Capital	91,094.36
1432 · Tax & Insurance Reserve	14,885.56
1434 · Partners 2010 NC Taxes	381.00
Total Other Current Assets	106,360.92
Total Current Assets	106,406.27
Fixed Assets	
1800 · Land Summary	
1801 · Land- Original Cost	1,701,379.61
1802 · Land- Deferred Gain	101,574.00
1803 · Land CP-5 Restored Basis	24,000.00
1804 · Land- CP-5 Sec 754	5,494.29
Total 1800 · Land Summary	1,832,447.90
1850 · Building Summary	
1852 · Building- Deferred Gain	406,296.00
1853 · Building- CP-5 Restored Basis	96,000.00
1854 · Building- CP-5 Sec 754	21,977.15
1850 · Building Summary - Other	6,805,518.45
Total 1850 · Building Summary	7,329,791.60
1890 · Accum Depr Summary	
1891 · A/D Building	-796,430.51
Total 1890 · Accum Depr Summary	-796,430.51
Total Fixed Assets	8,365,808.99
Other Assets	
1900 · Loan Fees	131,083.09
1901 · A/A Loan Fees	-91,083.00
Total Other Assets	40,000.09
TOTAL ASSETS	8,512,215.35
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2005 · Note Payable - CP5	45,500.00
2015 · CP15 Loan Payable	25,000.00
2017 · Note Payable - CP17	20,700.00
2030 · Note Payable - CRI	
2030.3 · Note Payable-CWMRE/Eure	93,000.00
2030 · Note Payable - CRI - Other	200,524.68
Total 2030 · Note Payable - CRI	293,524.68
2035 · N/P - Accrued Management Fees	165,466.80
Total Other Current Liabilities	550,191.48
Total Current Liabilities	550,191.48
Long Term Liabilities	
2000 · Loan- CW Capital	5,392,120.22
Total Long Term Liabilities	5,392,120.22
Total Liabilities	5,942,311.70

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Copeland Properties Eighteen, LP
Balance Sheet
As of October 27, 2011

	Oct 27, 11
Equity	
3800 · Capital - Copeland Realty Inc.	
3800.2 · Draw	-55,293.33
3800 · Capital - Copeland Realty Inc. - Other	356,232.09
Total 3800 · Capital - Copeland Realty Inc.	300,938.76
3802 · Capital - Bruce & Maureen Taber	
3802.2 · Draw	-7,599.99
3802 · Capital - Bruce & Maureen Taber - Other	316,151.54
Total 3802 · Capital - Bruce & Maureen Taber	308,551.55
3803 · Capital - Joseph Dotan	
3803.2 · Draws	-4,539.99
3803 · Capital - Joseph Dotan - Other	175,059.92
Total 3803 · Capital - Joseph Dotan	170,519.93
3804 · Capital - Steven Tozier	
3804.2 · Draw	-2,400.00
3804 · Capital - Steven Tozier - Other	91,784.70
Total 3804 · Capital - Steven Tozier	89,384.70
3805 · Capital - Ehud Dotan	
3805.2 · Draws	-1,280.01
3805 · Capital - Ehud Dotan - Other	48,951.16
Total 3805 · Capital - Ehud Dotan	47,671.15
3806 · Capital - Sandy & Perry Hayes	
3806.2 · Draws	-3,999.99
3806 · Capital - Sandy & Perry Hayes - Other	154,308.30
Total 3806 · Capital - Sandy & Perry Hayes	150,308.31
3807 · Capital - Ross Revocable Trust	
3807.2 · Draws	-4,299.99
3807 · Capital - Ross Revocable Trust - Other	165,880.53
Total 3807 · Capital - Ross Revocable Trust	161,580.54
3809 · Capital-Adele Hansen	
3809.2 · Draws	-3,500.01
3809 · Capital-Adele Hansen - Other	135,424.13
Total 3809 · Capital-Adele Hansen	131,924.12
3810 · Capital - Janet Ihde (Schwab)	
3810.2 · Draws	-4,299.99
3810 · Capital - Janet Ihde (Schwab) - Other	165,880.53
Total 3810 · Capital - Janet Ihde (Schwab)	161,580.54
3811.0 · Capital - W.W. Eure	
3811.2 · Draws	-6,740.01
3811.0 · Capital - W.W. Eure - Other	257,613.22
Total 3811.0 · Capital - W.W. Eure	250,873.21
3812.0 · Capital-Albert Reid (Schwab)	
3812.2 · Draws	-2,499.99
3812.0 · Capital-Albert Reid (Schwab) - Other	98,596.34
Total 3812.0 · Capital-Albert Reid (Schwab)	96,096.35
3813.0 · Capital - Steve Weiss	
3813.2 · Draws	-1,860.00
3813.0 · Capital - Steve Weiss - Other	74,147.32
Total 3813.0 · Capital - Steve Weiss	72,287.32
3816 · Capital-Barbara Stahr	
3816.2 · Draws	-2,866.68
3816 · Capital-Barbara Stahr - Other	110,586.70
Total 3816 · Capital-Barbara Stahr	107,720.02

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Copeland Properties Eighteen, LP
Balance Sheet
As of October 27, 2011

	<u>Oct 27, 11</u>
3817 · Capital-David Ziilch	
3817.2 · Draws	-2,866.68
3817 · Capital-David Ziilch - Other	110,586.93
Total 3817 · Capital-David Ziilch	107,720.25
3818 · Capital-Diana Weed	
3818.2 · Draws	-1,433.34
3818 · Capital-Diana Weed - Other	55,292.42
Total 3818 · Capital-Diana Weed	53,859.08
3819 · Capital-Timothy Weed	
3819.2 · Draws	-1,433.34
3819 · Capital-Timothy Weed - Other	55,292.42
Total 3819 · Capital-Timothy Weed	53,859.08
3824 · Capital- Carol Lowe	
3824.2 · Draws	-2,499.99
3824 · Capital- Carol Lowe - Other	95,608.92
Total 3824 · Capital- Carol Lowe	93,108.93
3825 · Capital - Copeland Prop Five	
3825.1 · Contributions (1/10 & 2/10)	51,000.00
3825.2 · Draws	-3,706.68
3825 · Capital - Copeland Prop Five - Other	-3,679.44
Total 3825 · Capital - Copeland Prop Five	43,613.88
Net Income	168,305.93
Total Equity	2,569,903.65
TOTAL LIABILITIES & EQUITY	<u>8,512,215.35</u>

Exhibit “B”

**Copeland Properties Two
General Ledger
All Transactions**

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1401 - Note Receivable-CWM Real Estate								
1401.1 - Accrued Interest - CWM RE								
General Journal	08/31/2008	GL801		To record 7/01/07-6/30/08 interest owed by CWM RE	4100.1 - Int Income - CWMRE	223.50		223.50
General Journal	08/31/2008	GL802		To net interest receivable to interest payable	2010.1 - Accrued Interest		201.65	21.85
General Journal	08/31/2008	GL803		To record accrued int 7/08 & 8/08	4100.1 - Int Income - CWMRE	62.25		84.10
Check	09/01/2008		Copeland Realty, Inc	VOID: Online transfer	1200 - 1st Centennial	0.00		84.10
Deposit	09/17/2008		Copeland Wealth Management		1200 - 1st Centennial		84.10	0.00
Total 1401.1 - Accrued Interest - CWM RE						285.75	285.75	0.00
1401 - Note Receivable-CWM Real Estate - Other								
Check	09/20/2007	OL920	Copeland Wealth Mgmt RE Trust Acct		1200 - 1st Centennial	5,100.00		5,100.00
Deposit	01/03/2008	OL0103	Copeland Wealth Management	Deposit	1200 - 1st Centennial		5,100.00	0.00
Check	01/04/2008	OL0104	Copeland Wealth Management	Repayment of short term advance	1200 - 1st Centennial	5,100.00		5,100.00
Deposit	03/17/2008	OL317	Copeland Realty, Inc	Online transfer	1200 - 1st Centennial		5,100.00	0.00
Check	06/11/2008		Copeland Realty, Inc	Online transfer	1200 - 1st Centennial	4,800.00		4,800.00
Deposit	06/30/2008		Copeland Realty, Inc	Online transfer	1200 - 1st Centennial		500.00	4,300.00
Deposit	08/15/2008		Copeland Realty, Inc	Online transfer	1200 - 1st Centennial		300.00	4,000.00
Check	09/01/2008		Copeland Realty, Inc	VOID: Online transfer	1200 - 1st Centennial	0.00		4,000.00
Deposit	09/17/2008		Copeland Wealth Management		1200 - 1st Centennial		4,000.00	0.00
General Journal	10/29/2008	GL1003		Record draw from Schwab Acct for CWM RE benefit	1400 - Pooled Investment Account	55,000.00		55,000.00
Check	10/30/2008		Copeland Realty, Inc	Online transfer	1200 - 1st Centennial	51,000.00		106,000.00
General Journal	11/03/2008	GL1101		To record draw from Schwab Acct for benefit of CWM RE	1400 - Pooled Investment Account	70,000.00		176,000.00
General Journal	11/04/2008	GL1102		To record Charles Schwab Funds deposited into CWM RE	1400 - Pooled Investment Account	30,000.00		206,000.00
General Journal	11/07/2008	GL1103		To record draw from Charles Schwab acct	1400 - Pooled Investment Account	60,000.00		266,000.00
Deposit	01/22/2009		Copeland Wealth Management RE	Deposit	1200 - 1st Centennial		500.00	265,500.00
Deposit	04/28/2011		Copeland Wealth Management RE	Deposit	1200 - 1st Centennial		200.00	265,300.00
Deposit	06/22/2011		Copeland Wealth Management RE	Loan Pmt	1200 - 1st Centennial		100.00	265,200.00
Total 1401 - Note Receivable-CWM Real Estate - Other						281,000.00	15,800.00	265,200.00
Total 1401 - Note Receivable-CWM Real Estate						281,285.75	16,085.75	265,200.00
1404 - N/R - CP4								
1404.1 - Accrued Interest - CP4								
General Journal	12/31/2008	GL1201		To record December Interest Receivable	-SPLIT-	135.00		135.00
General Journal	01/31/2009	GJ103		To record interest receivable	-SPLIT-	135.00		270.00
General Journal	02/21/2009	GJ201		To record interest receivable	-SPLIT-	135.00		405.00
General Journal	03/25/2009	GJ301		To record interest receivable	-SPLIT-	135.00		540.00
General Journal	04/30/2009	GJ401		To record interest receivable	-SPLIT-	135.00		675.00
General Journal	05/31/2009	GJ501		To record interest receivable	-SPLIT-	135.00		810.00
General Journal	06/30/2009	GJ601		To record interest receivable	-SPLIT-	135.00		945.00
General Journal	07/31/2009	GJ701		To record interest receivable	-SPLIT-	135.00		1,080.00
General Journal	08/31/2009	GJ802		To write off 2009 interest charged to CP4	4101.4 - Accrued Int - CP4		945.00	135.00
General Journal	01/31/2010	GJ102		To reclassify accrued int rec as account receivable	1300 - Accounts Receivable		135.00	0.00
Total 1404.1 - Accrued Interest - CP4						1,080.00	1,080.00	0.00
1404 - N/R - CP4 - Other								

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	12/10/2008		Copeland Properties Four, LP		1200 · 1st Centennial	18,000.00		18,000.00
Deposit	08/27/2010		Copeland Properties Four, LP	Deposit	1200 · 1st Centennial		18,000.00	0.00
Total 1404 · N/R - CP4 - Other						18,000.00	18,000.00	0.00
Total 1404 · N/R - CP4						19,080.00	19,080.00	0.00
1409 · Note Receivable - CP9								
Check	02/07/2008	OL0207	Copeland Properties Nine, LP	VOID:	1200 · 1st Centennial	0.00		0.00
Total 1409 · Note Receivable - CP9						0.00	0.00	0.00
1410 · Note Receivable-PHT								
Check	11/11/2004	100	PHT		1100 · Provident Checking CP2	50,000.00		50,000.00
Deposit	02/24/2005		Deposit	Deposit	1100 · Provident Checking CP2		50,000.00	0.00
Total 1410 · Note Receivable-PHT						50,000.00	50,000.00	0.00
1415 · N/R - CP15								
1415.15 · Accrued Interest - CP15								
General Journal	12/31/2008	GL1201		To record April - December Interest Receivable	1404.1 · Accrued Interest - CP4	945.00		945.00
General Journal	01/31/2009	GJ103		To record interest receivable	1404.1 · Accrued Interest - CP4	105.00		1,050.00
General Journal	02/21/2009	GJ201		To record interest receivable	1404.1 · Accrued Interest - CP4	105.00		1,155.00
General Journal	03/25/2009	GJ301		To record interest receivable	1404.1 · Accrued Interest - CP4	105.00		1,260.00
General Journal	04/30/2009	GJ401		To record interest receivable	1404.1 · Accrued Interest - CP4	105.00		1,365.00
General Journal	05/31/2009	GJ501		To record interest receivable	1404.1 · Accrued Interest - CP4	105.00		1,470.00
General Journal	06/30/2009	GJ601		To record interest receivable	1404.1 · Accrued Interest - CP4	105.00		1,575.00
General Journal	07/31/2009	GJ701		To record interest receivable	1404.1 · Accrued Interest - CP4	105.00		1,680.00
General Journal	08/31/2009	GJ801		To record interest receivable	4101.15 · Accrued Interest - CP15	105.00		1,785.00
Deposit	09/16/2009		Copeland Properties Fifteen, LP	Online transfer/loan pmt	1200 · 1st Centennial		680.00	1,105.00
General Journal	09/30/2009	GJ901		To record interest receivable	4101.15 · Accrued Interest - CP15	105.00		1,210.00
General Journal	10/31/2009	GJ1001		To record interest receivable	4101.15 · Accrued Interest - CP15	105.00		1,315.00
General Journal	11/30/2009	GJ1101		To record interest receivable	4101.15 · Accrued Interest - CP15	105.00		1,420.00
General Journal	12/31/2009	GJ1201		To record interest receivable	4101.15 · Accrued Interest - CP15	105.00		1,525.00
General Journal	01/31/2010	GJ01		To reclassify pervious accrued interest as account receivable	1300 · Accounts Receivable		1,525.00	0.00
Total 1415.15 · Accrued Interest - CP15						2,205.00	2,205.00	0.00
1415 · N/R - CP15 - Other								
Check	04/11/2008	OL411	Copeland Properties Fifteen, LP	Online transfer/loan	1200 · 1st Centennial	14,000.00		14,000.00
Deposit	11/04/2010		Copeland Properties 15	Loan payoff	1200 · 1st Centennial		14,000.00	0.00
Total 1415 · N/R - CP15 - Other						14,000.00	14,000.00	0.00
Total 1415 · N/R - CP15						16,205.00	16,205.00	0.00
1417 · Note Receivable-CFI#1								
Check	07/11/2007		Copeland Fixed Income One	Online transfer	1200 · 1st Centennial	10,000.00		10,000.00
Check	12/20/2007	OL1220	Copeland Fixed Income One	Online transfer	1200 · 1st Centennial	4,434.95		14,434.95
Check	04/18/2008		Copeland Fixed Income One	CFI#1 Interest	1200 · 1st Centennial	0.00		14,434.95
General Journal	04/30/2008	401		To net receivable to payable	2030 · N/P-CFI #1		14,434.95	0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 1417 · Note Receivable-CFI#1						14,434.95	14,434.95	0.00
1418 · Note Receivable - CP17								
General Journal	09/12/2008	GL1109		To allocate rent for 9/13 to 9/30 to CP17	4000 · Rental Income		42,660.00	-42,660.00
General Journal	09/12/2008	GL1110		To reverse prop tax allocation to CP17 (tenant pays taxes)	8400 · Taxes- Property	23,116.87		-19,543.13
General Journal	10/08/2008	GL1001		VOID: To record CP17 responsibility of La Jolla Note	-SPLIT-	0.00		-19,543.13
General Journal	10/08/2008	GL1119		To record draw from CP17	3801.3 · Draws		7,213.03	-26,756.16
Deposit	10/09/2008		Deposit	Deposit	1200 · 1st Centennial		33,000.00	-59,756.16
General Journal	10/09/2008	GL1122		To reclass loan payment received	1910.1 · N/R CP17 wrap portion	33,000.00		-26,756.16
General Journal	10/31/2008	GL1001		To reclassify expense as CP17 expense	8540 · CAM Expense	2,262.00		-24,494.16
Check	11/05/2008		Copeland Properties Seventeen, LP		1200 · 1st Centennial	3,500.00		-20,994.16
General Journal	11/05/2008	GL1117		To reclass payment from CP17	-SPLIT-		36,944.30	-57,938.46
General Journal	11/05/2008	GL1120		To record draw from CP17	3801.3 · Draws		7,213.03	-65,151.49
General Journal	11/05/2008	GL1123		To reclass loan payment received	1910.1 · N/R CP17 wrap portion	36,944.30		-28,207.19
General Journal	12/03/2008	GL1115		To reclass receipt from CP17	-SPLIT-		36,944.30	-65,151.49
General Journal	12/03/2008	GL1124		To reclass loan payment received	1910.1 · N/R CP17 wrap portion	36,944.30		-28,207.19
General Journal	12/05/2008	GL1121		To record draw from CP17	3801.3 · Draws		7,213.03	-35,420.22
General Journal	12/31/2008	GL1204		To reclass interst payment	1910.1 · N/R CP17 wrap portion	29,500.81		-5,919.41
General Journal	08/31/2009	GJ803		To reclassify as payable	2040.1 · Note Payable - CP17	5,919.41		0.00
Total 1418 · Note Receivable - CP17						171,187.69	171,187.69	0.00
1910 · N/R CP17 (Wrap Loan)								
1910.1 · N/R CP17 wrap portion								
General Journal	09/12/2008	GL1104		To record sale of real property	4900.1 · Sale of Real Property	1,354,104.29		1,354,104.29
General Journal	10/09/2008	GL1122		To reclass loan payment received	-SPLIT-	21.37		1,354,125.66
General Journal	11/05/2008	GL1123		To reclass loan payment received	-SPLIT-		3,922.83	1,350,202.83
General Journal	12/03/2008	GL1124		To reclass loan payment received	-SPLIT-		2,718.47	1,347,484.36
General Journal	12/31/2008	GL1125		To record adjustment for La Jolla Bank note	1910.2 · N/R CP17 original loan	23,230.71		1,370,715.07
General Journal	12/31/2008	GL1204		To reclass interst payment	1418 · Note Receivable - CP17		29,500.81	1,341,214.26
Deposit	01/05/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		7,486.62	1,333,727.64
Deposit	02/03/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		7,525.30	1,326,202.34
Deposit	03/03/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		7,564.19	1,318,638.15
Deposit	04/02/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		7,603.27	1,311,034.88
Deposit	05/04/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		7,642.55	1,303,392.33
Deposit	06/02/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		7,682.04	1,295,710.29
Deposit	07/02/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		7,721.73	1,287,988.56
Deposit	08/06/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		7,761.62	1,280,226.94
General Journal	09/02/2009	GJ902		To reclassify funds from CP17 accidentally transferred to CP12	2012 · Note Payable - CP12		7,801.72	1,272,425.22
Deposit	10/05/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		7,842.03	1,264,583.19
Deposit	11/03/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		7,882.55	1,256,700.64
Deposit	12/02/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		7,923.28	1,248,777.36
Deposit	01/05/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		7,964.21	1,240,813.15
Deposit	02/03/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,005.36	1,232,807.79
Deposit	03/03/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,046.72	1,224,761.07
Deposit	04/02/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,088.30	1,216,672.77
Deposit	05/05/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,130.09	1,208,542.68

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All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	06/02/2010		Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial		8,172.09	1,200,370.59
Deposit	07/02/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,214.32	1,192,156.27
Deposit	08/03/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,256.76	1,183,899.51
Deposit	09/02/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,299.42	1,175,600.09
Deposit	10/04/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,342.30	1,167,257.79
Deposit	11/02/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,385.40	1,158,872.39
Deposit	12/02/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,428.72	1,150,443.67
Deposit	01/04/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,472.27	1,141,971.40
Deposit	02/02/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,516.05	1,133,455.35
Deposit	03/02/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,560.04	1,124,895.31
Deposit	04/02/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,604.27	1,116,291.04
Deposit	05/02/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,648.73	1,107,642.31
Deposit	06/02/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,693.41	1,098,948.90
Deposit	07/05/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,738.33	1,090,210.57
Deposit	08/04/2011		Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial		8,783.48	1,081,427.09
Deposit	09/06/2011		Copeland Properties 17, LP	Deposit	1200 · 1st Centennial		8,828.86	1,072,598.23
Deposit	10/02/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,874.47	1,063,723.76
Deposit	11/02/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,005.36	1,055,718.40
Deposit	12/02/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		8,005.36	1,047,713.04
Deposit	01/31/2012		Copeland Properties Seventeen, LP	Deposit	1120 · US BANK		8,005.36	1,039,707.68
Deposit	02/16/2012		Copeland Properties 17, LP	Deposit	1120 · US BANK		8,005.36	1,031,702.32
Total 1910.1 · N/R CP17 wrap portion						1,377,356.37	345,654.05	1,031,702.32
1910.2 · N/R CP17 original loan								
General Journal	09/12/2008	GL1104		To record sale of real property	4900.1 · Sale of Real Property	5,845,895.71		5,845,895.71
General Journal	12/31/2008	GL1125		To record adjustment for La Jolla Bank note	1910.1 · N/R CP17 wrap portion		23,230.71	5,822,665.00
Total 1910.2 · N/R CP17 original loan						5,845,895.71	23,230.71	5,822,665.00
Total 1910 · N/R CP17 (Wrap Loan)						7,223,252.08	368,884.76	6,854,367.32
1950 · Investment in CP17								
1950.2 · Contributions- CP17, LP								
General Journal	09/12/2008	GL1104		To record sale of real property	4900.1 · Sale of Real Property	1,562,361.98		1,562,361.98
Total 1950.2 · Contributions- CP17, LP						1,562,361.98	0.00	1,562,361.98
1950.3 · Draws from CP17								
General Journal	10/08/2008	GL1119		To record draw from CP17	3801.3 · Draws		9,113.78	-9,113.78
General Journal	11/05/2008	GL1120		To record draw from CP17	3801.3 · Draws		9,113.78	-18,227.56
General Journal	12/05/2008	GL1121		To record draw from CP17	3801.3 · Draws		9,113.78	-27,341.34
Deposit	01/05/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-36,455.12
Deposit	02/03/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-45,568.90
Deposit	03/03/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-54,682.68
Deposit	04/02/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-63,796.46
Deposit	05/04/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-72,910.24
Deposit	06/02/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-82,024.02
Deposit	07/02/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-91,137.80

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	08/06/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-100,251.58
Deposit	09/02/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-109,365.36
Deposit	10/05/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-118,479.14
Deposit	11/03/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-127,592.92
Deposit	12/02/2009		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-136,706.70
General Journal	12/31/2009	AJE01		To record 2008 partnership k-1	-SPLIT-	27,341.34		-109,365.36
General Journal	12/31/2009	AJE2		To record 2009 Partnership K-1	-SPLIT-	109,365.36		0.00
Deposit	01/05/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-9,113.78
Deposit	02/03/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-18,227.56
Deposit	03/03/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-27,341.34
Deposit	04/02/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-36,455.12
Deposit	05/05/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-45,568.90
Deposit	06/02/2010		Copeland Properties 17, LP	Deposit	1200 · 1st Centennial		9,113.78	-54,682.68
Deposit	07/02/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-63,796.46
Deposit	08/03/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-72,910.24
Deposit	09/02/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-82,024.02
Deposit	10/04/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-91,137.80
Deposit	11/02/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-100,251.58
Deposit	12/02/2010		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-109,365.36
Deposit	01/04/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-118,479.14
Deposit	02/02/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-127,592.92
Deposit	03/02/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-136,706.70
Deposit	04/02/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-145,820.48
Deposit	05/02/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-154,934.26
Deposit	06/02/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-164,048.04
Deposit	07/05/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-173,161.82
Deposit	10/02/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-182,275.60
Deposit	11/02/2011		Copeland Properties 17, LP	Deposit	1200 · 1st Centennial		9,113.78	-191,389.38
Deposit	12/02/2011		Copeland Properties Seventeen, LP	Deposit	1200 · 1st Centennial		9,113.78	-200,503.16
Deposit	01/31/2012		Copeland Properties Seventeen, LP	Deposit	1120 · US BANK		9,113.78	-209,616.94
Deposit	02/16/2012		Copeland Properties 17, LP	Deposit	1120 · US BANK		9,113.78	-218,730.72
Total 1950.3 · Draws from CP17						136,706.70	355,437.42	-218,730.72
1950.4 · Net Income from CP17, LP								
General Journal	12/31/2008	GL1207		To record K-1 income from CP17	5000.1 · Net Rental Income	21,427.00		21,427.00
General Journal	12/31/2009	AJE01		To record 2008 partnership k-1	1950.3 · Draws from CP17		21,427.00	0.00
Total 1950.4 · Net Income from CP17, LP						21,427.00	21,427.00	0.00
1950 · Investment in CP17 - Other								
General Journal	12/31/2009	AJE01		To record 2008 partnership k-1	1950.3 · Draws from CP17		5,914.34	-5,914.34
General Journal	12/31/2009	AJE2		To record 2009 Partnership K-1	1950.3 · Draws from CP17		65,679.36	-71,593.70
General Journal	12/31/2010	AJE2		To record 2010 partnership K-1	5000.1 · Net Rental Income	44,566.00		-27,027.70
Deposit	08/04/2011		Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial		9,113.78	-36,141.48
Deposit	09/06/2011		Copeland Properties 17, LP	Deposit	1200 · 1st Centennial		9,113.78	-45,255.26
Total 1950 · Investment in CP17 - Other						44,566.00	89,821.26	-45,255.26

Copeland Properties Two
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 1950 · Investment in CP17						1,765,061.68	466,685.68	1,298,376.00
2001 · N/P -IPX								
General Journal	08/31/2004	AJE1		Record Building purchase	1801 · Building- Original Cost		1,603,723.35	-1,603,723.35
General Journal	08/31/2004	AJE3		Reclass IPX activity	-SPLIT-	1,603,723.35		0.00
Total 2001 · N/P -IPX						1,603,723.35	1,603,723.35	0.00
2002 · N/P -Copeland Wealth RE Trust								
General Journal	08/31/2004	AJE1		Record Building purchase	1801 · Building- Original Cost		1,413,000.00	-1,413,000.00
General Journal	08/31/2004	AJE2		Reclass Copeland Trust activity	-SPLIT-	1,413,000.00		0.00
General Journal	12/31/2007	GJ1201		To record note payment made to CRI from trust for CP2 note	2030 · N/P-CFI #1	0.00		0.00
Total 2002 · N/P -Copeland Wealth RE Trust						1,413,000.00	1,413,000.00	0.00
2003 · N/P -CP 1								
Deposit	03/13/2006		Deposit	Loan to cover check order	1200 · 1st Centennial		100.00	-100.00
Check	02/21/2007	3243	Copeland Properties One, LP	Repayment of Loan	1200 · 1st Centennial	100.00		0.00
Total 2003 · N/P -CP 1						100.00	100.00	0.00
2010 · Note Payable-CRI								
2010.1 · Accrued Interest								
General Journal	06/30/2008	GL603		To record July 1, 2007-June 30, 2008 accrued interest	8200.3 · Interest - CWM RE		201.65	-201.65
General Journal	08/31/2008	GL802		To net interest receivable to interest payable	1401.1 · Accrued Interest - CWM RE	201.65		0.00
Total 2010.1 · Accrued Interest						201.65	201.65	0.00
2010 · Note Payable-CRI - Other								
General Journal	08/31/2004	AJE1		Record Building purchase	1801 · Building- Original Cost		36,734.29	-36,734.29
General Journal	08/31/2004	AJE2		Reclass Copeland Trust activity	2002 · N/P -Copeland Wealth RE Trust		804,726.66	-841,460.95
Check	01/18/2005	123	Copeland Realty, Inc	Repay on loan for payroll taxes	1100 · Provident Checking CP2	16,000.00		-825,460.95
Check	02/24/2005	136	Copeland Realty, Inc		1100 · Provident Checking CP2	20,000.00		-805,460.95
General Journal	05/20/2005	AJE6			1890 · Loan Fees		5,974.00	-811,434.95
Deposit	05/27/2005		Deposit	Property Taxes	1100 · Provident Checking CP2		10,000.00	-821,434.95
Deposit	08/03/2005		Deposit	Loan for CAMS	1100 · Provident Checking CP2		750.00	-822,184.95
General Journal	12/31/2005	AJE12		To record additional expenses advanced by CRI	8400 · Taxes- Property		27,512.07	-849,697.02
General Journal	12/31/2005	AJE13		To record adjustment to tie Note	2010 · Note Payable-CRI		750.00	-850,447.02
General Journal	12/31/2005	AJE13		To record adjustment to tie Note	2010 · Note Payable-CRI	750.00		-849,697.02
General Journal	01/12/2006	GJ103		RECLASSIFY NOTE PAYABLE CRI TO COPELAND PRIVATE EQUITIES-PER 12/31/05 T/R	2030 · N/P-CFI #1	821,434.95		-28,262.07
General Journal	06/30/2006	GJ601		TO RECORD JAN - AUGUST EXPENSES PAID BY CRI	-SPLIT-		6,052.90	-34,314.97
General Journal	06/30/2006	GJ0602		TO RECORD CRI CK #2143 TO CHAMPION ROOF COMPANY	1801 · Building- Original Cost		7,390.00	-41,704.97
Check	12/28/2006	3233	Copeland Realty, Inc	Partial Loan Payment	1200 · 1st Centennial	2,500.00		-39,204.97
Check	04/16/2007		Copeland Realty, Inc	Online transfer	1200 · 1st Centennial	3,786.00		-35,418.97
General Journal	05/11/2007	GJ501		TO TRANSFER POOLED INTEREST TO CRI / REDUCE PAYABLE	1400 · Pooled Investment Account	14,000.00		-21,418.97
Check	05/14/2007		Copeland Realty, Inc	Online transfer	1200 · 1st Centennial	8,800.00		-12,618.97
General Journal	06/19/2007	GJ0619		TO TRANSFER POOLED INVESTMENT TO CRI/CREDIT PAYABLE	1400 · Pooled Investment Account	1,225.68		-11,393.29
Deposit	08/03/2007		Copeland Realty, Inc	VOID: Online transfer	1200 · 1st Centennial	0.00		-11,393.29

Copeland Properties Two
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	08/03/2007		Copeland Realty, Inc	VOID: Online transfer/correct funds noted to wrong acct	1200 · 1st Centennial	0.00		-11,393.29
Check	08/13/2007		Copeland Realty, Inc	Online transfer	1200 · 1st Centennial	6,000.00		-5,393.29
Check	08/16/2007		Copeland Realty, Inc	Online transfer	1200 · 1st Centennial	1,893.29		-3,500.00
Check	09/20/2007	OL920	Copeland Wealth Mgmt RE Trust Acct		1200 · 1st Centennial	3,500.00		0.00
Deposit	01/03/2008	OL0103	Copeland Wealth Management	Deposit	1200 · 1st Centennial		24,900.00	-24,900.00
Check	01/04/2008	OL0104	Copeland Wealth Management	Repayment of short term advance	1200 · 1st Centennial	24,900.00		0.00
Deposit	03/17/2008	OL317	Copeland Realty, Inc	Online transfer	1200 · 1st Centennial		200.00	-200.00
Check	06/11/2008		Copeland Realty, Inc	Online transfer	1200 · 1st Centennial	200.00		0.00
Total 2010 · Note Payable-CRI - Other						924,989.92	924,989.92	0.00
Total 2010 · Note Payable-CRI						925,191.57	925,191.57	0.00
2012 · Note Payable - CP12								
Deposit	09/02/2009		Copeland Properties Twelve	Transferred from CP17 to CP12 in error/je correcting	1200 · 1st Centennial		44,500.00	-44,500.00
General Journal	09/02/2009	GJ902		To reclassify funds from CP17 accidentally transferred to CP12	-SPLIT-	44,500.00		0.00
Total 2012 · Note Payable - CP12						44,500.00	44,500.00	0.00
2030 · N/P-CFI #1								
2030.1 · Accrued Int - CFI#1								
General Journal	02/29/2008	GL201		To accrue February Int	8200.1 · Interest - CFI#1		6,000.00	-6,000.00
Check	03/05/2008	306	Copeland Fixed Income One	CFI#1 Interest	1200 · 1st Centennial	6,000.00		0.00
General Journal	03/31/2008	GL301		To accrue March interest	8200.1 · Interest - CFI#1		6,000.00	-6,000.00
Check	04/02/2008	OL405	Copeland Fixed Income One	CFI#1 Interest	1200 · 1st Centennial	6,000.00		0.00
General Journal	04/30/2008	GL401		To accrue April Interest	8200.1 · Interest - CFI#1		6,222.75	-6,222.75
Check	05/05/2008	OL505	Copeland Fixed Income One	CFI#1 Interest on \$800,000	1200 · 1st Centennial	6,000.00		-222.75
Check	05/05/2008	OL505	Copeland Fixed Income One	Online transfer	1200 · 1st Centennial	222.75		0.00
General Journal	05/31/2008	GL501		To accrue May Interest	8200.1 · Interest - CFI#1		6,222.75	-6,222.75
Check	06/04/2008		Copeland Fixed Income One	CFI#1 Interest on \$800,000	1200 · 1st Centennial	6,000.00		-222.75
Check	06/04/2008		Copeland Fixed Income One	Online transfer/May Int	1200 · 1st Centennial	222.75		0.00
General Journal	06/30/2008	GL601		To accrue June Interest	-SPLIT-		5,022.75	-5,022.75
General Journal	06/30/2008	GL601		To accrue June Interest	2030.1 · Accrued Int - CFI#1		600.00	-5,622.75
Check	07/11/2008		Copeland Fixed Income One	Interest on \$800,000 6/1-6/24	1200 · 1st Centennial	4,800.00		-822.75
Check	07/11/2008		Copeland Fixed Income One	Online transfer/June int	1200 · 1st Centennial	222.75		-600.00
Check	07/15/2008		Copeland Fixed Income One	Interest on \$400,000 6/25-6/30	1200 · 1st Centennial	600.00		0.00
General Journal	07/31/2008	GL701		To accrue July Interest	-SPLIT-		3,000.00	-3,000.00
General Journal	07/31/2008	GL701		To accrue July Interest	2030.1 · Accrued Int - CFI#1		185.25	-3,185.25
Check	08/05/2008		Copeland Fixed Income One	Interest on \$400,000 6/25-6/30	1200 · 1st Centennial	3,185.25		0.00
General Journal	08/31/2008	GL805		To accrue Aug Interest	-SPLIT-		3,000.00	-3,000.00
General Journal	08/31/2008	GL805		To accrue Aug Interest	2030.1 · Accrued Int - CFI#1		102.75	-3,102.75
Check	09/12/2008		Copeland Fixed Income One	Interest on \$400,000 Aug 2008	1200 · 1st Centennial	3,000.00		-102.75
Check	09/12/2008		Copeland Fixed Income One	Other interest	1200 · 1st Centennial	102.75		0.00
Total 2030.1 · Accrued Int - CFI#1						36,356.25	36,356.25	0.00
2030 · N/P-CFI #1 - Other								
General Journal	01/12/2006	GJ103		RECLASSIFY NOTE PAYABLE CRI TO COPELAND PRIVATE EQUITIES-PER 12/31/05 T/R	2010 · Note Payable-CRI		821,434.95	-821,434.95

Copeland Properties Two
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	12/31/2007	GJ1201		VOID: To record note payment made to CRI from trust for cp2 Note	2002 · N/P -Copeland Wealth RE Trust	0.00		-821,434.95
Deposit	04/15/2008		Copeland Fixed Income One	Online transfer	1200 · 1st Centennial		12,000.00	-833,434.95
Check	04/18/2008		Copeland Fixed Income One	Loan	1200 · 1st Centennial	0.00		-833,434.95
Deposit	04/18/2008		Copeland Fixed Income One	Loan	1200 · 1st Centennial		10,700.00	-844,134.95
General Journal	04/30/2008	401		To net receivable to payable	1417 · Note Receivable-CFI#1	14,434.95		-829,700.00
Check	06/25/2008		Copeland Fixed Income One	Principal pmt	1200 · 1st Centennial	400,000.00		-429,700.00
Check	07/23/2008		Copeland Fixed Income One	Interest on \$400,000 6/25-6/30	1200 · 1st Centennial	5,000.00		-424,700.00
Check	08/05/2008		Copeland Fixed Income One	Interest on \$400,000 6/25-6/30	1200 · 1st Centennial	11,000.00		-413,700.00
Check	09/01/2008	OL921	Copeland Fixed Income One	VOID: Online transfer/loan pmt	1200 · 1st Centennial	0.00		-413,700.00
Check	09/16/2008		Copeland Fixed Income One	Online transfer/loan pmt	1200 · 1st Centennial	413,700.00		0.00
Total 2030 · N/P-CFI #1 - Other						844,134.95	844,134.95	0.00
Total 2030 · N/P-CFI #1						880,491.20	880,491.20	0.00
2033 · Note Payable - CFI#3								
2033.1 · Accrued Int - CFI#3								
General Journal	08/31/2008	GL805		To accrue Aug Interest	2030.1 · Accrued Int - CFI#1		33.75	-33.75
Check	09/12/2008		Copeland Fixed Income Three	Aug Int	1200 · 1st Centennial	33.75		0.00
Total 2033.1 · Accrued Int - CFI#3						33.75	33.75	0.00
2033 · Note Payable - CFI#3 - Other								
Deposit	08/08/2008		Copeland Fixed Income Three	Online transfer/loan	1200 · 1st Centennial		2,000.00	-2,000.00
Deposit	08/29/2008		Copeland Fixed Income Three	Online transfer/loan	1200 · 1st Centennial		2,500.00	-4,500.00
Check	09/16/2008	OL920	Copeland Fixed Income Three	Loan pmt	1200 · 1st Centennial	4,500.00		0.00
Total 2033 · Note Payable - CFI#3 - Other						4,500.00	4,500.00	0.00
Total 2033 · Note Payable - CFI#3						4,533.75	4,533.75	0.00
2040 · N/P CP17, LP								
General Journal	09/12/2008	GL1104		To record sale of real property	4900.1 · Sale of Real Property		500,000.00	-500,000.00
Check	01/13/2010	3452	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	4,000.00		-496,000.00
Check	02/12/2010	3459	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-491,000.00
Check	03/03/2010	3466	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-486,000.00
Check	04/02/2010	3475	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	4,000.00		-482,000.00
Check	05/19/2010	3482	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-477,000.00
Check	06/10/2010	3489	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-472,000.00
Check	07/02/2010	3498	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-467,000.00
Check	08/05/2010	3505	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-462,000.00
Check	08/27/2010	3506	Copeland Properties 17, LP		1200 · 1st Centennial	18,000.00		-444,000.00
Check	09/02/2010	3513	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-439,000.00
Check	10/04/2010	3526	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-434,000.00
Check	10/04/2010	3521-3525	VOID	Cks ran from wrong acct	1200 · 1st Centennial	0.00		-434,000.00
Check	11/02/2010	3533	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-429,000.00
Check	11/08/2010	3534	Copeland Properties 17, LP		1200 · 1st Centennial	17,500.00		-411,500.00
Check	12/02/2010	3541	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-406,500.00

Copeland Properties Two
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	01/04/2011	3544	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-401,500.00
Check	02/02/2011	3551	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-396,500.00
Check	03/02/2011	3563	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-391,500.00
Check	04/02/2011	3566	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,200.00		-386,300.00
Check	05/02/2011	3579	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-381,300.00
Check	06/02/2011	3586	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-376,300.00
Check	07/02/2011	OL705	Copeland Properties Seventeen, LP	VOID: Loan pmt	1200 · 1st Centennial	0.00		-376,300.00
Check	07/07/2011	3594	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-371,300.00
Check	08/02/2011	3601	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-366,300.00
Check	09/02/2011	3603	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-361,300.00
Check	10/02/2011	3612	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,000.00		-356,300.00
Check	11/02/2011	3618	Copeland Properties Seventeen, LP	VOID: Loan pmt ACCOUNT CLOSED	1200 · 1st Centennial	0.00		-356,300.00
Check	12/02/2011	3619	Copeland Properties Seventeen, LP	VOID: Loan pmt ACCOUNT CLOSED	1200 · 1st Centennial	0.00		-356,300.00
Total 2040 · N/P CP17, LP						143,700.00	500,000.00	-356,300.00
2040.1 · Note Payable - CP17								
General Journal	01/01/2009	GJ102		VOID: To record Franchise Tax Board Pmts made on behalf of Limited Partnership	-SPLIT-	0.00		0.00
General Journal	08/31/2009	GJ803		To reclassify as payable	1418 · Note Receivable - CP17		5,919.41	-5,919.41
Check	01/13/2010	3452	Copeland Properties Seventeen, LP	Loan pmt	1200 · 1st Centennial	5,919.41		0.00
Check	01/03/2012	1000	Copeland Properties Seventeen, LP	VOID:	1120 · US BANK	0.00		0.00
Total 2040.1 · Note Payable - CP17						5,919.41	5,919.41	0.00
2382 · Payable-Hu Tongs								
General Journal	12/31/2004	AJE2		Adjust Partners' capital balances	-SPLIT-		201.00	-201.00
Check	06/04/2007	3261	Copeland Wealth Mgmt RE Trust Acct	Note Payable	1200 · 1st Centennial	201.00		0.00
Total 2382 · Payable-Hu Tongs						201.00	201.00	0.00
2386 · Receivable/Payable-Steele								
General Journal	12/31/2004	AJE2		Adjust Partners' capital balances	2382 · Payable-Hu Tongs		2,051.92	-2,051.92
Check	10/16/2006	3223	William or Janice Steele	Loan Payable	1200 · 1st Centennial	2,051.92		0.00
Total 2386 · Receivable/Payable-Steele						2,051.92	2,051.92	0.00
TOTAL						14,563,919.35	6,502,276.03	8,061,643.32

Copeland Properties Five
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1400 · Note Receivable-TCG Trust								
Check	03/23/2005	1002	The Copeland Group Trust	Loan	1100 · Provident -Checking	190,000.00		190,000.00
General Journal	12/31/2005	AJE2		TO COMBINE TCG TRUST ACCOUNTS	2030 · Note Payable-TCG Trust	30,500.76		220,500.76
General Journal	12/31/2005	AJE3		TO RECORD MORTGAGE PMT MADE BY TRUST	-SPLIT-		80,500.76	140,000.00
General Journal	10/31/2008	GJ1004		To reclassify TCG Trust receivable to CWM RE receivable	1404 · Note Receivable - CRI		140,000.00	0.00
Total 1400 · Note Receivable-TCG Trust						220,500.76	220,500.76	0.00
1401 · Note Receivable-CP3								
Check	11/21/2005	1066	Copeland Wealth Mgmt RE Trust Acct	CP3 Land/PHT	1100 · Provident -Checking	6,250.00		6,250.00
General Journal	12/31/2005	AJE4		TO RECLASS LOAN TO CRI TO PURCHASE LAND NEAR CP3	2020 · Note Payable -Copeland Realty		6,250.00	0.00
General Journal	01/01/2006	AJE102		TO REVERSE AJE4 AND RECLASSIFY PHT NOTE	-SPLIT-	6,250.00		6,250.00
General Journal	01/01/2006	AJE102		TO REVERSE AJE4 AND RECLASSIFY PHT NOTE	1401 · Note Receivable-CP3		6,250.00	0.00
Total 1401 · Note Receivable-CP3						12,500.00	12,500.00	0.00
1402 · Note Receivable-Higdon(Taxes)								
Check	04/07/2006	1084	Dick Larsen-Treasurer-Tax Collector	Wabash/Higdon Interim Supplemental	1100 · Provident -Checking	122.44		122.44
Check	06/04/2007	3531	Copeland Wealth Mgmt RE Trust Acct	June '07 Distributions	1110 · First California Bank		122.44	0.00
Total 1402 · Note Receivable-Higdon(Taxes)						122.44	122.44	0.00
1403 · Note Receivable-CRI/PHT Note								
General Journal	01/01/2006	AJE102		TO REVERSE AJE4 AND RECLASSIFY PHT NOTE	1401 · Note Receivable-CP3	6,250.00		6,250.00
General Journal	02/20/2007	GJ0201		TO RECORD PHT NOTE PAYMENT	1406 · Pooled Investment		6,250.00	0.00
Total 1403 · Note Receivable-CRI/PHT Note						6,250.00	6,250.00	0.00
1404 · Note Receivable - CRI								
1404.1 · Accrued Interest - CWM RE								
General Journal	11/30/2008	GJ1102		To record interest receivable/TCG Trust Activity	4603.2 · Accrued Interest - CWM RE	1,050.00		1,050.00
General Journal	12/31/2008	GJ1202		To record interest receivable	4603.2 · Accrued Interest - CWM RE	1,050.00		2,100.00
Deposit	01/22/2009		Copeland Wealth Management Real Estate	Interest pmt	1110 · First California Bank		500.00	1,600.00
General Journal	01/31/2009	GJ102		To record interest receivable	4603.2 · Accrued Interest - CWM RE	1,050.00		2,650.00
General Journal	02/28/2009	GJ202		To record interest receivable - TCG Trust Activity	4603.2 · Accrued Interest - CWM RE	1,050.00		3,700.00
General Journal	03/31/2009	GJ302		To record interest receivable - TCG Trust Activity	4603.2 · Accrued Interest - CWM RE	1,050.00		4,750.00
General Journal	04/30/2009	GJ402		To record interest receivable	4603.2 · Accrued Interest - CWM RE	1,050.00		5,800.00
General Journal	05/31/2009	GJ502		To record interest Receivable	4603.2 · Accrued Interest - CWM RE	1,050.00		6,850.00
General Journal	06/30/2009	GJ603		To record interest receivable	-SPLIT-	1,080.00		7,930.00
General Journal	07/31/2009	GJ702		To record interest receivable	-SPLIT-	1,080.00		9,010.00
General Journal	08/31/2009	GJ802		To record interest receivable	-SPLIT-	1,080.00		10,090.00
General Journal	09/30/2009	GJ902		To record interest receivable	-SPLIT-	1,080.00		11,170.00
General Journal	10/31/2009	GJ1002		To record interest receivable	-SPLIT-	1,080.00		12,250.00
General Journal	11/30/2009	GJ1102		To record interest receivable	-SPLIT-	1,080.00		13,330.00
General Journal	12/31/2009	GJ1202		To record interest receivable	-SPLIT-	1,080.00		14,410.00
General Journal	01/31/2010	GJ103		To reclassify accrued int as accounts receivable	1300 · Accounts Receivable		14,410.00	0.00
Total 1404.1 · Accrued Interest - CWM RE						14,910.00	14,910.00	0.00
1404 · Note Receivable - CRI - Other								
Check	09/01/2007	OI830	Copeland Wealth Management Real Estate	Loan	1110 · First California Bank	25,550.00		25,550.00
Deposit	09/05/2007	OL905	Copeland Realty	Payment on loan	1110 · First California Bank		25,550.00	0.00
General Journal	10/31/2008	GJ1004		To reclassify TCG Trust receivable to CWM RE receivable	1400 · Note Receivable-TCG Trust	140,000.00		140,000.00
Check	06/17/2009		Copeland Wealth Management Real Estate	Loan	1110 · First California Bank	4,000.00		144,000.00
Total 1404 · Note Receivable - CRI - Other						169,550.00	25,550.00	144,000.00
Total 1404 · Note Receivable - CRI						184,460.00	40,460.00	144,000.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1405 - Note Receivable - Khari Baker								
General Journal	12/31/2006	GJ1204		TO RECONCILE KHARI BAKER'S DISBRIBUTIONS TO ACTUAL 7/06-12/31/06	-SPLIT-	50.00		50.00
Check	06/04/2007	3531	Copeland Wealth Mgmt RE Trust Acct	June '07 Distributions	1110 - First California Bank		50.00	0.00
Total 1405 - Note Receivable - Khari Baker						50.00	50.00	0.00
1408 - N/R - CP8								
Check	03/03/2008		Copeland Properties Eight, LP		1110 - First California Bank	27,250.00		27,250.00
Deposit	03/13/2008	OL0313	Copeland Properties Eight, LP	Loan Payment	1110 - First California Bank		27,250.00	0.00
Total 1408 - N/R - CP8						27,250.00	27,250.00	0.00
1409 - Note Receivable - CP9								
1409.1 - Accrued Int- CP9								
General Journal	10/31/2008	GJ1002		Accrued Interest Receivable from CP9 (01/08-10/08)	4600.1 - Interest - CP9	55.40		55.40
Deposit	11/05/2008		Copeland Properties Nine, LP	Deposit	1110 - First California Bank		55.40	0.00
General Journal	06/30/2009	GJ603		To record interest receivable	1404.1 - Accrued Interest - CWM RE	71.25		71.25
General Journal	07/31/2009	GJ702		To record interest receivable	1404.1 - Accrued Interest - CWM RE	71.25		142.50
General Journal	08/31/2009	GJ802		To record interest receivable	1404.1 - Accrued Interest - CWM RE	90.00		232.50
General Journal	09/30/2009	GJ902		To record interest receivable	1404.1 - Accrued Interest - CWM RE	90.00		322.50
General Journal	10/31/2009	GJ1002		To record interest receivable	1404.1 - Accrued Interest - CWM RE	90.00		412.50
General Journal	11/30/2009	GJ1102		To record interest receivable	1404.1 - Accrued Interest - CWM RE	90.00		502.50
General Journal	12/31/2009	GJ1202		To record interest receivable	1404.1 - Accrued Interest - CWM RE	90.00		592.50
General Journal	01/31/2010	GJ104		To reclassify accrued interest receivable as accounts receivable	1300 - Accounts Receivable		592.50	0.00
Total 1409.1 - Accrued Int- CP9						647.90	647.90	0.00
1409 - Note Receivable - CP9 - Other								
General Journal	12/31/2007	GJ1202		To adjust Michigan withholding & draws to actual	2020 - Note Payable -Copeland Realty	738.67		738.67
Deposit	11/05/2008		Copeland Properties Nine, LP	Deposit	1110 - First California Bank		738.67	0.00
Check	06/11/2009		Copeland Properties Nine, LP		1110 - First California Bank	9,500.00		9,500.00
Check	07/01/2009	OL701	Copeland Properties Nine, LP		1110 - First California Bank	2,500.00		12,000.00
Check	01/04/2011	4325	Copeland Properties 9	VOID: Loan	1111 - Pacific Western Bank	0.00		12,000.00
Check	01/04/2011	4326	Copeland Properties Nine, LP	Loan	1111 - Pacific Western Bank	25,700.00		37,700.00
Check	01/05/2011	4327	Copeland Properties Nine, LP	Loan	1111 - Pacific Western Bank	10,000.00		47,700.00
Deposit	01/20/2011		Copeland Properties 9	Deposit	1111 - Pacific Western Bank		35,700.00	12,000.00
Total 1409 - Note Receivable - CP9 - Other						48,438.67	36,438.67	12,000.00
Total 1409 - Note Receivable - CP9						49,086.57	37,086.57	12,000.00
1410 - Note Receivable - CP6								
1410.1 - Accrued Int - CP6								
General Journal	06/30/2009	GJ603		To record interest receivable	1404.1 - Accrued Interest - CWM RE	7.50		7.50
General Journal	07/31/2009	GJ702		To record interest receivable	1404.1 - Accrued Interest - CWM RE	7.50		15.00
General Journal	08/31/2009	GJ804		To write off 2009 interest per Chuck	4603.6 - Accrued Int - CP6		15.00	0.00
Total 1410.1 - Accrued Int - CP6						15.00	15.00	0.00
1410 - Note Receivable - CP6 - Other								
Check	06/11/2009		Copeland Properties Six, LP		1110 - First California Bank	1,000.00		1,000.00
General Journal	11/01/2010	GJ1102		To write off balance of RMSC loan	1416 - Note Receivable - RMSC LLC		1,000.00	0.00
Total 1410 - Note Receivable - CP6 - Other						1,000.00	1,000.00	0.00
Total 1410 - Note Receivable - CP6						1,015.00	1,015.00	0.00
1415 - Note Receivable - CP15								
1415.1 - Accrued Int - CP15								

