

EXHIBIT F

SB Capital Forensic Accounting
Transactions by Account
Payments to Manager

| Type | Date | Num | Name | Memo | Split | Debit | Credit | Balance |
|---------------------|------------|----------|------------|--|------------------------------|------------|--------|--------------|
| IPF | | | | | | | | |
| Intercompany | | | | | | | | |
| Check | 05/09/2007 | 1004 | SB Capital | | IPF-First Republic Bank 1166 | 100,000.00 | | 100,000.00 |
| Check