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	07/31/2009	GJ702		To record interest receivable	1404.1 · Accrued Interest - CWM RE	4.50		4.50
General Journal	08/31/2009	GJ802		To record interest receivable	1404.1 · Accrued Interest - CWM RE	4.50		9.00
General Journal	09/30/2009	GJ902		To record interest receivable	1404.1 · Accrued Interest - CWM RE	4.50		13.50
General Journal	10/31/2009	GJ1002		To record interest receivable	1404.1 · Accrued Interest - CWM RE	4.50		18.00
General Journal	11/30/2009	GJ1102		To record interest receivable	1404.1 · Accrued Interest - CWM RE	4.50		22.50
General Journal	12/31/2009	GJ1202		To record interest receivable	1404.1 · Accrued Interest - CWM RE	4.50		27.00
Deposit	01/14/2010		Copeland Properties Fifteen	Deposit	1111 · Pacific Western Bank		27.00	0.00
Total 1415.1 · Accrued Int - CP15						27.00	27.00	0.00
1415 · Note Receivable - CP15 - Other								
Check	07/09/2009		Copeland Properties Fifteen		1110 · First California Bank	600.00		600.00
Deposit	01/14/2010		Copeland Properties Fifteen	Deposit	1111 · Pacific Western Bank		600.00	0.00
Total 1415 · Note Receivable - CP15 - Other						600.00	600.00	0.00
Total 1415 · Note Receivable - CP15						627.00	627.00	0.00
1416 · Note Receivable - RMSC LLC								
1416.1 · Accrued Int - RMSC								
General Journal	08/31/2009	GJ802		To record interest receivable	1404.1 · Accrued Interest - CWM RE	75.00		75.00
General Journal	09/30/2009	GJ902		To record interest receivable	1404.1 · Accrued Interest - CWM RE	75.00		150.00
General Journal	10/31/2009	GJ1002		To record interest receivable	1404.1 · Accrued Interest - CWM RE	85.88		235.88
General Journal	11/30/2009	GJ1102		To record interest receivable	1404.1 · Accrued Interest - CWM RE	75.00		310.88
General Journal	12/31/2009	GJ1202		To record interest receivable	1404.1 · Accrued Interest - CWM RE	75.00		385.88
General Journal	01/31/2010	GJ105		To reclassify accrued interest receivable as account receivable	1300 · Accounts Receivable		385.88	0.00
Total 1416.1 · Accrued Int - RMSC						385.88	385.88	0.00
1416 · Note Receivable - RMSC LLC - Other								
Check	08/06/2009	3669	Rancho Mirage Surgery Center		1110 · First California Bank	2,000.00		2,000.00
Check	08/06/2009	4016	Rancho Mirage Surgery Center		1111 · Pacific Western Bank	22,000.00		24,000.00
Deposit	08/19/2009		Rancho Mirage Surgery Center	Partial pmt of loan	1110 · First California Bank		14,000.00	10,000.00
Check	10/29/2009	4057	Rancho Mirage Surgery Center		1111 · Pacific Western Bank	14,500.00		24,500.00
Deposit	11/03/2009		Deposit	Deposit	1111 · Pacific Western Bank		14,500.00	10,000.00
Deposit	07/09/2010		Rancho Mirage Surgery Center	Deposit	1111 · Pacific Western Bank		9,000.00	1,000.00
General Journal	11/01/2010	GJ1102		To write off balance of RMSC loan	-SPLIT-		1,000.00	0.00
Total 1416 · Note Receivable - RMSC LLC - Other						38,500.00	38,500.00	0.00
Total 1416 · Note Receivable - RMSC LLC						38,885.88	38,885.88	0.00
1417 · N/R - Copeland Properties 17								
Check	09/11/2009	4037	Copeland Properties Seventeen, LP	To be repaid as soon as tenant pays CP17	1111 · Pacific Western Bank	7,500.00		7,500.00
Deposit	10/01/2009		Copeland Properties Seventeen, LP	Repayment of loan	1111 · Pacific Western Bank		7,500.00	0.00
Total 1417 · N/R - Copeland Properties 17						7,500.00	7,500.00	0.00
1419 · Copeland Wealth Management								
Check	09/14/2010	4252	Copeland Wealth Management	Short term loan	1111 · Pacific Western Bank	10,500.00		10,500.00
General Journal	09/30/2010	GJ0903		Reclassify advance to CWM as purchase of CWMRE interest in CP18 per Chuck	1902 · Investment - CP18		10,500.00	0.00
Total 1419 · Copeland Wealth Management						10,500.00	10,500.00	0.00
1420 · Stauffers Loan								
Check	11/19/2010	4289	Stauffers Landscaping	Short term loan	1111 · Pacific Western Bank	16,000.00		16,000.00
Deposit	12/14/2010		Stauffers Landscaping	Short term loan	1111 · Pacific Western Bank		16,000.00	0.00
Total 1420 · Stauffers Loan						16,000.00	16,000.00	0.00
1421 · Note Receivable - CP18								

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	12/06/2010	1206	Copeland Properties Eighteen	Loan	1111 · Pacific Western Bank	21,000.00		21,000.00
Check	02/07/2011	OL0207	Copeland Properties Eighteen	Loan	1111 · Pacific Western Bank	20,000.00		41,000.00
Check	02/16/2011		Copeland Properties Eighteen	Loan/to be reclassified	1111 · Pacific Western Bank	4,500.00		45,500.00
Total 1421 · Note Receivable - CP18						45,500.00	0.00	45,500.00
1422 · Receivable from Partners- MIWH								
General Journal	12/31/2010	AJE1		To adjust income & capital balance to K-I	4300.10 · Investment Income-CP10	300.00		300.00
Total 1422 · Receivable from Partners- MIWH						300.00	0.00	300.00
1901 · Investment - CP10								
General Journal	08/01/2009	GJ805		To record CP5 buyout of Racine interest in CP10	2103 · Note Payable - Racine/CP10	50,000.00		50,000.00
General Journal	12/31/2009	AJE2		To adjust income & capital balance to agree with K-1	4300 · Investment Income		683.65	49,316.35
General Journal	02/01/2010	GJ203		Record purchase of Racine's int in CP10	2103 · Note Payable - Racine/CP10	50,000.00		99,316.35
General Journal	12/31/2010	AJE1		To adjust income & capital balance to K-I	4300.10 · Investment Income-CP10		4,250.79	95,065.56
Total 1901 · Investment - CP10						100,000.00	4,934.44	95,065.56
1902 · Investment - CP18								
Check	01/13/2010	4112	Copeland Wealth Management Real Estate	Purchase of CWMRE partial interest in CP18	1111 · Pacific Western Bank	25,000.00		25,000.00
Check	02/04/2010		Copeland Wealth Management Real Estate	Partial Buyout of equity in CP18	1111 · Pacific Western Bank	25,000.00		50,000.00
General Journal	03/15/2010	GJ303		To record purchase of partial CWMRE interest in CP18	2025 · Payable-CWMRE Interest CP18	25,000.00		75,000.00
Check	08/05/2010	OL805	Copeland Wealth Management Real Estate	Buyout of CP18?/Reclassify	1111 · Pacific Western Bank	45,000.00		120,000.00
General Journal	09/30/2010	GJ0903		Reclassify advance to CWM as purchase of CWMRE interest in CP18 per Chuck	1419 · Copeland Wealth Management	10,500.00		130,500.00
Check	10/08/2010	OL1008	Copeland Wealth Mgmt RE		1111 · Pacific Western Bank	14,000.00		144,500.00
Check	10/13/2010	OL1013	Copeland Wealth Management	Investment in CP18???	1111 · Pacific Western Bank	15,500.00		160,000.00
General Journal	12/31/2010	AJE2		To adjust Income & capital balance to agre with K-1	4300.18 · Investment Income-CP18		3,679.44	156,320.56
Check	02/04/2011	OL0204	Copeland Wealth Management Real Estate	Purchase of CP18 int	1111 · Pacific Western Bank	25,000.00		181,320.56
Check	03/04/2011		Copeland Wealth Mgmt RE	Purchase of CP18 int	1111 · Pacific Western Bank	26,000.00		207,320.56
Total 1902 · Investment - CP18						211,000.00	3,679.44	207,320.56
2008 · N/P - CP8								
Deposit	01/09/2009		Copeland Properties Eight, LP	Online transfer/loan	1110 · First California Bank		3,500.00	-3,500.00
Check	01/14/2009		Copeland Properties Eight, LP		1110 · First California Bank	3,500.00		0.00
Total 2008 · N/P - CP8						3,500.00	3,500.00	0.00
2020 · Note Payable -Copeland Realty								
2020.1 · Accrued Interest								
General Journal	06/30/2008	GJ603		To record accrued interest 7/01/2007-6/30/2008	8200.1 · Interest - CWM RE		361.46	-361.46
General Journal	08/31/2008	GJ801		To record July & Aug interest	8200.1 · Interest - CWM RE		57.98	-419.44
Check	09/12/2008	OL912	Copeland Wealth Management Real Estate	Interest pmt	1110 · First California Bank	419.44		0.00
General Journal	10/31/2008	GJ1003		Accrued Interest Payable to CRI	8200.1 · Interest - CWM RE		28.99	-28.99
Check	12/01/2008	OL1201	Copeland Wealth Management Real Estate	Interest pmt	1110 · First California Bank	28.99		0.00
Total 2020.1 · Accrued Interest						448.43	448.43	0.00
2020 · Note Payable -Copeland Realty - Other								
Deposit	02/24/2005		Deposit	Loan to open account	1100 · Provident -Checking		1,000.00	-1,000.00
General Journal	12/31/2005	AJE4		TO RECLASS LOAN TO CRI TO PURCHASE LAND NEAR CP3	1401 · Note Receivable-CP3	6,250.00		5,250.00
General Journal	12/31/2005	AJE5		TO RECORD ADVANCES PAID BY CRI	-SPLIT-		8,226.75	-2,976.75
General Journal	01/01/2006	AJE102		TO REVERSE AJE4 AND RECLASSIFY PHT NOTE	1401 · Note Receivable-CP3		6,250.00	-9,226.75
Deposit	02/07/2006		Deposit	Loan for Mortgage Payment	1100 · Provident -Checking		80,535.76	-89,762.51
Check	02/07/2006	1077	Copeland Realty	Reimburse for loan for Feb 06 loan payment	1100 · Provident -Checking	80,535.76		-9,226.75
Deposit	06/16/2006		Deposit	Loan for Michigan State Tax Payment-now payable every month as per Katie 6/12/06	1110 · First California Bank		500.00	-9,726.75

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	06/30/2006	GJ601		TO RECORD EXPENSES PAID BY CRI	-SPLIT-		428.26	-10,155.01
General Journal	06/30/2006	GJ602		TO ADJUST DRAWS BASED ON ACTUAL CONTRIBUTIONS		2,966.64		-7,188.37
General Journal	06/30/2006	GJ603		TO ADJUST DRAWS TO ACTUAL BASED ON TO REDUCE CRI DISTRIBUTIONS TO ACTUAL DUE 01/01/06-06/30/06CO...	3810.3 - Draws	1,533.32		-5,655.05
Deposit	07/19/2006	Deposit		Loan for Michigan State Tax	1110 - First California Bank		356.78	-6,011.83
Deposit	08/17/2006	Deposit		Loan to pay property tax	1110 - First California Bank		1,720.00	-7,731.83
Deposit	11/16/2006	Copeland Realty		Loan	1110 - First California Bank		500.00	-8,231.83
Deposit	12/04/2006	Copeland Realty		Loan to cover mtg	1110 - First California Bank		2,300.00	-10,531.83
Deposit	12/19/2006	Deposit		Loan	1110 - First California Bank		1,868.00	-12,399.83
General Journal	12/31/2006	GJ1201		TO RECLASSIFY SIEMENS NOTE PAYMENT AS CRI ADVANCE	2035 - Note Payable - CRI Trust		1,400.00	-13,799.83
General Journal	12/31/2006	GJ1204		O RECONCILE KHARI BAKER'S DISBRIBUTIONS TO ACTUAL 7/06-12/31/0	1405 - Note Receivable - Khari Baker	4,399.96		-9,399.87
General Journal	12/31/2006	GJ1205		TO REDUCE CRI DISTRIBUTIONS TO ACTUAL DUE 7/06-12/31/06	3810.3 - Draws	2,299.98		-7,099.89
Deposit	01/02/2007	Copeland Realty		Deposit	1110 - First California Bank		2,800.00	-9,899.89
Deposit	01/15/2007	Copeland Realty		Loan	1110 - First California Bank		2,000.00	-11,899.89
Check	05/14/2007	Copeland Realty		Payment on loan	1110 - First California Bank	1,899.89		-10,000.00
General Journal	05/17/2007	GJ501		RECORD TRANSFER OF POOLED INVESTMENT TO REDUCE CRI PAYABLE	1406 - Pooled Investment	6,250.00		-3,750.00
Deposit	08/20/2007	Copeland Wealth Management Real Estate		Online transfer	1110 - First California Bank		700.00	-4,450.00
Check	09/01/2007	OL830	Copeland Wealth Management Real Estate	Loan	1110 - First California Bank	4,450.00		0.00
Deposit	09/05/2007	OL905	Copeland Realty	Payment on loan	1110 - First California Bank		3,450.00	-3,450.00
Deposit	09/19/2007	OL919	Copeland Wealth Management Real Estate	Loan	1110 - First California Bank		1,400.00	-4,850.00
General Journal	12/31/2007	GJ1202		To adjust Michigan withholding & draws to actual	-SPLIT-		15.33	-4,865.33
Check	03/03/2008	Copeland Wealth Management Real Estate		Loan	1110 - First California Bank	1,000.00		-3,865.33
Check	12/01/2008	OL1201	Copeland Wealth Management Real Estate	Interest pmt	1110 - First California Bank	3,865.33		0.00
Total 2020 - Note Payable -Copeland Realty - Other						115,450.88	115,450.88	0.00
Total 2020 - Note Payable -Copeland Realty						115,899.31	115,899.31	0.00
2025 - Payable-CWMRE Interest CP18								
Check	03/15/2010	OL315	Copeland Wealth Management Real Estate	Partial Pmt \$25,000 interest in CP18	1111 - Pacific Western Bank	12,000.00		12,000.00
General Journal	03/15/2010	GJ303		To record purchase of partial CWMRE interest in CP18	1902 - Investment - CP18		25,000.00	-13,000.00
Check	04/05/2010	OL405	Copeland Wealth Mgmt RE		1111 - Pacific Western Bank	10,000.00		-3,000.00
Check	06/09/2010		Copeland Wealth Management Real Estate	Balance due inv CP18	1111 - Pacific Western Bank	3,000.00		0.00
Total 2025 - Payable-CWMRE Interest CP18						25,000.00	25,000.00	0.00
2030 - Note Payable-TCG Trust								
Check	04/05/2005	1014	The Copeland Group Trust	Reimbursement for Making Loan Payment	1100 - Provident -Checking	80,500.76		80,500.76
General Journal	07/29/2005	AJE1			4500 - Other Income		50,000.00	30,500.76
General Journal	12/31/2005	AJE2		TO COMBINE TCG TRUST ACCOUNTS	1400 - Note Receivable-TCG Trust		30,500.76	0.00
Total 2030 - Note Payable-TCG Trust						80,500.76	80,500.76	0.00
2035 - Note Payable - CRI Trust								
Deposit	10/16/2006	Deposit		Loan	1110 - First California Bank		1,400.00	-1,400.00
General Journal	12/31/2006	GJ1201		TO RECLASSIFY SIEMENS NOTE PAYMENT AS CRI ADVANCE	2020 - Note Payable -Copeland Realty	1,400.00		0.00
Total 2035 - Note Payable - CRI Trust						1,400.00	1,400.00	0.00
2040 - Note Payable - K. Baker								
General Journal	12/31/2007	GJ1202		To adjust Michigan withholding & draws to actual	2020 - Note Payable -Copeland Realty		26.67	-26.67
Check	12/31/2009	4095	Karl Phillips-(Khari Baker)	Adjustment to MI Withholding	1111 - Pacific Western Bank	26.67		0.00
Total 2040 - Note Payable - K. Baker						26.67	26.67	0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
2103 - Note Payable - Racine/CP10								
2103.1 - Accrued Int								
General Journal	10/31/2009	GJ1004		To record Aug 2009 - Oct 2009 interest	8200.2 - CP10/Racine Int		973.34	-973.34
General Journal	11/30/2009	GJ1104		To record Nov interest payable	8200.2 - CP10/Racine Int		100.00	-1,073.34
Check	12/30/2009	4094	Copeland Properties Ten, LP	Interest @ 8% 8/01/09-12/31/09	1111 - Pacific Western Bank	1,126.67		53.33
General Journal	12/31/2009	GJ1204		To record Racine interest payable	8200.2 - CP10/Racine Int		53.33	0.00
Total 2103.1 - Accrued Int						1,126.67	1,126.67	0.00
2103 - Note Payable - Racine/CP10 - Other								
General Journal	08/01/2009	GJ805		To record CP5 buyout of Racine interest in CP10	1901 - Investment - CP10		50,000.00	-50,000.00
Check	08/19/2009	4017	Copeland Wealth Mgmt RE Trust Acct	Partial Buyout of Racine Interest in CP10	1111 - Pacific Western Bank	7,000.00		-43,000.00
Check	08/20/2009	4019	Harold V. Racine IRA	VOID: 3075-1216	1111 - Pacific Western Bank	0.00		-43,000.00
Check	08/20/2009	4018	Harold Racine	VOID	1111 - Pacific Western Bank	0.00		-43,000.00
Check	08/20/2009	OL820	Copeland Properties Ten, LP		1110 - First California Bank	7,000.00		-36,000.00
Check	09/03/2009	4036	Copeland Properties Ten, LP		1111 - Pacific Western Bank	7,000.00		-29,000.00
Check	10/01/2009	OL1001	Copeland Properties Ten, LP		1111 - Pacific Western Bank	7,000.00		-22,000.00
Check	11/30/2009	OL1130	Copeland Properties Ten, LP	Nov pmt	1111 - Pacific Western Bank	7,000.00		-15,000.00
Check	12/02/2009	OL1202	Copeland Properties Ten, LP	Dec Pmt	1111 - Pacific Western Bank	7,000.00		-8,000.00
Check	12/30/2009	4094	Copeland Properties Ten, LP	Balance of \$50,000 plus interest 8/01-12/31/09	1111 - Pacific Western Bank	8,000.00		0.00
Check	02/01/2010	OL201	Copeland Properties Ten, LP	pmt 1 of 7 (CP5 purchase of \$50,000 Racine Int in CP10)	1111 - Pacific Western Bank	7,000.00		7,000.00
General Journal	02/01/2010	GJ203		Record purchase of Racine's int in CP10	1901 - Investment - CP10		50,000.00	-43,000.00
Check	02/26/2010	4131	Copeland Properties Ten, LP	pmt 2 of 7 (CP5 purchase of \$50,000 Racine Int in CP10)	1111 - Pacific Western Bank	7,000.00		-36,000.00
Check	04/05/2010	4165	Copeland Properties Ten, LP	pmt 3 of 7 (CP5 purchase of \$50,000 Racine Int in CP10)	1111 - Pacific Western Bank	7,000.00		-29,000.00
Check	05/03/2010	4183	Copeland Properties Ten, LP	pmt 4 of 7 (CP5 purchase of \$50,000 Racine Int in CP10)	1111 - Pacific Western Bank	7,000.00		-22,000.00
Check	05/11/2010	OL511	Copeland Properties Ten, LP	pmt 5 of 7 (CP5 purchase of \$50,000 Racine Int in CP10)	1111 - Pacific Western Bank	9,000.00		-13,000.00
Check	06/02/2010	OL602	Copeland Properties Ten, LP	pmt 6 of 7 (CP5 purchase of \$50,000 Racine Int in CP10)	1111 - Pacific Western Bank	7,000.00		-6,000.00
Check	06/09/2010		Copeland Properties Ten, LP	Balance of \$50,000 purchase	1111 - Pacific Western Bank	6,000.00		0.00
Total 2103 - Note Payable - Racine/CP10 - Other						100,000.00	100,000.00	0.00
Total 2103 - Note Payable - Racine/CP10						101,126.67	101,126.67	0.00
3700 - Note Payable-Higdon/Anzio								
General Journal	07/29/2005	AJE1			4500 - Other Income		148,984.18	-148,984.18
General Journal	12/31/2005	AJE10		TO RECLASSIFY JT PORTION OF HIGDON DRAWS	3805.3 - Draws	11,173.81		-137,810.37
General Journal	01/01/2006	AJE0101		CLOSE OUT YEAR END ALLOCATIONS	3900 - Retained Earnings		13,798.99	-151,609.36
General Journal	12/31/2006	YE 4		To reclass portion of draws to JV share	3805.3 - Draws	14,898.30		-136,711.06
General Journal	01/01/2007	GJ102		TO ALLOCATE RETAINED EARNINGS	3900 - Retained Earnings		12,054.89	-148,765.95
General Journal	06/07/2007	GJ607		RECLASSIFY AS EQUITY	1700.1 - Land-Higdon	0.00		-148,765.95
General Journal	12/31/2007	YE01		To convert joint interest to capital	3805.2 - Contributions	148,765.95		0.00
Total 3700 - Note Payable-Higdon/Anzio						174,838.06	174,838.06	0.00
TOTAL						1,433,839.12	929,653.00	504,186.12

Copeland Properties Seven
Transaction Detail by Account
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1400 · Note Receivable-TCG Trust								
Check	12/21/2005	1025	The Copeland Group Trust	CP9 Escrow	1100 · Provident Checking	10,000.00		10,000.00
General Journal	12/31/2005	AJE01		TO COMBINE INTERCOMPANY ACCOUNTS	-SPLIT-		10,000.00	0.00
Total 1400 · Note Receivable-TCG Trust						10,000.00	10,000.00	0.00
1401 · Note Receivable- CP3								
Check	11/21/2005	1021	Copeland Wealth Mgmt RE Trust Account	CP3 Land/PHT	1100 · Provident Checking	49,000.00		49,000.00
General Journal	12/31/2005	AJE01		TO COMBINE INTERCOMPANY ACCOUNTS	1400 · Note Receivable-TCG Trust		49,000.00	0.00
Total 1401 · Note Receivable- CP3						49,000.00	49,000.00	0.00
1402 · Note Receivable - CP9								
General Journal	12/31/2005	AJE03		TO RECLASSIFY SUSPENSE	2000 · Note Payable- CRI	40,649.95		40,649.95
General Journal	12/31/2005	AJE07		TO RECORD ADDITIONAL FUNDS DUE CP9	1403 · Note Receivable - Higdon		8,272.08	32,377.87
Deposit	06/04/2007		Copeland Properties Nine, LP	Deposit	1110 · First California Bank		1,000.00	31,377.87
Deposit	07/05/2007		Copeland Properties Nine, LP	Online transfer	1110 · First California Bank		900.00	30,477.87
Deposit	10/04/2007		Copeland Properties Nine, LP	Payoff loan	1110 · First California Bank		30,477.87	0.00
Total 1402 · Note Receivable - CP9						40,649.95	40,649.95	0.00
1403 · Note Receivable - Higdon								
General Journal	12/31/2005	AJE07		TO RECORD ADDITIONAL FUNDS DUE CP9	1402 · Note Receivable - CP9	8,272.08		8,272.08
Check	11/02/2009		Higdon Rev Trust	Nov Dist offset payable	1101 · Pacific Western Bank		2,604.00	5,668.08
Deposit	11/04/2009		Higdon Rev Trust	October Distributions	1101 · Pacific Western Bank		1,668.08	4,000.00
Check	12/01/2009		Higdon Rev Trust	December Distributions	1101 · Pacific Western Bank		2,604.00	1,396.00
Deposit	12/03/2009		Higdon Rev Trust	Payoff of note payable	1101 · Pacific Western Bank		1,396.00	0.00
Total 1403 · Note Receivable - Higdon						8,272.08	8,272.08	0.00
1404 · Note Receivable - CRI								
General Journal	01/01/2006	GJ103		TO RECLASSIFY AS RECEIVABLE	2000 · Note Payable- CRI	0.00		0.00
Total 1404 · Note Receivable - CRI						0.00	0.00	0.00
1405 · Note Receivable -PHT								
General Journal	01/01/2006	GJ104		TO RECLASSIFY PHT NOTE	2000 · Note Payable- CRI	49,000.00		49,000.00
General Journal	02/20/2007	GJ0201		TO RECORD PAYOFF OF PHT NOTE	1406 · Pooled Investment Account		49,000.00	0.00
Total 1405 · Note Receivable -PHT						49,000.00	49,000.00	0.00
1416 · Note Receivable - CP16								
1416.1 · Accrued Int - CP16								
General Journal	06/30/2009	GJ604		To record accrued interest receivable	4616 · Interest - CP16	18.75		18.75
General Journal	07/31/2009	GJ704		To record accrued interest receivable	4616 · Interest - CP16	18.75		37.50
General Journal	08/31/2009	GJ804		To record accrued interest receivable	4616 · Interest - CP16	18.75		56.25
General Journal	09/30/2009	GJ904		To record accrued interest receivable	4616 · Interest - CP16	18.75		75.00
General Journal	10/31/2009	GJ1004		To record accrued interest receivable	4616 · Interest - CP16	18.75		93.75
General Journal	11/30/2009	GJ1104		To record accrued interest receivable	4616 · Interest - CP16	18.75		112.50
Deposit	12/18/2009		Copeland Properties Sixteen, LP	Deposit	1101 · Pacific Western Bank		112.50	0.00
Total 1416.1 · Accrued Int - CP16						112.50	112.50	0.00

Copeland Properties Seven
Transaction Detail by Account
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1416 - Note Receivable - CP16 - Other								
Check	06/25/2009	OL625	Copeland Properties Sixteen, LP		1110 - First California Bank	2,500.00		2,500.00
Deposit	12/18/2009		Copeland Properties Sixteen, LP	Deposit	1101 - Pacific Western Bank		2,500.00	0.00
Total 1416 - Note Receivable - CP16 - Other						2,500.00	2,500.00	0.00
Total 1416 - Note Receivable - CP16						2,612.50	2,612.50	0.00
2000 - Note Payable- CRI								
2000.1 - Accrued Interest								
General Journal	06/30/2008	GL604		To record 7/01/07-6/30/08 interest expense	-SPLIT-		3,112.03	-3,112.03
Check	10/31/2008	OL1031	Copeland Wealth Management RE	Partial re-payment on accrued int	1110 - First California Bank	1,112.03		-2,000.00
General Journal	10/31/2008	GJ1004		VOID: Accrued interest Payable to CWM RE	8201.2 - Accrued Interest - CWM RE	0.00		-2,000.00
General Journal	11/30/2008	GJ1103		To record accrued interest payable	8201.2 - Accrued Interest - CWM RE		315.75	-2,315.75
General Journal	12/31/2008	GJ1202		To accrue interest	2004.1 - Accrued Int - CFI#1		315.75	-2,631.50
General Journal	01/31/2009	GJ103		To record Jan accrued interest payable	2004.1 - Accrued Int - CFI#1		156.99	-2,788.49
General Journal	02/28/2009	GJ202		To accrue interest	2004.1 - Accrued Int - CFI#1		156.99	-2,945.48
General Journal	03/31/2009	GJ304		To accrue interest	2004.1 - Accrued Int - CFI#1		156.99	-3,102.47
General Journal	04/30/2009	GJ403		To accrue interest	2004.1 - Accrued Int - CFI#1		156.99	-3,259.46
Check	05/18/2009		Copeland Wealth Management RE	Partial re-payment on accrued int	1110 - First California Bank	1,102.47		-2,156.99
General Journal	05/31/2009	GJ503		To accrue interest			156.99	-2,313.98
General Journal	06/30/2009	GJ603		To accrue interest			156.99	-2,470.97
Check	07/22/2009		Copeland Wealth Management RE	Accrued Int pmt/online	1110 - First California Bank	900.00		-1,570.97
General Journal	07/31/2009	GJ703		To accrue interest			156.99	-1,727.96
General Journal	08/31/2009	GJ803		To accrue interest			156.99	-1,884.95
Check	09/11/2009	5010	Copeland Wealth Management RE		1101 - Pacific Western Bank	1,570.97		-313.98
General Journal	09/30/2009	GJ903		To accrue interest			156.99	-470.97
General Journal	10/31/2009	GJ1003		To accrue interest			156.99	-627.96
General Journal	11/30/2009	GJ1103		To accrue interest			156.99	-784.95
General Journal	12/31/2009	GJ1203		To accrue interest			156.99	-941.94
Check	12/31/2009	5058	Copeland Wealth Management RE	Accrued Int	1101 - Pacific Western Bank	941.94		0.00
Total 2000.1 - Accrued Interest						5,627.41	5,627.41	0.00
2000 - Note Payable- CRI - Other								
Check	06/30/2005	1003	Copeland Wealth Management RE		1100 - Provident Checking	8,768.16		8,768.16
Check	08/05/2005	1005	Copeland Wealth Management RE	Loan Commitment reimbursement	1100 - Provident Checking	9,000.00		17,768.16
General Journal	12/31/2005	1		Record Purchase of Property	4200 - Escrow Proceeds		18,600.00	-831.84
General Journal	12/31/2005	AJE01		TO COMBINE INTERCOMPANY ACCOUNTS	1400 - Note Receivable-TCG Trust	49,000.00		48,168.16
General Journal	12/31/2005	AJE03		TO RECLASSIFY SUSPENSE	-SPLIT-	78,000.00		126,168.16
General Journal	12/31/2005	AJE04		TO RECORD PAYMENT MADE TO TCG TRUST BY CRI	2020 - Note Payable -TCG Trust		78,875.87	47,292.29
General Journal	12/31/2005	AJE05		TO RECORD EXPENSES PAID BY CRI	7400 - Insurance		9,240.66	38,051.63
General Journal	01/01/2006	GJ103		VOID: TO RECLASSIFY AS RECEIVABLE	1404 - Note Receivable - CRI	0.00		38,051.63
General Journal	01/01/2006	GJ104		TO RECLASSIFY PHT NOTE	1405 - Note Receivable -PHT		49,000.00	-10,948.37
General Journal	03/24/2006	GJ301		TO RECORD EMC INSURANCE PAYMENT MADE BY CRI	7400 - Insurance		189.68	-11,138.05
Deposit	04/10/2006		Deposit	Loan from CRI to cover checks written	1100 - Provident Checking		600.00	-11,738.05
General Journal	07/25/2006	GJ901		TO RECORD FED EX BILL PAID BY CRI CK #3340	7500 - Office Expense		12.43	-11,750.48

Copeland Properties Seven
Transaction Detail by Account
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	09/12/2006	Deposit	Deposit		1110 · First California Bank		1,675.00	-13,425.48
Deposit	10/04/2006	Deposit	Deposit		1110 · First California Bank		800.00	-14,225.48
Deposit	11/02/2006	Deposit	Deposit		1110 · First California Bank		125.00	-14,350.48
Deposit	11/29/2006	Deposit	Loan		1110 · First California Bank		1,400.00	-15,750.48
Deposit	12/12/2006	Deposit	Advance to cover account		1110 · First California Bank		1,100.00	-16,850.48
Deposit	01/03/2007	Copeland Wealth Management RE	Loan to cover payables		1110 · First California Bank		935.00	-17,785.48
Deposit	03/01/2007	Deposit	Loan		1110 · First California Bank		1,000.00	-18,785.48
Deposit	04/02/2007	Copeland Wealth Management RE	Deposit		1110 · First California Bank		1,500.00	-20,285.48
Deposit	04/10/2007	Copeland Wealth Management RE	On-line transfer/Loan		1110 · First California Bank		24,500.00	-44,785.48
Deposit	05/03/2007	Copeland Wealth Management RE	Online transfer; loan		1110 · First California Bank		825.00	-45,610.48
Deposit	08/01/2007	Copeland Wealth Management RE	Online transfer		1110 · First California Bank		740.00	-46,350.48
Deposit	08/07/2007	Copeland Wealth Management RE	Online transfer		1110 · First California Bank		14,045.00	-60,395.48
General Journal	08/07/2007	GJ807	TO RECLASSIFY ADVANCE FROM CRI AS TRANSFER OF POOLED INVESTMENT FUNDS		1406 · Pooled Investment Account	14,045.00		-46,350.48
Deposit	09/05/2007	OL905	Copeland Wealth Management RE	Online transfer/loan	1110 · First California Bank		825.00	-47,175.48
Check	11/02/2007	OL1102	Copeland Wealth Management RE	Partial re-payment on loan	1110 · First California Bank	5,000.00		-42,175.48
Check	11/02/2007	OL1103	Copeland Wealth Management RE	Partial re-payment on loan	1110 · First California Bank	3,000.00		-39,175.48
Check	11/20/2007	OL1120	Copeland Wealth Management RE	Partial re-payment on loan	1110 · First California Bank	6,400.00		-32,775.48
Check	11/20/2007	OL1121	Copeland Wealth Management RE	Partial re-payment on loan	1110 · First California Bank	6,400.00		-26,375.48
General Journal	11/30/2007	GJ1101	To record expenses paid by W.W. Eure on behalf of CP7 - & covered by CWM RE		1703 · Vacant Land & Development		19,249.70	-45,625.18
Check	12/20/2007		Copeland Wealth Management RE	Partial re-payment on loan	1110 · First California Bank	15,625.18		-30,000.00
Deposit	04/18/2008		Copeland Wealth Management RE	Online transfer/loan	1110 · First California Bank		500.00	-30,500.00
Check	06/11/2008		Copeland Wealth Management RE	Partial re-payment on loan	1110 · First California Bank	4,000.00		-26,500.00
Deposit	06/13/2008		Copeland Wealth Management RE	online transfer/loan	1110 · First California Bank		500.00	-27,000.00
Check	06/19/2008	OL619	Copeland Wealth Management RE	Partial re-payment on loan	1110 · First California Bank	25,000.00		-2,000.00
Check	07/23/2008		Copeland Wealth Management RE	Partial re-payment on loan	1110 · First California Bank	2,000.00		0.00
General Journal	10/31/2008	GJ1005	To reclassify TCG Trust N/P to CWM RE N/P per Chuck To net pooled income & N/R pooled income to CWMRE note payable		2020 · Note Payable -TCG Trust		42,100.00	-42,100.00
General Journal	12/31/2008	AJE01			1406 · Pooled Investment Account	22,668.00		-19,432.00
Deposit	01/22/2009		Copeland Wealth Management RE	Loan	1110 · First California Bank		1,500.00	-20,932.00
Check	02/12/2010	5073	Copeland Wealth Management RE		1101 · Pacific Western Bank	5,000.00		-15,932.00
Total 2000 · Note Payable- CRI - Other						253,906.34	269,838.34	-15,932.00
Total 2000 · Note Payable- CRI						259,533.75	275,465.75	-15,932.00
2002 · N/P - CFI#2								
2002.1 · Accrued Int - CFI#2								
General Journal	07/31/2008	GL702		To accrue interest	2004.1 · Accrued Int - CFI#1		30.00	-30.00
Check	08/05/2008	OL805	Copeland Fixed Income #2	Online transfer/loan pmt	1110 · First California Bank	30.00		0.00
General Journal	08/31/2008	GL802		To accrue interest	2004.1 · Accrued Int - CFI#1		30.00	-30.00
Check	09/13/2008		Copeland Fixed Income #2	Online transfer/loan pmt	1110 · First California Bank	30.00		0.00
General Journal	10/31/2008	GJ1003		Accrued Interest Payable to CFI#2	8200.2 · Interest - CFI#2		30.00	-30.00
Check	12/04/2008		Copeland Fixed Income #2	Online transfer/loan pmt	1110 · First California Bank	30.00		0.00
Total 2002.1 · Accrued Int - CFI#2						90.00	90.00	0.00
2002 · N/P - CFI#2 - Other								

Copeland Properties Seven
Transaction Detail by Account
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	04/11/2008		Copeland Fixed Income #2	Online transfer/loan	1110 - First California Bank		6,000.00	-6,000.00
Check	07/23/2008		Copeland Fixed Income #2	Online transfer/loan pmt	1110 - First California Bank	2,000.00		-4,000.00
Check	11/12/2008		Copeland Fixed Income #2	Online transfer/loan pmt	1110 - First California Bank	4,000.00		0.00
Total 2002 · N/P - CFI#2 - Other						6,000.00	6,000.00	0.00
Total 2002 · N/P - CFI#2						6,090.00	6,090.00	0.00
2004 · N/P - CFI#1								
2004.1 · Accrued Int - CFI#1								
General Journal	07/31/2008	GL702		To accrue interest	-SPLIT-		96.00	-96.00
Check	08/05/2008		Copeland Fixed Income #1	July int	1110 - First California Bank	96.00		0.00
General Journal	08/31/2008	GL802		To accrue interest	-SPLIT-		96.00	-96.00
Check	09/13/2008		Copeland Fixed Income #1	Aug Int	1110 - First California Bank	96.00		0.00
General Journal	10/31/2008	GJ1002		Accrued Interest Payable to CFI#1	8200.1 · Interest - CFI#1		96.00	-96.00
General Journal	11/30/2008	GJ1102		To record accrued interest payable	8200.1 · Interest - CFI#1		22.50	-118.50
Check	12/04/2008	OL1204	Copeland Fixed Income #1	Online transfer/loan pmt	1110 - First California Bank	118.50		0.00
General Journal	12/31/2008	GJ1202		To accrue interest	-SPLIT-		22.50	-22.50
General Journal	01/31/2009	GJ103		To record Jan accrued interest payable	-SPLIT-		22.50	-45.00
General Journal	02/28/2009	GJ202		To accrue interest	-SPLIT-		22.50	-67.50
General Journal	03/31/2009	GJ304		To accrue interest	-SPLIT-		22.50	-90.00
General Journal	04/30/2009	GJ403		To accrue interest	-SPLIT-		22.50	-112.50
Check	05/18/2009		Copeland Fixed Income #1	Online transfer/loan pmt	1110 - First California Bank	90.00		-22.50
Check	07/13/2009	3910	Copeland Fixed Income #1	interest payment	1110 - First California Bank	22.50		0.00
Total 2004.1 · Accrued Int - CFI#1						423.00	423.00	0.00
2004 · N/P - CFI#1 - Other								
Deposit	04/11/2008	OL411	Copeland Fixed Income #1	Deposit	1110 - First California Bank		12,000.00	-12,000.00
Deposit	04/14/2008	OL414	Copeland Fixed Income #1	Online transfer/loan	1110 - First California Bank		800.00	-12,800.00
Check	11/12/2008		Copeland Fixed Income #1	Online transfer/loan pmt	1110 - First California Bank	2,800.00		-10,000.00
Check	12/01/2008		Copeland Fixed Income #1	Online transfer/loan pmt	1110 - First California Bank	7,000.00		-3,000.00
Check	05/18/2009		Copeland Fixed Income #1	Online transfer/loan pmt	1110 - First California Bank	3,000.00		0.00
Total 2004 · N/P - CFI#1 - Other						12,800.00	12,800.00	0.00
Total 2004 · N/P - CFI#1						13,223.00	13,223.00	0.00
2010 · Note Payable-Eure								
General Journal	12/31/2005	1		Record Purchase of Property	4200 · Escrow Proceeds		500,000.00	-500,000.00
General Journal	12/31/2005	AJE03		TO RECLASSIFY SUSPENSE	2000 · Note Payable- CRI	30,000.00		-470,000.00
Total 2010 · Note Payable-Eure						30,000.00	500,000.00	-470,000.00
2015 · Note Payable-CP4								
Deposit	04/14/2006		Deposit	Loan for Property Taxes	1100 · Provident Checking		12,286.51	-12,286.51
General Journal	05/18/2007	GJ501		TO RECORD TRANSFER OF POOLED INVESTMENT TO CP4 PAYABLE	1406 · Pooled Investment Account	12,286.51		0.00
Total 2015 · Note Payable-CP4						12,286.51	12,286.51	0.00

Copeland Properties Seven
Transaction Detail by Account
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
2020 - Note Payable -TCG Trust								
Deposit	06/23/2005		Deposit	Loan	1100 - Provident Checking		30,000.00	-30,000.00
General Journal	12/31/2005	1		CP7	4200 - Escrow Proceeds		130,975.87	-160,975.87
General Journal	12/31/2005	1		Record Purchase of Property	4200 - Escrow Proceeds	30,000.00		-130,975.87
General Journal	12/31/2005	AJE01		TO COMBINE INTERCOMPANY ACCOUNTS	1400 - Note Receivable-TCG Trust	10,000.00		-120,975.87
General Journal	12/31/2005	AJE04		TO RECORD PAYMENT MADE TO TCG TRUST BY CRI	2000 - Note Payable- CRI	78,875.87		-42,100.00
General Journal	10/31/2008	GJ1005		To reclassify TCG Trust N/P to CWM RE N/P per Chuck	2000 - Note Payable- CRI	42,100.00		0.00
Total 2020 - Note Payable -TCG Trust						160,975.87	160,975.87	0.00
TOTAL						641,643.66	1,127,575.66	-485,932.00

Copeland Properties Eight
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1400 · Note Receivable-TCG Trust								
Check	12/21/2005	1025	The Copeland Group Trust	CP9 Escrow	1100 · Provident Checking	10,000.00		10,000.00
General Journal	12/31/2005	AJE5		TO RECLASSIFY ADVANCES	-SPLIT-	111.74		10,111.74
General Journal	12/31/2005	AJE6		TO RECLASSIFY WITHDRAWAL FROM ORIGINAL CAPITAL CONTRIBUTION	3801 · Draws		35,000.00	-24,888.26
General Journal	01/01/2006	GJ104		TO RECLASSIFY RECEIVABLE AS PAYABLE	2020 · Note Payable -TCG Trust	24,888.26		0.00
Check	02/24/2006	1031	Copeland Wealth Management Trust Account	To cover Kuehn \$	1100 · Provident Checking	38,000.00		38,000.00
Deposit	02/27/2006		Deposit	Kuehn	1100 · Provident Checking		38,000.00	0.00
General Journal	01/01/2007	GJ103		TO RECLASS AS RECEIVABLE	2020 · Note Payable -TCG Trust	29,111.74		29,111.74
General Journal	10/31/2008	GJ1007		To reclassify TCG Trust Receivable as CMWRE Receivable per Chuck	1404 · N/R - CRI		29,111.74	0.00
Total 1400 · Note Receivable-TCG Trust						102,111.74	102,111.74	0.00
1402 · Note Receivable-CRI/PHT								
Check	11/21/2005	1021	Copeland Wealth Management Trust Account	PHT	1100 · Provident Checking	26,000.00		26,000.00
General Journal	12/31/2005	AJE5		TO RECLASSIFY ADVANCES	1400 · Note Receivable-TCG Trust	5,052.00		31,052.00
General Journal	12/31/2005	AJE9		TO RECORD ADDITIONAL ADVANCES	7300 · Repairs/Maintenance		5,052.00	26,000.00
General Journal	12/31/2005	AJE11		TO RECORD WITHDRAWAL ADVANCED BY CRI TRUST	3832 · Contributions		15,000.00	11,000.00
General Journal	01/01/2006	GJ0105		TO RECORD CORRECTION REGARDING 2005 RENT REC'D BY CRI TRUST ON BEHALF OF CP8	4000 · Rental Income	15,000.00		26,000.00
General Journal	02/20/2007	GJ0201		TO RECORD PHT PAYOFF OF NOTE	1200 · Pooled Investment Account		26,000.00	0.00
Total 1402 · Note Receivable-CRI/PHT						46,052.00	46,052.00	0.00
1403 · Note Receivable-CFI 1								
1403.1 · Accrued Int - CFI#1								
General Journal	10/31/2008	GJ1006		To record accrued interest Receivable from CFI#1	4701 · Accrued Interest - CFI#1	885.00		885.00
General Journal	11/30/2008	GJ1103		To record monthly interest receivable	1406.1 · Accrued Int-CP6	885.00		1,770.00
General Journal	12/31/2008	GJ1203		To record interest receivable	1406.1 · Accrued Int-CP6	885.00		2,655.00
General Journal	01/31/2009	GJ0103		To record interest receivable	1406.1 · Accrued Int-CP6	885.00		3,540.00
General Journal	02/28/2009	GJ203		To record interest receivable	1406.1 · Accrued Int-CP6	885.00		4,425.00
General Journal	03/31/2009	GJ303		To record interest receivable	1406.1 · Accrued Int-CP6	885.00		5,310.00
General Journal	04/30/2009	GJ403		To record interest receivable	1406.1 · Accrued Int-CP6	885.00		6,195.00
General Journal	05/31/2009	GJ503		To record interest receivable	1406.1 · Accrued Int-CP6	885.00		7,080.00
General Journal	06/30/2009	GJ603		To record interest receivable	1406.1 · Accrued Int-CP6	885.00		7,965.00
General Journal	07/31/2009	GJ703		To record interest receivable	1406.1 · Accrued Int-CP6	885.00		8,850.00
General Journal	08/31/2009	GJ803		To record interest receivable	1406.1 · Accrued Int-CP6	885.00		9,735.00
General Journal	09/30/2009	GJ903		To record interest receivable		885.00		10,620.00
General Journal	10/31/2009	GJ1002		To record interest receivable		885.00		11,505.00
General Journal	11/30/2009	GJ1102		To record interest receivable		885.00		12,390.00
General Journal	12/31/2009	GJ1202		To record interest receivable		885.00		13,275.00
General Journal	01/31/2010	GJ104		To reclassify accrued interest as account receivable	1250 · Accounts Receivable		13,275.00	0.00
Total 1403.1 · Accrued Int - CFI#1						13,275.00	13,275.00	0.00
1403 · Note Receivable-CFI 1 - Other								
Check	05/26/2006	3801	Copeland Fixed Income One	Monthly Note Payment	1110 · First California Bank	13,000.00		13,000.00
Check	06/22/2006	3805	Copeland Fixed Income One	Monthly Note Payment	1110 · First California Bank	16,000.00		29,000.00
Deposit	02/21/2007		Copeland Fixed Income One	Deposit	1110 · First California Bank		29,000.00	0.00
Check	10/10/2008		Copeland Fixed Income One		1110 · First California Bank	18,000.00		18,000.00
Check	10/17/2008		Copeland Fixed Income One		1110 · First California Bank	100,000.00		118,000.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 1403 · Note Receivable-CFI 1 - Other						147,000.00	29,000.00	118,000.00
Total 1403 · Note Receivable-CFI 1						160,275.00	42,275.00	118,000.00
1404 · N/R - CRI								
1404.1 · Accrued Interest								
General Journal	06/30/2008	GJ602		To record 7/01/07 - 6/30/08 accrued interest	4605 · Interest - CWM RE	4,342.50		4,342.50
General Journal	08/31/2008	GJ803		To record July & Aug accrued interest	4605 · Interest - CWM RE	1,290.00		5,632.50
Deposit	09/17/2008		Copeland Realty Inc	Online loan pmt	1110 · First California Bank		5,632.50	0.00
General Journal	12/31/2008	GJ1203		To record interest receivable	1406.1 · Accrued Int-CP6	436.68		436.68
General Journal	01/31/2009	GJ0103		To record interest receivable	1406.1 · Accrued Int-CP6	218.34		655.02
General Journal	02/28/2009	GJ203		To record interest receivable	1406.1 · Accrued Int-CP6	218.34		873.36
General Journal	03/31/2009	GJ303		To record interest receivable	1406.1 · Accrued Int-CP6	218.34		1,091.70
General Journal	04/30/2009	GJ403		To record interest receivable	1406.1 · Accrued Int-CP6	218.34		1,310.04
Deposit	05/01/2009		Copeland Realty Inc	Online loan	1110 · First California Bank		760.04	550.00
Deposit	05/13/2009		Copeland Realty Inc	Online loan	1110 · First California Bank		550.00	0.00
General Journal	05/31/2009	GJ503		To record interest receivable	1406.1 · Accrued Int-CP6	199.29		199.29
General Journal	06/30/2009	GJ603		To record interest receivable	1406.1 · Accrued Int-CP6	199.29		398.58
General Journal	07/31/2009	GJ703		To record interest receivable	1406.1 · Accrued Int-CP6	199.29		597.87
General Journal	08/31/2009	GJ803		To record interest receivable	1406.1 · Accrued Int-CP6	199.29		797.16
Deposit	09/30/2009		Copeland Realty	Online TransfeR/Loan pmt	1110 · First California Bank		50.00	747.16
General Journal	09/30/2009	GJ903		To record interest receivable		199.29		946.45
General Journal	10/22/2009	GJ1003		To record Dill & Showler Invoice paid by CWM RE ck #6015	8300 · Legal/Accounting		90.00	856.45
General Journal	10/31/2009	GJ1002		To record interest receivable		199.29		1,055.74
General Journal	11/30/2009	GJ1102		To record interest receivable		199.29		1,255.03
General Journal	12/31/2009	GJ1202		To record interest receivable		199.29		1,454.32
General Journal	01/15/2010	GJ101		To record pmt made on behalf of CP8	1419 · N/R - CWM RE Trust		915.54	538.78
General Journal	01/15/2010	GJ101		To record pmt made on behalf of CP8	1419 · N/R - CWM RE Trust		500.00	38.78
General Journal	01/31/2010	GJ105		To reclassify accrued interest as account receivable	1250 · Accounts Receivable		38.78	0.00
Total 1404.1 · Accrued Interest						8,536.86	8,536.86	0.00
1404 · N/R - CRI - Other								
Check	12/01/2006	3821	Copeland Realty Inc	Loan	1110 · First California Bank	17,066.66		17,066.66
Deposit	02/21/2007		Copeland Realty	Partnership Investment	1110 · First California Bank		17,066.66	0.00
Check	08/31/2007	OL831	Copeland Realty	Online TransfeR/Loan to cover cp6	1110 · First California Bank	17,000.00		17,000.00
Deposit	09/05/2007	OL905	Copeland Realty Inc	Loan pmt	1110 · First California Bank		7,900.00	9,100.00
General Journal	09/30/2007	GJ0901		TO RECORD POOLED INCOME DRAW	1200 · Pooled Investment Account	60,000.00		69,100.00
Deposit	10/19/2007	OL1019	Copeland Realty Inc	Loan	1110 · First California Bank		600.00	68,500.00
Check	01/15/2008	OL0115	Copeland Wealth Mgmt RE Trust Acct	Funds transferred on behalf of CWMRE purchase of Texas property	1110 · First California Bank	25,000.00		93,500.00
Check	02/15/2008		Copeland Realty Inc	Loan pmt	1110 · First California Bank	10,000.00		103,500.00
Deposit	04/17/2008	OL417	Copeland Wealth Mgmt RE Trust Acct	Refund Sugarland Escrow cancelled	1110 · First California Bank		25,000.00	78,500.00
Check	06/11/2008		Copeland Realty	Online TransfeR/Loan	1110 · First California Bank	9,000.00		87,500.00
Check	08/19/2008		Copeland Realty Inc	Online loan	1110 · First California Bank	2,000.00		89,500.00
Deposit	08/25/2008		Copeland Realty	Online TransfeR/Loan pmt	1110 · First California Bank		5,000.00	84,500.00
Deposit	09/17/2008		Copeland Realty Inc	Online loan pmt	1110 · First California Bank		84,500.00	0.00
General Journal	10/31/2008	GJ1007		To reclassify TCG Trust Receivable as CMWRE Receivable per Chuck	1400 · Note Receivable-TCG Trust	29,111.74		29,111.74
Deposit	05/01/2009		Copeland Realty Inc	Online loan	1110 · First California Bank		2,539.96	26,571.78

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	10/22/2009	GJ1002	Fred H. Dill & Scott D. Showler	Record Dill & Showler Invoice paid by CWMRE	20000 · Accounts Payable	0.00		26,571.78
General Journal	02/17/2010	201		To record CWMRE ck #6108 to Golden Eagle Ins	20000 · Accounts Payable		500.00	26,071.78
General Journal	02/19/2010	GJ108		To reclassify partial pmt as interest pmt	1250 · Accounts Receivable	234.32		26,306.10
General Journal	03/16/2010	GJ302		To record CWMRE ck #6132 paid to Golden Eagle	20000 · Accounts Payable		500.00	25,806.10
General Journal	04/05/2010	GJ402		To record CWMRE ck paid to Golden Eagle	-SPLIT-		500.00	25,306.10
General Journal	04/05/2010	GJ402		To record CWMRE ck paid to Dill & Showler	1404 · N/R - CRI		90.00	25,216.10
General Journal	04/30/2010	GJ402		To adjust to CWMRE amount	8200 · Interest Expense	3.75		25,219.85
General Journal	05/05/2010	GJ502		To record CWMRE ck #6183 ins paid on behalf of CP8	20000 · Accounts Payable		500.00	24,719.85
General Journal	06/03/2010	GJ602		To record CWMRE ck #6207 paid on behalf of CP8	20000 · Accounts Payable		315.18	24,404.67
General Journal	06/03/2010	GJ603		To record CWMRE ck #6208 to Mattacola Law Firm	8300 · Legal/Accounting		272.50	24,132.17
General Journal	06/08/2010	GJ604		To record CWMRE ck #6211 payable to The Mattacola Law Firm	8300 · Legal/Accounting		292.50	23,839.67
General Journal	08/31/2010	GJ802		To record expense paid by CWMRE	8300 · Legal/Accounting		176.00	23,663.67
General Journal	11/30/2010	GJ1102		To record legal expenses paid by CWMRE	8300 · Legal/Accounting		240.00	23,423.67
General Journal	04/30/2011	GJ402		To record CWMRE ck #6466 - The Mattacola Law Firm	8300 · Legal/Accounting		96.00	23,327.67
General Journal	05/31/2011	GJ502		To record CWMRE #6481 The Mattacola Law Firm	8300 · Legal/Accounting		144.00	23,183.67
General Journal	06/30/2011	GJ602		To record CWMRE ck #6501 The Mattacola Law Firm	8300 · Legal/Accounting		712.50	22,471.17
Total 1404 · N/R - CRI - Other						169,416.47	146,945.30	22,471.17
Total 1404 · N/R - CRI						177,953.33	155,482.16	22,471.17
1404.2 · N/R CWM RE-Pooled Inc Activity								
General Journal	12/31/2007	GJ1201		TO RECORD MAY-DECEMBER 2007 NET POOLED INCOME ACTIVITY	1200 · Pooled Investment Account	20,741.61		20,741.61
Total 1404.2 · N/R CWM RE-Pooled Inc Activity						20,741.61	0.00	20,741.61
1405 · N/R - Gordon & Myra Peterson								
Check	10/04/2007	OL1004	Copeland Wealth Management Trust Account	Oct '07 Distributions	1110 · First California Bank	3,000.00		3,000.00
Check	11/02/2007	3851	Copeland Wealth Management Trust Account	November '07 Distributions	1110 · First California Bank	3,000.00		6,000.00
Check	12/03/2007	3853	Copeland Wealth Management Trust Account	December '07 Distributions	1110 · First California Bank	3,000.00		9,000.00
General Journal	12/31/2007	GJ1202		To reclassify ck #3837 as Peterson loan	1900 · Suspense	15,000.00		24,000.00
Check	01/03/2008	OL0103	Copeland Wealth Management Trust Account	January '08 Distributions	1110 · First California Bank	3,000.00		27,000.00
Check	02/01/2008	3856	Copeland Wealth Management Trust Account	Peterson additional draw	1110 · First California Bank	3,000.00		30,000.00
Check	03/06/2008	OL306	Copeland Wealth Management Trust Account	March 2008 Distributions	1110 · First California Bank	3,000.00		33,000.00
Check	04/04/2008	OL404	Copeland Wealth Management Trust Account	April 2008 Distributions	1110 · First California Bank	3,000.00		36,000.00
Check	05/05/2008	OL505	Copeland Wealth Management Trust Account	May 08' Distributions	1110 · First California Bank	3,000.00		39,000.00
Check	06/04/2008	OL605	Copeland Wealth Management Trust Account	June 2008 Distributions	1110 · First California Bank	3,000.00		42,000.00
Check	07/03/2008	OL703	Copeland Wealth Management Trust Account	July 2008 Distributions	1110 · First California Bank	3,000.00		45,000.00
Check	08/05/2008	OL805	Copeland Wealth Management Trust Account	Aug 2008 Distributions	1110 · First California Bank	3,000.00		48,000.00
Check	09/04/2008	OL904	Copeland Wealth Management Trust Account	September 2008 Distributions	1110 · First California Bank	3,000.00		51,000.00
Check	10/03/2008	OL905	Copeland Wealth Management Trust Account	October 2008 Distributions	1110 · First California Bank	3,000.00		54,000.00
Check	11/05/2008	OL1105	Copeland Wealth Management Trust Account	November 2008 Distributions	1110 · First California Bank	3,000.00		57,000.00
Check	12/05/2008	OL1205	Copeland Wealth Management Trust Account	December 2008 Distributions	1110 · First California Bank	3,000.00		60,000.00
Check	01/07/2009	OL0107	Copeland Wealth Management Trust Account	January '09 Distributions	1110 · First California Bank	3,000.00		63,000.00
Check	02/05/2009	OL108	Copeland Wealth Management Trust Account	February '09 Distributions	1110 · First California Bank	3,000.00		66,000.00
Total 1405 · N/R - Gordon & Myra Peterson						66,000.00	0.00	66,000.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	10/31/2008	GJ1003		Accrued Interest Receivable from CP6 (04/08-10/08)	4706 - Accrued Interest - CP6	939.00		939.00
General Journal	11/30/2008	GJ1103		To record monthly interest receivable	-SPLIT-	150.75		1,089.75
General Journal	12/31/2008	GJ1203		To record interest receivable	-SPLIT-	150.75		1,240.50
General Journal	01/31/2009	GJ0103		To record interest receivable	-SPLIT-	171.75		1,412.25
General Journal	02/28/2009	GJ203		To record interest receivable	-SPLIT-	171.75		1,584.00
General Journal	03/31/2009	GJ303		To record interest receivable	-SPLIT-	171.75		1,755.75
General Journal	04/30/2009	GJ403		To record interest receivable	-SPLIT-	171.75		1,927.50
General Journal	05/31/2009	GJ503		To record interest receivable	-SPLIT-	171.75		2,099.25
General Journal	06/30/2009	GJ603		To record interest receivable	-SPLIT-	171.75		2,271.00
General Journal	07/31/2009	GJ703		To record interest receivable	-SPLIT-	171.75		2,442.75
General Journal	08/31/2009	GJ803		To record interest receivable	-SPLIT-	171.75		2,614.50
General Journal	08/31/2009	GJ832		To write off 2009 interest per CPC	-SPLIT-		1,374.00	1,240.50
Deposit	12/31/2009		Copeland Properties Six, LP	Online transfer/int pmt	1110 - First California Bank		120.00	1,120.50
Deposit	01/14/2010		Copeland Properties Six, LP	Deposit	1110 - First California Bank		475.44	645.06
General Journal	01/31/2010	GJ106		To reclassify accrued int as account receivable	1250 - Accounts Receivable		645.06	0.00
Total 1406.1 - Accrued Int-CP6						2,614.50	2,614.50	0.00
1406 - N/R - CP6 - Other								
Check	04/18/2008	OL419	Copeland Properties Six, LP	Online transfer/loan	1110 - First California Bank	4,600.00		4,600.00
Check	05/08/2008	OL509	Copeland Properties Six, LP	Online transfer/loan	1110 - First California Bank	15,500.00		20,100.00
Check	01/08/2009		Copeland Properties Six, LP	Online transfer/loan	1110 - First California Bank	2,800.00		22,900.00
Total 1406 - N/R - CP6 - Other						22,900.00	0.00	22,900.00
Total 1406 - N/R - CP6						25,514.50	2,614.50	22,900.00
1409 - N/R - CP9								
1409.1 - Accrued Int CP9								
General Journal	10/31/2008	GJ1004		Accrued Interest Receivable from CP9 (04/08-10/08)	4709 - Accrued Interest - CP9	706.48		706.48
General Journal	11/30/2008	GJ1103		To record monthly interest receivable	1406.1 - Accrued Int-CP6	105.00		811.48
General Journal	12/31/2008	GJ1203		To record interest receivable	1406.1 - Accrued Int-CP6	105.00		916.48
General Journal	01/31/2009	GJ0103		To record interest receivable	1406.1 - Accrued Int-CP6	105.00		1,021.48
General Journal	02/28/2009	GJ203		To record interest receivable	1406.1 - Accrued Int-CP6	105.00		1,126.48
General Journal	03/31/2009	GJ303		To record interest receivable	1406.1 - Accrued Int-CP6	105.00		1,231.48
General Journal	04/30/2009	GJ403		To record interest receivable	1406.1 - Accrued Int-CP6	105.00		1,336.48
General Journal	05/31/2009	GJ503		To record interest receivable	1406.1 - Accrued Int-CP6	105.00		1,441.48
General Journal	06/30/2009	GJ603		To record interest receivable	1406.1 - Accrued Int-CP6	105.00		1,546.48
General Journal	07/31/2009	GJ703		To record interest receivable	1406.1 - Accrued Int-CP6	105.00		1,651.48
General Journal	08/31/2009	GJ803		To record interest receivable	1406.1 - Accrued Int-CP6	105.00		1,756.48
General Journal	08/31/2009	GJ831		To transfer net note receivable CP9 & Note payable CP10 - per CPC	-SPLIT-		630.00	1,126.48
General Journal	01/31/2010	GJ107		To reclassify accrued interest as acct receivable	1250 - Accounts Receivable		1,126.48	0.00
Total 1409.1 - Accrued Int CP9						1,756.48	1,756.48	0.00
1409 - N/R - CP9 - Other								
Check	04/11/2008		Copeland Properties Nine, LP	Online transfer/loan	1110 - First California Bank	4,400.00		4,400.00
Check	04/18/2008	OL418	Copeland Properties Nine, LP	Online transfer/loan	1110 - First California Bank	5,800.00		10,200.00
Check	05/08/2008	OL508	Copeland Properties Nine, LP	Online transfer/loan	1110 - First California Bank	3,800.00		14,000.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	08/31/2009	GJ831		To transfer net note receivable CP9 & Note payable CP10 - per CPC	1409.1 · Accrued Int CP9		14,000.00	0.00
Total 1409 · N/R - CP9 - Other						14,000.00	14,000.00	0.00
Total 1409 · N/R - CP9						15,756.48	15,756.48	0.00
1410 · N/R - CP4								
1410.1 · Accrued Interest - CP4								
General Journal	12/31/2008	GJ1203		To record interest receivable	1406.1 · Accrued Int-CP6	232.50		232.50
General Journal	01/31/2009	GJ0103		To record interest receivable	1406.1 · Accrued Int-CP6	232.50		465.00
General Journal	02/28/2009	GJ203		To record interest receivable	1406.1 · Accrued Int-CP6	232.50		697.50
General Journal	03/31/2009	GJ303		To record interest receivable	1406.1 · Accrued Int-CP6	232.50		930.00
General Journal	04/30/2009	GJ403		To record interest receivable	1406.1 · Accrued Int-CP6	232.50		1,162.50
General Journal	05/31/2009	GJ503		To record interest receivable	1406.1 · Accrued Int-CP6	232.50		1,395.00
General Journal	06/30/2009	GJ603		To record interest receivable	1406.1 · Accrued Int-CP6	232.50		1,627.50
General Journal	07/31/2009	GJ703		To record interest receivable	1406.1 · Accrued Int-CP6	232.50		1,860.00
General Journal	08/31/2009	GJ803		To record interest receivable	1406.1 · Accrued Int-CP6	232.50		2,092.50
General Journal	08/31/2009	GJ832		To write off 2009 interest per CPC	1406.1 · Accrued Int-CP6		1,860.00	232.50
General Journal	01/31/2010	0103		To reclassify accrued interest as account receivable	1250 · Accounts Receivable		232.50	0.00
Total 1410.1 · Accrued Interest - CP4						2,092.50	2,092.50	0.00
1410 · N/R - CP4 - Other								
Check	06/09/2008		Copeland Properties Four, LP	Online transfer/loan	1110 · First California Bank	10,500.00		10,500.00
Deposit	09/19/2008		Copeland Properties Four, LP	Online transfer/loan pmt	1110 · First California Bank		10,500.00	0.00
Check	12/10/2008		Copeland Properties Four, LP	Online transfer/loan	1110 · First California Bank	31,000.00		31,000.00
Deposit	01/05/2009		Copeland Properties Four, LP	Online transfer/loan	1110 · First California Bank		27,500.00	3,500.00
Check	01/07/2009		Copeland Properties Four, LP	Online transfer/loan pmt	1110 · First California Bank	27,500.00		31,000.00
Total 1410 · N/R - CP4 - Other						69,000.00	38,000.00	31,000.00
Total 1410 · N/R - CP4						71,092.50	40,092.50	31,000.00
1411 · Note Receivable - CP5								
Check	01/08/2009		Copeland Properties Five, LP		1110 · First California Bank	3,500.00		3,500.00
Deposit	01/14/2009		Copeland Properties Five, LP	Deposit	1110 · First California Bank		3,500.00	0.00
Total 1411 · Note Receivable - CP5						3,500.00	3,500.00	0.00
1412 · Note Receivable - CP12								
1412.1 · Accrued Int- CP12								
General Journal	10/31/2008	GJ1005		Accrued Interest Receivable from CP12 (08/08-10/08)	4608 · Interest - CP12	22.50		22.50
Check	11/10/2008	OL1110	Copeland Properties Twelve, LP	VOID: Princ pmt & int	1110 · First California Bank	0.00		22.50
Deposit	11/12/2008		Copeland Properties Twelve, LP	Deposit	1110 · First California Bank		22.50	0.00
Total 1412.1 · Accrued Int- CP12						22.50	22.50	0.00
1412 · Note Receivable - CP12 - Other								
Check	08/08/2008		Copeland Properties Twelve, LP		1110 · First California Bank	1,000.00		1,000.00
Check	11/10/2008	OL1110	Copeland Properties Twelve, LP	VOID: Princ pmt & int	1110 · First California Bank	0.00		1,000.00
Deposit	11/12/2008		Copeland Properties Twelve, LP	Deposit	1110 · First California Bank		1,000.00	0.00
Total 1412 · Note Receivable - CP12 - Other						1,000.00	1,000.00	0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 1412 · Note Receivable - CP12						1,022.50	1,022.50	0.00
1413 · Note Receivable - CFI#3								
1413.1 · Accrued Interest								
General Journal	01/31/2009	GJ0103		To record interest receivable	1406.1 · Accrued Int-CP6	25.50		25.50
General Journal	02/28/2009	GJ203		To record interest receivable	1406.1 · Accrued Int-CP6	25.50		51.00
General Journal	03/31/2009	GJ303		To record interest receivable	1406.1 · Accrued Int-CP6	25.50		76.50
General Journal	04/30/2009	GJ403		To record interest receivable	1406.1 · Accrued Int-CP6	25.50		102.00
General Journal	05/31/2009	GJ503		To record interest receivable	1406.1 · Accrued Int-CP6	25.50		127.50
General Journal	06/30/2009	GJ603		To record interest receivable	1406.1 · Accrued Int-CP6	25.50		153.00
General Journal	07/31/2009	GJ703		To record interest receivable	1406.1 · Accrued Int-CP6	25.50		178.50
General Journal	08/31/2009	GJ803		To record interest receivable	1406.1 · Accrued Int-CP6	25.50		204.00
General Journal	09/30/2009	GJ903		To record interest receivable		25.50		229.50
General Journal	10/31/2009	GJ1002		To record interest receivable		25.50		255.00
General Journal	11/30/2009	GJ1102		To record interest receivable		25.50		280.50
General Journal	12/31/2009	GJ1202		To record interest receivable		25.50		306.00
General Journal	01/31/2010	GJ108		To reclassify accrued interest as acct receivable	1250 · Accounts Receivable		306.00	0.00
Total 1413.1 · Accrued Interest						306.00	306.00	0.00
1413 · Note Receivable - CFI#3 - Other								
Check	01/08/2009		Copeland Fixed Income Three		1110 · First California Bank	3,400.00		3,400.00
Total 1413 · Note Receivable - CFI#3 - Other						3,400.00	0.00	3,400.00
Total 1413 · Note Receivable - CFI#3						3,706.00	306.00	3,400.00
1417 · Note Receivable - CP17								
1417.1 · Accrued Interest - CP17								
General Journal	01/31/2009	GJ0103		To record interest receivable	1406.1 · Accrued Int-CP6	26.25		26.25
General Journal	02/28/2009	GJ203		To record interest receivable	1406.1 · Accrued Int-CP6	26.25		52.50
General Journal	03/31/2009	GJ303		To record interest receivable	1406.1 · Accrued Int-CP6	26.25		78.75
General Journal	04/30/2009	GJ403		To record interest receivable	1406.1 · Accrued Int-CP6	26.25		105.00
General Journal	05/31/2009	GJ503		To record interest receivable	1406.1 · Accrued Int-CP6	26.25		131.25
General Journal	06/30/2009	GJ603		To record interest receivable	1406.1 · Accrued Int-CP6	26.25		157.50
General Journal	07/31/2009	GJ703		To record interest receivable	1406.1 · Accrued Int-CP6	26.25		183.75
General Journal	08/31/2009	GJ803		To record interest receivable	1406.1 · Accrued Int-CP6	26.25		210.00
General Journal	09/30/2009	GJ903		To record interest receivable		26.25		236.25
General Journal	10/31/2009	GJ1002		To record interest receivable		26.25		262.50
General Journal	11/30/2009	GJ1102		To record interest receivable		26.25		288.75
General Journal	12/31/2009	GJ1202		To record interest receivable		26.25		315.00
General Journal	01/31/2010	GJ109		To reclassify accrued interest as acct receivable	1250 · Accounts Receivable		315.00	0.00
Total 1417.1 · Accrued Interest - CP17						315.00	315.00	0.00
1417 · Note Receivable - CP17 - Other								
Check	01/22/2009		Copeland Properties Seventeen, LP		1110 · First California Bank	3,500.00		3,500.00
Total 1417 · Note Receivable - CP17 - Other						3,500.00	0.00	3,500.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 1417 · Note Receivable - CP17						3,815.00	315.00	3,500.00
1418 · Note Receivable - CP18								
Check	02/01/2008	OL0131	Copeland Properties Eighteen, LP	Online transfer/loan	1110 · First California Bank	15,000.00		15,000.00
Deposit	02/13/2008	OL213	Copeland Properties Eighteen, LP	Online transfer/loan pmt	1110 · First California Bank		12,000.00	3,000.00
Deposit	02/21/2008		Copeland Properties Eighteen, LP	Online transfer/loan pmt	1110 · First California Bank		3,000.00	0.00
Check	04/04/2008		Copeland Properties Eighteen, LP	Online transfer/loan	1110 · First California Bank	18,000.00		18,000.00
Check	08/05/2008		Copeland Properties Eighteen, LP	Online transfer/loan	1110 · First California Bank	2,500.00		20,500.00
Deposit	09/19/2008		Copeland Properties Eighteen, LP	Online transfer/loan	1110 · First California Bank		20,500.00	0.00
Total 1418 · Note Receivable - CP18						35,500.00	35,500.00	0.00
1419 · N/R - CWM RE Trust								
Check	01/14/2010	3950	Copeland Wealth Management Trust Account	Close out bank account	1110 · First California Bank	603.46		603.46
Deposit	01/14/2010		Copeland Wealth Management Trust Account	Cover bank charges	1110 · First California Bank		19.00	584.46
General Journal	01/15/2010	GJ101		To record pmt made on behalf of CP8	-SPLIT-		584.46	0.00
Total 1419 · N/R - CWM RE Trust						603.46	603.46	0.00
2000 · Note Payable-CRI								
Check	07/11/2005	1003	Copeland Realty Inc		1100 · Provident Checking	18,202.00		18,202.00
General Journal	12/31/2005	AJE5			1500 · Escrow Proceeds		13,050.00	5,152.00
General Journal	12/31/2005	AJE5		TO RECLASSIFY ADVANCES	1400 · Note Receivable-TCG Trust		5,052.00	100.00
General Journal	12/31/2005	AJE5		TO RECLASSIFY ADVANCES	1400 · Note Receivable-TCG Trust		100.00	0.00
Deposit	01/03/2006		Deposit	Rental Pay late-CRI covered	1100 · Provident Checking		28,288.02	-28,288.02
Check	01/06/2006	1027	Copeland Realty	Reimbursement for Loan for Mortgage	1100 · Provident Checking	28,288.02		0.00
Deposit	03/13/2006		Deposit	Loan to cover check to TCG Trust-Done by Hope @ Provident	1100 · Provident Checking		7,000.00	-7,000.00
Check	04/03/2006	1036	Copeland Realty Inc	REPAY LOAN 3/13/06	1100 · Provident Checking	7,000.00		0.00
General Journal	09/30/2006	GJ901		TO RECORD EXPENSES PAID BY CRI	7100 · Office Expense		13.21	-13.21
General Journal	11/30/2006	GJ1101		TO RECORD POSTAGE FEES PAID BY CRI	7100 · Office Expense		32.68	-45.89
Check	12/01/2006	3821	Copeland Realty Inc	Loan	1110 · First California Bank	45.89		0.00
Deposit	03/19/2007		Copeland Realty	VOID: Deposit	1110 · First California Bank	0.00		0.00
Deposit	04/19/2007		Copeland Realty	Online Transfer	1110 · First California Bank		1,900.00	-1,900.00
Check	05/03/2007		Copeland Realty	VOID: Online Transfer	1110 · First California Bank	0.00		-1,900.00
Check	05/14/2007		Copeland Realty	Online TransferPayoff loan	1110 · First California Bank	1,900.00		0.00
Total 2000 · Note Payable-CRI						55,435.91	55,435.91	0.00
2001 · Note Payable - CFI#2								
2001.1 · Accrued Interest - CFI#2								
General Journal	07/31/2008	GJ703		To accrue interest	8200.2 · Interest - CFI#2		33.75	-33.75
Check	08/05/2008		Copeland Fixed Income Two	July interest	1110 · First California Bank	33.75		0.00
Total 2001.1 · Accrued Interest - CFI#2						33.75	33.75	0.00
2001 · Note Payable - CFI#2 - Other								
Deposit	05/01/2008		Copeland Fixed Income Two	Online transfer/loan	1110 · First California Bank		12,500.00	-12,500.00
Check	05/05/2008		Copeland Fixed Income Two	Online transfer/loan pmt	1110 · First California Bank	12,500.00		0.00
Deposit	07/25/2008		Copeland Fixed Income Two	online transfer/loan	1110 · First California Bank		4,500.00	-4,500.00
Check	08/05/2008		Copeland Fixed Income Two		1110 · First California Bank	4,500.00		0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 2001 · Note Payable - CFI#2 - Other						17,000.00	17,000.00	0.00
Total 2001 · Note Payable - CFI#2						17,033.75	17,033.75	0.00
2002 · Note Payable - CP1								
Deposit	05/29/2008		Copeland Properties One, LP	Deposit	1110 · First California Bank		20,500.00	-20,500.00
Check	06/04/2008	OL604	Copeland Properties One, LP	Online transfer/loan pmt	1110 · First California Bank	20,500.00		0.00
Deposit	06/27/2008		Copeland Properties One, LP	Deposit	1110 · First California Bank		10,000.00	-10,000.00
Check	07/11/2008	OL711	Copeland Properties One, LP	Online transfer/loan pmt	1110 · First California Bank	10,000.00		0.00
Total 2002 · Note Payable - CP1						30,500.00	30,500.00	0.00
2005 · Note Payable - CP5								
Deposit	03/03/2008		Copeland Properties Five, LP	Online transfer/Loan	1110 · First California Bank		27,250.00	-27,250.00
Check	03/13/2008	OL0313	Copeland Properties Five, LP	Repayment of loan	1110 · First California Bank	27,250.00		0.00
Total 2005 · Note Payable - CP5						27,250.00	27,250.00	0.00
2010 · Note Payable - CP10								
2010.1 · Accrued Interest - CP10								
General Journal	03/31/2009	GJ304		To record interest payable	8201.10 · Accrued Int - CP10		105.00	-105.00
General Journal	04/30/2009	GJ404		To record interest payable	8201.10 · Accrued Int - CP10		105.00	-210.00
General Journal	05/31/2009	GJ504		To record interest payable	8201.10 · Accrued Int - CP10		105.00	-315.00
General Journal	06/30/2009	GJ604		To record interest payable	8201.10 · Accrued Int - CP10		105.00	-420.00
General Journal	07/31/2009	GJ704		To record interest payable	8201.10 · Accrued Int - CP10		105.00	-525.00
General Journal	08/31/2009	GJ804		To record interest payable	8201.10 · Accrued Int - CP10		105.00	-630.00
General Journal	08/31/2009	GJ831		To transfer net note receivable CP9 & Note payable CP10 - per CPC	1409.1 · Accrued Int CP9	630.00		0.00
Total 2010.1 · Accrued Interest - CP10						630.00	630.00	0.00
2010 · Note Payable - CP10 - Other								
Deposit	03/05/2009		Copeland Properties Ten, LP	Deposit	1110 · First California Bank		14,000.00	-14,000.00
General Journal	08/31/2009	GJ831		To transfer net note receivable CP9 & Note payable CP10 - per CPC	1409.1 · Accrued Int CP9	14,000.00		0.00
Total 2010 · Note Payable - CP10 - Other						14,000.00	14,000.00	0.00
Total 2010 · Note Payable - CP10						14,630.00	14,630.00	0.00
2020 · Note Payable -TCG Trust								
Deposit	06/23/2005		Deposit	Loan	1100 · Provident Checking		100.00	-100.00
General Journal	12/31/2005	AJE5			1500 · Escrow Proceeds		164,888.26	-164,988.26
General Journal	12/31/2005	AJE01		TO RECORD ADJUSTMENT TO PURCHASE ENTRY	1800 · BP Loan Holdback		111.74	-165,100.00
General Journal	12/31/2005	AJE5		TO RECLASSIFY ADVANCES	1400 · Note Receivable-TCG Trust	100.00		-165,000.00
General Journal	12/31/2005	AJE7		TO RECLASSIFY LOAN FROM TCG TRUST FOR CRI	3842 · Contributions	165,000.00		0.00
General Journal	01/01/2006	GJ104		TO RECLASSIFY RECEIVABLE AS PAYABLE	1400 · Note Receivable-TCG Trust		24,888.26	-24,888.26
Check	03/08/2006	1033	The Copeland Group Trust	As per Chuck's request-put against note payable	1100 · Provident Checking	54,000.00		29,111.74
General Journal	01/01/2007	GJ103		TO RECLASS AS RECEIVABLE	1400 · Note Receivable-TCG Trust		29,111.74	0.00
Total 2020 · Note Payable -TCG Trust						219,100.00	219,100.00	0.00
2021 · Copeland Grp Financial Advisors								

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	04/01/2008		Copeland Group Financial Advisors	Deposit	1110 - First California Bank		17,000.00	-17,000.00
Check	04/05/2008	3859	Copeland Group Financial Advisors	Loan Payment	1110 - First California Bank	17,000.00		0.00
Total 2021 - Copeland Grp Financial Advisors						17,000.00	17,000.00	0.00
TOTAL						1,114,593.78	826,581.00	288,012.78

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1400 · Note Receivable - CP7/Higdon								
General Journal	12/31/2005	AJE01		TO RECORD CORRECTING ENTRY FOR PURCHASE OF KENTUCKY PROPERTY	1701 · Land- Original Cost	8,272.08		8,272.08
General Journal	12/31/2005	AJE01		TO RECORD CORRECTING ENTRY FOR PURCHASE OF KENTUCKY PROPERTY	1701 · Land- Original Cost	500,000.00		508,272.08
General Journal	12/31/2005	AJE2		TO RECLASSIFY PAYMENT RECEIVED FROM CP7	2011 · Note Payable - Goodwin		500,000.00	8,272.08
General Journal	12/31/2005	AJE9		TO RECORD CP7 ADVANCE PMT TO GLENN GOODWIN-INTEREST ON EURE NOTE	1410 · Note Receivable - W.W. Eure		40,649.95	-32,377.87
General Journal	12/31/2005	AJE10		VOID: TO RECLASSIFY CP7 PAYABLE	2107 · Note Payable - CP7	0.00		-32,377.87
General Journal	12/31/2005	GJ107		VOID: TO CORRECT RECEIVABLE/GOODWIN/EURE	2107 · Note Payable - CP7	0.00		-32,377.87
General Journal	01/01/2006	GJ0106		TO RECLASSIFY AS PAYABLE	2107 · Note Payable - CP7	32,377.87		0.00
Total 1400 · Note Receivable - CP7/Higdon						540,649.95	540,649.95	0.00
1401 · Note Receivable-CP3								
Check	02/28/2006	1037	Copeland Properties Three	Loan for Mortgage Pay	1100 · Provident Checking	50,000.00		50,000.00
Deposit	05/11/2006		Deposit	CP3 N/P	1110 · First California Bank		50,000.00	0.00
Total 1401 · Note Receivable-CP3						50,000.00	50,000.00	0.00
1402 · Note Receivable-CP12								
Check	05/12/2006	3904	Copeland Properties Twelve	Loan to close CP12	1110 · First California Bank	50,000.00		50,000.00
Deposit	11/13/2006		Copeland Properties Twelve	Loan to close CP12	1110 · First California Bank		14,400.00	35,600.00
Deposit	09/05/2007	OL905	Copeland Properties Twelve	Loan to close CP12	1110 · First California Bank		35,600.00	0.00
Total 1402 · Note Receivable-CP12						50,000.00	50,000.00	0.00
1403 · Note Receivable-TCG Trust								
Check	02/24/2006	1028	Copeland Wealth Management Trust Account	To cover Kuhen \$ in trust	1100 · Provident Checking	92,000.00		92,000.00
Deposit	02/27/2006		Deposit	Deposit	1100 · Provident Checking		92,000.00	0.00
Total 1403 · Note Receivable-TCG Trust						92,000.00	92,000.00	0.00
1404 · Note Receivable - CP4								
Check	01/02/2007	4033	Moore Signs	Invoice 12-4797-6	1110 · First California Bank	79.90		79.90
Deposit	02/21/2007		Copeland Properties Four, LP	Deposit	1110 · First California Bank		79.90	0.00
Total 1404 · Note Receivable - CP4						79.90	79.90	0.00
1405 · N/R Keuhn								
General Journal	12/31/2006	YE 04		To record rec for refund of Eure proceeds from Palm Court to Keuhn	3808.1 · Capital	711.77		711.77
Total 1405 · N/R Keuhn						711.77	0.00	711.77
1407 · N/R-CWM RE Pooled Inc Activity								
General Journal	12/31/2007	GJ1201		To record May - Dec Pooled Income Activity	4600 · Interest Income	14,298.08		14,298.08
Total 1407 · N/R-CWM RE Pooled Inc Activity						14,298.08	0.00	14,298.08
1407.1 · N/R Rent CWM RE								
1407.11 · Accrued Interest - CWM RE Rent								
General Journal	01/31/2009	GJ103		To record accrued interest receivable	4601.1 · Accrued Interest-CWM RE Rent	1,618.76		1,618.76
General Journal	02/28/2009	GJ206		To record accrued interest receivable	4601.1 · Accrued Interest-CWM RE Rent	2,117.44		3,736.20
General Journal	03/31/2009	GJ306		To record accrued interest receivable	4601.1 · Accrued Interest-CWM RE Rent	2,371.40		6,107.60
General Journal	04/30/2009	GJ404		To record interest receivable	4601.1 · Accrued Interest-CWM RE Rent	2,870.07		8,977.67
Deposit	05/13/2009		Copeland Wealth Management Real Estate	Loan pmt	1110 · First California Bank		3,500.00	5,477.67
General Journal	05/31/2009	GJ504		To record interest receivable	4601.1 · Accrued Interest-CWM RE Rent	3,368.74		8,846.41
General Journal	06/30/2009	GJ604		To record interest receivable	4601.1 · Accrued Interest-CWM RE Rent	3,537.41		12,383.82

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	07/31/2009	GJ704		To record interest receivable	4601.1 · Accrued Interest-CWM RE Rent	4,036.09		16,419.91
General Journal	08/31/2009	GJ804		To record interest receivable	4601.1 · Accrued Interest-CWM RE Rent	4,166.51		20,586.42
General Journal	09/30/2009	GJ904		To record interest receivable	4601.1 · Accrued Interest-CWM RE Rent	4,515.18		25,101.60
General Journal	10/31/2009	GJ1004		To record interest receivable	4601.1 · Accrued Interest-CWM RE Rent	2,965.12		28,066.72
General Journal	11/30/2009	GJ1104		To record interest receivable	4601.1 · Accrued Interest-CWM RE Rent	3,461.54		31,528.26
General Journal	12/31/2009	GJ1204		To record interest receivable	4601.1 · Accrued Interest-CWM RE Rent	3,718.34		35,246.60
General Journal	12/31/2009	GJ1206		To remove 2009 accrued rent & accrued interest activity	-SPLIT-		35,246.60	0.00
Total 1407.11 · Accrued Interest - CWM RE Rent						38,746.60	38,746.60	0.00
1407.1 · N/R Rent CWM RE - Other								
General Journal	05/31/2008	GJ503		VOID: Reclassify against payable	2000 · Note Payable -CRI	0.00		0.00
General Journal	06/02/2008	GJ601		To record June Rent Receivable	4030 · Rental Income - 2nd Floor	63,952.43		63,952.43
General Journal	08/01/2008	GJ801		To record IBM August Rent Activity	4030 · Rental Income - 2nd Floor	66,489.61		130,442.04
Deposit	09/03/2008		Copeland Wealth Management Real Estate	Rent payable pmt	1110 · First California Bank		9,510.39	120,931.65
General Journal	10/01/2008	GJ1001		To record October Rent Activity		52,234.83		173,166.48
Deposit	11/25/2008		Copeland Wealth Management Real Estate	rent payment	1110 · First California Bank		710.39	172,456.09
Deposit	12/05/2008	Ol1205	Copeland Wealth Management Real Estate	partial rent pmt	1110 · First California Bank		3,148.45	169,307.64
Deposit	12/05/2008		Copeland Wealth Management Real Estate	Rent	1110 · First California Bank		1,961.94	167,345.70
General Journal	01/01/2009	GJ104		To record january IBM Rent Payable	-SPLIT-	66,489.62		233,835.32
Deposit	01/09/2009		Copeland Wealth Management Real Estate	Loan	1110 · First California Bank		18,000.00	215,835.32
General Journal	02/02/2009	GJ205		To record IBM February Rent Activity	4030 · Rental Income - 2nd Floor	66,489.62		282,324.94
General Journal	03/02/2009	GJ305		To record IBM March Rent Activity	4030 · Rental Income - 2nd Floor	66,489.61		348,814.55
Deposit	03/11/2009		Copeland Wealth Management Real Estate	Online transfer/ loan	1110 · First California Bank		20,000.00	328,814.55
General Journal	03/17/2009	GJ303		To record payment made to trust by CWM RE	2021 · Note Payable - CRI Trust		5,000.00	323,814.55
General Journal	03/19/2009	GJ304		To record payment made to CWM RE Trust on behalf of CP9	2021 · Note Payable - CRI Trust		7,628.14	316,186.41
General Journal	04/01/2009	GJ403		To record IBM April Rent Activity	4030 · Rental Income - 2nd Floor	66,489.61		382,676.02
General Journal	05/01/2009	GJ503		To record IBM May Rent Activity	4030 · Rental Income - 2nd Floor	66,489.61		449,165.63
General Journal	06/30/2009	GJ603		To record IBM June Rent Activity	4030 · Rental Income - 2nd Floor	22,489.62		471,655.25
General Journal	07/31/2009	GJ703		To record IBM July Rent Activity	4030 · Rental Income - 2nd Floor	66,489.61		538,144.86
General Journal	08/31/2009	GJ803		To record IBM August Rent Activity	4030 · Rental Income - 2nd Floor	17,389.61		555,534.47
General Journal	09/30/2009	GJ903		To record IBM Sept Rent Activity	4030 · Rental Income - 2nd Floor	46,489.61		602,024.08
General Journal	09/30/2009	GJ905		Reclassify N/R Rent to Note Payable/Incl in 2008 reported income	2000 · Note Payable -CRI		167,345.70	434,678.38
General Journal	09/30/2009	GJ906		Net N/R Rent with N/P CWMRE - already included in 2009 rent income	2000 · Note Payable -CRI		57,369.19	377,309.19
General Journal	10/31/2009	GJ1003		To record October IBM Rent Payable	-SPLIT-	17,739.61		395,048.80
General Journal	11/30/2009	GJ1103		To record November IBM Rent Payable	-SPLIT-	66,489.61		461,538.41
General Journal	12/31/2009	GJ1203		To record December IBM Rent Payable	-SPLIT-	34,239.62		495,778.03
General Journal	12/31/2009	GJ1206		To remove 2009 accrued rent & accrued interest activity	1407.11 · Accrued Interest - CWM RE Rent		328,432.33	167,345.70
Total 1407.1 · N/R Rent CWM RE - Other						786,452.23	619,106.53	167,345.70
Total 1407.1 · N/R Rent CWM RE						825,198.83	657,853.13	167,345.70
1407.2 · N/R - FEMA Sublet								
General Journal	03/31/2008	GJ301		To record FEMA Rent Feb 22 - Feb 29 deposited to CWM RE acct	2000 · Note Payable -CRI		24,137.93	-24,137.93
General Journal	04/01/2008	401		To record April Rent	4040 · Sublet - FEMA	79,650.80		55,512.87
General Journal	05/01/2008	501		To record May Rent Receivable	4040 · Sublet - FEMA	79,650.80		135,163.67
Deposit	05/19/2008	33734414	FEMA	4/01/08-4/21/08	1110 · First California Bank		63,362.04	71,801.63
Deposit	05/19/2008	33734413	FEMA	March Rent	1110 · First California Bank		87,500.00	-15,698.37
General Journal	05/31/2008	GJ501		To reclassify sub-let rent payment from FEMA	4040 · Sublet - FEMA	0.00		-15,698.37
General Journal	05/31/2008	GJ502		VOID: To reclassify Sub-let payment received in March	4040 · Sublet - FEMA	0.00		-15,698.37

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	06/02/2008	GJ601		To record June Rent Receivable	4030 · Rental Income - 2nd Floor	15,698.37		0.00
Total 1407.2 · N/R - FEMA Sublet						174,999.97	174,999.97	0.00
1410 · Note Receivable - W.W. Eure								
General Journal	12/31/2005	AJE9		TO RECORD CP7 ADVANCE PMT TO GLENN GOODWIN-INTEREST ON EURE NOTE	1400 · Note Receivable - CP7/Higdon	40,649.95		40,649.95
Total 1410 · Note Receivable - W.W. Eure						40,649.95	0.00	40,649.95
2000 · Note Payable -CRI								
2000.1 · Accrued Interest								
General Journal	06/30/2008	GJ603		To record 7/01/07-6/30/08 interest due CWM RE	8201.71 · Accrued Interest-CRI		16,550.12	-16,550.12
General Journal	08/31/2008	GJ804		To record July & August accrued interest	8201.71 · Accrued Interest-CRI		2,714.48	-19,264.60
General Journal	10/31/2008	GJ1011		Accrued interest Payable to CRI	8201.71 · Accrued Interest-CRI		1,357.24	-20,621.84
General Journal	11/30/2008	GJ1111		To accrue Nov interest	8201.71 · Accrued Interest-CRI		1,685.36	-22,307.20
General Journal	12/31/2008	GJ1203		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,685.36	-23,992.56
General Journal	01/31/2009	GJ102		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,685.36	-25,677.92
General Journal	02/28/2009	GJ202		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,685.36	-27,363.28
General Journal	03/31/2009	GJ302		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,685.36	-29,048.64
General Journal	04/30/2009	GJ402		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,685.36	-30,734.00
General Journal	05/31/2009	GJ502		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,685.36	-32,419.36
General Journal	06/30/2009	GJ602		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,685.36	-34,104.72
General Journal	07/31/2009	GJ702		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,685.36	-35,790.08
General Journal	08/31/2009	GJ802		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,685.36	-37,475.44
General Journal	09/30/2009	GJ902		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,685.36	-39,160.80
General Journal	09/30/2009	GJ907		Write off accrued interest per Chuck	8201.71 · Accrued Interest-CRI	39,160.80		0.00
General Journal	01/02/2010	GJ103		To transfer note payable to CP16 as payable to CWMRE	2000 · Note Payable -CRI		3,229.52	-3,229.52
General Journal	01/31/2010	GJ0108		To reclassify accrued interest to account payables	2001 · Accounts Payable	3,229.52		0.00
Total 2000.1 · Accrued Interest						42,390.32	42,390.32	0.00
2000 · Note Payable -CRI - Other								
Deposit	06/23/2005		Deposit	Open Checking Account	1100 · Provident Checking		100.00	-100.00
Check	12/30/2005	1004	Copeland Wealth Management Real Estate	Money owed from opening escrow etc...	1100 · Provident Checking	26,087.37		25,987.37
General Journal	12/31/2005	1		Record Purchase of Property	1250 · Deposit-Taxes		97,500.00	-71,512.63
General Journal	12/31/2005	AJE6		TO RECORD ADDITIONAL EXPENSES PAID	-SPLIT-		9,539.87	-81,052.50
General Journal	12/31/2005	AJE7		TO RECLASSIFY FUNDS PAYABLE TO TCG TRUST	2020 · Note Payable - TCG Trust	77,500.00		-3,552.50
General Journal	06/30/2006	GJ601		TO RECORD JAN - JUNE EXPENSES PAID BY CRI	6501 · Postage Fees		2,311.06	-5,863.56
Deposit	07/27/2006		Deposit	Ambrose	1110 · First California Bank		12,165.00	-18,028.56
Deposit	07/27/2006		Deposit	Aetna	1110 · First California Bank		1,823.50	-19,852.06
Deposit	07/27/2006		Deposit	Star Building svcs	1110 · First California Bank		2,501.29	-22,353.35
Deposit	07/27/2006		Deposit	Landmark	1110 · First California Bank		443.00	-22,796.35
Deposit	07/27/2006		Deposit	Otis-reimbursement for chk# 3918 already paid	1110 · First California Bank		2,301.00	-25,097.35
Deposit	07/27/2006		Deposit	Otis	1110 · First California Bank		26,800.00	-51,897.35
Deposit	07/27/2006		Deposit	Less Recoverable Depreciation	1110 · First California Bank	13,400.00		-38,497.35
Deposit	07/27/2006		Deposit	Less Deductible	1110 · First California Bank	2,500.00		-35,997.35
Check	08/14/2006	3954	Copeland Wealth Management Real Estate	Insurance Claim	1110 · First California Bank	30,133.79		-5,863.56
General Journal	10/31/2006	GJ1001		TO RECLASSIFY LOAN FROM CRI TRUST TO CRI (SIEMENS NOTE)	2021 · Note Payable - CRI Trust		3,700.00	-9,563.56
Deposit	11/02/2006		Deposit	Deposit	1110 · First California Bank		6,300.00	-15,863.56
Deposit	11/03/2006		Deposit	Deposit	1110 · First California Bank		7,500.00	-23,363.56
Deposit	11/09/2006		Deposit	Transfer to cover Wells Fargo Payment	1110 · First California Bank		37,110.22	-60,473.78
Check	11/15/2006	4014	Copeland Wealth Management Real Estate	Pay back Wells Fargo payment	1110 · First California Bank	37,110.22		-23,363.56

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	12/19/2006		Deposit	Loan	1110 · First California Bank		6,850.00	-30,213.56
General Journal	12/31/2006	GJ1201		TO RECORD JULY - DECEMBER EXPENSES PAID BY CRI	6501 · Postage Fees		19.26	-30,232.82
Deposit	01/16/2007		Copeland Wealth Management Real Estate	Loan	1110 · First California Bank		7,370.00	-37,602.82
Deposit	02/05/2007		Copeland Wealth Management Real Estate		1110 · First California Bank		92,175.00	-129,777.82
General Journal	02/05/2007	GJ201		TO RECLASSIFY ADVANCE AS CP14 ADVANCE	2101 · Note Payable - CP14	92,175.00		-37,602.82
Deposit	03/01/2007		Deposit	Loan	1110 · First California Bank		36,500.00	-74,102.82
Deposit	03/12/2007		Deposit	Deposit	1110 · First California Bank		2,600.00	-76,702.82
Deposit	03/19/2007		Copeland Wealth Management Real Estate	Online transfer; to cover payables	1110 · First California Bank		2,700.00	-79,402.82
Deposit	04/02/2007		Copeland Wealth Management Real Estate	Online transfer	1110 · First California Bank		14,000.00	-93,402.82
Deposit	04/03/2007		Copeland Wealth Management Real Estate	VOID: Loan-Payables/Online transfer	1110 · First California Bank	0.00		-93,402.82
Check	04/04/2007		Copeland Wealth Management Real Estate	Pay back recent on-line loans	1110 · First California Bank	14,000.00		-79,402.82
General Journal	04/30/2007	GJ401		TO RECORD CRI CK #3825 - KELLY ROOFING	8015 · Roof Repair		71,500.00	-150,902.82
Deposit	05/03/2007		Copeland Wealth Management Real Estate	On-line transfer; loan	1110 · First California Bank		33,000.00	-183,902.82
General Journal	06/30/2007	GJ601		To reclassify CP3 Liability to CRI Liability	2103 · Note Payable-CP3		25,000.00	-208,902.82
Deposit	08/01/2007		Copeland Wealth Management Real Estate	Online transfer	1110 · First California Bank		4,400.00	-213,302.82
Deposit	08/24/2007	OL824	Copeland Wealth Management Real Estate	Online transfer	1110 · First California Bank		9,000.00	-222,302.82
Check	09/20/2007	OL920	Copeland Wealth Management Trust Account		1110 · First California Bank	32,000.00		-190,302.82
Check	11/16/2007	OL1116	Copeland Wealth Management Real Estate	Loan pmt	1110 · First California Bank	13,500.00		-176,802.82
Deposit	01/03/2008	OL0103	Copeland Wealth Management Real Estate	Loan	1110 · First California Bank		23,500.00	-200,302.82
Check	01/04/2008	OL104	Copeland Wealth Management Real Estate	Loan pmt	1110 · First California Bank	23,500.00		-176,802.82
Check	01/05/2008	OL105	Copeland Wealth Management Real Estate	Loan pmt	1110 · First California Bank	12,000.00		-164,802.82
Deposit	01/05/2008		Copeland Wealth Management Real Estate	Loan	1110 · First California Bank		6,000.00	-170,802.82
Deposit	01/25/2008		Copeland Wealth Management Real Estate	Loan	1110 · First California Bank		10,400.00	-181,202.82
Check	02/01/2008	OL0130	Copeland Wealth Management Real Estate	Loan pmt	1110 · First California Bank	20,000.00		-161,202.82
Deposit	03/17/2008	OL317	Copeland Wealth Management Real Estate	Loan	1110 · First California Bank		900.00	-162,102.82
Deposit	03/20/2008	OL320	Copeland Wealth Management Real Estate	Loan pmt	1110 · First California Bank		7,000.00	-169,102.82
General Journal	03/31/2008	GJ301		To record FEMA Rent Feb 22 - Feb 29 deposited to CWM RE acct	1407.2 · N/R - FEMA Sublet	24,137.93		-144,964.89
General Journal	04/30/2008	GJ402		To reclassify FA advance as CWM RE advance	2022 · N/P - Copeland Grp Fin Advisors		47,000.00	-191,964.89
Check	05/20/2008		Copeland Wealth Management Real Estate	Loan pmt	1110 · First California Bank	5,000.00		-186,964.89
Check	05/23/2008		Copeland Wealth Management Real Estate	Loan pmt	1110 · First California Bank	6,000.00		-180,964.89
General Journal	05/31/2008	GJ503		Reclassify against payable	1407.1 · N/R Rent CWM RE	0.00		-180,964.89
General Journal	10/31/2008	GJ1007		To reclassify TCG Trust Payable to CWM RE payables per Chuck	2020 · Note Payable - TCG Trust		43,750.00	-224,714.89
General Journal	09/30/2009	GJ905		Reclassify N/R Rent to Note Payable/Incl in 2008 reported income	1407.1 · N/R Rent CWM RE	167,345.70		-57,369.19
General Journal	09/30/2009	GJ906		Net N/R Rent with N/P CWMRE - already included in 2009 rent income	1407.1 · N/R Rent CWM RE	57,369.19		0.00
General Journal	01/02/2010	GJ103		To transfer note payable to CP16 as payable to CWMRE	-SPLIT-		13,117.72	-13,117.72
General Journal	04/30/2010	GJ430		To reclassify CP12 note payable as CWMRE note payable	2112 · Note Payable - CP12		5,000.00	-18,117.72
General Journal	12/01/2011	GJ902		Checks 4863 - 4868 voided and recut by CRI	1110 · First California Bank		114.67	-18,232.39
General Journal	12/01/2011	GJ902		Checks 4863 - 4868 voided and recut by CRI	1110 · First California Bank		2,607.44	-20,839.83
General Journal	12/01/2011	GJ902		Checks 4863 - 4868 voided and recut by CRI	1110 · First California Bank		7,867.41	-28,707.24
General Journal	12/01/2011	GJ902		Checks 4863 - 4868 voided and recut by CRI	1110 · First California Bank		784.23	-29,491.47
Check	01/03/2012	1000	Copeland Realty Inc	Sonitrol repayment	1120 · US Bank	114.67		-29,376.80
Check	01/03/2012	1000	Copeland Realty Inc	Columbia Gas repayment	1120 · US Bank	2,607.44		-26,769.36
Check	01/03/2012	1000	Copeland Realty Inc	Kentucky Utilities repayment	1120 · US Bank	7,867.41		-18,901.95
Check	01/03/2012	1000	Copeland Realty Inc	Kentucky American Water repayment	1120 · US Bank	784.23		-18,117.72
Total 2000 · Note Payable -CRI - Other						665,132.95	683,250.67	-18,117.72
Total 2000 · Note Payable -CRI						707,523.27	725,640.99	-18,117.72
2002 · Note Payable - CFI#2								

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
2002.1 · N/P-Accrued Interest Lynch Note								
General Journal	12/31/2007	GJ1202		Lynch Note	8200.0 · Interest Expense- Wells Fargo	0.00		0.00
General Journal	01/31/2008	GJ0101		To record January accrued interest	8200.3 · CFI#2/Lynch Note		7,500.00	-7,500.00
Check	02/11/2008		Copeland Fixed Income Two	Jan interest	1110 · First California Bank	7,500.00		0.00
General Journal	02/29/2008	GJ201		To record Feb accrued interest	-SPLIT-		7,500.00	-7,500.00
Check	03/06/2008	OL306	Copeland Fixed Income Two	Feb Interest	1110 · First California Bank	7,500.00		0.00
General Journal	03/31/2008	GJ301		To record March accrued interest	-SPLIT-		7,500.00	-7,500.00
General Journal	04/30/2008	GJ403		To accrue interest	2003.1 · Accrued Interest - CFI#1		7,500.00	-15,000.00
Check	05/23/2008		Copeland Fixed Income Two	March int	1110 · First California Bank	7,500.00		-7,500.00
Check	05/23/2008		Copeland Fixed Income Two	April int	1110 · First California Bank	7,500.00		0.00
General Journal	06/30/2008	GJ603		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-7,500.00
General Journal	07/31/2008	GJ702		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-15,000.00
General Journal	08/31/2008	GJ804		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-22,500.00
Check	09/13/2008	OL912	Copeland Fixed Income Two	Accrued Int/Lynch Note	1110 · First California Bank	7,500.00		-15,000.00
Check	09/30/2008		Copeland Fixed Income Two	Accrued Int/Lynch Note	1110 · First California Bank	15,000.00		0.00
General Journal	10/31/2008	GJ1009		Accrued Interest Payable to Lynch Note	8201.31 · Accrued Interest-Lynch Note		7,500.00	-7,500.00
General Journal	11/30/2008	GJ1109		To accrue Nov interest	8201.31 · Accrued Interest-Lynch Note		7,500.00	-15,000.00
General Journal	12/31/2008	GJ1203		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-22,500.00
General Journal	01/31/2009	GJ102		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-30,000.00
General Journal	02/28/2009	GJ202		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-37,500.00
General Journal	03/31/2009	GJ302		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-45,000.00
General Journal	04/30/2009	GJ402		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-52,500.00
General Journal	05/31/2009	GJ502		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-60,000.00
General Journal	06/30/2009	GJ602		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-67,500.00
General Journal	07/31/2009	GJ702		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-75,000.00
General Journal	08/31/2009	GJ802		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-82,500.00
General Journal	09/30/2009	GJ902		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-90,000.00
General Journal	10/31/2009	GJ1002		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-97,500.00
General Journal	11/30/2009	GJ1102		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-105,000.00
General Journal	12/31/2009	GJ1202		To record accrued interest	2004.1 · Accrued Interest - CFI#3		7,500.00	-112,500.00
General Journal	01/31/2010	GJ109		To reclassify accrued interest to account payables	2001 · Accounts Payable	112,500.00		0.00
Total 2002.1 · N/P-Accrued Interest Lynch Note						165,000.00	165,000.00	0.00
2002.2 · N/P-Accrued Int - CFI#2								
General Journal	12/31/2007	GJ1202		Other loan	8200.0 · Interest Expense- Wells Fargo	0.00		0.00
General Journal	01/31/2008	GJ104		To accrue interest	8200.2 · Interest - CFI#2		565.31	-565.31
Check	02/11/2008		Copeland Fixed Income Two	Jan interest	1110 · First California Bank	565.31		0.00
General Journal	02/29/2008	GJ201		To record Feb accrued interest	2002.1 · N/P-Accrued Interest Lynch Note		490.31	-490.31
Check	03/06/2008	OL306	Copeland Fixed Income Two	Interest pmt - Online	1110 · First California Bank	490.31		0.00
General Journal	03/31/2008	GJ301		To record March accrued interest	2002.1 · N/P-Accrued Interest Lynch Note		565.31	-565.31
General Journal	04/30/2008	GJ403		To accrue interest	2003.1 · Accrued Interest - CFI#1		722.06	-1,287.37
Check	05/23/2008		Copeland Fixed Income Two	April Int	1110 · First California Bank	722.06		-565.31
Check	05/23/2008		Copeland Fixed Income Two	March	1110 · First California Bank	565.31		0.00
General Journal	05/31/2008	GJ504		To accrue interest	-SPLIT-		872.06	-872.06
General Journal	06/30/2008	GJ603		To record accrued interest	2004.1 · Accrued Interest - CFI#3		924.56	-1,796.62
General Journal	07/31/2008	GJ702		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,019.06	-2,815.68
General Journal	08/31/2008	GJ804		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,315.31	-4,130.99
Check	09/13/2008	OL912	Copeland Fixed Income Two	Aug Accrued Int	1110 · First California Bank	1,315.31		-2,815.68
Check	09/30/2008		Copeland Fixed Income Two	Accrued int	1110 · First California Bank	2,815.68		0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	10/31/2008	GJ1008		Accrued Interest Payable to CFI#2	8201.21 · Accrued Interest-CFI#2		1,315.31	-1,315.31
General Journal	11/30/2008	GJ1106		To record Nov interest	8201.21 · Accrued Interest-CFI#2		1,322.81	-2,638.12
General Journal	12/31/2008	GJ1203		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,322.81	-3,960.93
General Journal	01/31/2009	GJ102		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,322.81	-5,283.74
General Journal	02/28/2009	GJ202		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,322.81	-6,606.55
General Journal	03/31/2009	GJ302		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,322.81	-7,929.36
General Journal	04/30/2009	GJ402		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,322.81	-9,252.17
General Journal	05/31/2009	GJ502		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,322.81	-10,574.98
General Journal	06/30/2009	GJ602		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,397.81	-11,972.79
General Journal	07/31/2009	GJ702		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,397.81	-13,370.60
General Journal	08/31/2009	GJ802		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,397.81	-14,768.41
General Journal	09/30/2009	GJ902		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,397.81	-16,166.22
General Journal	10/31/2009	GJ1002		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,397.81	-17,564.03
General Journal	11/30/2009	GJ1102		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,397.81	-18,961.84
General Journal	12/31/2009	GJ1202		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,397.81	-20,359.65
General Journal	01/31/2010	GJ110		To reclassify accrued interest to account payables	2001 · Accounts Payable	20,359.65		0.00
Total 2002.2 · N/P-Accrued Int - CFI#2						26,833.63	26,833.63	0.00
2002 · Note Payable - CFI#2 - Other								
General Journal	04/12/2007	GJ402		TO RECORD PRINCIPAL PAMENT MADE ON LYNCH NOTE BY CFI#2	2010 · Note Payable - Lynch		700,000.00	-700,000.00
Deposit	05/11/2007		Copeland Fixed Income Two	Deposit	1110 · First California Bank		11,275.00	-711,275.00
Deposit	05/25/2007		Copeland Fixed Income Two	Loan	1110 · First California Bank		71,500.00	-782,775.00
General Journal	06/30/2007	GJ630		TO RECORD TRANSFER OF NOTE PAYABLE TO CR#2	2010 · Note Payable - Lynch		200,000.00	-982,775.00
Deposit	12/17/2007		Copeland Fixed Income Two	Online transfer	1110 · First California Bank		3,000.00	-985,775.00
Deposit	01/11/2008	OL011	Copeland Fixed Income Two	Online loan pmt	1110 · First California Bank		5,700.00	-991,475.00
Deposit	01/14/2008	OL0114	Copeland Fixed Income Two		1110 · First California Bank		3,900.00	-995,375.00
Check	01/23/2008	OL0123	Copeland Fixed Income Two	Loan pmt	1110 · First California Bank	20,000.00		-975,375.00
Check	02/15/2008	OL215	Copeland Fixed Income Two	Loan pmt/transfer online	1110 · First California Bank	10,000.00		-965,375.00
Deposit	03/28/2008	OL328	Copeland Fixed Income Two		1110 · First California Bank		14,500.00	-979,875.00
Deposit	05/01/2008		Copeland Fixed Income Two		1110 · First California Bank		16,400.00	-996,275.00
Deposit	05/05/2008		Copeland Fixed Income Two	Online transfer to cover distributions	1110 · First California Bank		19,000.00	-1,015,275.00
Deposit	05/16/2008		Copeland Fixed Income Two	Interest pmt - Online	1110 · First California Bank		1,000.00	-1,016,275.00
Deposit	06/25/2008		Copeland Fixed Income Two	Interest pmt - Online	1110 · First California Bank		7,000.00	-1,023,275.00
Deposit	07/25/2008		Copeland Fixed Income Two	Online transfer/loan	1110 · First California Bank		12,600.00	-1,035,875.00
Deposit	08/01/2008		Copeland Fixed Income Two	Interest pmt - Online	1110 · First California Bank		30,500.00	-1,066,375.00
Deposit	08/05/2008		Copeland Fixed Income Two	Interest pmt - Online	1110 · First California Bank		9,000.00	-1,075,375.00
Deposit	11/13/2008		Copeland Fixed Income Two	Loan to close CP12	1110 · First California Bank		1,000.00	-1,076,375.00
Deposit	06/18/2009		Copeland Fixed Income Two		1110 · First California Bank		10,000.00	-1,086,375.00
Total 2002 · Note Payable - CFI#2 - Other						30,000.00	1,116,375.00	-1,086,375.00
Total 2002 · Note Payable - CFI#2						221,833.63	1,308,208.63	-1,086,375.00
2003 · N/P - Copeland Fixed Income #1								
2003.1 · Accrued Interest - CFI#1								
General Journal	04/30/2008	GJ403		To accrue interest	-SPLIT-		181.50	-181.50
General Journal	05/31/2008	GJ504		To accrue interest	2002.2 · N/P-Accrued Int - CFI#2		256.50	-438.00
General Journal	06/30/2008	GJ603		To record accrued interest	2004.1 · Accrued Interest - CFI#3		286.50	-724.50
General Journal	07/31/2008	GJ702		To record accrued interest	2004.1 · Accrued Interest - CFI#3		286.50	-1,011.00
General Journal	08/31/2008	GJ804		To record accrued interest	2004.1 · Accrued Interest - CFI#3		440.25	-1,451.25

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	09/13/2008		Copeland Fixed Income One	Aug & Accrued Int	1110 · First California Bank	1,451.25		0.00
General Journal	10/31/2008	GJ1007		Accrued Interest Payable to CFI#1	8200.41 · Int Exp - CFI#1		1,190.25	-1,190.25
General Journal	11/30/2008	GJ1105		To accrue Nov interest	8200.41 · Int Exp - CFI#1		1,190.25	-2,380.50
Check	12/05/2008		Copeland Fixed Income One	int pmt	1110 · First California Bank	2,380.00		-0.50
General Journal	12/31/2008	GJ1203		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,190.25	-1,190.75
General Journal	01/31/2009	GJ102		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,190.25	-2,381.00
General Journal	02/28/2009	GJ202		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,596.21	-3,977.21
General Journal	03/31/2009	GJ302		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,596.21	-5,573.42
General Journal	04/30/2009	GJ402		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,596.21	-7,169.63
Check	05/21/2009		Copeland Fixed Income One	int pmt	1110 · First California Bank	7,000.00		-169.63
General Journal	05/31/2009	GJ502		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,596.21	-1,765.84
General Journal	06/30/2009	GJ602		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,596.21	-3,362.05
General Journal	07/31/2009	GJ702		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,596.21	-4,958.26
General Journal	08/31/2009	GJ802		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,596.21	-6,554.47
General Journal	09/30/2009	GJ902		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,596.21	-8,150.68
General Journal	10/31/2009	GJ1002		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,596.21	-9,746.89
General Journal	11/30/2009	GJ1102		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,596.21	-11,343.10
General Journal	12/31/2009	GJ1202		To record accrued interest	2004.1 · Accrued Interest - CFI#3		1,596.21	-12,939.31
General Journal	01/31/2010	GJ111		To reclassify accrued interest to account payables	2001 · Accounts Payable	12,939.31		0.00
Total 2003.1 · Accrued Interest - CFI#1						23,770.56	23,770.56	0.00
2003 · N/P - Copeland Fixed Income #1 - Other								
Deposit	11/21/2007	OL1121	Copeland Fixed Income One	Loan	1110 · First California Bank		4,700.00	-4,700.00
Deposit	02/25/2008		Copeland Fixed Income One	Loan/Online transfer	1110 · First California Bank		10,500.00	-15,200.00
Deposit	03/07/2008		Copeland Fixed Income One	Deposit	1110 · First California Bank		5,500.00	-20,700.00
Deposit	04/01/2008		Copeland Fixed Income One	Deposit	1110 · First California Bank		3,500.00	-24,200.00
Deposit	05/05/2008		Copeland Fixed Income One	Online transfer to cover distributions	1110 · First California Bank		10,000.00	-34,200.00
Deposit	06/27/2008		Copeland Fixed Income One	Deposit	1110 · First California Bank		4,000.00	-38,200.00
Deposit	08/05/2008		Copeland Fixed Income One	Online transfer/loan	1110 · First California Bank		20,500.00	-58,700.00
Deposit	09/19/2008		Copeland Fixed Income One	Online transfer/loan	1110 · First California Bank		100,000.00	-158,700.00
Deposit	02/13/2009		Copeland Fixed Income One	actual deposit went to trust acct	1110 · First California Bank		12,628.14	-171,328.14
Deposit	02/17/2009		Copeland Fixed Income One	online transfer/loan	1110 · First California Bank		5,000.00	-176,328.14
Deposit	02/23/2009		Copeland Fixed Income One	phone transfer	1110 · First California Bank		8,000.00	-184,328.14
General Journal	02/28/2009	0203		Reclassify CP16 loan as CFI#1 loan	2116 · Note Payable - CP16		28,500.00	-212,828.14
Deposit	06/17/2010		Copeland Fixed Income One	transferred to cover shortfall	1110 · First California Bank		9,000.00	-221,828.14
Check	06/17/2010		Copeland Fixed Income One	transfer back of funds	1110 · First California Bank		9,000.00	-212,828.14
Total 2003 · N/P - Copeland Fixed Income #1 - Other						9,000.00	221,828.14	-212,828.14
Total 2003 · N/P - Copeland Fixed Income #1						32,770.56	245,598.70	-212,828.14
2004 · Note Payable - CFI#3								
2004.1 · Accrued Interest - CFI#3								
General Journal	05/31/2008	GJ504		To accrue interest	2002.2 · N/P-Accrued Int - CFI#2		292.50	-292.50
General Journal	06/30/2008	GJ603		To record accrued interest	-SPLIT-		292.50	-585.00
General Journal	07/31/2008	GJ702		To record accrued interest	-SPLIT-		309.75	-894.75
General Journal	08/31/2008	GJ804		To record accrued interest	-SPLIT-		535.50	-1,430.25
Check	09/13/2008		Copeland Fixed Income Three	Aug & Accrued Int	1110 · First California Bank	1,430.25		0.00
General Journal	09/30/2008	GJ905		To accrue Sept interest expense	8201.5 · Accrued Int - CFI#3		535.50	-535.50
General Journal	10/31/2008	GJ1010		Accrued Interest Payable CFI#3	8201.5 · Accrued Int - CFI#3		794.25	-1,329.75

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	11/30/2008	GJ1110		To accrue Nov interest	8201.5 · Accrued Int - CFI#3		794.25	-2,124.00
General Journal	12/31/2008	GJ1203		To record accrued interest	-SPLIT-		794.25	-2,918.25
General Journal	01/31/2009	GJ102		To record accrued interest	-SPLIT-		794.25	-3,712.50
General Journal	02/28/2009	GJ202		To record accrued interest	-SPLIT-		794.25	-4,506.75
General Journal	03/31/2009	GJ302		To record accrued interest	-SPLIT-		794.25	-5,301.00
General Journal	04/30/2009	GJ402		To record accrued interest	-SPLIT-		794.25	-6,095.25
Check	05/21/2009		Copeland Fixed Income Three		1110 · First California Bank	5,300.00		-795.25
General Journal	05/31/2009	GJ502		To record accrued interest	-SPLIT-		794.25	-1,589.50
General Journal	06/30/2009	GJ602		To record accrued interest	-SPLIT-		794.25	-2,383.75
General Journal	07/31/2009	GJ702		To record accrued interest	-SPLIT-		794.25	-3,178.00
General Journal	08/31/2009	GJ802		To record accrued interest	-SPLIT-		794.25	-3,972.25
General Journal	09/30/2009	GJ902		To record accrued interest	-SPLIT-		794.25	-4,766.50
General Journal	10/31/2009	GJ1002		To record accrued interest	-SPLIT-		794.25	-5,560.75
General Journal	11/30/2009	GJ1102		To record accrued interest	-SPLIT-		794.25	-6,355.00
General Journal	12/31/2009	GJ1202		To record accrued interest	-SPLIT-		794.25	-7,149.25
General Journal	01/31/2010	GJ112		To reclassify accrued int to accounts payable	2001 · Accounts Payable	7,149.25		0.00
Total 2004.1 · Accrued Interest - CFI#3						13,879.50	13,879.50	0.00
2004 · Note Payable - CFI#3 - Other								
Deposit	04/28/2008		Copeland Fixed Income Three	Online transfer/loan	1110 · First California Bank		17,000.00	-17,000.00
Deposit	05/01/2008		Copeland Fixed Income Three	Online transfer/loan	1110 · First California Bank		22,000.00	-39,000.00
Deposit	07/18/2008		Copeland Fixed Income Three	Online transfer/loan	1110 · First California Bank		2,300.00	-41,300.00
Deposit	08/08/2008		Copeland Fixed Income Three	Deposit	1110 · First California Bank		2,000.00	-43,300.00
Deposit	08/15/2008		Copeland Fixed Income Three	Online transfer/loan	1110 · First California Bank		6,500.00	-49,800.00
Deposit	08/21/2008		Copeland Fixed Income Three	Online transfer/loan	1110 · First California Bank		3,600.00	-53,400.00
Check	08/25/2008		Copeland Fixed Income Three	VOID: Online transfer/loan	1110 · First California Bank	0.00		-53,400.00
Deposit	08/25/2008		Copeland Fixed Income Three	Online transfer/loan	1110 · First California Bank		15,200.00	-68,600.00
Deposit	08/29/2008		Copeland Fixed Income Three	Online transfer/loan	1110 · First California Bank		2,800.00	-71,400.00
Deposit	10/03/2008		Copeland Fixed Income Three	Online transfer/loan	1110 · First California Bank		6,000.00	-77,400.00
Deposit	10/17/2008		Copeland Fixed Income Three	Online transfer/loan	1110 · First California Bank		20,000.00	-97,400.00
Deposit	10/27/2008		Copeland Fixed Income Three	Online transfer/loan	1110 · First California Bank		8,500.00	-105,900.00
Deposit	11/21/2008		Copeland Fixed Income Three	VOID: Online transfer/loan	1110 · First California Bank	0.00		-105,900.00
Total 2004 · Note Payable - CFI#3 - Other						0.00	105,900.00	-105,900.00
Total 2004 · Note Payable - CFI#3						13,879.50	119,779.50	-105,900.00
2010 · Note Payable - Lynch								
General Journal	12/31/2005	AJE01		TO RECORD CORRECTING ENTRY FOR PURCHASE OF KENTUCKY PROPERTY	1701 · Land- Original Cost		900,000.00	-900,000.00
General Journal	09/11/2006	0901		VOID: TO RECORD BARBARA LYNCH BUYOUT OF EURE INTEREST	3809.3 · Draws	0.00		-900,000.00
General Journal	04/12/2007	GJ402		TO RECORD PRINCIPAL PAMENT MADE ON LYNCH NOTE BY CFI#2	2002 · Note Payable - CFI#2	700,000.00		-200,000.00
General Journal	06/30/2007	GJ630		TO RECORD TRANSFER OF NOTE PAYABLE TO CRI#2	2002 · Note Payable - CFI#2	200,000.00		0.00
Total 2010 · Note Payable - Lynch						900,000.00	900,000.00	0.00
2011 · Note Payable - Goodwin								
General Journal	12/31/2005	AJE01		TO RECORD CORRECTING ENTRY FOR PURCHASE OF KENTUCKY PROPERTY	1701 · Land- Original Cost		500,000.00	-500,000.00
General Journal	12/31/2005	AJE2		TO RECLASSIFY PAYMENT RECEIVED FROM CP7	1400 · Note Receivable - CP7/Higdon	500,000.00		0.00
General Journal	12/31/2005	AJE3		VOID: TO RECLASSIFY REPAYMENT TO GLEN GOODWIN	4500 · Other Income	0.00		0.00
Total 2011 · Note Payable - Goodwin						500,000.00	500,000.00	0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
2012 · Note Payable - CP2								
Deposit	02/07/2008	OL0207	Copeland Properties Two, LP	VOID: Online Loan/transfer	1110 · First California Bank	0.00		0.00
Total 2012 · Note Payable - CP2						0.00	0.00	0.00
2020 · Note Payable - TCG Trust								
General Journal	12/31/2005	AJE7		TO RECLASSIFY FUNDS PAYABLE TO TCG TRUST	2000 · Note Payable -CRI		77,500.00	-77,500.00
General Journal	09/30/2006	GJ901		TO RECLASSIFY ADVANCE AS ADVANCE FROM CP6	2106 · Note Payable-CP6	33,750.00		-43,750.00
General Journal	10/31/2008	GJ1007		To reclassify TCG Trust Payable to CWM RE payables per Chuck	2000 · Note Payable -CRI	43,750.00		0.00
Total 2020 · Note Payable - TCG Trust						77,500.00	77,500.00	0.00
2021 · Note Payable - CRI Trust								
Deposit	10/16/2006		Deposit	Loan	1110 · First California Bank		3,700.00	-3,700.00
General Journal	10/31/2006	GJ1001		TO RECLASSIFY LOAN FROM CRI TRUST TO CRI (SIEMENS NOTE)	2000 · Note Payable -CRI	3,700.00		0.00
General Journal	03/05/2009	GJ307		To record March Distributions	-SPLIT-		12,628.14	-12,628.14
General Journal	03/17/2009	GJ303		To record payment made to trust by CWM RE	1407.1 · N/R Rent CWM RE	5,000.00		-7,628.14
General Journal	03/19/2009	GJ304		To record payment made to CWM RE Trust on behalf of CP9	1407.1 · N/R Rent CWM RE	7,628.14		0.00
Check	04/24/2009	OL407	Copeland Wealth Management Trust Account	April 2009 Distributions	1110 · First California Bank		6,628.14	-6,628.14
Check	05/21/2009		CWM Trust Account		1110 · First California Bank	2,000.00		-4,628.14
Check	07/23/2010	4677	Copeland Wealth Management Trust Account	Bal of April 2009 Distributions	1110 · First California Bank	4,628.14		0.00
Total 2021 · Note Payable - CRI Trust						22,956.28	22,956.28	0.00
2022 · N/P - Copeland Grp Fin Advisors								
2022.1 · Accrued Int - Financial Adv								
General Journal	11/30/2009	GJ1102		To record accrued interest	2004.1 · Accrued Interest - CFI#3		15.00	-15.00
General Journal	12/31/2009	GJ1202		To record accrued interest	2004.1 · Accrued Interest - CFI#3		15.00	-30.00
General Journal	01/31/2010	GJ113		To reclassify accrued interest to accounts payable	2001 · Accounts Payable	30.00		0.00
Total 2022.1 · Accrued Int - Financial Adv						30.00	30.00	0.00
2022 · N/P - Copeland Grp Fin Advisors - Other								
Deposit	04/01/2008		The Copeland Grp Financial Advisors Corp	Loan	1110 · First California Bank		47,000.00	-47,000.00
General Journal	04/30/2008	GJ402		To reclassify FA advance as CWM RE advance	2000 · Note Payable -CRI	47,000.00		0.00
Deposit	11/09/2009		The Copeland Grp Financial Advisors Corp	Loan @ no int	1110 · First California Bank		2,000.00	-2,000.00
Deposit	07/06/2010		The Copeland Grp Financial Advisors Corp	Deposit	1110 · First California Bank		25,000.00	-27,000.00
Total 2022 · N/P - Copeland Grp Fin Advisors - Other						47,000.00	74,000.00	-27,000.00
Total 2022 · N/P - Copeland Grp Fin Advisors						47,030.00	74,030.00	-27,000.00
2101 · Note Payable - CP14								
General Journal	02/05/2007	GJ201		TO RECLASSIFY ADVANCE AS CP14 ADVANCE	2000 · Note Payable -CRI		92,175.00	-92,175.00
General Journal	02/09/2007	GJ202		TO RECORD REPAYMENT OF ADVANCES (CRI 2/09/07)	4030 · Rental Income - 2nd Floor	79,650.00		-12,525.00
Check	06/04/2007		Copeland Properties Fourteen, LP		1110 · First California Bank	12,525.00		0.00
Total 2101 · Note Payable - CP14						92,175.00	92,175.00	0.00
2103 · Note Payable-CP3								
Deposit	07/07/2006		Deposit	Loan from CP3	1110 · First California Bank		25,000.00	-25,000.00
General Journal	06/30/2007	GJ601		To reclassify CP3 Liability to CRI Liability	2000 · Note Payable -CRI	25,000.00		0.00
Total 2103 · Note Payable-CP3						25,000.00	25,000.00	0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
2104 · Note Payable - CP4								
2104.1 · Accrued Interest - CP4								
General Journal	10/31/2008	GJ1004		To record interest payable to CP4 (4/08-10/08)	8201.6 · Accrued Interest - CP4		433.50	-433.50
General Journal	11/30/2008	GJ1103		To record accrued interest	8201.6 · Accrued Interest - CP4		51.00	-484.50
General Journal	12/31/2008	GJ1203		To record accrued interest	2004.1 · Accrued Interest - CFI#3		51.00	-535.50
General Journal	01/31/2009	GJ102		To record accrued interest	2004.1 · Accrued Interest - CFI#3		51.00	-586.50
General Journal	02/28/2009	GJ202		To record accrued interest	2004.1 · Accrued Interest - CFI#3		51.00	-637.50
General Journal	03/31/2009	GJ302		To record accrued interest	2004.1 · Accrued Interest - CFI#3		51.00	-688.50
General Journal	04/30/2009	GJ402		To record accrued interest	2004.1 · Accrued Interest - CFI#3		51.00	-739.50
General Journal	05/31/2009	GJ502		To record accrued interest	2004.1 · Accrued Interest - CFI#3		51.00	-790.50
General Journal	06/30/2009	GJ602		To record accrued interest	2004.1 · Accrued Interest - CFI#3		51.00	-841.50
General Journal	07/31/2009	GJ702		To record accrued interest	2004.1 · Accrued Interest - CFI#3		51.00	-892.50
General Journal	08/31/2009	GJ802		To record accrued interest	2004.1 · Accrued Interest - CFI#3		51.00	-943.50
General Journal	09/30/2009	GJ902		To record accrued interest	2004.1 · Accrued Interest - CFI#3		51.00	-994.50
General Journal	10/31/2009	GJ1002		To record accrued interest	2004.1 · Accrued Interest - CFI#3		51.00	-1,045.50
Check	11/09/2009	4595	Copeland Properties Four, LP	loan pmt	1110 · First California Bank	1,045.50		0.00
General Journal	11/30/2009	GJ1102		To record accrued interest	2004.1 · Accrued Interest - CFI#3		43.84	-43.84
General Journal	12/31/2009	GJ1202		To record accrued interest	2004.1 · Accrued Interest - CFI#3		43.84	-87.68
General Journal	01/31/2010	GJ104		To reclassify accrued interest as account payable	2001 · Accounts Payable	87.68		0.00
Total 2104.1 · Accrued Interest - CP4						1,133.18	1,133.18	0.00
2104 · Note Payable - CP4 - Other								
Deposit	04/04/2008		Copeland Properties Four, LP	Deposit	1110 · First California Bank		17,000.00	-17,000.00
Check	05/21/2008		Copeland Properties Four, LP	Online transfer/loan pmt	1110 · First California Bank	3,000.00		-14,000.00
Check	05/23/2008		Copeland Properties Four, LP	Online transfer/loan pmt	1110 · First California Bank	7,200.00		-6,800.00
Check	11/09/2009	4595	Copeland Properties Four, LP	loan pmt	1110 · First California Bank	954.50		-5,845.50
Deposit	05/04/2010		Copeland Properties Four, LP	loan pmt	1110 · First California Bank		28,500.00	-34,345.50
Deposit	09/07/2010		Copeland Properties Four, LP	short term loan	1110 · First California Bank		17,843.40	-52,188.90
Total 2104 · Note Payable - CP4 - Other						11,154.50	63,343.40	-52,188.90
Total 2104 · Note Payable - CP4						12,287.68	64,476.58	-52,188.90
2105 · Note Payable - CP-5								
2105.1 · Accrued Int.- CP5								
General Journal	10/31/2008	GJ1005		Accrued Interest Payable CP5 (1/08-10/08)	8200.9 · Interest - CP5		55.40	-55.40
Check	11/05/2008	OL913	Copeland Properties Five	Pay the Interest Accrued-CP5	1110 · First California Bank	55.40		0.00
General Journal	07/31/2009	GJ702		To record accrued interest	2004.1 · Accrued Interest - CFI#3		90.00	-90.00
General Journal	08/31/2009	GJ802		To record accrued interest	2004.1 · Accrued Interest - CFI#3		90.00	-180.00
General Journal	09/30/2009	GJ902		To record accrued interest	2004.1 · Accrued Interest - CFI#3		90.00	-270.00
General Journal	10/31/2009	GJ1002		To record accrued interest	2004.1 · Accrued Interest - CFI#3		90.00	-360.00
General Journal	11/30/2009	GJ1102		To record accrued interest	2004.1 · Accrued Interest - CFI#3		90.00	-450.00
General Journal	12/31/2009	GJ1202		To record accrued interest	2004.1 · Accrued Interest - CFI#3		90.00	-540.00
General Journal	01/04/2010	GJ105		To record June 2009 accrued int	8201.9 · Accrued Int - CP5		71.25	-611.25
General Journal	01/31/2010	GJ106		To reclassify accrued int as account payable	2001 · Accounts Payable	611.25		0.00
Total 2105.1 · Accrued Int.- CP5						666.65	666.65	0.00
2105 · Note Payable - CP-5 - Other								
General Journal	12/31/2007	GJ1201		To adjust draws to actual	3810.3 · Draws		738.67	-738.67

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	11/05/2008	OL913	Copeland Properties Five	Pay Note Payable -CP5	1110 · First California Bank	738.67		0.00
Deposit	06/15/2009		Copeland Properties Five	Deposit	1110 · First California Bank		9,500.00	-9,500.00
Deposit	07/01/2009		Copeland Properties Five	Deposit	1110 · First California Bank		2,500.00	-12,000.00
Deposit	01/04/2011		Copeland Properties Five	Pay Note Payable -CP5	1110 · First California Bank		25,700.00	-37,700.00
Deposit	01/06/2011		Copeland Properties Five	Pay Note Payable -CP5	1110 · First California Bank		10,000.00	-47,700.00
Check	01/20/2011	4741	Copeland Properties Five	Loan Pmt	1110 · First California Bank	35,700.00		-12,000.00
Total 2105 · Note Payable - CP-5 - Other						36,438.67	48,438.67	-12,000.00
Total 2105 · Note Payable - CP-5						37,105.32	49,105.32	-12,000.00
2106 · Note Payable-CP6								
Deposit	06/09/2006		Deposit	CP6 Loaned \$ to cover Wells Fargo mistake	1110 · First California Bank		37,110.22	-37,110.22
Check	06/12/2006	3916	Copeland Properties Six	N/P-loaned to cover Wells Fargo error	1110 · First California Bank	37,110.22		0.00
Deposit	06/22/2006		Deposit	Loan for A/C bills	1110 · First California Bank		5,000.00	-5,000.00
General Journal	09/30/2006	GJ901		TO RECLASSIFY ADVANCE AS ADVANCE FROM CP6	2020 · Note Payable - TCG Trust		33,750.00	-38,750.00
Check	02/12/2007	0212	Copeland Properties Six	Online transfer	1110 · First California Bank	16,000.00		-22,750.00
Check	06/14/2007		Copeland Properties Six	Online transfer	1110 · First California Bank	22,750.00		0.00
Total 2106 · Note Payable-CP6						75,860.22	75,860.22	0.00
2107 · Note Payable - CP7								
General Journal	12/31/2005	AJE10		VOID: TO RECLASSIFY CP7 PAYABLE	1400 · Note Receivable - CP7/Higdon	0.00		0.00
General Journal	12/31/2005	GJ107		VOID: TO CORRECT RECEIVABLE/GOODWIN/EURE	1400 · Note Receivable - CP7/Higdon	0.00		0.00
General Journal	01/01/2006	GJ0106		TO RECLASSIFY AS PAYABLE	1400 · Note Receivable - CP7/Higdon		32,377.87	-32,377.87
Check	06/04/2007		Copeland Properties Seven, LP		1110 · First California Bank	1,000.00		-31,377.87
Check	07/05/2007		Copeland Properties Seven, LP	Online transfer	1110 · First California Bank	900.00		-30,477.87
Check	10/04/2007	OL1004	Copeland Properties Seven, LP	Online transfer	1110 · First California Bank	30,477.87		0.00
Total 2107 · Note Payable - CP7						32,377.87	32,377.87	0.00
2108 · N/P - CP8								
2108.1 · Accrued Interest - CP8								
General Journal	10/31/2008	GJ1006		Accrued interst Payables to CP8 (04/08-12/08)	8201.8 · Accrued Interest - CP8		706.48	-706.48
General Journal	11/30/2008	GJ1104		To record accrued interest	8201.8 · Accrued Interest - CP8		105.00	-811.48
General Journal	12/31/2008	GJ1203		To record accrued interest	2004.1 · Accrued Interest - CFI#3		105.00	-916.48
General Journal	01/31/2009	GJ102		To record accrued interest	2004.1 · Accrued Interest - CFI#3		105.00	-1,021.48
General Journal	02/28/2009	GJ202		To record accrued interest	2004.1 · Accrued Interest - CFI#3		105.00	-1,126.48
General Journal	03/31/2009	GJ302		To record accrued interest	2004.1 · Accrued Interest - CFI#3		105.00	-1,231.48
General Journal	04/30/2009	GJ402		To record accrued interest	2004.1 · Accrued Interest - CFI#3		105.00	-1,336.48
General Journal	05/31/2009	GJ502		To record accrued interest	2004.1 · Accrued Interest - CFI#3		105.00	-1,441.48
General Journal	06/30/2009	GJ602		To record accrued interest	2004.1 · Accrued Interest - CFI#3		105.00	-1,546.48
General Journal	07/31/2009	GJ702		To record accrued interest	2004.1 · Accrued Interest - CFI#3		105.00	-1,651.48
General Journal	08/31/2009	GJ802		To record accrued interest	2004.1 · Accrued Interest - CFI#3		105.00	-1,756.48
General Journal	08/31/2009	GJ831		To transfer payable from CP8 to CP10	2108 · N/P - CP8	630.00		-1,126.48
General Journal	01/31/2010	GJ107		To reclassify accrued interest to account payable	2001 · Accounts Payable	1,126.48		0.00
Total 2108.1 · Accrued Interest - CP8						1,756.48	1,756.48	0.00
2108 · N/P - CP8 - Other								
Deposit	04/11/2008		Copeland Properties Eight, LP	Online transfer/loan	1110 · First California Bank		4,400.00	-4,400.00
Deposit	04/18/2008		Copeland Properties Eight, LP	Online transfer/loan	1110 · First California Bank		5,800.00	-10,200.00
Deposit	05/08/2008		Copeland Properties Eight, LP	Online transfer/loan	1110 · First California Bank		3,800.00	-14,000.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	08/31/2009	GJ831		To transfer payable from CP8 to CP10	-SPLIT-	14,000.00		0.00
Total 2108 · N/P - CP8 - Other						14,000.00	14,000.00	0.00
Total 2108 · N/P - CP8						15,756.48	15,756.48	0.00
2112 · Note Payable - CP12								
2112.1 · Accrued Int - CP12								
General Journal	05/31/2009	GJ502		To record accrued interest	2004.1 · Accrued Interest - CFI#3		37.50	-37.50
General Journal	06/30/2009	GJ602		To record accrued interest	2004.1 · Accrued Interest - CFI#3		37.50	-75.00
General Journal	07/31/2009	GJ702		To record accrued interest	2004.1 · Accrued Interest - CFI#3		37.50	-112.50
General Journal	08/31/2009	GJ802		To record accrued interest	2004.1 · Accrued Interest - CFI#3		37.50	-150.00
General Journal	09/30/2009	GJ902		To record accrued interest	2004.1 · Accrued Interest - CFI#3		37.50	-187.50
General Journal	10/31/2009	GJ1002		To record accrued interest	2004.1 · Accrued Interest - CFI#3		37.50	-225.00
General Journal	11/30/2009	GJ1102		To record accrued interest	2004.1 · Accrued Interest - CFI#3		37.50	-262.50
General Journal	12/31/2009	GJ1202		To record accrued interest	2004.1 · Accrued Interest - CFI#3		37.50	-300.00
General Journal	01/31/2010	GJ114		To reclassify accrued int as accounts payable	2001 · Accounts Payable	300.00		0.00
Total 2112.1 · Accrued Int - CP12						300.00	300.00	0.00
2112 · Note Payable - CP12 - Other								
Deposit	05/15/2009		Copeland Properties Twelve	Loan	1110 · First California Bank		5,000.00	-5,000.00
General Journal	04/30/2010	GJ430		To reclassify CP12 note payable as CWMRE note payable	2000 · Note Payable -CRI	5,000.00		0.00
Total 2112 · Note Payable - CP12 - Other						5,000.00	5,000.00	0.00
Total 2112 · Note Payable - CP12						5,300.00	5,300.00	0.00
2116 · Note Payable - CP16								
2116.1 · Accrued Int - CP16								
General Journal	04/30/2009	GJ402		To record accrued interest	2004.1 · Accrued Interest - CFI#3		30.00	-30.00
General Journal	05/31/2009	GJ502		To record accrued interest	2004.1 · Accrued Interest - CFI#3		303.75	-333.75
General Journal	06/30/2009	GJ602		To record accrued interest	2004.1 · Accrued Interest - CFI#3		303.75	-637.50
General Journal	07/31/2009	GJ702		To record accrued interest	2004.1 · Accrued Interest - CFI#3		303.75	-941.25
General Journal	08/31/2009	GJ802		To record accrued interest	2004.1 · Accrued Interest - CFI#3		303.75	-1,245.00
General Journal	09/30/2009	GJ902		To record accrued interest	2004.1 · Accrued Interest - CFI#3		496.13	-1,741.13
General Journal	10/31/2009	GJ1002		To record accrued interest	2004.1 · Accrued Interest - CFI#3		496.13	-2,237.26
General Journal	11/30/2009	GJ1102		To record accrued interest	2004.1 · Accrued Interest - CFI#3		496.13	-2,733.39
General Journal	12/31/2009	GJ1202		To record accrued interest	2004.1 · Accrued Interest - CFI#3		496.13	-3,229.52
General Journal	01/02/2010	GJ103		To transfer note payable to CP16 as payable to CWMRE	2000 · Note Payable -CRI	3,229.52		0.00
Total 2116.1 · Accrued Int - CP16						3,229.52	3,229.52	0.00
2116 · Note Payable - CP16 - Other								
Deposit	02/04/2009		Copeland Properties Sixteen	Online transfer/loan	1110 · First California Bank		28,500.00	-28,500.00
General Journal	02/28/2009	0203		Reclassify CP16 loan as CFI#1 loan	2003 · N/P - Copeland Fixed Income #1	28,500.00		0.00
Deposit	04/06/2009		Copeland Properties Sixteen	Online transfer/loan	1110 · First California Bank		36,000.00	-36,000.00
Check	04/16/2009		Copeland Properties Sixteen		1110 · First California Bank	32,000.00		-4,000.00
Deposit	05/04/2009		Copeland Properties Sixteen	Online transfer/loan	1110 · First California Bank		36,500.00	-40,500.00
Deposit	09/03/2009		Copeland Properties Sixteen	Deposit	1110 · First California Bank		25,650.00	-66,150.00
General Journal	01/02/2010	GJ103		To transfer note payable to CP16 as payable to CWMRE	2000 · Note Payable -CRI	13,117.72		-53,032.28
Total 2116 · Note Payable - CP16 - Other						73,617.72	126,650.00	-53,032.28

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 2116 - Note Payable - CP16						76,847.24	129,879.52	-53,032.28
2117 - Note Payable - CP10								
2117.1 - Accrued Int - CP10								
General Journal	03/31/2009	GJ302		To record accrued interest	2004.1 - Accrued Interest - CFI#3		270.00	-270.00
General Journal	04/30/2009	GJ402		To record accrued interest	2004.1 - Accrued Interest - CFI#3		270.00	-540.00
General Journal	05/31/2009	GJ502		To record accrued interest	2004.1 - Accrued Interest - CFI#3		442.50	-982.50
General Journal	06/30/2009	GJ602		To record accrued interest	2004.1 - Accrued Interest - CFI#3		442.50	-1,425.00
General Journal	07/31/2009	GJ702		To record accrued interest	2004.1 - Accrued Interest - CFI#3		442.50	-1,867.50
General Journal	08/31/2009	GJ802		To record accrued interest	2004.1 - Accrued Interest - CFI#3		442.50	-2,310.00
General Journal	08/31/2009	GJ831		To transfer payable from CP8 to CP10	2108 - N/P - CP8		630.00	-2,940.00
General Journal	09/30/2009	GJ902		To record accrued interest	2004.1 - Accrued Interest - CFI#3		547.50	-3,487.50
General Journal	10/31/2009	GJ1002		To record accrued interest	2004.1 - Accrued Interest - CFI#3		547.50	-4,035.00
General Journal	11/30/2009	GJ1102		To record accrued interest	2004.1 - Accrued Interest - CFI#3		547.50	-4,582.50
General Journal	12/31/2009	GJ1202		To record accrued interest	2004.1 - Accrued Interest - CFI#3		547.50	-5,130.00
General Journal	01/31/2010	GJ115		To reclassify accrued int to accounts payable	2001 - Accounts Payable	5,130.00		0.00
Total 2117.1 - Accrued Int - CP10						5,130.00	5,130.00	0.00
2117 - Note Payable - CP10 - Other								
Deposit	03/04/2009		Copeland Properties Ten, LP	Deposit	1110 - First California Bank		33,000.00	-33,000.00
Deposit	03/19/2009		Copeland Properties Ten, LP	Deposit	1110 - First California Bank		3,000.00	-36,000.00
Deposit	05/21/2009		Copeland Properties Ten, LP	Online transfer/loan	1110 - First California Bank		21,000.00	-57,000.00
Deposit	05/21/2009		Copeland Properties Ten, LP	Online transfer/loan	1110 - First California Bank		2,000.00	-59,000.00
Deposit	07/06/2009		Copeland Properties Ten, LP	Deposit	1110 - First California Bank		23,000.00	-82,000.00
Deposit	07/09/2009		Copeland Properties Ten, LP	Deposit	1110 - First California Bank		3,000.00	-85,000.00
Check	07/16/2009		Copeland Properties Ten, LP		1110 - First California Bank	23,000.00		-62,000.00
Check	07/16/2009		Copeland Properties Ten, LP		1110 - First California Bank	3,000.00		-59,000.00
General Journal	08/31/2009	GJ831		To transfer payable from CP8 to CP10	2108 - N/P - CP8		14,000.00	-73,000.00
Check	05/10/2011	4783	Copeland Properties Ten, LP	VOID:	1110 - First California Bank	0.00		-73,000.00
Total 2117 - Note Payable - CP10 - Other						26,000.00	99,000.00	-73,000.00
Total 2117 - Note Payable - CP10						31,130.00	104,130.00	-73,000.00
2800 - Note Payable - Khari Baker								
				TO RECONCILE KHARI BAKER'S DISTRIBUTIONS TO ACTUAL RECEIVED				
General Journal	12/31/2006	GJ1203		FROM 7/1/06-12/31/06	3810.3 - Draws		306.14	-306.14
General Journal	12/31/2006	YE 01		To record correction to draws	3801.3 - Draws	306.14		0.00
Total 2800 - Note Payable - Khari Baker						306.14	306.14	0.00
TOTAL						4,716,227.64	6,133,664.18	-1,417,436.54

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1400 - Note Receivable-TCG Trust								
Deposit	03/09/2006	Deposit	TCG Trust owed \$ to CP10-collecting to pay Kuehn requested cash out	1100 - 1st Centennial			54,000.00	-54,000.00
General Journal	12/31/2006	GJ1201	RECLASSIFY AS NOTE PAYABLE	2003 - Note Payable - TCG Trust		54,000.00		0.00
Total 1400 - Note Receivable-TCG Trust						54,000.00	54,000.00	0.00
1401 - Note Receivable - CRI								
1401.1 - Accrued Interest - CRI @ 9%								
General Journal	06/30/2008	GJ603	To record accrued interest as of 6/30/08	4600.1 - Int Income - CWM RE		82.50		82.50
General Journal	08/31/2008	GJ804	To net interest receivable to interest payable	2000.1 - Accrued Int - CWM RE			82.50	0.00
Total 1401.1 - Accrued Interest - CRI @ 9%						82.50	82.50	0.00
1401 - Note Receivable - CRI - Other								
General Journal	03/03/2006	GJ302	RECLASSIFY AS RECEIVABLE	2000 - Note Payable- CRI		0.00		0.00
General Journal	12/31/2006	GJ1205	TO RECLASSIFY AS RECEIVABLE	2000 - Note Payable- CRI		70,411.20		70,411.20
Check	01/03/2007	Copeland Wealth Management Real Estate	On-line transfer	1100 - 1st Centennial		20,000.00		90,411.20
Deposit	01/16/2007	Copeland Wealth Management Real Estate	On-line transfer	1100 - 1st Centennial			4,950.00	85,461.20
Check	04/19/2007	Copeland Wealth Management Real Estate	On-line transfer	1100 - 1st Centennial		1,300.00		86,761.20
Deposit	05/14/2007	Copeland Wealth Management Real Estate	On-line transfer	1100 - 1st Centennial			38,024.00	48,737.20
Deposit	06/13/2007	Copeland Wealth Management Real Estate	On-line transfer	1100 - 1st Centennial			3,000.00	45,737.20
Check	08/28/2007	OL829 Copeland Wealth Management Real Estate	Loan	1100 - 1st Centennial		10,400.00		56,137.20
Deposit	08/28/2007	Copeland Wealth Management Real Estate	transferred to wrong acct	1100 - 1st Centennial			10,400.00	45,737.20
Deposit	08/31/2007	OL831 Copeland Wealth Management Real Estate	Loan	1100 - 1st Centennial			45,737.20	0.00
Check	09/01/2007	1146 Copeland Wealth Management Real Estate	Loan	1100 - 1st Centennial		11,000.00		11,000.00
Deposit	09/05/2007	OL905 Copeland Wealth Management Real Estate	Loan	1100 - 1st Centennial			11,000.00	0.00
Check	01/03/2008	OL104 Copeland Wealth Management Real Estate	Loan	1100 - 1st Centennial		20,500.00		20,500.00
Deposit	01/04/2008	Copeland Wealth Management Real Estate	Loan pmt	1100 - 1st Centennial			20,500.00	0.00
Check	03/23/2011	Copeland Wealth Management Real Estate		1101 - Pacific Western Bank		75,000.00		75,000.00
Deposit	03/24/2011	OL324 Copeland Wealth Management Real Estate	Deposit	1101 - Pacific Western Bank			75,000.00	0.00
Total 1401 - Note Receivable - CRI - Other						208,611.20	208,611.20	0.00
Total 1401 - Note Receivable - CRI						208,693.70	208,693.70	0.00
1401.2 - N/R CWM RE- Pooled Inc Activity								
General Journal	12/31/2007	GJ1201	TO RECORD MAY - DEC 2007 NET POOLED INCOME ACTIVITY	1200 - Pooled Investment Account		6,900.61		6,900.61
General Journal	03/31/2009	GJ304	To reclassify as investments & net liabilities for Copeland Properties	-SPLIT-			6,900.61	0.00
General Journal	04/01/2009	GJ304R	VOID: Reverse of GJE GJ304 -- To reclassify as investments & net liabilities for Copeland Proper...	-SPLIT-		0.00		0.00
General Journal	04/01/2009	GJ304R	Reverse of GJE GJ304 -- To reclassify as investments & net liabilities for Copeland Properties	-SPLIT-		6,900.61		6,900.61
Deposit	06/08/2009	Copeland Wealth Management Real Estate	Deposit	1100 - 1st Centennial			3,219.90	3,680.71
Total 1401.2 - N/R CWM RE- Pooled Inc Activity						13,801.22	10,120.51	3,680.71
1402 - Note Receivable CWM RE Trust								
Check	12/31/2007	OL1007 Copeland Realty Trust	Loan	1100 - 1st Centennial		50,000.00		50,000.00
Deposit	01/03/2008	OL0103 Copeland Realty Trust	Loan pmt	1100 - 1st Centennial			50,000.00	0.00
Total 1402 - Note Receivable CWM RE Trust						50,000.00	50,000.00	0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1403 - Note Receivable - CFI#1								
1403.1 - Accrued Int - CFI#1								
General Journal	03/31/2009	GJ302		To record accrued interest receivable	1410.1 - Accrued Int-CP12	120.00		120.00
General Journal	04/30/2009	GJ402		To record accrued interest receivable	1410.1 - Accrued Int-CP12	120.00		240.00
General Journal	05/31/2009	GJ502		To record accrued interest receivable	1410.1 - Accrued Int-CP12	120.00		360.00
General Journal	06/30/2009	GJ602		To record accrued interest receivable	1410.1 - Accrued Int-CP12	120.00		480.00
General Journal	07/31/2009	GJ702		To record accrued interest receivable		120.00		600.00
General Journal	08/31/2009	GJ802		To record accrued interest receivable		120.00		720.00
General Journal	09/30/2009	GJ902		To record accrued interest receivable		120.00		840.00
General Journal	10/31/2009	GJ1002		To record accrued interest receivable		120.00		960.00
General Journal	11/30/2009	GJ1102		To record accrued interest receivable		120.00		1,080.00
General Journal	12/31/2009	GJ1202		To record accrued interest receivable		120.00		1,200.00
General Journal	01/31/2010	GJ103		To reclassify accrued interest to accounts receivable	11000 - Accounts Receivable		1,200.00	0.00
Total 1403.1 - Accrued Int - CFI#1						1,200.00	1,200.00	0.00
1403 - Note Receivable - CFI#1 - Other								
Check	03/05/2009		Copeland Fixed Income #1	Loan pmt	1100 - 1st Centennial	20,000.00		20,000.00
Deposit	03/10/2009		Copeland Fixed Income #1	Loan pmt	1100 - 1st Centennial		4,000.00	16,000.00
General Journal	03/31/2009	GJ304		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity		16,120.00	-120.00
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity	0.00		-120.00
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity	16,120.00		16,000.00
Total 1403 - Note Receivable - CFI#1 - Other						36,120.00	20,120.00	16,000.00
Total 1403 - Note Receivable - CFI#1						37,320.00	21,320.00	16,000.00
1404 - N/R - CP4								
1404.1 - Accrued Int - CP4								
General Journal	03/31/2009	GJ302		To record accrued interest receivable	1410.1 - Accrued Int-CP12	31.50		31.50
General Journal	04/30/2009	GJ402		To record accrued interest receivable	1410.1 - Accrued Int-CP12	64.95		96.45
General Journal	05/31/2009	GJ502		To record accrued interest receivable	1410.1 - Accrued Int-CP12	64.95		161.40
Deposit	06/08/2009		Copeland Properties Four, LP	Online Loan pmt	1100 - 1st Centennial		161.40	0.00
General Journal	06/30/2009	GJ602		To record accrued interest receivable	1410.1 - Accrued Int-CP12	3.16		3.16
General Journal	07/31/2009	GJ702		To record accrued interest receivable		3.16		6.32
General Journal	08/31/2009	GJ802		To record accrued interest receivable		3.16		9.48
General Journal	08/31/2009	GJ832		To write off 2009 accrued interest	-SPLIT-		9.48	0.00
Total 1404.1 - Accrued Int - CP4						170.88	170.88	0.00
1404 - N/R - CP4 - Other								
Check	04/10/2008		Copeland Properties Four, LP	Online Loan	1100 - 1st Centennial	32,500.00		32,500.00
Deposit	04/18/2008		Copeland Properties Four, LP	Online pmt	1100 - 1st Centennial		4,000.00	28,500.00
Check	05/09/2008		Copeland Properties Four, LP	Online Loan	1100 - 1st Centennial	20,000.00		48,500.00
Deposit	05/09/2008		Copeland Properties Four, LP	Online Loan/correction	1100 - 1st Centennial		20,000.00	28,500.00
Check	06/12/2008		Copeland Properties Four, LP	Online Loan	1100 - 1st Centennial	600.00		29,100.00
Check	09/19/2008	OL906	Copeland Properties Four, LP	VOID: Online Loan pmt	1100 - 1st Centennial	0.00		29,100.00
Deposit	09/19/2008		Copeland Properties Four, LP	Online Loan	1100 - 1st Centennial		29,100.00	0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	03/19/2009		Copeland Properties Four, LP	Online Loan	1100 - 1st Centennial	1,500.00		1,500.00
Check	03/30/2009		Copeland Properties Four, LP	Online Loan	1100 - 1st Centennial	2,700.00		4,200.00
General Journal	03/31/2009	GJ304		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity		4,231.50	-31.50
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity	0.00		-31.50
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity	4,231.50		4,200.00
Check	04/21/2009	OL420	Copeland Realty Trust	Cover distributions for CP4	1100 - 1st Centennial	1,960.01		6,160.01
Check	04/22/2009	OL421	Copeland Realty Trust	Cover distributions for CP4	1100 - 1st Centennial	1,500.00		7,660.01
Check	04/23/2009	OL423	Copeland Realty Trust	Cover distributions for CP4	1100 - 1st Centennial	1,000.00		8,660.01
Deposit	06/08/2009		Copeland Properties Four, LP	Online Loan pmt	1100 - 1st Centennial		8,238.60	421.41
General Journal	10/31/2009	GJ1005		To record expense paid by CP10 ck #2018 on behalf of CP4	7302 - Parking Lot	66.95		488.36
Deposit	04/29/2010		Copeland Properties Four, LP	Deposit	1101 - Pacific Western Bank		488.36	0.00
Total 1404 - N/R - CP4 - Other						66,058.46	66,058.46	0.00
Total 1404 - N/R - CP4						66,229.34	66,229.34	0.00
1405 - Note Receivable - CP5/Racine								
1405.1 - Accrued Int - CP5/Racine								
Deposit	12/30/2009		Copeland Properties Five	December Distribution	1101 - Pacific Western Bank		1,126.67	-1,126.67
General Journal	12/30/2009	GJ1203		To record accrued interest-CP5/Racine	2009.1 - Accrued Interest	1,126.67		0.00
Total 1405.1 - Accrued Int - CP5/Racine						1,126.67	1,126.67	0.00
1405 - Note Receivable - CP5/Racine - Other								
General Journal	08/01/2009	GJ806		To record balance due in Racine sale of partial interest in CP10	2009 - Note Payable - Racine	43,000.00		43,000.00
Deposit	08/20/2009	OL820	Copeland Properties Five	Deposit	1100 - 1st Centennial		7,000.00	36,000.00
Deposit	09/08/2009		Copeland Properties Five		1101 - Pacific Western Bank		7,000.00	29,000.00
Deposit	10/01/2009		Copeland Properties Five		1101 - Pacific Western Bank		7,000.00	22,000.00
Deposit	11/30/2009		Copeland Properties Five	November Payment	1101 - Pacific Western Bank		7,000.00	15,000.00
Deposit	12/02/2009		Copeland Properties Five	December Loan Pmt	1101 - Pacific Western Bank		7,000.00	8,000.00
Deposit	12/30/2009		Copeland Properties Five	December Distribution	1101 - Pacific Western Bank		8,000.00	0.00
General Journal	02/01/2010	GJ203		To record Note Payable CP5 buyout of \$50,000 of Racine equity	2009 - Note Payable - Racine	50,000.00		50,000.00
Deposit	02/02/2010		Copeland Properties Five		1101 - Pacific Western Bank		7,000.00	43,000.00
Deposit	02/26/2010		Copeland Properties Five		1101 - Pacific Western Bank		7,000.00	36,000.00
Deposit	04/05/2010		Copeland Properties Five	Pmt 3 of 7	1101 - Pacific Western Bank		7,000.00	29,000.00
Deposit	05/03/2010		Copeland Properties Five	May Distribution Distribution	1101 - Pacific Western Bank		7,000.00	22,000.00
Deposit	05/11/2010		Copeland Properties Five	May Distribution Distribution	1101 - Pacific Western Bank		9,000.00	13,000.00
Deposit	06/02/2010		Copeland Properties Five		1101 - Pacific Western Bank		7,000.00	6,000.00
Deposit	06/09/2010		Copeland Properties Five	Balance of Racine Funds	1101 - Pacific Western Bank		6,000.00	0.00
Total 1405 - Note Receivable - CP5/Racine - Other						93,000.00	93,000.00	0.00
Total 1405 - Note Receivable - CP5/Racine						94,126.67	94,126.67	0.00
1406 - N/R - CP6								
1406.1 - Accrued Interest - CP6								
General Journal	04/30/2009	GJ402		To record accrued interest receivable	1410.1 - Accrued Int-CP12	48.75		48.75
General Journal	05/31/2009	GJ502		To record accrued interest receivable	1410.1 - Accrued Int-CP12	48.75		97.50

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	06/30/2009	GJ602		To record accrued interest receivable	1410.1 - Accrued Int-CP12	48.75		146.25
General Journal	07/31/2009	GJ702		To record accrued interest receivable		48.75		195.00
General Journal	08/31/2009	GJ802		To record accrued interest receivable		48.75		243.75
General Journal	08/31/2009	GJ832		To write off 2009 accrued interest	1404.1 - Accrued Int - CP4		243.75	0.00
Total 1406.1 - Accrued Interest - CP6						243.75	243.75	0.00
1406 - N/R - CP6 - Other								
Check	06/04/2007		Copeland Properties Six	Bank Error	1100 - 1st Centennial	18,000.00		18,000.00
Deposit	06/11/2007		Copeland Properties Six	Bank Error Corrected	1100 - 1st Centennial		18,000.00	0.00
Check	04/08/2009		Copeland Properties Six	Online transfer/loam	1100 - 1st Centennial	5,000.00		5,000.00
Check	04/22/2009	OL421	Copeland Properties Six	Online transfer/loan	1100 - 1st Centennial	1,500.00		6,500.00
General Journal	12/31/2010	GJ1205		To net interest paid by CP6 to note receivable from CP6	4600.6 - Interest Income - CP6		158.48	6,341.52
Total 1406 - N/R - CP6 - Other						24,500.00	18,158.48	6,341.52
Total 1406 - N/R - CP6						24,743.75	18,402.23	6,341.52
1408 - Note Receivable - CP8								
1408.1 - Accrued Int - CP8								
General Journal	03/31/2009	GJ302		To record accrued interest receivable	1410.1 - Accrued Int-CP12	105.00		105.00
General Journal	04/30/2009	GJ402		To record accrued interest receivable	1410.1 - Accrued Int-CP12	105.00		210.00
General Journal	05/31/2009	GJ502		To record accrued interest receivable	1410.1 - Accrued Int-CP12	105.00		315.00
General Journal	06/30/2009	GJ602		To record accrued interest receivable	1410.1 - Accrued Int-CP12	105.00		420.00
General Journal	07/31/2009	GJ702		To record accrued interest receivable		105.00		525.00
General Journal	08/31/2009	GJ802		To record accrued interest receivable		105.00		630.00
General Journal	08/31/2009	GJ831		To transfer CP8 note receivable to CP9 note receivable	-SPLIT-		630.00	0.00
Total 1408.1 - Accrued Int - CP8						630.00	630.00	0.00
1408 - Note Receivable - CP8 - Other								
Check	03/05/2009		Copeland Properties Eight, LP	Online loan/transfer	1100 - 1st Centennial	14,000.00		14,000.00
General Journal	03/31/2009	GJ304		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity		14,105.00	-105.00
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity	0.00		-105.00
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity	14,105.00		14,000.00
General Journal	08/31/2009	GJ831		To transfer CP8 note receivable to CP9 note receivable	1408.1 - Accrued Int - CP8		14,000.00	0.00
Total 1408 - Note Receivable - CP8 - Other						28,105.00	28,105.00	0.00
Total 1408 - Note Receivable - CP8						28,735.00	28,735.00	0.00
1409 - N/R - Copeland Properties Nine								
1409.1 - Accrued Int - CP9								
General Journal	03/31/2009	GJ302		To record accrued interest receivable	1410.1 - Accrued Int-CP12	270.00		270.00
General Journal	04/30/2009	GJ402		To record accrued interest receivable	1410.1 - Accrued Int-CP12	270.00		540.00
General Journal	05/31/2009	GJ502		To record accrued interest receivable	1410.1 - Accrued Int-CP12	442.50		982.50
General Journal	06/30/2009	GJ602		To record accrued interest receivable	1410.1 - Accrued Int-CP12	442.50		1,425.00
General Journal	07/31/2009	GJ702		To record accrued interest receivable		442.50		1,867.50
General Journal	08/31/2009	GJ802		To record accrued interest receivable		442.50		2,310.00
General Journal	08/31/2009	GJ831		To transfer CP8 note receivable to CP9 note receivable	1408.1 - Accrued Int - CP8	630.00		2,940.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	09/30/2009	GJ902		To record accrued interest receivable		547.50		3,487.50
General Journal	10/31/2009	GJ1002		To record accrued interest receivable		547.50		4,035.00
General Journal	11/30/2009	GJ1102		To record accrued interest receivable		547.50		4,582.50
General Journal	12/31/2009	GJ1202		To record accrued interest receivable		547.50		5,130.00
General Journal	01/31/2010	GJ104		To reclassify accrued interest to account receivable	11000 · Accounts Receivable		5,130.00	0.00
Total 1409.1 · Accrued Int - CP9						5,130.00	5,130.00	0.00
1409 · N/R - Copeland Properties Nine - Other								
Check	03/04/2009		Copeland Properties Nine, LP		1100 · 1st Centennial	33,000.00		33,000.00
Check	03/19/2009		Copeland Properties Nine, LP		1100 · 1st Centennial	3,000.00		36,000.00
General Journal	03/31/2009	GJ304		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity		36,270.00	-270.00
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity	0.00		-270.00
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity	36,270.00		36,000.00
Check	05/21/2009		Copeland Properties Nine, LP	Online transfer/loan	1100 · 1st Centennial	21,000.00		57,000.00
Check	05/21/2009		Copeland Properties Nine, LP	Online transfer/loan	1100 · 1st Centennial	2,000.00		59,000.00
Check	07/06/2009		Copeland Properties Nine, LP	Online transfer/loan	1100 · 1st Centennial	23,000.00		82,000.00
Check	07/09/2009		Copeland Properties Nine, LP	Online transfer/loan	1100 · 1st Centennial	3,000.00		85,000.00
Deposit	07/16/2009		Copeland Properties Nine, LP	Online transfer/loan pmt	1100 · 1st Centennial		23,000.00	62,000.00
Deposit	07/16/2009		Copeland Properties Nine, LP	Online transfer/loan pmt	1100 · 1st Centennial		3,000.00	59,000.00
General Journal	08/31/2009	GJ831		To transfer CP8 note receivable to CP9 note receivable	1408.1 · Accrued Int - CP8	14,000.00		73,000.00
Total 1409 · N/R - Copeland Properties Nine - Other						135,270.00	62,270.00	73,000.00
Total 1409 · N/R - Copeland Properties Nine						140,400.00	67,400.00	73,000.00
1410 · N/R - CP12								
1410.1 · Accrued Int-CP12								
General Journal	10/31/2008	GJ1003		To record accrued Interest (01/07-10/08)	4601.5 · Accrued Int-CP12	550.30		550.30
General Journal	11/30/2008	GJ1102		To record Nov accrued interest receivable	4601.5 · Accrued Int-CP12	42.40		592.70
General Journal	12/31/2008	GJ1202		To record Dec accrued interest income	-SPLIT-	454.90		1,047.60
General Journal	01/31/2009	GJ102		To record Jan accrued interest receivable	-SPLIT-	79.90		1,127.50
General Journal	02/28/2009	GJ202		To record Feb accrued interest receivable	-SPLIT-	79.90		1,207.40
General Journal	03/31/2009	GJ302		To record accrued interest receivable	-SPLIT-	79.90		1,287.30
General Journal	04/30/2009	GJ402		To record accrued interest receivable	-SPLIT-	79.90		1,367.20
General Journal	05/31/2009	GJ502		To record accrued interest receivable	-SPLIT-	79.90		1,447.10
Deposit	06/08/2009		Copeland Properties 12	Online transfer/loan	1100 · 1st Centennial		1,527.00	-79.90
General Journal	06/30/2009	GJ602		To record accrued interest receivable	-SPLIT-	79.90		0.00
Total 1410.1 · Accrued Int-CP12						1,527.00	1,527.00	0.00
1410 · N/R - CP12 - Other								
Check	12/01/2006	1071	Stewart Wright	CP12	1100 · 1st Centennial	20,000.00		20,000.00
Check	08/09/2007	1139		Muraligopal Funds (CP12)	1100 · 1st Centennial	15,000.00		35,000.00
Deposit	08/31/2007	OL831	Copeland Properties 12	Repayment of loan	1100 · 1st Centennial		35,000.00	0.00
General Journal	12/31/2007	AJE2		To record interest income	4600 · Interest Income	1,093.45		1,093.45
General Journal	12/31/2007	AJE3		To reclassify cost of property	1755 · Akindale/Powell/CP12	2,653.10		3,746.55
Check	06/12/2008		Copeland Properties 12	Online transfer/loan	1100 · 1st Centennial	3,000.00		6,746.55

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	10/31/2008	GJ1004		To record prior year CP12 nominee interest posted incorrectly	8200.2 · Interest Exp - Other		1,093.45	5,653.10
Check	12/10/2008		Copeland Properties 12	Online transfer/loan	1100 · 1st Centennial	55,000.00		60,653.10
Deposit	01/08/2009		Copeland Properties 12	Online transfer/loan pmt	1100 · 1st Centennial		50,000.00	10,653.10
General Journal	03/31/2009	GJ304		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity		11,940.40	-1,287.30
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity	0.00		-1,287.30
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity	11,940.40		10,653.10
Deposit	06/08/2009		Copeland Properties 12	Online transfer/loan	1100 · 1st Centennial		10,653.10	0.00
Total 1410 · N/R - CP12 - Other						108,686.95	108,686.95	0.00
Total 1410 · N/R - CP12						110,213.95	110,213.95	0.00
1412 · N/R - Copeland Fixed Income #3								
Check	05/09/2008		Copeland Fixed Income #3	Online transfer/Loan	1100 · 1st Centennial	20,000.00		20,000.00
Deposit	06/04/2008		Copeland Fixed Income #3	Online transfer/Loan pmt	1100 · 1st Centennial		20,000.00	0.00
Total 1412 · N/R - Copeland Fixed Income #3						20,000.00	20,000.00	0.00
1415 · N/R - RMSC LLC								
1415.1 · Accrued Interest - RMSC								
General Journal	12/31/2008	GJ1202		To record Dec accrued interest income	1410.1 · Accrued Int-CP12	420.00		420.00
General Journal	01/31/2009	GJ102		To record Jan accrued interest receivable	1410.1 · Accrued Int-CP12	420.00		840.00
General Journal	02/28/2009	GJ202		To record Feb accrued interest receivable	1410.1 · Accrued Int-CP12	420.00		1,260.00
General Journal	03/31/2009	GJ302		To record accrued interest receivable	1410.1 · Accrued Int-CP12	795.00		2,055.00
General Journal	04/30/2009	GJ402		To record accrued interest receivable	1410.1 · Accrued Int-CP12	795.00		2,850.00
General Journal	05/31/2009	GJ502		To record accrued interest receivable	1410.1 · Accrued Int-CP12	895.00		3,745.00
General Journal	06/30/2009	GJ602		To record accrued interest receivable	1410.1 · Accrued Int-CP12	1,165.00		4,910.00
General Journal	07/31/2009	GJ702		To record accrued interest receivable		815.00		5,725.00
General Journal	08/31/2009	GJ802		To record accrued interest receivable		815.00		6,540.00
General Journal	09/30/2009	GJ902		To record accrued interest receivable		815.00		7,355.00
General Journal	10/31/2009	GJ1002		To record accrued interest receivable		815.00		8,170.00
General Journal	11/30/2009	GJ1102		To record accrued interest receivable		815.00		8,985.00
General Journal	12/31/2009	GJ1202		To record accrued interest receivable		815.00		9,800.00
General Journal	01/31/2010	GJ105		To reclassify accrued int to accounts receivable	11000 · Accounts Receivable		9,800.00	0.00
Total 1415.1 · Accrued Interest - RMSC						9,800.00	9,800.00	0.00
1415 · N/R - RMSC LLC - Other								
Check	12/05/2008	1268	Rancho Mirage Surgery Center, LLC	Loan	1100 · 1st Centennial	50,000.00		50,000.00
Deposit	12/23/2008		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 · 1st Centennial		6,000.00	44,000.00
Deposit	12/24/2008		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 · 1st Centennial		2,000.00	42,000.00
Check	03/19/2009	1285	Rancho Mirage Surgery Center, LLC	Loan	1100 · 1st Centennial	31,500.00		73,500.00
Check	03/19/2009	1286	Rancho Mirage Surgery Center, LLC	Loan	1100 · 1st Centennial	6,000.00		79,500.00
General Journal	03/31/2009	GJ304		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity		81,555.00	-2,055.00
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity	0.00		-2,055.00
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity	81,555.00		79,500.00
Check	05/27/2009	1294	Rancho Mirage Surgery Center, LLC	Loan	1100 · 1st Centennial	10,000.00		89,500.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	06/11/2009	1312	Rancho Mirage Surgery Center, LLC	Loan	1100 - 1st Centennial	25,000.00		114,500.00
Check	06/11/2009	1313	Rancho Mirage Surgery Center, LLC	Loan	1100 - 1st Centennial	2,000.00		116,500.00
Deposit	07/20/2009		Rancho Mirage Surgery Center, LLC	Loan pmt	1100 - 1st Centennial		35,000.00	81,500.00
Check	03/04/2010	2157	Rancho Mirage Surgery Center, LLC	Short term loan	1101 - Pacific Western Bank	12,400.00		93,900.00
Deposit	03/08/2010		Rancho Mirage Surgery Center, LLC	Short term loan pmt	1101 - Pacific Western Bank		12,400.00	81,500.00
Deposit	08/12/2010		Rancho Mirage Surgery Center, LLC	July Princ	1101 - Pacific Western Bank		1,271.29	80,228.71
Deposit	08/12/2010		Rancho Mirage Surgery Center, LLC	Aug Princ	1101 - Pacific Western Bank		1,274.11	78,954.60
Deposit	10/07/2010		Rancho Mirage Surgery Center, LLC	Sept princ	1101 - Pacific Western Bank		1,276.94	77,677.66
Deposit	10/07/2010		Rancho Mirage Surgery Center, LLC	Oct princ	1101 - Pacific Western Bank		1,279.78	76,397.88
Deposit	11/10/2010		Rancho Mirage Surgery Center, LLC	Nov pmt	1101 - Pacific Western Bank		1,282.63	75,115.25
Deposit	12/02/2010		Rancho Mirage Surgery Center, LLC	Dec pmt	1101 - Pacific Western Bank		1,285.48	73,829.77
Deposit	01/14/2011		Rancho Mirage Surgery Center, LLC	Nov pmt	1101 - Pacific Western Bank		1,288.33	72,541.44
Deposit	02/02/2011		Rancho Mirage Surgery Center, LLC	Nov pmt	1101 - Pacific Western Bank		1,291.20	71,250.24
Deposit	03/10/2011		Rancho Mirage Surgery Center, LLC	loan pmt	1101 - Pacific Western Bank		1,294.07	69,956.17
Deposit	04/29/2011		Rancho Mirage Surgery Center, LLC	Nov pmt	1101 - Pacific Western Bank		1,296.94	68,659.23
Total 1415 - N/R - RMSC LLC - Other						218,455.00	149,795.77	68,659.23
Total 1415 - N/R - RMSC LLC						228,255.00	159,595.77	68,659.23
1416 - Note Receivable - CP15								
1416.1 - Accrued Int - CP15								
General Journal	12/31/2008	GJ1202		To record Dec accrued interest income	1410.1 - Accrued Int-CP12	142.50		142.50
General Journal	01/31/2009	GJ102		To record Jan accrued interest receivable	1410.1 - Accrued Int-CP12	142.50		285.00
General Journal	02/28/2009	GJ202		To record Feb accrued interest receivable	1410.1 - Accrued Int-CP12	142.50		427.50
General Journal	03/31/2009	GJ302		To record accrued interest receivable	1410.1 - Accrued Int-CP12	142.50		570.00
General Journal	04/30/2009	GJ402		To record accrued interest receivable	1410.1 - Accrued Int-CP12	142.50		712.50
General Journal	05/31/2009	GJ502		To record accrued interest receivable	1410.1 - Accrued Int-CP12	142.50		855.00
General Journal	06/30/2009	GJ602		To record accrued interest receivable	1410.1 - Accrued Int-CP12	142.50		997.50
General Journal	07/31/2009	GJ702		To record accrued interest receivable		142.50		1,140.00
General Journal	08/31/2009	GJ802		To record accrued interest receivable		142.50		1,282.50
General Journal	09/30/2009	GJ902		To record accrued interest receivable		142.50		1,425.00
General Journal	10/31/2009	GJ1002		To record accrued interest receivable		142.50		1,567.50
General Journal	11/30/2009	GJ1102		To record accrued interest receivable		142.50		1,710.00
General Journal	12/31/2009	GJ1202		To record accrued interest receivable		142.50		1,852.50
General Journal	01/31/2010	GJ106		To reclassify accrued interest to accounts receivable	11000 - Accounts Receivable		1,852.50	0.00
Total 1416.1 - Accrued Int - CP15						1,852.50	1,852.50	0.00
1416 - Note Receivable - CP15 - Other								
Check	12/10/2008		Copeland Properties 15, LP		1100 - 1st Centennial	19,000.00		19,000.00
General Journal	03/31/2009	GJ304		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity		19,570.00	-570.00
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity	0.00		-570.00
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity	19,570.00		19,000.00
Deposit	11/04/2010		Copeland Properties 15, LP	Loan Payoff	1101 - Pacific Western Bank		19,000.00	0.00
Total 1416 - Note Receivable - CP15 - Other						38,570.00	38,570.00	0.00
Total 1416 - Note Receivable - CP15						40,422.50	40,422.50	0.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1417 - Note Receivable - CP16								
1417.1 - Accrued Interest - CP16								
General Journal	12/31/2008	GJ1202		To record Dec accrued interest income	1410.1 - Accrued Int-CP12	10.16		10.16
Deposit	04/27/2009		Copeland Properties 16	Int pmt	1100 - 1st Centennial		10.16	0.00
Total 1417.1 - Accrued Interest - CP16						10.16	10.16	0.00
1417 - Note Receivable - CP16 - Other								
Check	12/24/2008		Copeland Properties 16	Loan	1100 - 1st Centennial	6,000.00		6,000.00
Deposit	01/14/2009	OL0114	Copeland Properties 16	Loan pmt	1100 - 1st Centennial		6,000.00	0.00
General Journal	03/31/2009	GJ304		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity		10.16	-10.16
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity	0.00		-10.16
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity	10.16		0.00
Check	06/25/2009	OL625	Copeland Properties 16	Loan	1100 - 1st Centennial	4,400.00		4,400.00
Deposit	07/16/2009		Copeland Properties 16	Loan pmt	1100 - 1st Centennial		4,400.00	0.00
Total 1417 - Note Receivable - CP16 - Other						10,410.16	10,410.16	0.00
Total 1417 - Note Receivable - CP16						10,420.32	10,420.32	0.00
1418 - N/R - CP18								
1418.1 - Accrued Interest - CP18								
General Journal	04/30/2009	GJ402		To record accrued interest receivable	1410.1 - Accrued Int-CP12	7.80		7.80
General Journal	05/31/2009	GJ502		To record accrued interest receivable	1410.1 - Accrued Int-CP12	7.80		15.60
Deposit	09/11/2009		Copeland Properties 18, LP	Deposit	1100 - 1st Centennial		15.60	0.00
Total 1418.1 - Accrued Interest - CP18						15.60	15.60	0.00
1418 - N/R - CP18 - Other								
Check	04/21/2009	OL420	Copeland Realty Trust	Cover distributions for CP18	1100 - 1st Centennial	1,039.99		1,039.99
Deposit	06/03/2009		Copeland Properties 18, LP	Deposit	1100 - 1st Centennial		1,039.99	0.00
Total 1418 - N/R - CP18 - Other						1,039.99	1,039.99	0.00
Total 1418 - N/R - CP18						1,055.59	1,055.59	0.00
1420 - Note Receivable - CFI#2								
1420.1 - Accrued Int - CFI#2								
General Journal	03/31/2009	GJ302		To record accrued interest receivable	1410.1 - Accrued Int-CP12	112.50		112.50
General Journal	04/30/2009	GJ402		To record accrued interest receivable	1410.1 - Accrued Int-CP12	187.50		300.00
General Journal	05/31/2009	GJ502		To record accrued interest receivable	1410.1 - Accrued Int-CP12	187.50		487.50
Deposit	06/08/2009		Copeland Fixed Income #2	Online transfer/loan	1100 - 1st Centennial		300.00	187.50
Deposit	11/10/2009		Copeland Fixed Income #2	Deposit	1101 - Pacific Western Bank		187.50	0.00
Total 1420.1 - Accrued Int - CFI#2						487.50	487.50	0.00
1420 - Note Receivable - CFI#2 - Other								
Check	03/05/2009		Copeland Fixed Income #2		1100 - 1st Centennial	15,000.00		15,000.00
General Journal	03/31/2009	GJ304		To reclassify as investments & net liabilities for Copeland Properties	1401.2 - N/R CWM RE- Pooled Inc Activity		15,112.50	-112.50

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity	0.00		-112.50
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity	15,112.50		15,000.00
Check	04/08/2009		Copeland Fixed Income #2	Online transfer/loan	1100 · 1st Centennial	10,000.00		25,000.00
Deposit	06/08/2009		Copeland Fixed Income #2	Online transfer/loan	1100 · 1st Centennial		25,000.00	0.00
Total 1420 · Note Receivable - CFI#2 - Other						40,112.50	40,112.50	0.00
Total 1420 · Note Receivable - CFI#2						40,600.00	40,600.00	0.00
1426 - Deferred Interest Expense-CFI								
General Journal	12/31/2006	GJ1202		TO RECORD ACCRUED INTEREST ON \$150,000 LOAN	2004.1 · Accrued Interest - CFI	5,120.99		5,120.99
General Journal	01/01/2007	GJ0105		RECLASSIFY DEFERRED INTEREST	8200.1 · Interest Expense - CFI#1		5,120.99	0.00
Total 1426 · Deferred Interest Expense-CFI						5,120.99	5,120.99	0.00
1755 - Akindale/Powell/CP12								
Check	11/14/2007	1183	Fidelity National Title	Purchasing portion of CP12/Akindale/Powell	1100 · 1st Centennial	3,864.80		3,864.80
Deposit	11/21/2007		Fidelity National Title	Purchasing portion of CP12/Akindale/Powell	1100 · 1st Centennial		1,211.70	2,653.10
General Journal	12/31/2007	AJE3		To reclassify cost of property	1410 · N/R - CP12		2,653.10	0.00
Total 1755 · Akindale/Powell/CP12						3,864.80	3,864.80	0.00
2000 · Note Payable- CRI								
2000.1 · Accrued Int - CWM RE								
General Journal	06/30/2008	GJ602		To record 7/01/07-6/30/08 interest due CWM RE	8200.3 · Int Exp - CWM RE		7,687.72	-7,687.72
General Journal	08/31/2008	GJ803		To record July & August accrued interest	8200.3 · Int Exp - CWM RE		927.58	-8,615.30
General Journal	08/31/2008	GJ804		To net interest receivable to interest payable	1401.1 · Accrued Interest - CRI @ 9%	82.50		-8,532.80
General Journal	10/31/2008	GJ1006		Accrued Interest Payable to CRI	8200.3 · Int Exp - CWM RE		295.28	-8,828.08
Check	11/01/2008		Copeland Wealth Management Real Estate	int pmt	1100 · 1st Centennial	8,532.80		-295.28
General Journal	11/30/2008	GJ1103		To record Nov accrued interest payable	2008.1 · Accrued Int-CFI#3		100.28	-395.56
Check	12/04/2008	OL1204	Copeland Wealth Management Real Estate		1100 · 1st Centennial	395.56		0.00
General Journal	12/31/2008	GJ1203		To record Dec accrued interest payable	2008.1 · Accrued Int-CFI#3		80.75	-80.75
General Journal	01/31/2009	GJ103		To record Jan accrued interest payable	2008.1 · Accrued Int-CFI#3		80.75	-161.50
General Journal	02/28/2009	GJ203		To record Feb accrued interest payable	2008.1 · Accrued Int-CFI#3		50.75	-212.25
General Journal	03/31/2009	GJ303		To record interest payable	2008.1 · Accrued Int-CFI#3		50.75	-263.00
General Journal	04/30/2009	GJ403		To record Accrued interest payable	-SPLIT-		50.75	-313.75
General Journal	05/31/2009	GJ503		To record Accrued interest payable	-SPLIT-		50.75	-364.50
Check	06/11/2009		Copeland Wealth Management Real Estate		1100 · 1st Centennial	263.00		-101.50
Check	06/25/2009	OL625	Copeland Wealth Management Real Estate		1100 · 1st Centennial	101.50		0.00
Total 2000.1 · Accrued Int - CWM RE						9,375.36	9,375.36	0.00
2000 · Note Payable- CRI - Other								
General Journal	03/03/2006	GJ301		TO RECORD OPENING ENTRY	1100 · 1st Centennial	95,987.20		95,987.20
General Journal	03/03/2006	GJ301		TO RECORD OPENING ENTRY	1100 · 1st Centennial		100,000.00	-4,012.80
General Journal	03/03/2006	GJ301		TO RECORD OPENING ENTRY	1100 · 1st Centennial		47,250.00	-51,262.80
General Journal	03/03/2006	GJ301		TO RECORD OPENING ENTRY	1100 · 1st Centennial	100,000.00		48,737.20
General Journal	03/03/2006	GJ302		VOID: RECLASSIFY AS RECEIVABLE	1401 · Note Receivable - CRI	0.00		48,737.20
Deposit	03/06/2006		Deposit	Open Checking Account	1100 · 1st Centennial		100.00	48,637.20
Check	04/26/2006	1004	Copeland Wealth Management Real Estate	Money owed for start up	1100 · 1st Centennial	40,000.00		88,637.20

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	12/31/2006	GJ1201		TO RECORD PAYMENT MADE BY CRI CK #2120 2/27/06	-SPLIT-		3,856.09	84,781.11
General Journal	12/31/2006	GJ1201		TO RECORD EXPENSES PAID BY CRI	-SPLIT-		5,448.61	79,332.50
General Journal	12/31/2006	GJ1203		TO RECORD ADVANCES PAID ON BEHALF OF CP11 IN 2005	-SPLIT-		8,921.30	70,411.20
General Journal	12/31/2006	GJ1205		TO RECLASSIFY AS RECEIVABLE	1401 · Note Receivable - CRI		70,411.20	0.00
Deposit	09/05/2007	OL905	Copeland Wealth Management Real Estate	Loan	1100 · 1st Centennial		79,600.00	-79,600.00
Deposit	09/06/2007		Copeland Wealth Management Real Estate	Loan	1100 · 1st Centennial		750.00	-80,350.00
Deposit	09/13/2007	OL913	Copeland Wealth Management Real Estate	Loan	1100 · 1st Centennial		1,500.00	-81,850.00
Deposit	11/08/2007	OL1109	Copeland Wealth Management Real Estate	Loan	1100 · 1st Centennial		27,400.00	-109,250.00
Deposit	11/14/2007	OL1114	Copeland Wealth Management Real Estate	Loan	1100 · 1st Centennial		3,850.00	-113,100.00
General Journal	12/31/2007	GJ1202		To reclassify pooled income draw to CRI payable	1200 · Pooled Investment Account		8,038.27	-121,138.27
Check	01/24/2008	OL0124	Copeland Wealth Management Real Estate	Loan Pmt	1100 · 1st Centennial	5,000.00		-116,138.27
Check	02/15/2008		Copeland Wealth Management Real Estate	Loan Pmt	1100 · 1st Centennial	7,700.00		-108,438.27
Deposit	04/11/2008		Copeland Wealth Management Real Estate	Loan	1100 · 1st Centennial		1,200.00	-109,638.27
Check	06/11/2008		Copeland Wealth Management Real Estate	Loan Pmt	1100 · 1st Centennial	17,000.00		-92,638.27
Check	06/12/2008		Copeland Wealth Management Real Estate	Loan Pmt	1100 · 1st Centennial	9,800.00		-82,838.27
Check	08/08/2008		Copeland Wealth Management Real Estate	Online transfer	1100 · 1st Centennial	42,000.00		-40,838.27
Deposit	09/09/2008		Copeland Wealth Management Real Estate	Online transfer	1100 · 1st Centennial		3,500.00	-44,338.27
General Journal	10/31/2008	GJ1007		To reclassify TCG Trust Payable as CWM RE payable	2003 · Note Payable - TCG Trust		4,000.00	-48,338.27
Check	11/01/2008		Copeland Wealth Management Real Estate	int pmt	1100 · 1st Centennial	4,967.20		-43,371.07
Check	12/01/2008		Copeland Wealth Management Real Estate	int pmt	1100 · 1st Centennial	30,000.00		-13,371.07
Check	12/04/2008	OL1204	Copeland Wealth Management Real Estate		1100 · 1st Centennial	2,604.44		-10,766.63
Check	02/02/2009	OL202	Copeland Wealth Management Real Estate		1100 · 1st Centennial	4,000.00		-6,766.63
General Journal	03/31/2009	GJ304		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity	7,029.63		263.00
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity	0.00		263.00
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity		7,029.63	-6,766.63
Check	06/11/2009		Copeland Wealth Management Real Estate		1100 · 1st Centennial	6,761.63		-5.00
Check	06/25/2009	OL625	Copeland Wealth Management Real Estate		1100 · 1st Centennial	5.00		0.00
Deposit	01/15/2010		Copeland Wealth Management Real Estate	Deposit	1101 · Pacific Western Bank		36,000.00	-36,000.00
Check	03/08/2010		Copeland Wealth Management Real Estate		1101 · Pacific Western Bank	28,000.00		-8,000.00
Deposit	03/18/2010		Copeland Wealth Management Real Estate	Deposit	1101 · Pacific Western Bank		28,000.00	-36,000.00
Deposit	06/09/2010		Copeland Wealth Management Real Estate	Loan	1101 · Pacific Western Bank		3,500.00	-39,500.00
Deposit	07/07/2010		Copeland Wealth Management Real Estate	Loan pmt	1101 · Pacific Western Bank		100.00	-39,600.00
Check	09/13/2010	OL913	Copeland Wealth Management Real Estate	Princ pmt	1101 · Pacific Western Bank	8,000.00		-31,600.00
General Journal	12/31/2010	GJ1204		To record 2010 bank fees paid by CWMRE	8100 · Bank Service Charges		398.58	-31,998.58
Check	03/14/2011		Copeland Wealth Management Real Estate	Loan pmt	1101 · Pacific Western Bank	15,998.58		-16,000.00
Check	03/16/2011	OL316	Copeland Wealth Management Real Estate	Loan pmt	1101 · Pacific Western Bank	16,000.00		0.00
Total 2000 · Note Payable- CRI - Other						440,853.68	440,853.68	0.00
Total 2000 · Note Payable- CRI						450,229.04	450,229.04	0.00
2002 · Note Payable - Kuehn								
General Journal	03/03/2006	GJ301		TO RECORD OPENING ENTRY	1100 · 1st Centennial		23,748.02	-23,748.02
General Journal	12/31/2006	YE 02		To reclass cash out to Kuehn	3806.3 · Draws	23,748.02		0.00
Total 2002 · Note Payable - Kuehn						23,748.02	23,748.02	0.00
2003 · Note Payable - TCG Trust								

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	12/31/2006	GJ1201		RECLASSIFY AS NOTE PAYABLE	1400 · Note Receivable-TCG Trust		54,000.00	-54,000.00
Check	05/17/2007	1115	The Copeland Group Trust	Partial Pmt Note Payable	1100 · 1st Centennial	50,000.00		-4,000.00
General Journal	10/31/2008	GJ1007		To reclassify TCG Trust Payable as CWM RE payable	2000 · Note Payable- CRI	4,000.00		0.00
Total 2003 · Note Payable - TCG Trust						54,000.00	54,000.00	0.00
2004 · N/P CFI								
2004.0 · Note Payable - CFI @ 9% int								
Deposit	08/29/2006		Deposit	Loan for Property taxes	1100 · 1st Centennial		150,000.00	-150,000.00
Check	06/07/2007	OL606	Copeland Fixed Income #1		1100 · 1st Centennial	30,000.00		-120,000.00
Check	09/01/2007	1147	Copeland Fixed Income #1	Repayment of loan	1100 · 1st Centennial	100,000.00		-20,000.00
Check	12/20/2007	OL1006	Copeland Fixed Income #1		1100 · 1st Centennial	20,000.00		0.00
Total 2004.0 · Note Payable - CFI @ 9% int						150,000.00	150,000.00	0.00
2004.1 · Accrued Interest - CFI								
General Journal	12/31/2006	GJ1202		TO RECORD ACCRUED INTEREST ON \$150,000 LOAN	1426 · Deferred Interest Expense-CFI		5,120.99	-5,120.99
Check	06/07/2007	OL606	Copeland Fixed Income #1		1100 · 1st Centennial	5,120.99		0.00
Total 2004.1 · Accrued Interest - CFI						5,120.99	5,120.99	0.00
2004.2 · Note Payable - CFI-other								
Deposit	12/04/2006		Deposit	Loan	1100 · 1st Centennial		830.00	-830.00
Check	06/07/2007	OL606	Copeland Fixed Income #1		1100 · 1st Centennial	830.00		0.00
Total 2004.2 · Note Payable - CFI-other						830.00	830.00	0.00
Total 2004 · N/P CFI						155,950.99	155,950.99	0.00
2006 · Note Payable / CFI#2								
2006.1 · Accrued Int - CFI#2								
General Journal	08/31/2008	GJ806		To accrue interest	8200.4 · CFI#2 Interest		7.50	-7.50
Check	09/30/2008		Copeland Fixed Income #2		1100 · 1st Centennial	7.50		0.00
Total 2006.1 · Accrued Int - CFI#2						7.50	7.50	0.00
2006 · Note Payable / CFI#2 - Other								
Deposit	08/28/2007		Copeland Fixed Income #2	Deposit	1100 · 1st Centennial		10,400.00	-10,400.00
Check	08/28/2007	OL829	Copeland Fixed Income #2		1100 · 1st Centennial	10,400.00		0.00
Deposit	08/15/2008		Copeland Fixed Income #2	Deposit	1100 · 1st Centennial		1,000.00	-1,000.00
Check	09/30/2008		Copeland Fixed Income #2		1100 · 1st Centennial	1,000.00		0.00
Total 2006 · Note Payable / CFI#2 - Other						11,400.00	11,400.00	0.00
Total 2006 · Note Payable / CFI#2						11,407.50	11,407.50	0.00
2008 · Note Payable - CFI#3								
2008.1 · Accrued Int-CFI#3								
General Journal	10/31/2008	GJ1005		Accrued Interest Payable to CFI#3	8200.5 · Int Exp - CFI#3		431.25	-431.25
General Journal	11/30/2008	GJ1103		To record Nov accrued interest payable	-SPLIT-		431.25	-862.50
Check	12/05/2008		Copeland Fixed Income #3	loan pmt	1100 · 1st Centennial	675.00		-187.50
General Journal	12/31/2008	GJ1203		To record Dec accrued interest payable	-SPLIT-		431.25	-618.75
General Journal	01/31/2009	GJ103		To record Jan accrued interest payable	-SPLIT-		717.75	-1,336.50

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	02/28/2009	GJ203		To record Feb accrued interest payable	-SPLIT-		717.75	-2,054.25
General Journal	03/31/2009	GJ303		To record interest payable	-SPLIT-		590.25	-2,644.50
General Journal	04/30/2009	GJ403		To record Accrued interest payable	2000.1 · Accrued Int - CWM RE		590.25	-3,234.75
General Journal	05/31/2009	GJ503		To record Accrued interest payable	2000.1 · Accrued Int - CWM RE		590.25	-3,825.00
General Journal	05/31/2009	GJ503		To adjust Jan & Feb int to actual	2000.1 · Accrued Int - CWM RE	0.60		-3,824.40
Check	06/11/2009		Copeland Fixed Income #3	loan pmt	1100 · 1st Centennial	3,824.40		0.00
General Journal	06/30/2009	GJ603		To record Accrued interest payable			233.85	-233.85
General Journal	07/31/2009	GJ703		To record Accrued interest payable			233.85	-467.70
General Journal	08/31/2009	GJ803		To record Accrued interest payable			233.85	-701.55
General Journal	09/30/2009	GJ903		To record Accrued interest payable			233.85	-935.40
General Journal	10/31/2009	GJ1003		To record Accrued interest payable	2010.1 · Accrued Interest		233.85	-1,169.25
General Journal	11/30/2009	GJ1103		To record Accrued interest payable	2010.1 · Accrued Interest		233.85	-1,403.10
General Journal	12/31/2009	GJ1203		To record Accrued interest payable	2010.1 · Accrued Interest		233.85	-1,636.95
General Journal	01/31/2010	GJ107		To reclassify accrued int payable to accounts payable	2001 · Accounts Payable	1,636.95		0.00
Total 2008.1 · Accrued Int-CFI#3						6,136.95	6,136.95	0.00
2008 · Note Payable - CFI#3 - Other								
Deposit	09/03/2008		Copeland Fixed Income #3	Online transfer/Loan pmt	1100 · 1st Centennial		130,500.00	-130,500.00
Check	10/09/2008	OL1009	Copeland Fixed Income #3	loan pmt	1100 · 1st Centennial	55,000.00		-75,500.00
Check	11/01/2008		Copeland Fixed Income #3	loan pmt	1100 · 1st Centennial	10,000.00		-65,500.00
Check	11/01/2008		Copeland Fixed Income #3	loan pmt	1100 · 1st Centennial	8,000.00		-57,500.00
Check	11/21/2008		Copeland Fixed Income #3	VOID: loan pmt	1100 · 1st Centennial	0.00		-57,500.00
Deposit	01/22/2009		Copeland Fixed Income #3	loan	1100 · 1st Centennial		38,200.00	-95,700.00
Check	03/05/2009		Copeland Fixed Income #3	loan pmt	1100 · 1st Centennial	17,000.00		-78,700.00
General Journal	03/31/2009	GJ304		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity	81,344.50		2,644.50
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity	0.00		2,644.50
General Journal	04/01/2009	GJ304R		To reclassify as investments & net liabilities for Copeland Properties	1401.2 · N/R CWM RE- Pooled Inc Activity		81,344.50	-78,700.00
Check	06/11/2009		Copeland Fixed Income #3	loan pmt	1100 · 1st Centennial	47,520.10		-31,179.90
Total 2008 · Note Payable - CFI#3 - Other						218,864.60	250,044.50	-31,179.90
Total 2008 · Note Payable - CFI#3						225,001.55	256,181.45	-31,179.90
2009 · Note Payable - Racine								
2009.1 · Accrued Interest								
General Journal	12/30/2009	GJ1203		To record accrued interest-CP5/Racine	1405.1 · Accrued Int - CP5/Racine		1,126.67	-1,126.67
Check	12/31/2009	2104	Harold V. Racine IRA	8/01/09-12/31/09 Interest @ 8%	1101 · Pacific Western Bank	1,126.67		0.00
Total 2009.1 · Accrued Interest						1,126.67	1,126.67	0.00
2009 · Note Payable - Racine - Other								
General Journal	08/01/2009	GJ806		To record balance due in Racine sale of partial interest in CP10	1405 · Note Receivable - CP5/Racine		43,000.00	-43,000.00
Check	08/20/2009	1366	Harold V. Racine IRA	3075-1216	1100 · 1st Centennial	7,000.00		-36,000.00
Check	09/08/2009	2038	Harold V. Racine IRA	3075-1216	1101 · Pacific Western Bank	7,000.00		-29,000.00
Check	09/08/2009	2037	Void		1101 · Pacific Western Bank			-29,000.00
Check	10/01/2009	2063	Harold V. Racine IRA	3075-1216	1101 · Pacific Western Bank	7,000.00		-22,000.00
Check	11/02/2009	2083	Harold V. Racine IRA	3075-1216-	1101 · Pacific Western Bank	7,000.00		-15,000.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	12/02/2009	2088	Harold V. Racine IRA	3075-1216	1101 · Pacific Western Bank	7,000.00		-8,000.00
Check	12/31/2009	2104	Harold V. Racine IRA	Balance of Racine Sale to CP10	1101 · Pacific Western Bank	8,000.00		0.00
Check	02/01/2010	2134	Harold V. Racine IRA	3075-1216	1101 · Pacific Western Bank	7,000.00		7,000.00
General Journal	02/01/2010	GJ203		To record Note Payable CP5 buyout of \$50,000 of Racine equity	1405 · Note Receivable - CP5/Racine		50,000.00	-43,000.00
Check	02/26/2010	2137	Harold V. Racine IRA	3075-1216	1101 · Pacific Western Bank	7,000.00		-36,000.00
Check	04/05/2010	2175	Harold V. Racine IRA	3075-1216	1101 · Pacific Western Bank	7,000.00		-29,000.00
Check	05/03/2010	2190	Harold V. Racine IRA	3075-1216	1101 · Pacific Western Bank	7,000.00		-22,000.00
Check	05/11/2010	2193	The Copeland Group Trust	Racine Funds	1101 · Pacific Western Bank	9,000.00		-13,000.00
Check	06/02/2010	2195	Harold V. Racine IRA	Payment 6 of 7	1101 · Pacific Western Bank	7,000.00		-6,000.00
Check	06/09/2010	2212	Harold V. Racine IRA	June Distribution	1101 · Pacific Western Bank	6,000.00		0.00
Total 2009 · Note Payable - Racine - Other						93,000.00	93,000.00	0.00
Total 2009 · Note Payable - Racine						94,126.67	94,126.67	0.00
2010 · N/P - Perez Family Trust @ 8%								
2010.1 · Accrued Interest								
General Journal	10/31/2009	GJ1003		To record Oct Accrued Interest	-SPLIT-		875.00	-875.00
General Journal	10/31/2009	GJ1003		To record Sept Accrued Interest	2010.1 · Accrued Interest		787.50	-1,662.50
General Journal	11/30/2009	GJ1103		To record Accrued Interest payable	-SPLIT-		875.00	-2,537.50
General Journal	12/31/2009	GJ1203		To record Accrued Interest payable	-SPLIT-		875.00	-3,412.50
General Journal	01/31/2010	GJ108		To reclassify accrued int payable to accounts payable	2001 · Accounts Payable	3,412.50		0.00
Total 2010.1 · Accrued Interest						3,412.50	3,412.50	0.00
2010.2 · Note Payable-Michael Perez								
General Journal	12/31/2010	GJ1206		To reclassify Perez loan	2010 · N/P - Perez Family Trust @ 8%		40,000.00	-40,000.00
Check	06/29/2011	2447	Michael R. Perez	Interest & Loan payoff	1101 · Pacific Western Bank	40,000.00		0.00
Total 2010.2 · Note Payable-Michael Perez						40,000.00	40,000.00	0.00
2010.3 · Note Payable-Phillip Perez								
General Journal	12/31/2010	GJ1206		To reclassify Perez loan	2010 · N/P - Perez Family Trust @ 8%		25,000.00	-25,000.00
Check	06/29/2011	2446	Phillip Perez	Interest Payment & Loan payoff	1101 · Pacific Western Bank	25,000.00		0.00
Total 2010.3 · Note Payable-Phillip Perez						25,000.00	25,000.00	0.00
2010.4 · Note Payable-Ben Perez								
General Journal	12/31/2010	GJ1206		To reclassify Perez loan	2010 · N/P - Perez Family Trust @ 8%		20,000.00	-20,000.00
Check	06/29/2011	2448	Ben Perez	Interest Payment & Loan Payoff	1101 · Pacific Western Bank	20,000.00		0.00
Total 2010.4 · Note Payable-Ben Perez						20,000.00	20,000.00	0.00
2010 · N/P - Perez Family Trust @ 8% - Other								
Deposit	09/03/2009		Perez Family Trust	Deposit	1101 · Pacific Western Bank		105,000.00	-105,000.00
Check	08/09/2010	wire	Perez Family Trust	Princ pmt	1101 · Pacific Western Bank	20,000.00		-85,000.00
General Journal	12/31/2010	GJ1206		To reclassify Perez loan	-SPLIT-	85,000.00		0.00
Total 2010 · N/P - Perez Family Trust @ 8% - Other						105,000.00	105,000.00	0.00
Total 2010 · N/P - Perez Family Trust @ 8%						193,412.50	193,412.50	0.00
TOTAL						2,385,879.10	2,249,377.54	136,501.56

Copeland Properties Fifteen LP
Transaction Detail by Account
All Transactions

	Type	Date	Num	Name	Memo	Debit	Credit	Balance
1220 · Note Receivable - Schachtel								
	Check	02/08/2011	2089	D. Schachtel		60,000.00		60,000.00
Total 1220 · Note Receivable - Schachtel						60,000.00	0.00	60,000.00
1219 · Note Receivable - CP18								
	Check	01/05/2011	OL0105	Copeland Properties Eighteen, LP	Loan @ 8%	25,000.00		25,000.00
Total 1219 · Note Receivable - CP18						25,000.00	0.00	25,000.00
1213 · N/R - Rancho Mirage Prof Plaza								
	Check	04/02/2008	1034	Secretary of State	C-2547971/Statement of Common Interest	15.00		15.00
	Check	04/02/2008	1035	Secretary of State	C2547971/Statement of Information	20.00		35.00
	Deposit	11/17/2008		Secretary of State	Void ck #1035/never cleared		20.00	15.00
	Deposit	11/17/2008		Secretary of State	Void ck #1034/Never cleared		15.00	0.00
Total 1213 · N/R - Rancho Mirage Prof Plaza						35.00	35.00	0.00
1214 · Rancho Mirage Surgery Ctr., LLC								
	General Journal	05/01/2008	GJ503		To record May rent due from Rancho Mirage Surgery Ctr	0.00		0.00
Total 1214 · Rancho Mirage Surgery Ctr., LLC						0.00	0.00	0.00
1217 · N/R - CP12								
	General Journal	12/31/2007	GJ1005		To reclassify Expense as invoice paid on behalf of CP12	750.00		750.00
	Deposit	08/15/2008		Copeland Properties Twelve, LP	Online loan pmt		750.00	0.00
Total 1217 · N/R - CP12						750.00	750.00	0.00
1218 · N/R CWM RE Pooled Inc Activity								
	General Journal	12/31/2007	GJ1201		TO RECORD MAY-DEC 2007 NET POOLED INCOME ACTIVITY	5,755.26		5,755.26
	General Journal	09/30/2009	GJ903		To net CRI Pooled Inc Receivable with CRI Payable per Chuck		5,755.26	0.00
Total 1218 · N/R CWM RE Pooled Inc Activity						5,755.26	5,755.26	0.00
2011 · N/P - PHT Retirement Trust								
	Deposit	04/05/2011		PHT	Deposit		35,000.00	-35,000.00
	Deposit	04/06/2011		PHT	Deposit		40,000.00	-75,000.00
Total 2011 · N/P - PHT Retirement Trust						0.00	75,000.00	-75,000.00
2211 · Lynch Lifetime Trust Loan								
	Deposit	01/14/2011	OL0114	Lynch Lifetime Trust	Deposit		20,000.00	-20,000.00
Total 2211 · Lynch Lifetime Trust Loan						0.00	20,000.00	-20,000.00
2209 · Loan Payable - Lynch Bypass								
	Deposit	01/05/2011	OL0105	Lynch Bypass	Deposit		25,000.00	-25,000.00
	Deposit	01/14/2011	OL0114	Lynch Bypass	Deposit		64,500.00	-89,500.00
	General Journal	01/31/2011	GJ1003		To record loan fees paid to CWMRE		500.00	-90,000.00
Total 2209 · Loan Payable - Lynch Bypass						0.00	90,000.00	-90,000.00
2200 · Note Payable - CRI								
2200.1 · Accrued Int - CWM RE								
	General Journal	06/30/2008	GJ604		To record 7/01/07-6/30/08 accrued interest		5,569.34	-5,569.34

Copeland Properties Fifteen LP
Transaction Detail by Account
All Transactions

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	08/31/2008	GJ801		To accrue July & Aug interest		1,230.80	-6,800.14
General Journal	09/30/2008	GJ903		To accrue Interest		615.41	-7,415.55
General Journal	10/31/2008	GJ1008		Accrued Interest Payable to CRI		652.91	-8,068.46
General Journal	11/30/2008	GJ1102		To accrue Interest		739.16	-8,807.62
General Journal	12/31/2008	GJ1202		To accrue Interest		960.41	-9,768.03
General Journal	01/31/2009	GJ103		To accrue Interest		960.41	-10,728.44
General Journal	02/28/2009	GJ202		To accrue Interest		960.41	-11,688.85
General Journal	03/31/2009	GJ302		To accrue Interest		960.41	-12,649.26
General Journal	04/30/2009	GJ402		To accrue Interest		1,065.41	-13,714.67
General Journal	05/31/2009	GJ502		To accrue Interest		1,065.41	-14,780.08
Check	06/25/2009	OL625	Copeland Realty Inc.	Online loan pmt	2,000.00		-12,780.08
General Journal	06/30/2009	GJ602		To accrue Interest		1,065.41	-13,845.49
Check	07/23/2009	OL723	Copeland Realty Inc.	Online loan pmt	2,000.00		-11,845.49
General Journal	07/31/2009	GJ702		To accrue Interest		1,065.41	-12,910.90
General Journal	08/31/2009	GJ802		To accrue Interest		1,065.41	-13,976.31
Check	09/11/2009	1169	Copeland Realty Inc.	loan pmt	14,990.98		1,014.67
General Journal	09/30/2009	GJ902		To accrue Interest		1,014.67	0.00
General Journal	10/31/2009	GJ1002		To accrue Interest		1,014.68	-1,014.68
General Journal	11/30/2009	GJ1102		To accrue Interest		1,014.68	-2,029.36
General Journal	12/31/2009	GJ1202		To accrue Interest		1,014.68	-3,044.04
General Journal	01/30/2010	GJ102		To reclassify accrued int to accounts payable	3,044.04		0.00
Total 2200.1 - Accrued Int - CWM RE					22,035.02	22,035.02	0.00

2200 - Note Payable - CRI - Other

General Journal	10/23/2006	GJ1001		TO RECORD APPRAISAL FEE PAID BY CRI		3,800.00	-3,800.00
Deposit	12/01/2006		Copeland Realty, Inc.	Deposit		100.00	-3,900.00
General Journal	01/31/2007	GJ103		TO RECORD EXPENSES PAID BY CRI		238.50	-4,138.50
Deposit	04/06/2007		Copeland Realty Inc.	Online transfer		7,000.00	-11,138.50
Deposit	04/09/2007		Copeland Realty Inc.	Online Transfer/Loan		13,600.00	-24,738.50
Deposit	06/04/2007		Copeland Realty Inc.	Online transfer		3,725.00	-28,463.50
Deposit	07/05/2007		Copeland Realty Inc.	Loan		2,700.00	-31,163.50
Deposit	07/11/2007		Copeland Realty Inc.	Online transfer		1,000.00	-32,163.50
Deposit	08/01/2007		Copeland Realty Inc.	Online transfer		3,700.00	-35,863.50
Deposit	09/05/2007	OL905	Copeland Realty Inc.	Online transfer/loan		3,790.00	-39,653.50
Check	09/20/2007	OL920	Copeland Realty Inc. Trust Account		3,000.00		-36,653.50
General Journal	10/31/2007	GJ1002		To reclassify Funds that were suppose to go to CRI		3,000.00	-39,653.50
General Journal	10/31/2007	GJ1004		To reclassify draw as payment of payable	233.92		-39,419.58
Deposit	11/06/2007	OL1106	Copeland Realty Inc.	Deposit		6,200.00	-45,619.58
Deposit	12/05/2007	OL1205	Copeland Realty, Inc.	Loan		20,250.00	-65,869.58
General Journal	01/31/2008	GJ102		To record CWMRE ck #4279 for Pacific Western Loan Fees		14,000.00	-79,869.58
Deposit	03/31/2008		Copeland Realty Inc.	Online transfer/loan		600.00	-80,469.58
Deposit	04/18/2008		Copeland Realty Inc.	Online transfer/loan		1,000.00	-81,469.58
Deposit	04/24/2008	OL0424	Copeland Realty, Inc.	Online transfer/ loan		500.00	-81,969.58
General Journal	05/09/2008	GJ502		Record exp pd by CRI ck #4439/Repair lock suite 115		85.00	-82,054.58
Deposit	10/10/2008		Copeland Realty Inc.	Online transfer/loan		5,000.00	-87,054.58
Deposit	11/24/2008		Copeland Realty Inc.	Online transfer/loan		11,500.00	-98,554.58
Deposit	12/08/2008		Copeland Wealth Trust Acct	Deposit		20,000.00	-118,554.58
Deposit	12/31/2008		Copeland Realty Inc.	Online transfer/loan		9,500.00	-128,054.58

Copeland Properties Fifteen LP
Transaction Detail by Account
All Transactions

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Deposit	03/17/2009		Copeland Realty, Inc.	Online transfer/loan		4,000.00	-132,054.58
Deposit	04/01/2009		Copeland Realty Inc.	Online transfer/loan		10,000.00	-142,054.58
Check	09/11/2009	1169	Copeland Realty Inc.	loan pmt	1,009.02		-141,045.56
General Journal	09/30/2009	GJ903		To net CRI Pooled Inc Receivable with CRI Payable per Chuck	5,755.26		-135,290.30
General Journal	12/31/2009	GJ1231		To net pooled investment activity to CWMRE note payable per Chuck	9,244.74		-126,045.56
Check	02/12/2010	2023	Copeland Wealth Mgmt RE		7,010.62		-119,034.94
Check	04/21/2010	OL421	Copeland Wealth Mgmt RE		2,214.48		-116,820.46
General Journal	04/30/2010	GJ402		To reclassify note payable to CP12 to note payable CWMRE		40,000.00	-156,820.46
Check	06/03/2010	OL603	Copeland Wealth Mgmt RE		26,147.70		-130,672.76
Deposit	10/13/2010		Copeland Wealth Mgmt RE	Deposit		11,000.00	-141,672.76
Check	12/06/2010	OL1206	Copeland Wealth Mgmt RE	Loan Pmt	34,299.72		-107,373.04
Check	12/15/2010	2080	Copeland Wealth Mgmt RE	Loan Pmt	6,373.04		-101,000.00
General Journal	12/31/2010	GJ1231		To record 2010 bank fees paid by CWMRE		398.59	-101,398.59
Check	02/23/2011	OL0224	CWMRE		1,620.59		-99,778.00
Deposit	06/09/2011		Copeland Wealth Mgmt RE	Loan		40,000.00	-139,778.00
Check	06/17/2011	WIRE0617	CWMRE	Wire transfer from wrong account correct 7/15/11	546.67		-139,231.33
Deposit	06/22/2011		Copeland Wealth Mgmt RE	Loan		20,000.00	-159,231.33
Total 2200 · Note Payable - CRI - Other					97,455.76	256,687.09	-159,231.33
Total 2200 · Note Payable - CRI					119,490.78	278,722.11	-159,231.33
2201 · Note Payable - CRI Trust							
Deposit	10/02/2006		Copeland Realty Inc. Trust Account	Open Bank Acct		100.00	-100.00
General Journal	01/31/2007	GJ103		TO RECORD EXPENSES PAID BY CRI	100.00		0.00
Total 2201 · Note Payable - CRI Trust					100.00	100.00	0.00
2202 · Note Payable - TCG							
Deposit	08/23/2010		The Copeland Group			10,000.00	-10,000.00
Check	09/16/2010	2052	The Copeland Group	Repay short term loan	10,000.00		0.00
Total 2202 · Note Payable - TCG					10,000.00	10,000.00	0.00
2204 · Note Payable - CFI#2							
2204.1 · Accrued Int - CFI#2							
General Journal	04/30/2008	GJ403		To accrue April Interest		33.75	-33.75
Check	05/05/2008		Copeland Fixed Income #2	April Interest	33.75		0.00
General Journal	05/31/2008	GJ503		To accrue May Interest		33.75	-33.75
Check	06/04/2008		Copeland Fixed Income #2	May Interest	33.75		0.00
General Journal	06/30/2008	GJ603		To accrue June Interest		33.75	-33.75
Check	07/14/2008		Copeland Fixed Income #2	June Interest	33.75		0.00
General Journal	07/31/2008	GJ702		To accrue Interest		33.75	-33.75
General Journal	08/31/2008	GJ803		To accrue Interest		100.50	-134.25
General Journal	09/30/2008	GJ903		To accrue Interest		175.50	-309.75
General Journal	10/31/2008	GJ1006		Accrued Interest Payable to CFI#2		175.50	-485.25
General Journal	11/30/2008	GJ1102		To accrue Interest		175.50	-660.75
General Journal	12/31/2008	GJ1202		To accrue Interest		175.50	-836.25
General Journal	01/31/2009	GJ103		To accrue Interest		175.50	-1,011.75
General Journal	02/28/2009	GJ202		To accrue Interest		175.50	-1,187.25
General Journal	03/31/2009	GJ302		To accrue Interest		175.50	-1,362.75

Copeland Properties Fifteen LP
Transaction Detail by Account
All Transactions

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	04/30/2009	GJ402		To accrue Interest		175.50	-1,538.25
General Journal	05/31/2009	GJ502		To accrue Interest		175.50	-1,713.75
General Journal	06/30/2009	GJ602		To accrue Interest		175.50	-1,889.25
General Journal	07/31/2009	GJ702		To accrue Interest		175.50	-2,064.75
General Journal	08/31/2009	GJ802		To accrue Interest		175.50	-2,240.25
General Journal	09/30/2009	GJ902		To accrue Interest		175.50	-2,415.75
General Journal	10/31/2009	GJ1002		To accrue Interest		175.50	-2,591.25
General Journal	11/30/2009	GJ1102		To accrue Interest		175.50	-2,766.75
General Journal	12/31/2009	GJ1202		To accrue Interest		175.50	-2,942.25
General Journal	01/31/2010	GJ103		To reclassify accrued int to accounts payable	2,942.25		0.00
Total 2204.1 - Accrued Int - CFI#2					3,043.50	3,043.50	0.00
2204 - Note Payable - CFI#2 - Other							
Deposit	01/18/2008	OI0118	Copeland Fixed Income #2	Online transfer/loan		4,500.00	-4,500.00
Deposit	08/08/2008		Copeland Fixed Income #2	Online transfer/loan		8,900.00	-13,400.00
Deposit	09/23/2008		Copeland Fixed Income #2	Online transfer/loan		10,000.00	-23,400.00
Total 2204 - Note Payable - CFI#2 - Other					0.00	23,400.00	-23,400.00
Total 2204 - Note Payable - CFI#2					3,043.50	26,443.50	-23,400.00
2205 - Note Payable - CFI#1							
2205.1 - Accrued Interest - CFI#1							
General Journal	04/30/2008	GJ403		To accrue April Interest		172.50	-172.50
Check	05/05/2008		copeland Fixed Income #1	April Interest	172.50		0.00
General Journal	05/31/2008	GJ503		To accrue May Interest		172.50	-172.50
Check	06/04/2008		copeland Fixed Income #1	May Interest	172.50		0.00
General Journal	06/30/2008	GJ603		To accrue June Interest		172.50	-172.50
Check	07/14/2008		copeland Fixed Income #1	June Interest	172.50		0.00
General Journal	07/31/2008	GJ702		To accrue Interest		172.50	-172.50
General Journal	08/31/2008	GJ803		To accrue Interest		172.50	-345.00
General Journal	09/30/2008	GJ903		To accrue Interest		172.50	-517.50
General Journal	10/31/2008	GJ1005		Accrued Interest Payable to CFI#1		172.50	-690.00
General Journal	11/30/2008	GJ1102		To accrue Interest		187.50	-877.50
General Journal	12/31/2008	GJ1202		To accrue Interest		187.50	-1,065.00
General Journal	01/31/2009	GJ103		To accrue Interest		187.50	-1,252.50
General Journal	02/28/2009	GJ202		To accrue Interest		187.50	-1,440.00
General Journal	03/31/2009	GJ302		To accrue Interest		187.50	-1,627.50
General Journal	04/30/2009	GJ402		To accrue Interest		187.50	-1,815.00
General Journal	05/31/2009	GJ502		To accrue Interest		187.50	-2,002.50
General Journal	06/30/2009	GJ602		To accrue Interest		187.50	-2,190.00
General Journal	07/31/2009	GJ702		To accrue Interest		187.50	-2,377.50
General Journal	08/31/2009	GJ802		To accrue Interest		187.50	-2,565.00
General Journal	09/30/2009	GJ902		To accrue Interest		187.50	-2,752.50
General Journal	10/31/2009	GJ1002		To accrue Interest		187.50	-2,940.00
General Journal	11/30/2009	GJ1102		To accrue Interest		187.50	-3,127.50
General Journal	12/31/2009	GJ1202		To accrue Interest		187.50	-3,315.00
General Journal	01/31/2010	GJ104		To reclassify accrued interest to acct payables	3,315.00		0.00
Total 2205.1 - Accrued Interest - CFI#1					3,832.50	3,832.50	0.00

Copeland Properties Fifteen LP
Transaction Detail by Account
All Transactions

Type	Date	Num	Name	Memo	Debit	Credit	Balance
2205 · Note Payable - CFI#1 - Other							
Deposit	02/25/2008		copeland Fixed Income #1	Loan/Online transfer		4,500.00	-4,500.00
Deposit	03/07/2008		copeland Fixed Income #1	Online transfer/loan		4,500.00	-9,000.00
Deposit	04/14/2008	OL0414	copeland Fixed Income #1	Online transfer/Loan		14,000.00	-23,000.00
Deposit	11/19/2008		copeland Fixed Income #1	Online transfer/loan		2,000.00	-25,000.00
Total 2205 · Note Payable - CFI#1 - Other					0.00	25,000.00	-25,000.00
Total 2205 · Note Payable - CFI#1					3,832.50	28,832.50	-25,000.00
2206 · Note Payable - CP2							
2206.1 · Accrued Interest-CP2							
General Journal	10/31/2008	GJ1004		Accrued interest payable to CP17 (04/08-10/08)		735.00	-735.00
General Journal	11/30/2008	GJ1102		To accrue Interest		105.00	-840.00
General Journal	12/31/2008	GJ1202		To accrue Interest		105.00	-945.00
General Journal	01/31/2009	GJ103		To accrue Interest		105.00	-1,050.00
General Journal	02/28/2009	GJ202		To accrue Interest		105.00	-1,155.00
General Journal	03/31/2009	GJ302		To accrue Interest		105.00	-1,260.00
General Journal	04/30/2009	GJ402		To accrue Interest		105.00	-1,365.00
General Journal	05/31/2009	GJ502		To accrue Interest		105.00	-1,470.00
General Journal	06/30/2009	GJ602		To accrue Interest		105.00	-1,575.00
General Journal	07/31/2009	GJ702		To accrue Interest		105.00	-1,680.00
General Journal	08/31/2009	GJ802		To accrue Interest		105.00	-1,785.00
Check	09/16/2009		Copeland Properties Two, LP		680.00		-1,105.00
General Journal	09/30/2009	GJ902		To accrue Interest		105.00	-1,210.00
General Journal	10/31/2009	GJ1002		To accrue Interest		105.00	-1,315.00
General Journal	11/30/2009	GJ1102		To accrue Interest		105.00	-1,420.00
General Journal	12/31/2009	GJ1202		To accrue Interest		105.00	-1,525.00
General Journal	01/31/2010	GJ105		To reclassify accrued interest to account payable	1,525.00		0.00
Total 2206.1 · Accrued Interest-CP2					2,205.00	2,205.00	0.00
2206 · Note Payable - CP2 - Other							
Deposit	04/11/2008		Copeland Properties Two, LP	Online transfer/loan		14,000.00	-14,000.00
Check	11/04/2010	2071	Copeland Properties Two, LP	Loan Payment	14,000.00		0.00
Total 2206 · Note Payable - CP2 - Other					14,000.00	14,000.00	0.00
Total 2206 · Note Payable - CP2					16,205.00	16,205.00	0.00
2207 · Note Payable - CFI#3							
2207.1 · Accrued Int - CFI#3							
General Journal	05/31/2008	GJ503		To accrue May Interest		126.00	-126.00
Check	06/04/2008		Copeland Fixed Income #3	May Interest	126.00		0.00
General Journal	06/30/2008	GJ603		To accrue June Interest		126.00	-126.00
Check	07/14/2008		Copeland Fixed Income #3	June Interest	126.00		0.00
General Journal	07/31/2008	GJ702		To accrue Interest		1,551.00	-1,551.00
General Journal	08/31/2008	GJ803		To accrue Interest		1,639.13	-3,190.13
General Journal	09/30/2008	GJ903		To accrue Interest		1,729.13	-4,919.26
General Journal	10/31/2008	GJ1007		Accrued Interest Payable to CFI#3		1,807.88	-6,727.14

Copeland Properties Fifteen LP
Transaction Detail by Account
All Transactions

Type	Date	Num	Name	Memo	Debit	Credit	Balance
General Journal	11/30/2008	GJ1102		To accrue Interest		1,807.88	-8,535.02
General Journal	12/31/2008	GJ1202		To accrue Interest		1,807.88	-10,342.90
General Journal	01/31/2009	GJ103		To accrue Interest		1,807.88	-12,150.78
General Journal	02/28/2009	GJ202		To accrue Interest		1,807.88	-13,958.66
General Journal	03/31/2009	GJ302		To accrue Interest		1,807.88	-15,766.54
General Journal	04/30/2009	GJ402		To accrue Interest		1,807.88	-17,574.42
General Journal	05/31/2009	GJ502		To accrue Interest		1,807.88	-19,382.30
General Journal	06/30/2009	GJ602		To accrue Interest		1,807.88	-21,190.18
Check	07/13/2009		Copeland Fixed Income #3	Accrued Int	4,000.00		-17,190.18
General Journal	07/31/2009	GJ702		To accrue Interest		1,807.88	-18,998.06
General Journal	08/31/2009	GJ802		To accrue Interest		1,807.88	-20,805.94
General Journal	09/30/2009	GJ902		To accrue Interest		1,807.88	-22,613.82
General Journal	10/31/2009	GJ1002		To accrue Interest		1,807.88	-24,421.70
General Journal	11/30/2009	GJ1102		To accrue Interest		1,807.88	-26,229.58
General Journal	12/31/2009	GJ1202		To accrue Interest		1,807.88	-28,037.46
General Journal	01/31/2010	GJ106		To reclassify accrued interest to accounts payable	28,037.46		0.00
Total 2207.1 · Accrued Int - CFI#3					32,289.46	32,289.46	0.00
2207 · Note Payable - CFI#3 - Other							
Deposit	05/13/2008		Copeland Fixed Income #3	Online transfer/Loan		12,300.00	-12,300.00
Deposit	05/14/2008		Copeland Fixed Income #3	Online transfer/loan		4,500.00	-16,800.00
Deposit	07/03/2008		Copeland Fixed Income #3	Deposit		30,000.00	-46,800.00
Deposit	07/23/2008		Copeland Fixed Income #3	Online transfer/loan		160,000.00	-206,800.00
Deposit	08/15/2008		Copeland Fixed Income #3	Online transfer/loan		11,750.00	-218,550.00
Deposit	09/12/2008		Copeland Fixed Income #3	Online transfer/loan		12,000.00	-230,550.00
Deposit	10/03/2008		Copeland Fixed Income #3	Online transfer/loan		10,500.00	-241,050.00
Deposit	11/21/2008		Copeland Fixed Income #3	VOID: Online transfer/loan	0.00		-241,050.00
Total 2207 · Note Payable - CFI#3 - Other					0.00	241,050.00	-241,050.00
Total 2207 · Note Payable - CFI#3					32,289.46	273,339.46	-241,050.00
2210 · Note Payable - CP10							
2210.1 · Accrued Interest - CP10							
General Journal	12/31/2008	GJ1202		To accrue Interest		142.50	-142.50
General Journal	01/31/2009	GJ103		To accrue Interest		142.50	-285.00
General Journal	02/28/2009	GJ202		To accrue Interest		142.50	-427.50
General Journal	03/31/2009	GJ302		To accrue Interest		142.50	-570.00
General Journal	04/30/2009	GJ402		To accrue Interest		142.50	-712.50
General Journal	05/31/2009	GJ502		To accrue Interest		142.50	-855.00
General Journal	06/30/2009	GJ602		To accrue Interest		142.50	-997.50
General Journal	07/31/2009	GJ702		To accrue Interest		142.50	-1,140.00
General Journal	08/31/2009	GJ802		To accrue Interest		142.50	-1,282.50
General Journal	09/30/2009	GJ902		To accrue Interest		142.50	-1,425.00
General Journal	10/31/2009	GJ1002		To accrue Interest		142.50	-1,567.50
General Journal	11/30/2009	GJ1102		To accrue Interest		142.50	-1,710.00
General Journal	12/31/2009	GJ1202		To accrue Interest		142.50	-1,852.50
General Journal	01/31/2010	GJ107		To reclassify accrued interest to account payables	1,852.50		0.00
Total 2210.1 · Accrued Interest - CP10					1,852.50	1,852.50	0.00

Copeland Properties Fifteen LP
Transaction Detail by Account
All Transactions

Type	Date	Num	Name	Memo	Debit	Credit	Balance
2210 · Note Payable - CP10 - Other							
Deposit	12/10/2008		Copeland Properties 10, LP	Deposit		19,000.00	-19,000.00
Check	11/04/2010	2072	Copeland Properties 10, LP	Loan Payment	19,000.00		0.00
Total 2210 · Note Payable - CP10 - Other					19,000.00	19,000.00	0.00
Total 2210 · Note Payable - CP10					20,852.50	20,852.50	0.00
2212 · N/P - CP12							
2212.1 · Accrued Int - CP12							
General Journal	04/30/2009	GJ402		To accrue Interest		300.00	-300.00
General Journal	05/31/2009	GJ502		To accrue Interest		300.00	-600.00
General Journal	06/30/2009	GJ602		To accrue Interest		300.00	-900.00
General Journal	07/31/2009	GJ702		To accrue Interest		300.00	-1,200.00
General Journal	08/31/2009	GJ802		To accrue Interest		300.00	-1,500.00
General Journal	09/30/2009	GJ902		To accrue Interest		300.00	-1,800.00
General Journal	10/31/2009	GJ1002		To accrue Interest		300.00	-2,100.00
General Journal	11/30/2009	GJ1102		To accrue Interest		300.00	-2,400.00
General Journal	12/31/2009	GJ1202		To accrue Interest		300.00	-2,700.00
General Journal	01/31/2010	GJ108		To reclassify accrued int as accounts payable	2,700.00		0.00
Total 2212.1 · Accrued Int - CP12					2,700.00	2,700.00	0.00
2212 · N/P - CP12 - Other							
Deposit	04/21/2009		Copeland Properties Twelve, LP	Loan		40,000.00	-40,000.00
General Journal	04/30/2010	GJ402		To reclassify note payable to CP12 to note payable CWMRE	40,000.00		0.00
Deposit	08/31/2010		Copeland Properties Twelve, LP	Short term loan to cover property tax		35,000.00	-35,000.00
Check	09/16/2010	OL916	Copeland Properties Twelve, LP	Partial payback of short term loan	10,900.00		-24,100.00
General Journal	09/30/2010	GJ0902		To record payment of loan fees paid by CP12		25,000.00	-49,100.00
Check	10/13/2010	OL1013	Copeland Properties Twelve, LP		16,000.00		-33,100.00
Check	10/26/2010	OL1026	Copeland Properties Twelve, LP	Repayment of loan plus interest	33,100.00		0.00
Deposit	12/06/2010		Copeland Properties Twelve, LP	Loan		32,000.00	-32,000.00
Total 2212 · N/P - CP12 - Other					100,000.00	132,000.00	-32,000.00
Total 2212 · N/P - CP12					102,700.00	134,700.00	-32,000.00
2216 · Note Payable - CP16							
Deposit	10/12/2007		Copeland Properties 16, LP	Loan		3,000.00	-3,000.00
General Journal	10/31/2007	GJ1002		To reclassify Funds that were suppose to go to CRI	3,000.00		0.00
Deposit	09/23/2010		Copeland Properties 16, LP	Short term loan		16,500.00	-16,500.00
Check	10/26/2010	OL1027	Copeland Properties 16, LP	Payoff short term loan plus interest	16,500.00		0.00
Total 2216 · Note Payable - CP16					19,500.00	19,500.00	0.00
2217 · Rancho Mirage Assoc Payable							
General Journal	04/01/2008	GJ403		To record April Association Dues		4,517.76	-4,517.76
General Journal	05/01/2008	GJ504		To record May Association Dues		4,517.76	-9,035.52
General Journal	06/01/2008	GJ604		To record June Association Dues		4,517.76	-13,553.28
Check	07/03/2008	1058	Rancho Mirage Prof. Plaza Owners Assoc	Suite 135	2,017.62		-11,535.66

Copeland Properties Fifteen LP
Transaction Detail by Account
All Transactions

Type	Date	Num	Name	Memo	Debit	Credit	Balance
Check	07/03/2008	1058	Rancho Mirage Prof. Plaza Owners Assoc	Suite 175	3,765.90		-7,769.76
Check	07/03/2008	1058	Rancho Mirage Prof. Plaza Owners Assoc	Suite 115	3,210.96		-4,558.80
Check	07/03/2008	1058	Rancho Mirage Prof. Plaza Owners Assoc	Suite 155	2,815.92		-1,742.88
Check	07/03/2008	1058	Rancho Mirage Prof. Plaza Owners Assoc	Suite 130	1,742.88		0.00
General Journal	08/01/2008	GJ801		To record Aug Association Dues		4,517.76	-4,517.76
General Journal	09/02/2008	GJ901		To record Sept Association Dues		4,517.76	-9,035.52
Check	09/19/2008	1069	Rancho Mirage Prof. Plaza Owners Assoc	Suite 135	1,345.08		-7,690.44
Check	09/19/2008	1069	Rancho Mirage Prof. Plaza Owners Assoc	Suite 175	2,510.60		-5,179.84
Check	09/19/2008	1069	Rancho Mirage Prof. Plaza Owners Assoc	Suite 115	2,140.64		-3,039.20
Check	09/19/2008	1069	Rancho Mirage Prof. Plaza Owners Assoc	Suite 155	1,877.28		-1,161.92
Check	09/19/2008	1069	Rancho Mirage Prof. Plaza Owners Assoc	Suite 130	1,161.92		0.00
Total 2217 · Rancho Mirage Assoc Payable					22,588.80	22,588.80	0.00
2220 · N/P - Stewart Wright @ 8%							
2220.1 · Accrued Int - Stewart Wright							
General Journal	10/31/2009	GJ1002		To accrue Interest		133.33	-133.33
General Journal	10/31/2009	GJ1004		To record Sept 3 - Sept 30 accrued interest Wright Note		120.15	-253.48
General Journal	11/30/2009	GJ1102		To accrue Interest		133.33	-386.81
General Journal	12/31/2009	GJ1202		To accrue Interest		133.33	-520.14
General Journal	01/31/2010	GJ109		To reclassify accrued interest to account payables	520.14		0.00
Total 2220.1 · Accrued Int - Stewart Wright					520.14	520.14	0.00
2220 · N/P - Stewart Wright @ 8% - Other							
Deposit	09/03/2009		Stewart Wright	Deposit		20,000.00	-20,000.00
Total 2220 · N/P - Stewart Wright @ 8% - Other					0.00	20,000.00	-20,000.00
Total 2220 · N/P - Stewart Wright @ 8%					520.14	20,520.14	-20,000.00
2225 · Note Payable - CP5							
2225.1 · Accrued Int - CP5							
General Journal	07/31/2009	GJ702		To accrue Interest		4.50	-4.50
General Journal	08/31/2009	GJ802		To accrue Interest		4.50	-9.00
General Journal	09/30/2009	GJ902		To accrue Interest		4.50	-13.50
General Journal	10/31/2009	GJ1002		To accrue Interest		4.50	-18.00
General Journal	11/30/2009	GJ1102		To accrue Interest		4.50	-22.50
General Journal	12/31/2009	GJ1202		To accrue Interest		4.50	-27.00
Check	01/13/2010	2017	Copeland Properties Five	Payoff loan & accrued int	27.00		0.00
Total 2225.1 · Accrued Int - CP5					27.00	27.00	0.00
2225 · Note Payable - CP5 - Other							
Deposit	07/08/2009		Copeland Properties Five	Deposit		600.00	-600.00
Check	01/13/2010	2017	Copeland Properties Five	Payoff loan & accrued int	600.00		0.00
Total 2225 · Note Payable - CP5 - Other					600.00	600.00	0.00
Total 2225 · Note Payable - CP5					627.00	627.00	0.00

2226 · Note Payable - Schachtel @ 8%

Copeland Properties Fifteen LP
Transaction Detail by Account
All Transactions

Type	Date	Num	Name	Memo	Debit	Credit	Balance
2226.1 - Accrued Int - Schachtel							
General Journal	10/31/2009	GJ1002		To accrue Interest		120.00	-120.00
General Journal	10/31/2009	GJ1004		To record January 16th - September 30, 2009 Schachtel accrued Interest		1,018.05	-1,138.05
General Journal	11/30/2009	GJ1102		To accrue Interest		120.00	-1,258.05
General Journal	12/31/2009	GJ1202		To accrue Interest		120.00	-1,378.05
General Journal	01/31/2010	GJ110		To reclassify accrued interest as account payable	1,378.05		0.00
Total 2226.1 - Accrued Int - Schachtel					1,378.05	1,378.05	0.00
2226 - Note Payable - Schachtel @ 8% - Other							
General Journal	10/31/2009	GJ1003		Reclassify contributions as loan @ 8% int		18,000.00	-18,000.00
Total 2226 - Note Payable - Schachtel @ 8% - Other					0.00	18,000.00	-18,000.00
Total 2226 - Note Payable - Schachtel @ 8%					1,378.05	19,378.05	-18,000.00
TOTAL					444,667.99	1,063,349.32	-618,681.33

Copeland Properties 16, LP
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1001 - Note Receivable - CWM RE Trust								
Check	12/31/2007	OL1231	Copeland Wealth Management RE Trust Acct	Loan	1100 - 1st California Bank	30,000.00		30,000.00
Deposit	01/03/2008	OL0103	Copeland Wealth Management RE Trust Acct	Loan pmt	1100 - 1st California Bank		30,000.00	0.00
Check	01/28/2010	OL0128	Copeland Wealth Mgmt RE Trust Account	Short term loan	1101 - Pacific Western Bank	48,000.00		48,000.00
Deposit	02/04/2010		Copeland Wealth Management RE Trust Acct	Deposit	1101 - Pacific Western Bank		48,000.00	0.00
Total 1001 - Note Receivable - CWM RE Trust						78,000.00	78,000.00	0.00
1002 - N/R - CWM RE								
Check	01/15/2008	OL115	Copeland Wealth Management RE Trust Acct	Loan for CWMRE Texas purchase	1100 - 1st California Bank	5,000.00		5,000.00
Deposit	04/17/2008		Copeland Wealth Mgmt RE Trust Account	Deposit	1100 - 1st California Bank		5,000.00	0.00
Total 1002 - N/R - CWM RE						5,000.00	5,000.00	0.00
1003 - A/R - Rancho Mirage Surgery Ctr								
Check	12/10/2008	1029	Rancho Mirage Surgery Center, LLC	Loan @ 12%	1100 - 1st California Bank	25,000.00		25,000.00
Deposit	12/23/2008		Rancho Mirage Surgery Center, LLC	Repayment of loan	1100 - 1st California Bank		25,000.00	0.00
Check	04/16/2009	1043	Rancho Mirage Surgery Center, LLC	Loan/Payroll Acct	1100 - 1st California Bank	24,500.00		24,500.00
Check	04/16/2009	1044	Rancho Mirage Surgery Center, LLC	Loan/Expense Acct	1100 - 1st California Bank	5,500.00		30,000.00
Deposit	04/22/2009		Rancho Mirage Surgery Center, LLC	Repayment of loan	1100 - 1st California Bank		30,000.00	0.00
Total 1003 - A/R - Rancho Mirage Surgery Ctr						55,000.00	55,000.00	0.00
1006 - Note Receivable - CP6								
1006.1 - Accrued Int- CP6								
General Journal	04/30/2009	GJ403		To record interest receivable	4110.12 - Interest - CP12	30.00		30.00
General Journal	05/31/2009	GJ503		To record interest receivable	4110.12 - Interest - CP12	30.00		60.00
General Journal	06/30/2009	GJ603		To record interest receivable	4110.12 - Interest - CP12	30.00		90.00
General Journal	07/31/2009	GJ703		To record interest receivable	4110.12 - Interest - CP12	30.00		120.00
General Journal	08/31/2009	GJ803		To record interest receivable	4110.12 - Interest - CP12	30.00		150.00
General Journal	09/30/2009	GJ904		To write off 2009 interest charged to CP6 per Chuck	4113.06 - Accrued Int - CP6		150.00	0.00
General Journal	10/01/2009	GJ904R		Reverse of GJE GJ904 -- To write off 2009 interest charged to CP6 per Chuck	4113.06 - Accrued Int - CP6	150.00		150.00
Deposit	01/14/2010		Copeland Properties Six, LP	Deposit	1101 - Pacific Western Bank		150.00	0.00
Total 1006.1 - Accrued Int- CP6						300.00	300.00	0.00
1006 - Note Receivable - CP6 - Other								
Check	03/01/2008		Copeland Properties Six, LP	Loan	1100 - 1st California Bank	17,500.00		17,500.00
Deposit	03/17/2008	OL317	Copeland Fixed Income One	Fixed Income Purchased CP6 Note	1100 - 1st California Bank		17,500.00	0.00
Check	04/06/2009		Copeland Properties Six, LP	Online transfer/loan	1100 - 1st California Bank	4,000.00		4,000.00
General Journal	12/31/2009	GJ1205		To net various receivables to CWMRE payable per Chuck	-SPLIT-		4,000.00	0.00
Total 1006 - Note Receivable - CP6 - Other						21,500.00	21,500.00	0.00
Total 1006 - Note Receivable - CP6						21,800.00	21,800.00	0.00
1009 - N/R Copeland Prop Nine								
1009.1 - Accrued Interest - CP9								
General Journal	04/30/2009	GJ403		To record interest receivable	4110.12 - Interest - CP12	30.00		30.00
General Journal	05/31/2009	GJ503		To record interest receivable	4110.12 - Interest - CP12	303.75		333.75

Copeland Properties 16, LP
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	06/30/2009	GJ603		To record interest receivable	4110.12 · Interest - CP12	303.75		637.50
General Journal	07/31/2009	GJ703		To record interest receivable	4110.12 · Interest - CP12	303.75		941.25
General Journal	08/31/2009	GJ803		To record interest receivable	4110.12 · Interest - CP12	303.75		1,245.00
General Journal	09/30/2009	GJ903		To record interest receivable	4113.12 · Accrued Int - CP12	496.13		1,741.13
General Journal	10/31/2009	GJ1003		To record interest receivable	4113.12 · Accrued Int - CP12	496.13		2,237.26
General Journal	11/30/2009	GJ1103		To record interest receivable	4113.12 · Accrued Int - CP12	496.13		2,733.39
General Journal	12/31/2009	GJ1203		To record interest receivable	4113.12 · Accrued Int - CP12	496.13		3,229.52
General Journal	12/31/2009	GJ1205		To net various receivables to CWMRE payable per Chuck	1006 · Note Receivable - CP6		3,229.52	0.00
Total 1009.1 · Accrued Interest - CP9						3,229.52	3,229.52	0.00
1009 · N/R Copeland Prop Nine - Other								
Check	02/04/2009		Copeland Properties Nine, LP		1100 · 1st California Bank	28,500.00		28,500.00
General Journal	02/23/2009	GJ0203		To reclassify CFI#1 loan as payment from CP9	2103 · Note Payable - CFI#1		28,500.00	0.00
Check	04/06/2009		Copeland Properties Nine, LP	Online transfer/loan	1100 · 1st California Bank	36,000.00		36,000.00
Deposit	04/16/2009		Copeland Properties Nine, LP	Deposit	1100 · 1st California Bank		32,000.00	4,000.00
Check	05/04/2009	OL504	Copeland Properties Nine, LP	Online transfer / loan	1100 · 1st California Bank	36,500.00		40,500.00
Check	09/03/2009	2013	Copeland Properties Nine, LP	Loan	1101 · Pacific Western Bank	25,650.00		66,150.00
General Journal	12/31/2009	GJ1205		To net various receivables to CWMRE payable per Chuck	1006 · Note Receivable - CP6		13,117.72	53,032.28
Total 1009 · N/R Copeland Prop Nine - Other						126,650.00	73,617.72	53,032.28
Total 1009 · N/R Copeland Prop Nine						129,879.52	76,847.24	53,032.28
1012 · N/R - Copeland Properties 12								
1012.1 · Accrued Int - CP12								
General Journal	03/31/2009	GJ305		To record interest receivable	4110.12 · Interest - CP12	322.50		322.50
General Journal	04/30/2009	GJ403		To record interest receivable	4110.12 · Interest - CP12	322.50		645.00
General Journal	05/31/2009	GJ503		To record interest receivable	4110.12 · Interest - CP12	322.50		967.50
General Journal	06/30/2009	GJ603		To record interest receivable	4110.12 · Interest - CP12	322.50		1,290.00
General Journal	07/31/2009	GJ703		To record interest receivable	4110.12 · Interest - CP12	322.50		1,612.50
General Journal	08/31/2009	GJ803		To record interest receivable	4110.12 · Interest - CP12	322.50		1,935.00
Deposit	09/23/2009		Copeland Properties 12, LP	Deposit	1101 · Pacific Western Bank		1,935.00	0.00
General Journal	09/30/2009	GJ903		To record interest receivable	4113.12 · Accrued Int - CP12	164.51		164.51
General Journal	10/31/2009	GJ1003		To record interest receivable	4113.12 · Accrued Int - CP12	164.51		329.02
General Journal	11/30/2009	GJ1103		To record interest receivable	4113.12 · Accrued Int - CP12	164.51		493.53
General Journal	12/31/2009	GJ1203		To record interest receivable	4113.12 · Accrued Int - CP12	164.51		658.04
General Journal	12/31/2009	GJ1205		To net various receivables to CWMRE payable per Chuck	1006 · Note Receivable - CP6		658.04	0.00
Total 1012.1 · Accrued Int - CP12						2,593.04	2,593.04	0.00
1012 · N/R - Copeland Properties 12 - Other								
Check	03/02/2009		Copeland Properties 12, LP		1100 · 1st California Bank	43,000.00		43,000.00
Deposit	09/23/2009		Copeland Properties 12, LP	Deposit	1101 · Pacific Western Bank		21,065.00	21,935.00
General Journal	12/31/2009	GJ1205		To net various receivables to CWMRE payable per Chuck	1006 · Note Receivable - CP6		21,935.00	0.00
Total 1012 · N/R - Copeland Properties 12 - Other						43,000.00	43,000.00	0.00
Total 1012 · N/R - Copeland Properties 12						45,593.04	45,593.04	0.00

Copeland Properties 16, LP
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1015 - Note Receivable - CP15								
Check	10/12/2007		Copeland Properties 15, LP		1100 - 1st California Bank	3,000.00		3,000.00
General Journal	10/12/2007	GJ1012		TO RECLASSIFY AS REDUCING CRI PAYABLE	2101 - Loan Payable - CWM Real Estate		3,000.00	0.00
Check	09/23/2010		Copeland Properties 15, LP	Short term loan	1101 - Pacific Western Bank	16,500.00		16,500.00
Deposit	10/26/2010		Copeland Properties 15, LP	Short term loan pmt plus int	1101 - Pacific Western Bank		16,500.00	0.00
Total 1015 - Note Receivable - CP15						19,500.00	19,500.00	0.00
2101 - Loan Payable - CWM Real Estate								
2101.1 - Accrued Interest - CWM RE								
General Journal	06/30/2008	GJ605		To record 7/01/07-6/30/08 accrued interest due to CWM RE	6550.1 - Interest - CWM RE		1,372.83	-1,372.83
General Journal	08/31/2008	GJ802		To record July & Aug interest	6550.1 - Interest - CWM RE		240.02	-1,612.85
Check	09/12/2008	OL913	Copeland Wealth Management RE		1100 - 1st California Bank	1,612.85		0.00
General Journal	10/31/2008	GJ1002		Accrued Interest Payable to CRI	6550.1 - Interest - CWM RE		101.26	-101.26
Check	11/10/2008		Copeland Wealth Management RE	Loan pmt	1100 - 1st California Bank	101.26		0.00
General Journal	11/30/2008	GJ1102		To record accrued interest payable CWMRE	6550.1 - Interest - CWM RE		101.26	-101.26
Check	12/08/2008	OL1208	Copeland Wealth Management RE		1100 - 1st California Bank	101.26		0.00
General Journal	01/31/2009	GJ106		To record interest payable	6551.1 - Accrued Interest-CRI		30.00	-30.00
General Journal	03/31/2009	GJ302		To record interest payable	6551.1 - Accrued Interest-CRI		328.75	-358.75
General Journal	04/30/2009	GJ402		To record interest payable	6551.1 - Accrued Interest-CRI		328.75	-687.50
General Journal	05/31/2009	GJ502		To record interest payable	6551.1 - Accrued Interest-CRI		328.75	-1,016.25
General Journal	06/30/2009	GJ602		To rcord interst payable	-SPLIT-		344.55	-1,360.80
General Journal	06/30/2009	GJ630		To record February interest payable	6551.1 - Accrued Interest-CRI		30.00	-1,390.80
General Journal	07/31/2009	GJ702		To record interst payable	-SPLIT-		344.55	-1,735.35
General Journal	08/31/2009	GJ802		To rcord interst payable	-SPLIT-		344.55	-2,079.90
General Journal	09/30/2009	GJ902		To rcord interst payable	-SPLIT-		344.55	-2,424.45
General Journal	10/31/2009	GJ1002		To rcord interst payable	-SPLIT-		344.55	-2,769.00
General Journal	11/30/2009	GJ1102		To rcord interst payable	-SPLIT-		344.55	-3,113.55
Check	12/24/2009	2037	Copeland Wealth Mgmt RE	Accrued Interest	1101 - Pacific Western Bank	3,458.10		344.55
General Journal	12/31/2009	GJ1202		To record interst payable	6550.1 - Interest - CWM RE		344.55	0.00
Total 2101.1 - Accrued Interest - CWM RE						5,273.47	5,273.47	0.00
2101 - Loan Payable - CWM Real Estate - Other								
General Journal	09/21/2007	GJ901		To record opening entry/purchase of property	1501 - Land		30,262.50	-30,262.50
Deposit	09/28/2007	Deposit		Open acct	1100 - 1st California Bank		100.00	-30,362.50
General Journal	10/12/2007	GJ1012		TO RECLASSIFY AS REDUCING CRI PAYABLE	1015 - Note Receivable - CP15	3,000.00		-27,362.50
General Journal	10/18/2007	GJ1013		TO RECORD JAN - OCT EXPENSES PAID BY CWM RE	-SPLIT-		3,614.99	-30,977.49
Deposit	11/01/2007		Copeland Wealth Management RE	Deposit	1100 - 1st California Bank		2,900.00	-33,877.49
Check	11/14/2007	OL1114	Copeland Wealth Management RE	Online loan payment	1100 - 1st California Bank	5,000.00		-28,877.49
Check	11/21/2007	OL1121	Copeland Wealth Management RE	Loan pmt	1100 - 1st California Bank	3,500.00		-25,377.49
Check	12/20/2007	OL1220	Copeland Wealth Management RE		1100 - 1st California Bank	5,377.49		-20,000.00
Check	01/15/2008	OL115	Copeland Wealth Management RE Trust Acct	Loan for CWMRE Texas purchase	1100 - 1st California Bank	20,000.00		0.00
General Journal	01/31/2008	102		To record Papson Prop Inc. check #4250 written from CRI	6570 - Professional Fees		5,001.09	-5,001.09
Deposit	04/17/2008		Copeland Wealth Mgmt RE Trust Account	Refund Sugarland Escrow	1100 - 1st California Bank		20,000.00	-25,001.09
Check	06/11/2008		Copeland Wealth Management RE	Online transfer/loan pmt	1100 - 1st California Bank	7,000.00		-18,001.09
Deposit	06/20/2008		Copeland Wealth Management RE	Deposit	1100 - 1st California Bank		500.00	-18,501.09

Copeland Properties 16, LP
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Check	08/22/2008		Copeland Wealth Management RE		1100 - 1st California Bank	5,000.00		-13,501.09
Deposit	11/06/2008		Copeland Wealth Management RE	Loan	1100 - 1st California Bank		13,900.00	-27,401.09
Check	11/10/2008		Copeland Wealth Management RE	Loan pmt	1100 - 1st California Bank	13,798.74		-13,602.35
Check	12/08/2008	OL1208	Copeland Wealth Management RE		1100 - 1st California Bank	13,602.35		0.00
Deposit	01/09/2009		Copeland Wealth Management RE	Funds from FA recorded as advance from CWMRE	1100 - 1st California Bank		13,000.00	-13,000.00
Check	01/17/2009		Copeland Wealth Management RE	Loan pmt	1100 - 1st California Bank	9,000.00		-4,000.00
General Journal	03/19/2009	GJ303		To record distribuion pmt made to trust by CWMRE	2116 - Note Payable-Kohut		13,833.78	-17,833.78
Deposit	03/25/2009		Copeland Wealth Management RE	Deposit	1100 - 1st California Bank		25,000.00	-42,833.78
Deposit	03/25/2009		Copeland Wealth Management RE	Deposit	1100 - 1st California Bank		1,000.00	-43,833.78
Deposit	06/25/2009		Copeland Wealth Management RE	Deposit	1100 - 1st California Bank		2,106.50	-45,940.28
General Journal	12/31/2009	GJ1205		To net various receivables to CWMRE payable per Chuck	1006 - Note Receivable - CP6	42,940.28		-3,000.00
Check	01/19/2010		Copeland Wealth Mgmt RE		1101 - Pacific Western Bank	3,000.00		0.00
General Journal	12/31/2010	GJ1203		To record 2010 bank charges paid by CWMRE	6502 - Bank Service Charges		398.58	-398.58
Check	12/31/2010	2118	Copeland Wealth Mgmt RE		1101 - Pacific Western Bank	398.58		0.00
Total 2101 - Loan Payable - CWM Real Estate - Other						131,617.44	131,617.44	0.00
Total 2101 - Loan Payable - CWM Real Estate						136,890.91	136,890.91	0.00
2102 - N/P - Copeland Fixed Income Two								
2102.1 - Accrued Int - CFI#2								
General Journal	01/31/2008	GJ102		To record January accrued interest	6550.2 - Interest Exp - CFI#2		45.00	-45.00
General Journal	02/29/2008	GJ203		To accrue Feb interest	6550.2 - Interest Exp - CFI#2		165.00	-210.00
Check	03/07/2008	OL307	Copeland Fixed Income Two		1100 - 1st California Bank	165.00		-45.00
General Journal	03/31/2008	GJ303		To accrue March interest	6550.2 - Interest Exp - CFI#2		165.00	-210.00
Check	04/07/2008	OL407	Copeland Fixed Income Two	March Interest	1100 - 1st California Bank	165.00		-45.00
General Journal	04/30/2008	GJ403		To accrue April interest	6550.2 - Interest Exp - CFI#2		15.00	-60.00
Check	07/14/2008		Copeland Fixed Income Two	Accrued Interest	1100 - 1st California Bank	60.00		0.00
Total 2102.1 - Accrued Int - CFI#2						390.00	390.00	0.00
2102 - N/P - Copeland Fixed Income Two - Other								
Deposit	01/23/2008	OL0123	Copeland Fixed Income Two	Loan	1100 - 1st California Bank		26,000.00	-26,000.00
Check	02/01/2008	OL0129	Copeland Fixed Income Two	Partial repayment of loan	1100 - 1st California Bank	20,000.00		-6,000.00
Deposit	02/13/2008	OL213	Copeland Fixed Income Two	Online transfer	1100 - 1st California Bank		16,000.00	-22,000.00
Check	04/18/2008		Copeland Fixed Income Two		1100 - 1st California Bank	20,000.00		-2,000.00
Check	05/05/2008		Copeland Fixed Income Two		1100 - 1st California Bank	2,000.00		0.00
Total 2102 - N/P - Copeland Fixed Income Two - Other						42,000.00	42,000.00	0.00
Total 2102 - N/P - Copeland Fixed Income Two						42,390.00	42,390.00	0.00
2103 - Note Payable - CFI#1								
2103.1 - Accrued Interest								
General Journal	07/31/2009	GJ702		To record interst payable	2101.1 - Accrued Interest - CWM RE		7.50	-7.50
Check	08/24/2009	2005	Copeland Fixed Income One		1101 - Pacific Western Bank	7.50		0.00
Total 2103.1 - Accrued Interest						7.50	7.50	0.00
2103 - Note Payable - CFI#1 - Other								

Copeland Properties 16, LP
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	02/23/2009		Copeland Fixed Income One	phone transfer	1100 - 1st California Bank		28,500.00	-28,500.00
General Journal	02/23/2009	GJ0203		To reclassify CFI#1 loan as payment from CP9	1009 - N/R Copeland Prop Nine	28,500.00		0.00
Deposit	06/25/2009	OL625	Copeland Fixed Income One	Deposit	1100 - 1st California Bank		1,000.00	-1,000.00
Check	08/24/2009	2005	Copeland Fixed Income One		1101 - Pacific Western Bank	1,000.00		0.00
Total 2103 · Note Payable - CFI#1 - Other						29,500.00	29,500.00	0.00
Total 2103 · Note Payable - CFI#1						29,507.50	29,507.50	0.00
2110 · Note Payable - CP10								
2110.1 · Accrued Interest - CP10								
General Journal	12/31/2008	GJ1202		To record accrued interest (12/24-12/31)	6551.10 · Accrued Interest - CP10		10.16	-10.16
Check	04/24/2009	1046	Copeland Properties 10, LP	Accrued Interest pmt	1100 - 1st California Bank	10.16		0.00
Total 2110.1 · Accrued Interest - CP10						10.16	10.16	0.00
2110 · Note Payable - CP10 - Other								
Deposit	12/24/2008		Copeland Properties 10, LP	Deposit	1100 - 1st California Bank		6,000.00	-6,000.00
Check	01/13/2009		Copeland Properties 10, LP		1100 - 1st California Bank	6,000.00		0.00
Deposit	06/25/2009		Copeland Properties 10, LP	Deposit	1100 - 1st California Bank		4,400.00	-4,400.00
Check	07/16/2009	OI716	Copeland Properties 10, LP	Payoff loan	1100 - 1st California Bank	4,400.00		0.00
Total 2110 · Note Payable - CP10 - Other						10,400.00	10,400.00	0.00
Total 2110 · Note Payable - CP10						10,410.16	10,410.16	0.00
2114 · Loan Payable - CP14/CP18								
Deposit	10/04/2007		Copeland Properties 14, LP	Loan to cover distributions	1100 - 1st California Bank		6,850.00	-6,850.00
Check	12/03/2007	OL1203	Copeland Properties 14, LP	Pay off advance-deposited into CP18	1100 - 1st California Bank	6,850.00		0.00
Total 2114 · Loan Payable - CP14/CP18						6,850.00	6,850.00	0.00
2116 · Note Payable-Kohut								
General Journal	03/05/2009	GJ304		To record March distributions	3804.1 · Draws		13,833.78	-13,833.78
General Journal	03/19/2009	GJ303		To record distribuion pmt made to trust by CWMRE	2101 · Loan Payable - CWM Real Estate	13,833.78		0.00
Deposit	06/25/2009		Copeland Wealth Mgmt RE Trust Account	Kohut Funds	1100 - 1st California Bank		19,000.00	-19,000.00
Check	06/11/2010	2075	Kohut Family Trust		1101 - Pacific Western Bank	4,000.00		-15,000.00
Check	12/03/2010	2110	Kohut Family Trust		1101 - Pacific Western Bank	15,000.00		0.00
Total 2116 · Note Payable-Kohut						32,833.78	32,833.78	0.00
2117 · Note Payable - RMSC LLC								
Deposit	04/22/2009		Rancho Mirage Surgery Center, LLC	Repayment of loan	1100 - 1st California Bank		2,000.00	-2,000.00
Check	04/24/2009	1047	Rancho Mirage Surgery Center, LLC	Loan Pmt	1100 - 1st California Bank	2,000.00		0.00
Total 2117 · Note Payable - RMSC LLC						2,000.00	2,000.00	0.00
2118 · Note Payable - CFI#3								
2118.1 · Accrued Interest								
General Journal	07/31/2009	GJ702		To rcord interst payable	2101.1 · Accrued Interest - CWM RE		11.25	-11.25
Check	08/24/2009	2006	Copeland Fixed Income Three	Loan pmt plus interest	1101 - Pacific Western Bank	11.25		0.00
Total 2118.1 · Accrued Interest						11.25	11.25	0.00

Copeland Properties 16, LP
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
2118 · Note Payable - CFI#3 - Other								
Deposit	06/25/2009	OL625	Copeland Fixed Income Three	Deposit	1100 · 1st California Bank		1,500.00	-1,500.00
Check	08/24/2009	2006	Copeland Fixed Income Three	Loan pmt plus interest	1101 · Pacific Western Bank	1,500.00		0.00
Total 2118 · Note Payable - CFI#3 - Other						1,500.00	1,500.00	0.00
Total 2118 · Note Payable - CFI#3						1,511.25	1,511.25	0.00
2119 · Note Payable - CP7								
2119.1 · Accrued Interest								
General Journal	06/30/2009	GJ602		To rcord interst payable	2101.1 · Accrued Interest - CWM RE		18.75	-18.75
General Journal	07/31/2009	GJ702		To record interst payable	2101.1 · Accrued Interest - CWM RE		18.75	-37.50
General Journal	08/31/2009	GJ802		To rcord interst payable	2101.1 · Accrued Interest - CWM RE		18.75	-56.25
General Journal	09/30/2009	GJ902		To rcord interst payable	2101.1 · Accrued Interest - CWM RE		18.75	-75.00
General Journal	10/31/2009	GJ1002		To rcord interst payable	2101.1 · Accrued Interest - CWM RE		18.75	-93.75
General Journal	11/30/2009	GJ1102		To rcord interst payable	2101.1 · Accrued Interest - CWM RE		18.75	-112.50
Check	12/18/2009	2032	Copeland Properties Seven, LP	Payoff balance of loan plus interest	1101 · Pacific Western Bank	112.50		0.00
Total 2119.1 · Accrued Interest						112.50	112.50	0.00
2119 · Note Payable - CP7 - Other								
Deposit	06/25/2009		Copeland Properties Seven, LP	Deposit	1100 · 1st California Bank		2,500.00	-2,500.00
Check	12/18/2009	2032	Copeland Properties Seven, LP	Principal	1101 · Pacific Western Bank	2,500.00		0.00
Total 2119 · Note Payable - CP7 - Other						2,500.00	2,500.00	0.00
Total 2119 · Note Payable - CP7						2,612.50	2,612.50	0.00
TOTAL						619,778.66	566,746.38	53,032.28

Copeland Properties 17 Joint Venture
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1902 - N/R CP2 - Other								
General Journal	10/01/2009	GJ1003		Reclassify Note Payable to Note Receivable	2402 · Note Payable - CP2	5,919.41		5,919.41
Deposit	01/14/2010		Copeland Properties Two, LP	Deposit	1101 · Pacific Western Bank		5,919.41	0.00
Deposit	11/15/2011		Copeland Properties Two, LP	Nov UNKNOWN ENTRY. \$5000 DEPOSIT WAS NOT MADE	1101 · Pacific Western Bank	0.00		0.00
Total 1902 · N/R CP2 - Other						5,919.41	5,919.41	0.00
1910 - Due from CP17, LP								
General Journal	12/31/2008	GJ1210		To make prior year correction	3900 · Retained Earnings	800.00		800.00
General Journal	12/31/2008	GJ1211		To record state tax paid for CP17, LP	80000 · State Tax	800.00		1,600.00
General Journal	10/01/2009	GJ1002		To reclassify limited partnership advance as misc expense per Chuck	64500 · Misc Expense		1,600.00	0.00
Total 1910 · Due from CP17, LP						1,600.00	1,600.00	0.00
1912 - Note Receivable - CP12								
Check	09/02/2009		Copeland Properties Twelve, LP	Funds accidently transferred online to CP12/reclassified in je	1100 · 1st California Bank	44,500.00		44,500.00
General Journal	09/02/2009	GJ902		To reclassify funds accidently transferred online to CP12 intended for CP2	-SPLIT-		44,500.00	0.00
Total 1912 · Note Receivable - CP12						44,500.00	44,500.00	0.00
1918 - Note Receivable - CP18								
Check	05/18/2009		Copeland Properties Eighteen	Online transfer/loan	1100 · 1st California Bank	1,300.00		1,300.00
Deposit	06/03/2009		Copeland Properties Eighteen	Online transfer/loan pmt	1100 · 1st California Bank		1,300.00	0.00
Check	11/08/2010	2165	Copeland Properties Eighteen	Loan	1101 · Pacific Western Bank	20,700.00		20,700.00
Total 1918 · Note Receivable - CP18						22,000.00	1,300.00	20,700.00
1900 - N/R CP 2 (Rent Incentive)								
General Journal	09/12/2008	GJ1105		To record purchase of 24 Hour Fitness Building	1200 · Land	500,000.00		500,000.00
Deposit	01/14/2010		Copeland Properties Two, LP	Deposit	1101 · Pacific Western Bank		4,000.00	496,000.00
Deposit	02/12/2010		Copeland Properties 2, LP	Deposit	1101 · Pacific Western Bank		5,000.00	491,000.00
Deposit	03/03/2010		Copeland Properties Two, LP	Deposit	1101 · Pacific Western Bank		5,000.00	486,000.00
Deposit	04/02/2010		Copeland Properties 2, LP	Deposit	1101 · Pacific Western Bank		4,000.00	482,000.00
Deposit	05/19/2010		Copeland Properties 2, LP	Deposit	1101 · Pacific Western Bank		5,000.00	477,000.00
Deposit	06/11/2010		Copeland Properties Two, LP	June Loan Pmt	1101 · Pacific Western Bank		5,000.00	472,000.00
Deposit	07/08/2010		Copeland Properties Two, LP	July Pmt	1101 · Pacific Western Bank		5,000.00	467,000.00
Deposit	08/05/2010		Copeland Properties Two, LP	Deposit	1101 · Pacific Western Bank		5,000.00	462,000.00
Deposit	08/27/2010		Copeland Properties 2, LP	Aug Pmt	1101 · Pacific Western Bank		18,000.00	444,000.00
Deposit	09/02/2010			Deposit	1101 · Pacific Western Bank		5,000.00	439,000.00
Deposit	10/04/2010		Copeland Properties 2, LP	Oct Pmt	1101 · Pacific Western Bank		5,000.00	434,000.00
Deposit	11/02/2010		Copeland Properties Two, LP	Nov pmt	1101 · Pacific Western Bank		5,000.00	429,000.00
Deposit	11/08/2010		Copeland Properties Two, LP	Deposit	1101 · Pacific Western Bank		17,500.00	411,500.00
Deposit	12/02/2010		Copeland Properties Two, LP		1101 · Pacific Western Bank		5,000.00	406,500.00
Deposit	01/04/2011		Copeland Properties Two, LP		1101 · Pacific Western Bank		5,000.00	401,500.00
Deposit	02/02/2011		Copeland Properties Two, LP		1101 · Pacific Western Bank		5,000.00	396,500.00
Deposit	03/02/2011		Copeland Properties Two, LP	March Pmt	1101 · Pacific Western Bank		5,000.00	391,500.00
Deposit	04/04/2011		Copeland Properties Two, LP	April pmt	1101 · Pacific Western Bank		5,200.00	386,300.00
Deposit	05/02/2011		Copeland Properties Two, LP		1101 · Pacific Western Bank		5,000.00	381,300.00
Deposit	06/02/2011		Copeland Properties Two, LP	June pmt	1101 · Pacific Western Bank		5,000.00	376,300.00
Deposit	07/07/2011	3594	Copeland Properties 2, LP	July Loan Pmt	1101 · Pacific Western Bank		5,000.00	371,300.00
Deposit	08/04/2011		Copeland Properties 2, LP	Deposit	1101 · Pacific Western Bank		5,000.00	366,300.00
Deposit	09/02/2011		Copeland Properties 2, LP	Deposit	1101 · Pacific Western Bank		5,000.00	361,300.00
Deposit	10/02/2011		Copeland Properties Two, LP	Oct Pmt	1101 · Pacific Western Bank		5,000.00	356,300.00

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Total 1900 · N/R CP 2 (Rent Incentive)						500,000.00	143,700.00	356,300.00
2401 · Note Payable - CWM RE								
2401.1 · Accrued Interest-CRI								
General Journal	10/31/2008	GJ1002		Accrued Interest Payable to CRI	63401.1 · Accrued Interest - CWMRE		47.81	-47.81
General Journal	11/30/2008	GJ1101		To record Nov accrued Interest	63401.1 · Accrued Interest - CWMRE		47.81	-95.62
General Journal	12/31/2008	GJ1213		To record December interest payable	-SPLIT-		72.56	-168.18
General Journal	01/31/2009	GJ101		Record January interest payable	-SPLIT-		110.06	-278.24
General Journal	02/28/2009	GJ202		Record interest payable	-SPLIT-		147.56	-425.80
General Journal	03/31/2009	GJ302		Record interest payable	-SPLIT-		185.81	-611.61
General Journal	04/30/2009	GJ402		Record interest payable	-SPLIT-		307.31	-918.92
General Journal	05/31/2009	GJ502		Record interest payable	-SPLIT-		344.81	-1,263.73
General Journal	06/30/2009	GJ601		Record interest payable	-SPLIT-		382.32	-1,646.05
General Journal	07/31/2009	GJ702		Record interest payable	-SPLIT-		419.81	-2,065.86
General Journal	08/31/2009	GJ802		Record interest payable	-SPLIT-		461.44	-2,527.30
General Journal	09/30/2009	GJ902		Record interest payable	-SPLIT-		498.94	-3,026.24
General Journal	10/31/2009	GJ1002		Record interest payable	-SPLIT-		532.31	-3,558.55
General Journal	11/30/2009	GJ1102		Record interest payable	-SPLIT-		569.81	-4,128.36
General Journal	12/31/2009	GJ1202		Record interest payable	-SPLIT-		607.31	-4,735.67
Check	01/14/2010	2042	Copeland Wealth Management RE		1101 · Pacific Western Bank	4,735.67		0.00
Total 2401.1 · Accrued Interest-CRI						4,735.67	4,735.67	0.00
2401 · Note Payable - CWM RE - Other								
General Journal	12/31/2007	GJ01		Record expenses paid by CWM RE	-SPLIT-		1,053.00	-1,053.00
General Journal	06/30/2008	GJ601		To record expenses paid by CWM RE 1/08-6/30/08	-SPLIT-		4,903.85	-5,956.85
Deposit	09/17/2008		Copeland Wealth Mgmt RE	Deposit	1100 · 1st California Bank		200.00	-6,156.85
General Journal	09/30/2008	GJ901		To record expenses paid by CWMRE 7/01-9/30/08	66500 · Postage and Delivery		218.16	-6,375.01
Check	12/05/2008	1205	Copeland Wealth Mgmt RE Trust Account	Record as note payable to CWMRE	1100 · 1st California Bank		3,300.00	-9,675.01
Check	01/05/2009	0106	Copeland Wealth Mgmt RE Trust Account	January Distributions	1100 · 1st California Bank		5,000.00	-14,675.01
Check	02/03/2009	204	Copeland Wealth Mgmt RE Trust Account	February Distributions	1100 · 1st California Bank		5,000.00	-19,675.01
Check	03/06/2009		Copeland Wealth Mgmt RE Trust Account	March Distributions	1100 · 1st California Bank		5,000.00	-24,675.01
Deposit	03/09/2009		Copeland Wealth Mgmt RE	Online transfer/loan	1100 · 1st California Bank		100.00	-24,775.01
Deposit	04/01/2009		Copeland Wealth Mgmt RE	Online transfer/loan	1100 · 1st California Bank		6,000.00	-30,775.01
Check	04/06/2009	406	Copeland Wealth Mgmt RE Trust Account	April Distributions	1100 · 1st California Bank		5,000.00	-35,775.01
Deposit	04/28/2009		Copeland Wealth Management RE	Online transfer/loan	1100 · 1st California Bank		5,200.00	-40,975.01
Check	05/06/2009	506	Copeland Wealth Mgmt RE Trust Account	May Distributions	1100 · 1st California Bank		5,000.00	-45,975.01
General Journal	06/05/2009	GJ605		To accrue June Management Fee	63450.1 · Accrued Management Fees		5,000.00	-50,975.01
General Journal	07/06/2009	GJ702		To accrue July Management Fee	63450.1 · Accrued Management Fees		5,000.00	-55,975.01
General Journal	08/06/2009	GJ802		To accrue Aug Management Fee	63450.1 · Accrued Management Fees		5,000.00	-60,975.01
Deposit	08/18/2009		Copeland Wealth Management RE	Deposit	1100 · 1st California Bank		550.00	-61,525.01
General Journal	09/04/2009	GJ904		To accrue Sept Management Fee	63450.1 · Accrued Management Fees		5,000.00	-66,525.01
General Journal	10/05/2009	GJ804		To accrue Oct Management Fee	63450.1 · Accrued Management Fees		5,000.00	-71,525.01
Check	10/14/2009		Void	Void Online transfer/never made	1100 · 1st California Bank	550.00		-70,975.01
General Journal	11/01/2009	GJ1101		To accrue Nov Management Fee	63450.1 · Accrued Management Fees		5,000.00	-75,975.01
General Journal	12/01/2009	GJ1202		To accrue Dec Management Fee	63450.1 · Accrued Management Fees		5,000.00	-80,975.01
General Journal	01/05/2010	GJ102		To accrue Jan Management Fee	63450.1 · Accrued Management Fees		5,000.00	-85,975.01
Check	01/14/2010	2042	Copeland Wealth Management RE		1101 · Pacific Western Bank	4,697.14		-81,277.87
General Journal	02/02/2010	GJ202		To accrue February Management Fee	63450.1 · Accrued Management Fees		5,000.00	-86,277.87
Check	02/12/2010	2054	Copeland Wealth Management RE		1101 · Pacific Western Bank	3,390.42		-82,887.45

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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	03/01/2010	GJ302		To accrue March Management Fee	63450.1 · Accrued Management Fees		5,000.00	-87,887.45
General Journal	04/01/2010	GJ401		To accrue April Management Fee	63450.1 · Accrued Management Fees		5,000.00	-92,887.45
General Journal	04/30/2010	GJ430		To reclassify CP12 payable as CWMRE payable	2412 · Note Payable - CP12		1,800.00	-94,687.45
General Journal	05/01/2010	GJ502		To accrue May Management Fee	63450.1 · Accrued Management Fees		5,000.00	-99,687.45
Check	05/19/2010	2090	Copeland Wealth Management RE		1101 · Pacific Western Bank	1,000.00		-98,687.45
General Journal	06/01/2010	GJ602		To accrue June Management Fee	63450.1 · Accrued Management Fees		5,000.00	-103,687.45
General Journal	07/31/2010	GJ702		To accrue July Management Fee	63450.1 · Accrued Management Fees		5,000.00	-108,687.45
Check	08/27/2010	2128	Copeland Wealth Management RE		1101 · Pacific Western Bank	18,000.00		-90,687.45
General Journal	12/31/2010	GJ1202		To accrue December Management Fee-Funds not avail	63450.1 · Accrued Management Fees		5,000.00	-95,687.45
General Journal	12/31/2010	GJ1203		To record 2010 bank fees paid by CWMRE	60400 · Bank Service Charges		398.59	-96,086.04
Deposit	03/23/2011		Copeland Wealth Management RE	Loan	1101 · Pacific Western Bank		4,500.00	-100,586.04
Deposit	04/28/2011		Copeland Wealth Management RE	Deposit	1101 · Pacific Western Bank		150.00	-100,736.04
Deposit	06/22/2011		Copeland Wealth Mgmt RE	Loan	1101 · Pacific Western Bank		900.00	-101,636.04
Total 2401 · Note Payable - CWM RE - Other						27,637.56	129,273.60	-101,636.04
Total 2401 · Note Payable - CWM RE						32,373.23	134,009.27	-101,636.04
2402 · Note Payable - CP2								
General Journal	09/12/2008	GJ1112		To record rental income due from CP2 9/13 to 9/30	42500 · Rental Income	42,660.00		42,660.00
General Journal	09/12/2008	GJ1113		To reverse property taxes paid by tenant	66800 · Property Taxes		23,116.87	19,543.13
General Journal	10/01/2008	GJ1107		To record interest due to CP2	63400.1 · Interest - CP2, LP	0.00		19,543.13
General Journal	10/08/2008	GJ1203		To reclass distribution check	3804.31 · Draws- Higdon	7,213.03		26,756.16
Check	10/09/2008		Copeland Properties Two, LP		1100 · 1st California Bank	33,000.00		59,756.16
General Journal	10/09/2008	GJ1001		VOID: To record LaJolla bank pmt made by CP2	-SPLIT-	0.00		59,756.16
General Journal	10/09/2008	GJ1206		To reclass loan payment	3501 · N/P CP2, LP		33,000.00	26,756.16
General Journal	10/31/2008	GJ1114		To record maintenance expense paid by CP2	67200 · Repairs and Maintenance		2,262.00	24,494.16
Deposit	11/05/2008		Copeland Properties Two, LP		1100 · 1st California Bank		3,500.00	20,994.16
General Journal	11/05/2008	GJ1110		To reclass payment	-SPLIT-	36,944.30		57,938.46
General Journal	11/05/2008	GJ1204		To reclass distributions	3804.31 · Draws- Higdon	7,213.03		65,151.49
General Journal	11/05/2008	GJ1207		To reclass loan payment	3501 · N/P CP2, LP		36,944.30	28,207.19
General Journal	12/03/2008	GJ1111		To reclass payment to CP2	-SPLIT-	36,944.30		65,151.49
General Journal	12/03/2008	GJ1208		To reclass payment	3501 · N/P CP2, LP		36,944.30	28,207.19
General Journal	12/05/2008	GJ1205		To reclass distributions	3804.31 · Draws- Higdon	7,213.03		35,420.22
General Journal	12/31/2008	GJ1214		To reclass interest payment	3501 · N/P CP2, LP		29,500.81	5,919.41
General Journal	01/31/2009	GJ102		VOID: To record LaJolla bank pmt made by CP2	-SPLIT-	0.00		5,919.41
General Journal	10/01/2009	GJ1003		Reclassify Note Payable to Note Receivable	1902 · N/R CP2 · Other		5,919.41	0.00
Total 2402 · Note Payable - CP2						171,187.69	171,187.69	0.00
2403 · Note Payable - CFI#2								
2403.1 · Accrued Int - CFI#2								
General Journal	11/30/2008	GJ1103		Record July - Nov Interest	63401.2 · Accrued Interest - CFI#2		211.80	-211.80
General Journal	12/31/2008	GJ1213		To record December interest payable	2401.1 · Accrued Interest-CRI		35.94	-247.74
General Journal	01/31/2009	GJ101		Record January interest payable	2401.1 · Accrued Interest-CRI		35.94	-283.68
General Journal	02/28/2009	GJ202		Record interest payable	2401.1 · Accrued Interest-CRI		35.94	-319.62
General Journal	03/31/2009	GJ302		Record interest payable	2401.1 · Accrued Interest-CRI		35.94	-355.56
General Journal	04/30/2009	GJ402		Record interest payable	2401.1 · Accrued Interest-CRI		35.94	-391.50
General Journal	05/31/2009	GJ502		Record interest payable	2401.1 · Accrued Interest-CRI		35.94	-427.44
General Journal	06/30/2009	GJ601		Record interest payable	2401.1 · Accrued Interest-CRI		35.94	-463.38
General Journal	07/31/2009	GJ702		Record interest payable	2401.1 · Accrued Interest-CRI		35.94	-499.32

Copeland Properties 17 Joint Venture
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	08/31/2009	GJ802		Record interest payable	2401.1 · Accrued Interest-CRI		35.94	-535.26
General Journal	09/30/2009	GJ902		Record interest payable	2401.1 · Accrued Interest-CRI		35.94	-571.20
General Journal	10/31/2009	GJ1002		Record interest payable	2401.1 · Accrued Interest-CRI		35.94	-607.14
General Journal	11/30/2009	GJ1102		Record interest payable	2401.1 · Accrued Interest-CRI		35.94	-643.08
General Journal	12/31/2009	GJ1202		Record interest payable	2401.1 · Accrued Interest-CRI		35.94	-679.02
General Journal	01/31/2010	GJ104		To reclassify accrued interest to account payables	2000 · Accounts Payable	679.02		0.00
Total 2403.1 · Accrued Int - CF#2						679.02	679.02	0.00
2403 · Note Payable - CF#2 - Other								
General Journal	11/30/2008	GJ1102		To record appraisal exp paid by CF#2 ck #1318	60020 · Appraisal Fee		5,648.00	-5,648.00
General Journal	12/31/2008	GJ1202		To record refund paid to CF#2 for appraisal	60020 · Appraisal Fee	856.24		-4,791.76
Check	06/11/2010	2102	CFI#2	Loan Payoff	1101 · Pacific Western Bank	4,791.76		0.00
Total 2403 · Note Payable - CF#2 - Other						5,648.00	5,648.00	0.00
Total 2403 · Note Payable - CFI#2						6,327.02	6,327.02	0.00
2404 · Note Payable - CWM RE Trust								
General Journal	12/31/2008	GJ1201		To record November Maintenance paid by CWM RE Trust Acct	67200 · Repairs and Maintenance		2,262.00	-2,262.00
Check	10/14/2009	1073	Copeland Wealth Mgmt RE Trust Account	Reimb to Trust for payment made by Trust	1100 · 1st California Bank	2,262.00		0.00
Total 2404 · Note Payable - CWM RE Trust						2,262.00	2,262.00	0.00
2405 · Note Payable - CP5								
Deposit	09/11/2009		Copeland Properties Five, LP	Deposit	1100 · 1st California Bank		7,500.00	-7,500.00
Check	09/30/2009	1070	Copeland Properties Five, LP		1100 · 1st California Bank	7,500.00		0.00
Total 2405 · Note Payable - CP5						7,500.00	7,500.00	0.00
2408 · Note Payable - CP8								
2408.1 · Accrued Interest - CP8								
General Journal	01/31/2009	GJ101		Record January interest payable	2401.1 · Accrued Interest-CRI		26.25	-26.25
General Journal	02/28/2009	GJ202		Record interest payable	2401.1 · Accrued Interest-CRI		26.25	-52.50
General Journal	03/31/2009	GJ302		Record interest payable	2401.1 · Accrued Interest-CRI		26.25	-78.75
General Journal	04/30/2009	GJ402		Record interest payable	2401.1 · Accrued Interest-CRI		26.25	-105.00
General Journal	05/31/2009	GJ502		Record interest payable	2401.1 · Accrued Interest-CRI		26.25	-131.25
General Journal	06/30/2009	GJ601		Record interest payable	2401.1 · Accrued Interest-CRI		26.25	-157.50
General Journal	07/31/2009	GJ702		Record interest payable	2401.1 · Accrued Interest-CRI		26.25	-183.75
General Journal	08/31/2009	GJ803		VOID: To write off 2009 accrued interest	63401.8 · Accrued Interst-CP8	0.00		-183.75
General Journal	08/31/2009	GJ802		Record interest payable	2401.1 · Accrued Interest-CRI		26.25	-210.00
General Journal	09/30/2009	GJ902		Record interest payable	2401.1 · Accrued Interest-CRI		26.25	-236.25
General Journal	10/31/2009	GJ1002		Record interest payable	2401.1 · Accrued Interest-CRI		26.25	-262.50
General Journal	11/30/2009	GJ1102		Record interest payable	2401.1 · Accrued Interest-CRI		26.25	-288.75
General Journal	12/31/2009	GJ1202		Record interest payable	2401.1 · Accrued Interest-CRI		26.25	-315.00
General Journal	01/31/2010	GJ103		To reclassify accrued interest as account payable	2000 · Accounts Payable	315.00		0.00
Total 2408.1 · Accrued Interest - CP8						315.00	315.00	0.00
2408 · Note Payable - CP8 - Other								
Deposit	01/22/2009		Copeland Properties Eight, LP	Deposit	1100 · 1st California Bank		3,500.00	-3,500.00
Total 2408 · Note Payable - CP8 - Other						0.00	3,500.00	-3,500.00
Total 2408 · Note Payable - CP8						315.00	3,815.00	-3,500.00

Copeland Properties 17 Joint Venture
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
2412 - Note Payable - CP12								
2412.1 - Accrued Int - CP12								
General Journal	05/31/2009	GJ502		Record interest payable	2401.1 - Accrued Interest-CRI		13.50	-13.50
General Journal	06/30/2009	GJ601		Record interest payable	2401.1 - Accrued Interest-CRI		13.50	-27.00
General Journal	07/31/2009	GJ702		Record interest payable	2401.1 - Accrued Interest-CRI		13.50	-40.50
General Journal	08/31/2009	GJ802		Record interest payable	2401.1 - Accrued Interest-CRI		13.50	-54.00
General Journal	09/30/2009	GJ902		Record interest payable	2401.1 - Accrued Interest-CRI		13.50	-67.50
General Journal	10/31/2009	GJ1002		Record interest payable	2401.1 - Accrued Interest-CRI		13.50	-81.00
General Journal	11/30/2009	GJ1102		Record interest payable	2401.1 - Accrued Interest-CRI		13.50	-94.50
General Journal	12/31/2009	GJ1202		Record interest payable	2401.1 - Accrued Interest-CRI		13.50	-108.00
General Journal	01/31/2010	GJ105		To reclassify accrued interest to account payables	2000 - Accounts Payable	108.00		0.00
Total 2412.1 - Accrued Int - CP12						108.00	108.00	0.00
2412 - Note Payable - CP12 - Other								
Deposit	05/15/2009		Copeland Properties Twelve, LP	Deposit	1100 - 1st California Bank		1,800.00	-1,800.00
General Journal	04/30/2010	GJ430		To reclassify CP12 payable as CWMRE payable	2401 - Note Payable - CWM RE	1,800.00		0.00
Total 2412 - Note Payable - CP12 - Other						1,800.00	1,800.00	0.00
Total 2412 - Note Payable - CP12						1,908.00	1,908.00	0.00
TOTAL						795,892.35	524,028.39	271,863.96

Copeland Properties Eighteen, LP
General Ledger
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
1401 - Note Receivable - CP1								
Check	03/13/2007		Copeland Properties One, LP	Online transfer	1000 - 1st California Checking	3,700.00		3,700.00
Deposit	03/30/2007		Copeland Properties One, LP	Payment on loan	1000 - 1st California Checking		3,700.00	0.00
Total 1401 - Note Receivable - CP1						3,700.00	3,700.00	0.00
1402 - Note Receivable - CWM RE								
1402.11 - Accrued Interet - CWM RE								
General Journal	06/30/2008	GJ630		To record 7/1/07-6/30/08 Interest	4600.5 - Interest - CWM RE	5,250.00		5,250.00
General Journal	08/31/2008	GJ803		To record July & August interest	4600.5 - Interest - CWM RE	1,500.00		6,750.00
Deposit	09/17/2008		Copeland Realty, Inc.	Deposit	1000 - 1st California Checking		6,750.00	0.00
Total 1402.11 - Accrued Interet - CWM RE						6,750.00	6,750.00	0.00
1402 - Note Receivable - CWM RE - Other								
Check	11/16/2007	1031	Stauffers Landscape, Inc.	Loan	1000 - 1st California Checking	100,000.00		100,000.00
Deposit	09/17/2008		Copeland Realty, Inc.	Deposit	1000 - 1st California Checking		100,000.00	0.00
Total 1402 - Note Receivable - CWM RE - Other						100,000.00	100,000.00	0.00
Total 1402 - Note Receivable - CWM RE						106,750.00	106,750.00	0.00
1402.1 - N/R CWM RE Pooled Inc Activity								
General Journal	12/31/2007	GJ1203		TO RECORD MAY-JUNE 2007 NET POOLED INV ACTIVITY	1200 - Pooled Investment Account	21,331.90		21,331.90
General Journal	08/31/2009	GJ831		To reclassify receivable to Note Payable	2030 - Note Payable - CRI		21,331.90	0.00
Total 1402.1 - N/R CWM RE Pooled Inc Activity						21,331.90	21,331.90	0.00
1404 - Note Receivable - CP4								
1404.1 - Accrued Interest - CP4								
General Journal	12/31/2008	GJ1204		To accrue Dec interest payable & receivable	2030.1 - Accrued Int - CRI	52.50		52.50
General Journal	01/31/2009	GJ106		To accrue January interest receivable & payable	2030.1 - Accrued Int - CRI	52.50		105.00
General Journal	02/28/2009	GJ207		To accrue interest payable & receivable	2030.1 - Accrued Int - CRI	52.50		157.50
General Journal	03/31/2009	GJ304		To accrue interest payable & receivable	2030.1 - Accrued Int - CRI	52.50		210.00
General Journal	04/30/2009	GJ406		To accrue interest payable & receivable	2030.1 - Accrued Int - CRI	52.50		262.50
General Journal	05/31/2009	GJ504		To accrue interest payable & receivable	2030.1 - Accrued Int - CRI	52.50		315.00
General Journal	06/30/2009	GJ606		To accrue interest payable & receivable	2030.1 - Accrued Int - CRI	52.50		367.50
General Journal	07/31/2009	GJ704		To accrue interest payable & receivable	2030.1 - Accrued Int - CRI	52.50		420.00
General Journal	08/31/2009	GJ804		To accrue interest payable & receivable	2030.1 - Accrued Int - CRI	52.50		472.50
General Journal	08/31/2009	GJ832		To write off interest due from CP4	4601.4 - Accrued Int - CP4		420.00	52.50
General Journal	01/31/2010	GJ105		To reclassify previous years accrued interest to account receivable	1300 - Accounts Receivable		52.50	0.00
Total 1404.1 - Accrued Interest - CP4						472.50	472.50	0.00
1404 - Note Receivable - CP4 - Other								
Check	12/10/2008		Copeland Properties Four, LP		1000 - 1st California Checking	7,000.00		7,000.00
Check	01/13/2009		Copeland Properties Four, LP	Reclassify as CWM RE funds (FA)	1000 - 1st California Checking	16,000.00		23,000.00
General Journal	01/31/2009	GJ105		To reclassify advance to CP4 as CWM RE funds	2030 - Note Payable - CRI		16,000.00	7,000.00
Deposit	08/27/2010		Copeland Properties Four	Deposit	1001 - Pacific Western Bank		7,000.00	0.00
Total 1404 - Note Receivable - CP4 - Other						23,000.00	23,000.00	0.00
Total 1404 - Note Receivable - CP4						23,472.50	23,472.50	0.00
1409 - Note Receivable - CP9								

Copeland Properties Eighteen, LP
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	02/06/2007	GJ201		TO RECLASSIFY ADVANCE AS CP9 ADVANCE	2030 · Note Payable - CRI	92,175.00		92,175.00
General Journal	02/12/2007	GJ202		TO RECLASSIFY PAYMENT AS CP9 FUNDS	2030 · Note Payable - CRI		79,650.00	12,525.00
Deposit	06/04/2007		Copeland Properties Nine, LP	Loan Payment	1000 · 1st California Checking		12,525.00	0.00
Total 1409 · Note Receivable - CP9						92,175.00	92,175.00	0.00
1416 · N/R - CP16								
Check	04/24/2007		Metro Land Title	Re-allocate as CRI	1000 · 1st California Checking	50,000.00		50,000.00
General Journal	04/24/2007	GJ402		TO RECLASSIFY AS CRI CREDIT TO PAYABLE	2030 · Note Payable - CRI		50,000.00	0.00
Check	10/04/2007	OL1004	Copeland Properties Sixteen, LP	Online loan	1000 · 1st California Checking	6,850.00		6,850.00
Deposit	12/03/2007	OL1203	Copeland Properties Sixteen, LP	Online loan pmt	1000 · 1st California Checking		6,850.00	0.00
Total 1416 · N/R - CP16						56,850.00	56,850.00	0.00
1418 · Note Receivable - CP14								
Check	02/23/2007	1008	Secretary of State	Filing Fees - Copeland Properties 18, LP	1000 · 1st California Checking	250.00		250.00
Check	10/04/2007	1026	Copeland Properties Eighteen, LP	Open Bank Acct	1000 · 1st California Checking	100.00		350.00
Check	11/30/2007		Copeland Properties Fourteen	Left in CP14 for bank charges	1000 · 1st California Checking	17.00		367.00
Check	12/03/2007	OL1203	Copeland Properties Eighteen, LP	VOID:	1000 · 1st California Checking	0.00		367.00
Deposit	12/03/2007	OL1203	Copeland Properties Fourteen	VOID: Deposit	1000 · 1st California Checking	0.00		367.00
Deposit	12/20/2007		Copeland Properties Fourteen	Transferred from CP14-close out acct	1000 · 1st California Checking		17.00	350.00
Deposit	12/31/2007		Deposit	Deposit made to open bank acct in October before CP18 set up	1000 · 1st California Checking		100.00	250.00
General Journal	12/31/2007	GJ1201		Reclassify advance as Filing Fees (CP14 & CP18 combined)	6540 · Filing Fees		250.00	0.00
Total 1418 · Note Receivable - CP14						367.00	367.00	0.00
1419 · Note Receivable-CP17								
Deposit	03/14/2011		Deposit	Deposit	1001 · Pacific Western Bank		3,172.09	-3,172.09
Check	03/14/2011		Copeland Properties 17	Ck accidentally ran from CP18 for CP17	1001 · Pacific Western Bank	3,172.09		0.00
Total 1419 · Note Receivable-CP17						3,172.09	3,172.09	0.00
1412 · N/P - CP18								
Check	08/21/2008		Copeland Properties Twelve, LP		1000 · 1st California Checking	6,500.00		6,500.00
Deposit	08/22/2008		Copeland Properties Twelve, LP	Deposit	1000 · 1st California Checking		6,500.00	0.00
Total 1412 · N/P - CP18						6,500.00	6,500.00	0.00
2001 · Loan - Due Seller								
General Journal	03/02/2007	GJ301		TO RECORD CLOSING OF GREENBORO PURCHASE	1400 · Cash Receivable		330,000.00	-330,000.00
General Journal	03/02/2007	GJ301		TO RECORD CLOSING OF GREENBORO PURCHASE	1400 · Cash Receivable		3,151.98	-333,151.98
General Journal	04/30/2007	GJ401		TO RECORD BUYOUT OF CP14 PAID BY CP3	-SPLIT-	333,151.98		0.00
Total 2001 · Loan - Due Seller						333,151.98	333,151.98	0.00
2002 · Due to Eure/Lynch								
General Journal	09/27/2007	GJ302		To record transfer to Weiss	3811.1 · Contributions		93,000.00	-93,000.00
General Journal	08/31/2010	GJ806		To reclassify payable to CWMRE which paid Lynch \$93,000	2030.3 · Note Payable-CWMRE/Eure	93,000.00		0.00
Total 2002 · Due to Eure/Lynch						93,000.00	93,000.00	0.00
2003 · Note Payable - CP3								
Deposit	02/28/2007		Deposit	Online transfer	1000 · 1st California Checking		1,795,000.00	-1,795,000.00
General Journal	04/06/2007	GJ406		TO RECORD TRANSFERS FROM CP3	-SPLIT-	430,000.00		-1,365,000.00
General Journal	04/06/2007	GJ406		TO RECORD TRANSFERS FROM CP3	2003 · Note Payable - CP3	215,000.00		-1,150,000.00
General Journal	04/06/2007	GJ406		TO RECORD TRANSFERS FROM CP3	2003 · Note Payable - CP3	215,000.00		-935,000.00

Copeland Properties Eighteen, LP
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Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	04/06/2007	GJ406		TO RECORD TRANSFERS FROM CP3	2003 · Note Payable - CP3	215,000.00		-720,000.00
General Journal	04/06/2007	GJ406		TO RECORD TRANSFERS FROM CP3	2003 · Note Payable - CP3	430,000.00		-290,000.00
General Journal	04/06/2007	GJ406		TO RECORD TRANSFERS FROM CP3	2003 · Note Payable - CP3	200,000.00		-90,000.00
General Journal	04/30/2007	GJ401		TO RECORD BUYOUT OF CP14 PAID BY CP3	2001 · Loan - Due Seller		333,544.11	-423,544.11
General Journal	06/30/2007	GJ1204		To transfer liability from CP3 to CRI	2030 · Note Payable - CRI	423,544.11		0.00
Total 2003 · Note Payable - CP3						2,128,544.11	2,128,544.11	0.00
2004 · Note Payable - CFI#3								
2004.1 · Accrued Int - CFI#3								
General Journal	06/30/2008	GJ604		To accrue June Interest	2006.1 · N/P - Accrued Int CFI#2		18.75	-18.75
General Journal	07/31/2008	GJ703		To accrue interest	2006.1 · N/P - Accrued Int CFI#2		18.75	-37.50
General Journal	08/31/2008	GJ805		To accrue interest	2006.1 · N/P - Accrued Int CFI#2		18.75	-56.25
Check	09/19/2008		Copeland Fixed Income Three	Online transfer/pmt	1000 · 1st California Checking	56.25		0.00
Total 2004.1 · Accrued Int - CFI#3						56.25	56.25	0.00
2004 · Note Payable - CFI#3 - Other								
Deposit	05/29/2008		Copeland Fixed Income Three	Deposit	1000 · 1st California Checking		2,500.00	-2,500.00
Check	08/08/2008		Copeland Fixed Income Three	VOID: Online transfer/loan pmt	1000 · 1st California Checking	0.00		-2,500.00
Check	09/19/2008		Copeland Fixed Income Three	Online transfer/pmt	1000 · 1st California Checking	2,500.00		0.00
Total 2004 · Note Payable - CFI#3 - Other						2,500.00	2,500.00	0.00
Total 2004 · Note Payable - CFI#3						2,556.25	2,556.25	0.00
2005 · Note Payable - CP5								
Deposit	12/06/2010		Copeland Properties 5	Loan	1001 · Pacific Western Bank		21,000.00	-21,000.00
Deposit	02/07/2011		Copeland Properties 5	Deposit	1001 · Pacific Western Bank		20,000.00	-41,000.00
Deposit	02/16/2011		Copeland Properties 5	To be reclassified	1001 · Pacific Western Bank		4,500.00	-45,500.00
Total 2005 · Note Payable - CP5						0.00	45,500.00	-45,500.00
2006 · Note Payable - CFI#2								
2006.1 · N/P - Accrued Int CFI#2								
General Journal	05/31/2008	GJ504		To accrue May interest	6618.4 · Interest Exp - CFI#2		55.50	-55.50
General Journal	06/30/2008	GJ604		To accrue June Interest	-SPLIT-		55.50	-111.00
General Journal	07/31/2008	GJ703		To accrue interest	-SPLIT-		74.25	-185.25
General Journal	08/31/2008	GJ805		To accrue interest	-SPLIT-		52.50	-237.75
Check	09/19/2008		Copeland Fixed Income Two	Online transfer/loan pmt	1000 · 1st California Checking	237.75		0.00
Total 2006.1 · N/P - Accrued Int CFI#2						237.75	237.75	0.00
2006 · Note Payable - CFI#2 - Other								
Deposit	05/01/2008		Copeland Fixed Income Two	Deposit	1000 · 1st California Checking		7,400.00	-7,400.00
Deposit	07/03/2008	OL703	Copeland Fixed Income Two	Deposit	1000 · 1st California Checking		2,500.00	-9,900.00
Check	08/08/2008		Copeland Fixed Income Two	Online transfer/loan pmt	1000 · 1st California Checking	2,900.00		-7,000.00
Check	09/19/2008		Copeland Fixed Income Two	Online transfer/loan pmt	1000 · 1st California Checking	7,000.00		0.00
Total 2006 · Note Payable - CFI#2 - Other						9,900.00	9,900.00	0.00
Total 2006 · Note Payable - CFI#2						10,137.75	10,137.75	0.00
2008 · Note Payable - CP8								
Deposit	01/31/2008		Copeland Properties Eight, LP	Loan - Pay back when rent posts	1000 · 1st California Checking		15,000.00	-15,000.00

Copeland Properties Eighteen, LP
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	02/13/2008	OL0213	Copeland Properties Eight, LP	VOID: Partial pmt on loan	1000 - 1st California Checking	0.00		-15,000.00
Check	02/13/2008	OL213	Copeland Properties Eight, LP	Partial pmt on loan	1000 - 1st California Checking	12,000.00		-3,000.00
Check	02/21/2008	OL221	Copeland Properties Eight, LP	pmt on loan	1000 - 1st California Checking	3,000.00		0.00
Deposit	04/04/2008		Copeland Properties Eight, LP	loan	1000 - 1st California Checking		18,000.00	-18,000.00
Deposit	08/05/2008		Copeland Properties Eight, LP	online loan	1000 - 1st California Checking		2,500.00	-20,500.00
Check	09/19/2008		Copeland Properties Eight, LP	pmt on loan (incl interest)	1000 - 1st California Checking	20,500.00		0.00
Total 2008 - Note Payable - CP8						35,500.00	35,500.00	0.00
2015 - CP15 Loan Payable								
Deposit	01/05/2011		Copeland Properties Fifteen, LP	Deposit	1001 - Pacific Western Bank		25,000.00	-25,000.00
Total 2015 - CP15 Loan Payable						0.00	25,000.00	-25,000.00
2017 - Note Payable - CP17								
Deposit	05/18/2009		Copeland Properties Seventeen, LP	Online transfer/loan	1000 - 1st California Checking		1,300.00	-1,300.00
Check	06/03/2009		Copeland Properties Seventeen, LP	Loan pmt	1000 - 1st California Checking	1,300.00		0.00
Deposit	11/08/2010		Copeland Properties Seventeen, LP	Deposit	1001 - Pacific Western Bank		20,700.00	-20,700.00
Total 2017 - Note Payable - CP17						1,300.00	22,000.00	-20,700.00
2020 - Note Payable - CRI Trust								
Deposit	10/02/2006		Deposit	Deposit	1000 - 1st California Checking		100.00	-100.00
General Journal	01/31/2007	GJ101		RECLASSIFY LOAN FROM TRUST TO CRI	2030 - Note Payable - CRI	100.00		0.00
Check	04/08/2009		Copeland Wealth Management Trust Acct	April '09 Distribution	1000 - 1st California Checking		1,039.99	-1,039.99
General Journal	04/23/2009	GJ403		To record payment made to trust from CP10	2033 - Note Payable - CP10	1,039.99		0.00
Total 2020 - Note Payable - CRI Trust						1,139.99	1,139.99	0.00
2030 - Note Payable - CRI								
2030.1 - Accrued Int - CRI								
General Journal	01/31/2008	GJ704		To accrue January Interest	6618.3 - CRI Interest		1,160.00	-1,160.00
General Journal	02/29/2008	GJ203		To accrue Feb interest	6618.3 - CRI Interest		1,160.00	-2,320.00
General Journal	03/31/2008	GJ304		To accrue March Interest	6618.3 - CRI Interest		1,160.00	-3,480.00
Check	04/07/2008		Copeland Realty, Inc.	Feb & March Interest	1000 - 1st California Checking	2,320.00		-1,160.00
General Journal	04/30/2008	GJ305		To accrue April Interest	6618.3 - CRI Interest		1,160.00	-2,320.00
Check	05/12/2008	OL512	Copeland Realty, Inc.	April Int pmt	1000 - 1st California Checking	1,160.00		-1,160.00
General Journal	05/31/2008	GJ504		To accrue May Interest	6618.3 - CRI Interest		1,160.00	-2,320.00
Check	06/06/2008		Copeland Realty, Inc.	May Int Pmt	1000 - 1st California Checking	1,160.00		-1,160.00
General Journal	06/30/2008	GJ605		To accrue June Interest	6618.3 - CRI Interest		1,160.00	-2,320.00
General Journal	06/30/2008	GJ606		To record 7/01/07-6/30/08 accrued interest	6618.3 - CRI Interest		21,237.38	-23,557.38
Check	07/14/2008		Copeland Realty, Inc.	June Int Pmt	1000 - 1st California Checking	1,160.00		-22,397.38
General Journal	07/31/2008	GJ703		To accrue interest	2006.1 - N/P - Accrued Int CFI#2		1,160.00	-23,557.38
General Journal	08/31/2008	GJ806		To record July & Aug accrued interest	6618.3 - CRI Interest		3,611.46	-27,168.84
General Journal	08/31/2008	GJ804		To accrue Aug Interest	6618.3 - CRI Interest		1,160.00	-28,328.84
Check	10/03/2008		Copeland Realty, Inc.	Sept int	1000 - 1st California Checking	15,000.00		-13,328.84
Check	10/20/2008		Copeland Realty, Inc.	Loan pmt	1000 - 1st California Checking	13,328.84		0.00
General Journal	10/31/2008	GJ1005		Accrue October Interest	-SPLIT-		1,160.00	-1,160.00
General Journal	10/31/2008	GJ1005		Accrue October Interest	2030.1 - Accrued Int - CRI		1,448.20	-2,608.20
General Journal	11/30/2008	GJ1104		Accrue November interest payable	-SPLIT-		1,160.00	-3,768.20
General Journal	11/30/2008	GJ1104		Accrue November interest payable	2030.1 - Accrued Int - CRI		1,448.20	-5,216.40
General Journal	12/31/2008	GJ1204		To accrue Dec interest payable & receivable	-SPLIT-		1,160.00	-6,376.40
General Journal	12/31/2008	GJ1204		To accrue Dec interest payable & receivable	2030.1 - Accrued Int - CRI		1,448.20	-7,824.60

Copeland Properties Eighteen, LP
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	01/31/2009	GJ106		To accrue January interest receivable & payable	-SPLIT-		1,160.00	-8,984.60
General Journal	01/31/2009	GJ106		To accrue January interest receivable & payable	2030.1 - Accrued Int - CRI		1,463.20	-10,447.80
General Journal	02/28/2009	GJ207		To accrue interest payable & receivable	-SPLIT-		1,463.20	-11,911.00
General Journal	02/28/2009	GJ207		To accrue interest payable & receivable	2030.1 - Accrued Int - CRI		1,160.00	-13,071.00
General Journal	03/31/2009	GJ304		To accrue interest payable & receivable	-SPLIT-		1,474.45	-14,545.45
General Journal	03/31/2009	GJ304		To accrue interest payable & receivable	2030.1 - Accrued Int - CRI		1,160.00	-15,705.45
General Journal	04/30/2009	GJ406		To accrue interest payable & receivable	-SPLIT-		1,474.45	-17,179.90
General Journal	05/31/2009	GJ504		To accrue interest payable & receivable	-SPLIT-		1,474.45	-18,654.35
General Journal	06/30/2009	GJ604		To adjust accrued interest for duplication of note payable amount	6619.1 - Accrued Int - CW/m RE	8,120.00		-10,534.35
General Journal	06/30/2009	GJ606		To accrue interest payable & receivable	-SPLIT-		1,474.45	-12,008.80
Check	07/22/2009		Copeland Wealth Mgmt RE	Accrued int	1000 - 1st California Checking	1,000.00		-11,008.80
General Journal	07/31/2009	GJ704		To accrue interest payable & receivable	-SPLIT-		1,474.45	-12,483.25
General Journal	08/31/2009	GJ804		To accrue interest payable & receivable	-SPLIT-		1,474.45	-13,957.70
Check	09/11/2009	2034	Copeland Wealth Mgmt RE	Partial pmt accrued int	1001 - Pacific Western Bank	2,000.00		-11,957.70
General Journal	09/30/2009	GJ904		To accrue interest payable & receivable	-SPLIT-		1,314.46	-13,272.16
General Journal	10/31/2009	GJ1002		To accrue interest payable & receivable	-SPLIT-		1,314.46	-14,586.62
General Journal	11/30/2009	GJ1104		To accrue interest payable & receivable	-SPLIT-		1,314.46	-15,901.08
General Journal	12/31/2009	GJ1204		To accrue interest payable & receivable	-SPLIT-		1,314.46	-17,215.54
General Journal	01/31/2010	GJ103		To reclassify previous years accrued interest as account payable	20000 - Accounts Payable	17,215.54		0.00
Total 2030.1 - Accrued Int - CRI						62,464.38	62,464.38	0.00
2030.3 - Note Payable-CWMRE/Eure								
General Journal	08/31/2010	GJ806		To reclassify payable to CWMRE which paid Lynch \$93,000	2002 - Due to Eure/Lynch		93,000.00	-93,000.00
Total 2030.3 - Note Payable-CWMRE/Eure						0.00	93,000.00	-93,000.00
2030 - Note Payable - CRI - Other								
General Journal	06/30/2006	gj601		TO RECORD EXPENSE PAID BY CRI	1420 - Prepaid Expense		138.50	-138.50
Deposit	12/29/2006		Deposit	Deposit	1000 - 1st California Checking		100.00	-238.50
General Journal	12/31/2006	AJE02		TO RECLASSIFY ADVANCES BY CRI FOR DEPOSITS & PREPAID EXPENSE	-SPLIT-		220,602.92	-220,841.42
General Journal	01/31/2007	GJ101		RECLASSIFY LOAN FROM TRUST TO CRI	2020 - Note Payable - CRI Trust		100.00	-220,941.42
General Journal	01/31/2007	GJ104	Dill & Showler	TO RECORD EXPENSES PAID BY CRI	6595 - Legal Fees		2,290.70	-223,232.12
Check	02/06/2007		Copeland Realty, Inc.	Loan to cover CP9/On line transfer	1000 - 1st California Checking	92,175.00		-131,057.12
General Journal	02/06/2007	GJ201		TO RECLASSIFY ADVANCE AS CP9 ADVANCE	1409 - Note Receivable - CP9		92,175.00	-223,232.12
Deposit	02/12/2007		Copeland Realty, Inc.		1000 - 1st California Checking		79,650.00	-302,882.12
General Journal	02/12/2007	GJ202		TO RECLASSIFY PAYMENT AS CP9 FUNDS	1409 - Note Receivable - CP9	79,650.00		-223,232.12
Check	02/21/2007	1005	Copeland Realty, Inc.	Repayment of Loan	1000 - 1st California Checking	100.00		-223,132.12
Check	02/21/2007	1006	Copeland Realty Trust Account	Reclassified as CRI; deposited to CRI	1000 - 1st California Checking	100.00		-223,032.12
General Journal	03/02/2007	GJ301		TO RECORD CLOSING OF GREENBORO PURCHASE	1400 - Cash Receivable		8,780.84	-231,812.96
General Journal	04/24/2007	GJ402		TO RECLASSIFY AS CRI CREDIT TO PAYABLE	1416 - N/R - CP16	50,000.00		-181,812.96
Check	04/26/2007		Copeland Realty, Inc.	Online transfer	1000 - 1st California Checking	6,200.00		-175,612.96
Check	04/27/2007		Copeland Realty, Inc.	Online transfer	1000 - 1st California Checking	20,000.00		-155,612.96
Check	04/30/2007		Copeland Realty, Inc.	Online transfer	1000 - 1st California Checking	33,550.00		-122,062.96
Check	05/14/2007		Copeland Realty, Inc.	Partial payment on loan/online	1000 - 1st California Checking	100,000.00		-22,062.96
Check	05/17/2007		Copeland Realty, Inc.	Online transfer	1000 - 1st California Checking	10,000.00		-12,062.96
Check	05/17/2007		Copeland Realty, Inc.	Online transfer	1000 - 1st California Checking	62.96		-12,000.00
General Journal	05/17/2007	GJ501		REDUCE POOLED INVESTMENT TO PAYOFF CRI PAYABLE	1200 - Pooled Investment Account	12,000.00		0.00
Deposit	06/04/2007		Copeland Realty, Inc.	Online transfer	1000 - 1st California Checking		9,500.00	-9,500.00
General Journal	06/05/2007	GJ605		Reclassify interest paid to CRI for loan	6618.1 - Interest Exp - CW Capital	0.00		-9,500.00
General Journal	06/30/2007	GJ1204		To transfer liability from CP3 to CRI	2003 - Note Payable - CP3		423,544.11	-433,044.11

Copeland Properties Eighteen, LP
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
Deposit	07/05/2007		Copeland Realty, Inc.	Online transfer	1000 - 1st California Checking		7,400.00	-440,444.11
Check	07/20/2007		Copeland Realty, Inc.	Online transfer	1000 - 1st California Checking	2,620.19		-437,823.92
Deposit	07/20/2007		Copeland Realty, Inc.	Online transfer	1000 - 1st California Checking		2,620.19	-440,444.11
Deposit	08/01/2007		Copeland Realty, Inc.	Online transfer	1000 - 1st California Checking		1,300.00	-441,744.11
Check	08/13/2007	OL813	Copeland Realty, Inc.		1000 - 1st California Checking	7,400.00		-434,344.11
Check	08/20/2007		Copeland Realty, Inc.	Online pmt of loan	1000 - 1st California Checking	1,300.00		-433,044.11
Deposit	09/05/2007	OL905	Copeland Realty, Inc.	Online loan	1000 - 1st California Checking		12,600.00	-445,644.11
Deposit	12/03/2007	OL1204	Copeland Realty, Inc.	Loan to cover payables	1000 - 1st California Checking		8,650.00	-454,294.11
Check	12/17/2007	OL1217	Copeland Wealth Management	Loan pmt-transfer online	1000 - 1st California Checking	8,650.00		-445,644.11
General Journal	12/31/2007	GJ1205		Reclassify interest expense as pmt on advances	6618.3 - CRI Interest	6,879.81		-438,764.30
General Journal	12/31/2007	YE07-1		To reconcile deposit in escrow converted to equity	1430 - Deposits	200,000.00		-238,764.30
Deposit	01/03/2008	OL0103	Copeland Wealth Management	Online loan	1000 - 1st California Checking		12,000.00	-250,764.30
Check	01/11/2008	OL1111	Copeland Wealth Management	Repayment of advance	1000 - 1st California Checking	12,000.00		-238,764.30
Check	08/08/2008		Copeland Realty, Inc.		1000 - 1st California Checking	4,000.00		-234,764.30
Deposit	09/04/2008		Copeland Realty, Inc.	Deposit	1000 - 1st California Checking		8,000.00	-242,764.30
Check	10/08/2008	OL1008	Copeland Realty, Inc.	Loan pmt	1000 - 1st California Checking	20,000.00		-222,764.30
Check	10/20/2008		Copeland Realty, Inc.	Loan pmt	1000 - 1st California Checking	29,671.16		-193,093.14
Deposit	11/06/2008		Copeland Realty, Inc.	Loan pmt	1000 - 1st California Checking		8,000.00	-201,093.14
Check	11/07/2008		Copeland Realty, Inc.	Loan pmt	1000 - 1st California Checking	8,000.00		-193,093.14
Deposit	01/09/2009		Copeland Realty, Inc.	FA Funds classified as CWM RE funds	1000 - 1st California Checking		18,000.00	-211,093.14
General Journal	01/31/2009	GJ105		To reclassify advance to CP4 as CWM RE funds	1404 - Note Receivable - CP4	16,000.00		-195,093.14
Deposit	03/12/2009		Copeland Realty, Inc.	Online transfer/loan	1000 - 1st California Checking		1,500.00	-196,593.14
General Journal	08/31/2009	GJ831		To reclassify receivable to Note Payable	1402.1 - N/R CWM RE Pooled Inc Activity	21,331.90		-175,261.24
General Journal	12/31/2009	GJ1232		To net Pooled Income Inv to CWM RE payable	1200 - Pooled Investment Account	31,668.10		-143,593.14
Deposit	01/22/2010		Copeland Wealth Mgmt RE	Deposit	1001 - Pacific Western Bank		1,400.00	-144,993.14
Deposit	10/13/2010		Copeland Wealth Mgmt RE		1001 - Pacific Western Bank		650.00	-145,643.14
Deposit	03/11/2011		Copeland Wealth Mgmt RE	Loan	1001 - Pacific Western Bank		500.00	-146,143.14
Deposit	03/16/2011	OL316	Copeland Wealth Mgmt RE		1001 - Pacific Western Bank		16,000.00	-162,143.14
Deposit	04/18/2011		Copeland Wealth Mgmt RE		1001 - Pacific Western Bank		6,100.00	-168,243.14
Deposit	05/12/2011		Copeland Wealth Mgmt RE		1001 - Pacific Western Bank		1,100.00	-169,343.14
General Journal	06/14/2011	GJ602		To record CWMRE ck #6502 to Higgins, Benjamin etal	6595 - Legal Fees		5,000.00	-174,343.14
Deposit	06/22/2011		Copeland Wealth Mgmt RE	Loan	1001 - Pacific Western Bank		500.00	-174,843.14
Deposit	07/14/2011		Copeland Wealth Management	Loan	1001 - Pacific Western Bank		25,000.00	-199,843.14
Deposit	08/17/2011		Copeland Wealth Mgmt RE	August Loan for Insurance	1001 - Pacific Western Bank		681.54	-200,524.68
Total 2030 - Note Payable - CRI - Other						773,359.12	973,883.80	-200,524.68
Total 2030 - Note Payable - CRI						835,823.50	1,129,348.18	-293,524.68
2031 - Note Payable - CFI#1								
Deposit	03/05/2008		Copeland Fixed Income One	Deposit	1000 - 1st California Checking		16,000.00	-16,000.00
Check	03/17/2008	OL317	Copeland Fixed Income One	Loan pmt	1000 - 1st California Checking	16,000.00		0.00
Total 2031 - Note Payable - CFI#1						16,000.00	16,000.00	0.00
2033 - Note Payable - CP10								
General Journal	04/23/2009	GJ403		To record payment made to trust from CP10	2020 - Note Payable - CRI Trust		1,039.99	-1,039.99
Check	06/03/2009		Copeland Properties Ten	Online transfer/loan pmt	1000 - 1st California Checking	1,039.99		0.00
Total 2033 - Note Payable - CP10						1,039.99	1,039.99	0.00
2033.1 - Accrued Int - CP10								

Copeland Properties Eighteen, LP
General Ledger
All Transactions

Type	Date	Num	Name	Memo	Split	Debit	Credit	Balance
General Journal	04/30/2009	GJ406		To accrue interest payable & receivable	2030.1 · Accrued Int - CRI		7.80	-7.80
General Journal	05/31/2009	GJ504		To accrue interest payable & receivable	2030.1 · Accrued Int - CRI		7.80	-15.60
Check	09/11/2009		Copeland Properties Ten	Online transfer/loan pmt	1000 · 1st California Checking	15.60		0.00
Total 2033.1 · Accrued Int - CP10						15.60	15.60	0.00
TOTAL						3,772,527.66	4,157,252.34	-384,724.68

Exhibit "C"

COPELAND WEALTH MANAGEMENT
INVESTMENTS AND RELATED PARTY ACTIVITY

ENTITY/INVESTOR:

Copeland Properties 2

Investments & Notes Receivable

Copeland Realty Loan	265,200.00
Note Receivable - CP17 Wrap Loan	1,063,723.76
Note Receivable - CP17 Orig Loan	5,822,665.00
Investment in CP17	1,334,831.12
	<u>8,486,419.88</u>

Notes Payable

Note Payable - CP17	(356,300.00)
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A

Payable originated via journal entry dated 9/12/08 to record purchase of property by CP17 for \$500,000. Unable to locate Note (possible that no Note exists per Defendant email dated 2/27/12). \$500,000 Note agreed to closing statement, verified loan payments from CP2 to CP17 on bank statements to arrive at ending balance of \$356,300 as of 10/2/11.

(356,300.00)

Equity

Higdon Rev Trust	263,298.38
Hu Tong, Inc. Damiani	172,459.96
Melvin B Ross Roth Co	118,981.55
William or Janice Steel	380,122.50
Carole Lowe	62,744.96
Zlich Bypass Trust	-
Gordon & Myra Peterson	<u>62,744.96</u>
	<u>1,060,352.31</u>

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

ENTITY/INVESTOR:

Copeland Properties S

Investments & Notes Receivable

Copeland Realty Loan	144,000.00
Note Receivable - CP9	12,000.00
Note Receivable - CP18	45,500.00
Investment - CP10	95,065.56
Investment - CP18	207,320.56
	503,886.12

Notes Payable

		Agreement Date	Agreement Amount	Balance Sheet Amount	
<u>Equity</u>					
Stahr Living Trust	Subscription Agreement	3/1/2005	200,569.90	199,607.79	
Steele Family Trust	Subscription Agreement	3/1/2005	433,702.64	426,936.54	revised ?
		2/9/2005	480,469.03		original ?
Lillian N Franklin	Subscription Agreement	2/28/2005	500,436.92	554,378.98	
Melvin B Ross Roth	Subscription Agreement	1/25/2005	475,000.00	408,217.15	
Higdon Rev Trust	Subscription Agreement 1	3/1/2005	614,193.41	731,278.38	
	Subscription Agreement 2	9/12/2007	148,984.18		
Kohut Family Trust	Subscription Agreement	3/1/2005	475,000.00	408,209.44	
Zilch Family Trust				-	
Peterson Rev Trust	Subscription Agreement	3/1/2005	839,603.13	776,089.30	revised ?
		1/21/2005	760,000.00		original ?
Stephen or Kathy Weed	Subscription Agreement	3/1/2005	357,244.18	791,637.04	
Charles & Mildred Grey	check dated 1/31/06 to CRI		135,000.00	165,234.65	memo: CRI sold equity to Grey's
Khari Baker				140,761.39	
Zilch Bypass Trust				-	
Gordon & Myra Peterson	Subscription Agreement	5/1/2008	125,000.00	135,756.48	
Barbara Zilch Stahr	Subscription Agreement	10/15/2008	90,993.97	116,122.98	1/3 share of Zilch Family Survivors Trust
David Zilch Trust	Subscription Agreement	10/15/2008	90,993.97	116,122.62	1/3 share of Zilch Family Survivors Trust
Diana Weed	Subscription Agreement	10/15/2008	45,496.98	58,061.51	1/6 share of Zilch Family Survivors Trust
Timothy Weed	Subscription Agreement	10/15/2008	45,496.98	58,061.51	1/6 share of Zilch Family Survivors Trust
				5,086,475.76	
Dorothy Zilch		3/1/2005		272,981.90	

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

ENTITY/INVESTOR:

Copeland Properties 7

Investments & Notes Receivable

Notes Payable

Note Payable - Copeland Realty

(15,932.00)

B

Amount represents loans and repayments between Copeland Realty and CP7 for the period 6/30/05 to 2/12/10. Most transactions were able to be tied to CP7 bank statements. In addition, various non-cash related journal entries were included in account activity (TCG Trust and PHT accounts were netted to Copeland Realty Note Payable; expenses paid directly by Copeland Realty were recorded; Pooled Investment Account was netted to Copeland Realty Note Payable). Unable to locate any Note document.

Note Payable - Eure

(470,000.00)

Payable originated via journal entry dated 12/31/05 to record purchase of property. Original entry for \$500,000. Located Assignment of Purchase Agreement signed by Eure (Seller), however, does not specify any dollar amount and unable to tie to loan amount. Unable to locate any other Note document. Eure would have original Note per Defendant.

(485,932.00)

Equity

Roger & Jane Holden
Higdon Rev Trust
Stahr Living Trust
Barbara Stahr
David Zlich Trust
Diana Weed
Timothy Weed

380,694.95
412,016.15
223,975.85
99,282.28
99,282.29
49,642.81
49,642.81
1,314,537.14

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

ENTITY/INVESTOR:

Copeland Properties 8

Investments & Notes Receivable

Note Receivable - CF11	118,000.00
Note Receivable - Copeland Realty	22,471.17
Note Receivable - Copeland Realty	20,741.61
Note Receivable - Gordon & Myra Peterson	66,000.00
Note Receivable - CP6	22,900.00
Note Receivable - CP4	31,000.00
Note Receivable - CF13	3,400.00
Note Receivable - CP17	1/22/2009
	3,500.00
	288,012.78

Notes Payable

-

Equity

Holden Trust	504,038.85
Taber Trust	327,790.86
Dotan IRA	216,852.12
Gordon & Myra Peterson	306,810.79
Copeland Realty	149,897.07
	1,505,389.69

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

ENTITY/INVESTOR:

Copeland Properties 9

Investments & Notes Receivable

Note Receivable - Copeland Realty	14,298.08
Note Receivable - Copeland Realty (Rent)	167,345.70
Note Receivable - Eure	40,649.95
Note Receivable - CP6	22,900.00
Note Receivable - CP4	31,000.00
Note Receivable - CF3	3,400.00
Note Receivable - CP17	3,500.00
	<u>283,093.73</u>

Notes Payable

Note Payable - Copeland Realty

(18,117.72) Amount represents loans and repayments between Copeland Realty and CP9 for the period 6/23/05 thru 4/30/10. Most transactions were able to be tied to CP9 bank statements. In addition, various non-cash related journal entries were included in account activity (TCG Trust, Copeland Realty Trust and other LP accounts were netted to Copeland Realty Note Payable; expenses paid directly by Copeland Realty were recorded; rent deposited to Copeland Realty account). Unable to locate Note.

C

Note Payable - CF12

(1,086,375.00) Copeland Fixed Income 2 repaid Note between Barbara Lynch and CP9 dated 7/31/06 in the amount of \$900,000 (\$700,000 check dated 4/12/07 and \$200,000 check dated 7/11/08). Loan amount includes additional loans and repayments between Copeland Fixed Income 2 and CP9 for the period 5/11/07 thru 6/8/09; tied transactions to CP9 bank statements. Unable to locate Note for additional cash activity.

Note Payable - CF11

(212,828.14) Amount represents loans and repayments between Copeland Fixed Income 1 and CP9 for the period 11/21/07 thru 6/17/10. Transactions were able to be tied to CP9 bank statements. Unable to locate Note.

Note Payable - CF13

(105,900.00) Amount represents loans between Copeland Fixed Income 3 and CP9 for the period 4/28/08 thru 10/27/08. Transactions were able to be tied to CP9 bank statements. No repayments have been recorded. Unable to locate Note.

Note Payable - Copeland Financial Advisory

(27,000.00) Amount represents two loans from Financial Advisors on 11/9/09 and 7/6/10. Transactions were able to be tied to CP9 bank statements. No repayments have been recorded. Unable to locate Note.

Note Payable - CP4

(52,188.90) Amount represents loans and repayments between CP4 and CP9 for the period 4/4/08 thru 9/7/10. Transactions were able to be tied to CP9 bank statements. Unable to locate Note.

Note Payable - CP5

(12,000.00) Amount represents loans and repayments between CP5 and CP9 for the period 6/15/09 thru 1/20/11. Transactions were able to be tied to CP9 bank statements. Unable to locate Note.

COPELAND WEALTH MANAGEMENT INVESTMENTS AND RELATED PARTY ACTIVITY
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	Copeland Properties 9
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ENTITY/INVESTOR:

Note Payable - CP16

(53,032.28)

Amount represents loans and repayments between CP16 and CP9 for the period 2/4/09 thru 1/2/10. Transactions were able to be tied to CP9 bank statements. Unable to locate Note.

Note Payable - CP10

(73,000.00)

Amount represents loans and repayments between CP10 and CP9 for the period 3/4/09 thru 8/31/09. Transactions were able to be tied to CP9 bank statements. Unable to locate Note.

(1,640,442.04)

Equity

Copeland Realty

64,380.56

Kohut

390,020.82

Neumann

130,009.53

Milkovich

62,820.60

Wright

62,820.60

Allen

261,609.77

Muralligopal

199,383.98

Kuehn

445,250.37

Eure

464,499.25

Khari Baker

58,400.62

Harold Racine IRA

91,839.20

Thomas & Paul Phillips

64,148.37

Weed Family Survivors Trust

39,075.93

Diana Weed

79,548.61

2,413,808.21

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

ENTITY//INVESTOR:

Copeland Properties 10

Investments & Notes Receivable

Note Receivable - Copeland Realty	3,680.71
Note Receivable - CFI1	16,000.00
Note Receivable - CP6	6,341.52
Note Receivable - CP9	73,000.00
Note Receivable - RMSC	68,659.23
	<u>167,681.46</u>

Notes Payable

Notes Payable - CFI3	(31,179.90)
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D

Amount represents loans and repayments between Copeland Fixed Income 3 and CP10 for the period 9/3/08 thru 6/11/09. Transactions were able to be tied to CP10 bank statements. Unable to locate Note.

Equity

Allen	332,261.37
Blandford IRA	70,669.25
Cinque	282,942.81
Goodwin	240,275.27
Higdon	189,209.39
Kuehn	295,731.42
McColloch	70,668.28
McColloch Trust	70,669.25
Muraligopal	328,254.44
Muraligopal (CP11)	355,334.03
Powell	282,677.60
Racine IRA	61,426.64
Copeland Properties 05	79,888.44
	<u>2,660,008.19</u>

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

ENTITY/INVESTOR:

Copeland Properties 12

Investments & Notes Receivable

	Note Date	Note Amount	
Note Receivable - CP15	12/6/2010	32,000.00	
Note Receivable - Ihde			
		<u>385,030.22</u>	Investor
		417,030.22	

Notes Payable

	Date	Amount	
Note Payable - CF12	4/30/2010	62,165.89	(62,165.89)
Note Payable - CF13	4/30/2010	435,750.00	(435,750.00)
Note Payable - Copeland Realty			(90,000.00)
Note Payable - CF11	4/30/2010	180,397.00	(180,397.00)
Note Payable - Perez Family Trust	Bank Stmt	2/28/2009	240,000.00
	Bank Stmt	8/3/2009	60,000.00
	Bank Stmt	8/9/2010	(62,000.00)
Michael Perez	Straight Note	8/10/2010	45,000.00
Phillip Perez	Straight Note	8/10/2010	25,000.00
Ben Perez	Straight Note	8/10/2010	20,000.00
Margarita Estrada	Straight Note	8/10/2010	148,000.00
Note Payable - Melvyn Ross	12/16/2009	332,500.00	(350,000.00)
			\$17,500 difference is unpaid interest applied to note. Can only find agreement to interest only payment.
			<u>(1,356,312.89)</u>

Equity

K Howard	107,511.57
Constan	225,775.19
Ihde	(36,678.26)
Muraligopal	118,260.53
Powell	215,024.01
Carpenter	53,755.77
Shelton	417,163.21
Conley	53,755.27
Dotan	134,390.25
Mitchell	107,511.57
Stu Wright	389,729.64
Copeland Realty	172,018.61
Jay Whan	16,126.51
	<u>1,974,343.87</u>

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

ENTITY/INVESTOR:		Copeland Properties 15
<u>Investments & Notes Receivable</u>		
Note Receivable - Schachtel		60,000.00
Note Receivable - CP18		25,000.00
		<u>85,000.00</u>
<u>Notes Payable</u>		
E		
Note Payable - PHT Retirement Trust	(75,000.00)	Amount represents two loans between CP15 and PHT Retirement Trust dated 4/5/11 (\$75,000) and 4/6/11 (\$40,000). Transactions were able to be tied to CP15 bank statement. Located Note for \$75,000 dated 4/5/11 between CP15 and PHT.
Note Payable - Lynch Lifetime Trust	(20,000.00)	Amount represents single deposit from Copeland Wealth Management dated 1/14/11 for \$20,000. CWM received \$270,000 from the Lynch Lifetime Trust on 12/21/10. Unable to locate Note between Lynch and CP15.
Note Payable - Lynch ByPass	(90,000.00)	Amount represents two deposits from Copeland Wealth Management dated 1/5/11 (\$25,000) and 1/14/11 (\$64,500) and a journal entry to record loan fees paid by CWM. CWM received \$230,000 from the Lynch By-Pass on 12/21/10. Unable to locate Note between Lynch and CP15.
Note Payable - Copeland Realty	(159,231.33)	Amount represents loans and repayments between Copeland Realty and CP15 for the period 10/23/06 thru 6/22/11. Transactions were able to be tied to CP15 bank statements. In addition, various non-cash related journal entries are included in Note balance (expenses paid by CRI were recorded and account reclassifications). Located Note between CWM Real Estate and CP15 dated 6/9/11 for \$40,000 (transaction verified). Unable to locate Note for remainder of balance.
Note Payable - CF12	(23,400.00)	Amount represents loans between Copeland Fixed Income 2 and CP15 made 1/18/08 (\$4,500), 8/8/08 (\$8,900) and 9/23/08 (\$10,000). Transactions were tied to CP15 bank statements. No repayments have been recorded. Unable to locate Note.
Note Payable - CF11	(25,000.00)	Amount represents loans between Copeland Fixed Income 1 and CP15 for the period 2/25/08 thru 11/19/08. Transactions were able to be tied to CP15 bank statements. No repayments have been recorded. Unable to locate Note.
Note Payable - CF13	(241,050.00)	Amount represents loans between Copeland Fixed Income 3 and CP15 for the period 5/13/08 thru 11/21/08. Transactions were able to be tied to CP15 bank statements. No repayments have been recorded. Unable to locate Note.
Note Payable - CP12	(32,000.00)	Amount represents loan between CP12 and CP15 made 12/6/10. Transaction was able to be tied to CP15 bank statement. Located Note between CP15 and CP12 dated 12/6/10 for \$32,000.

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

ENTITY//INVESTOR:

Note Payable - Stewart Wright

Note Payable - Schachtel

Copeland Properties 15

(20,000.00) Amount represents loan between Stewart Wright and CP15 made 9/2/09. Transaction was able to be tied to CP15 bank statement. Located Note between Stewart Wright and CP15 dated 9/2/09 for \$20,000.

(18,000.00) Amount represents journal entry dated 10/31/09 to reclassify contribution from Schachtel to a Note Payable in the amount of \$18,000. Was able to verify deposit on 1/16/09 for \$18,000 on CP15 bank statement.

(703,681.33)

Equity

Samuel Gregory

Stewart Wright

Schachtel

100,195.07

158,463.82

73,711.40

332,370.29

COPELAND WEALTH MANAGEMENT INVESTMENTS AND RELATED PARTY ACTIVITY
--

ENTITY/INVESTOR:

Copeland Properties 16

Investments & Notes Receivable

Note Receivable - CP9	53,032.28
	<hr/>
	53,032.28

Notes Payable

-

Equity

Copeland Wealth Management	(103,926.54)
Wright Family Trust	292,612.29
Higdon Rev Trust	656,082.64
Christine Coffman	82,024.01
Kohut Family Trust	316,628.39
	<hr/>
	1,243,420.79

COPELAND WEALTH MANAGEMENT
INVESTMENTS AND RELATED PARTY ACTIVITY

ENTITY/INVESTOR:

Copeland Properties 17

Investments & Notes Receivable

Note Receivable - CP18

20,700.00

Note Receivable - CP2 (Rent Incentive)

356,300.00

377,000.00

Notes Payable

Note Payable - Copeland Realty

(101,636.40)

F

Amount represents loans and repayments between Copeland Realty and CP17 for the period 12/31/07 thru 6/22/11. Most transactions were able to be tied to CP17 bank statements. In addition, various non-cash related journal entries are included in the Note balance (accrued management fees, expenses paid by Copeland Realty are recorded). Unable to locate Note.

Note Payable - CP8

(3,500.00)

Amount represents loan between CP8 and CP17 made on 1/22/09. Transaction was able to be verified on CP17 bank statement. Unable to locate Note.

Note Payable - Wrap Note - CP2

(1,063,723.76)

Note Payable originates with journal entry for \$1,354,104.29. Entry records Note dated 9/12/08 for \$7,200,000 (split CP2 \$1,354,104.29 and \$5,845,895.71 to La Jolla Bank (now One West)).

(1,168,860.16)

Equity

Benton Cole Prop

2,093,629.66

Dusty Bricker

795,524.88

Copeland Properties 2

1,334,830.25

4,223,984.79

COPELAND WEALTH MANAGEMENT
INVESTMENTS AND RELATED PARTY ACTIVITY

ENTITY/INVESTOR:

Copeland Properties 18

Investments & Notes Receivable

Notes Payable

Note Payable - CP5

(45,500.00) Amount represents three loans between CP5 and CP18 made 12/6/10 (\$21,000), 2/7/11 (\$20,000) and 2/16/11 (\$4,500). Transactions were able to be tied to CP18 bank statement. No repayments have been recorded. Located two Notes between CP5 and CP18: original Note for \$21,000 dated 12/6/10 and second Note replacing original for Payable balance of \$45,500 dated 2/16/11.

Note Payable - CP15

(25,000.00) Amount represents single loan between CP15 and CP18 made 1/5/11. Transaction was able to be tied to CP18 bank statement. Located Note between CP18 and CP15 for \$25,000 dated 1/5/11.

Note Payable - CP17

(20,700.00) Amount represents single loan between CP17 and CP18 made on 11/8/10. Transaction was to be tied to CP18 bank statement. Located Note between CP18 and CP17 for \$20,700 dated 11/8/10.

Note Payable - Copeland Realty (Eure)

(99,000.00) Note Payable originates from single journal entry dated 8/31/10 for \$93,000 to reclassify payable to CWMRE for paying Lynch same amount. Located Note between CP18 and Copeland Wealth Management for \$93,000 dated 8/31/10.

Note Payable - Copeland Realty

(200,524.68) Located Note between CP18 and Copeland Wealth Management for \$200,524.68 dated 8/17/11 (indicated replacing prior Note of \$199,843.14 dated 7/14/11 which we are unable to locate). Amount represents loans and repayments for the period 6/30/06 thru 8/17/11. Most transactions were able to be tied to CP18 bank statements. In addition, various non-cash related journal entries are included in Note balance (expenses paid by CRI were recorded, netting pooled investment account and CP3 account and account reclassifications)

Note Payable - Copeland Realty (Accr Mgmt Fees)

(165,466.80)
(550,191.48)

Equity

Copeland Realty

300,938.76

Bruce & Maureen Taber

308,551.55

Joseph Dotan

170,519.93

Steven Tozier

89,384.70

Ehud Dotan

47,671.15

Sandy & Perry Hayes

150,308.31

Ross Rev Trust

161,580.54

Adele Hansen

131,924.12

Janet Inde (Schwab)

161,580.54

W.W. Eure

250,873.21

Albert Reid (Schwab)

96,096.35

Steve Weiss

72,287.32

Barbara Stahr

107,720.02

David Zlich

107,720.25

Diana Reed

53,859.08

Timothy Weed

53,859.08

Carol Lowe

93,108.93

Copeland Property 5

43,613.88

2,401,597.72

Exhibit “D”

	CP02	CP04	CP05	CP07	CP08	CP09	CP10	CP12	CP15	CP16	CP17	CP18	CFI1	CFI2	CFI3	Total
Zlich Stahl, Barbara			116,122.98	99,282.28								107,720.02				323,125.28
Zlich Trust, David			116,122.62	99,282.29								107,720.25				323,125.16
Totals	1,060,352.31	3,846,124.17	5,086,475.76	1,314,537.14	1,505,389.69	2,413,808.21	2,660,008.19	1,974,343.87	332,370.29	1,243,420.79	4,223,984.79	2,401,597.72	3,516,754.36	3,530,506.91	2,868,008.92	37,977,683.12

COPELAND INVESTORS - LOAN ACTIVITY SUMMARY

	Realty	CP02	CP04	CP05	CP07	CP08	CP09	CP10	CP12	CP15	CP16	CP17	CP18	F11	F12	F13	Total
Allen																	0.00
Anderson, Floyd																	0.00
Baker, Khari																	0.00
Benton Cole Prop																	0.00
Blairford IRA																	0.00
Bork, Paul																	0.00
Bricker, Dusty	173,541.67																0.00
Bricker, Neal or Ruth																	0.00
Carpenter																	0.00
Cinque																	0.00
Coffman, Christine																	0.00
Coffman, Louise																	0.00
Colleen Birch Rev Trust, Jesse																	0.00
Conley																	0.00
Constan																	0.00
Copeland Financial Advisors																	0.00
Copeland Group																	0.00
Copeland Properties 2																	0.00
Copeland Properties 5																	0.00
Copeland Realty																	0.00
Copeland Wealth Mgmt																	0.00
Dean, Rhonda																	0.00
Dillow, Horace																	0.00
Dimmitt, Fred																	0.00
Doels, Carol																	0.00
Dotan IRA																	0.00
Dotan, Eddie & Jamie																	0.00
Dotan, Ehud																	0.00
Dotan, Joseph																	0.00
Ellingson, Angela																	0.00
Eure, W.W.	(247,672.70)				470,000.00			(40,649.95)									429,350.05
Franklin, Lillian																	0.00
Gardiner, Geoffrey																	0.00
Gerard, James																	0.00
Gillian, Cynthia																	0.00
Goodwin																	0.00
Gray, Charles																	0.00
Gregory, Samuel															(56,252.15)		(56,252.15)
Grey, Charles & Mildred																	0.00
Hansen, Adele																	0.00
Hasy Rev Trust, Mary																	0.00
Hayes, Sandra																	0.00
Healy																	0.00
Hernandez, Katie	(25,000.00)																0.00
Higdon																	0.00
Higdon Rev Trust																	0.00
Higdon, Don																	0.00
Higdon, Rick																	0.00
Holden Trust																	0.00
Holden, Roger & Jane																	0.00
Hollaus																	0.00
Howard, R.																	0.00
Inde, Janet	(15,562.99)																0.00
Jacobson									(385,030.22)							(80,000.00)	(465,030.22)
JRT Rev Trust																	0.00
Kilmer, B																	0.00
Kohut	400,000.00																0.00
Kohut Family Trust																	0.00
Kohut IRA																	0.00
Kuehn																	0.00
Laybourne, Les																	0.00
Lowe, Carole																	0.00
Lucky	398,200.00																0.00
Lucky Charitable Trust																	0.00
Markwardt IRA, Betty																	0.00
Markwardt, Betty																	0.00
McCulloch																	0.00
McCulloch Trust																	0.00

	Realty	CP02	CP04	CP05	CP07	CP08	CP09	CP10	CP12	CP15	CP16	CP17	CP18	FI1	FI2	FI3	Total
McDonald, W.																	0.00
Meader IRA, Jill																	0.00
Meader, Jill																	0.00
Milkovich																	0.00
Mitchell																	0.00
Muraligopal																(165,000.00)	(165,000.00)
Muraligopal (CP11)																	0.00
Neal, R.																	0.00
Neonatology Med Group																	0.00
Neumann, Peggy Hatfield																	0.00
Nizza, Elana																(150,000.00)	(150,000.00)
Nong, Nhon & Anh	300,000.00																0.00
Paul, Clarence & Eleanor																	0.00
Perez Estrada, Margarita																	0.00
Perez Family Trust									238,000.00								238,000.00
Perez, Maria																	0.00
Peterson Rev Trust																	0.00
Peterson, Gordon & Myra						(66,000.00)											(66,000.00)
Phillips Roth IRA, Karl																	0.00
Phillips, Thomas & Paula																	0.00
Powell																	0.00
Rachne IRA, Harold																	0.00
Raid, Albert																	0.00
Ros Conv Trust, Melvyn B.																	0.00
Ros IRA																	0.00
Ros Roth IRA, Melvyn									350,000.00								350,000.00
Ros Trust										(42,000.00)							(42,000.00)
Schachel																	0.00
Schumelhorn, E & M																	0.00
Seepraves, Kathi																	0.00
Seyda, Jean																	0.00
Shelton																	0.00
Smith Rev Trust																	0.00
Smilechski																	0.00
Starb Living Trust																	0.00
Steel, William or Janice																	0.00
Steele Family Trust																	0.00
Taber Trust																	0.00
Taber, Bruce & Maureen														(9,099.00)			(9,099.00)
TCG (Charles Copeland)	(508,268.13)																0.00
Tong, Inc. Hu Damiani																	0.00
Tozier, Steven																(14,000.00)	(14,000.00)
Watson, James																	0.00
Weed Family Survivors Trust																	0.00
Weed, Diana																	0.00
Weed, Stephen or Kathy																	0.00
Weed, Timothy																	0.00
Weiss IRA, Stephen																	0.00
Whan, J.														181.23			181.23
Wooley IRA, Donna																	0.00
Wright Family Trust										20,000.00							20,000.00
Wright, Stu																	0.00
Zlich Bypass Trust																	0.00
Zlich Family Trust																	0.00
Zlich Starb, Barbara																	0.00
Zlich Trust, David																	0.00
Totals	475,237.85	0.00	0.00	0.00	470,000.00	(66,000.00)	(40,649.95)	0.00	202,969.78	(22,000.00)	0.00	0.00	0.00	(8,917.77)	(206,252.15)	(259,000.00)	70,149.91

Legend:
Positive Number = Investor is owed money from entity
Negative Number = Investor owes money to the entity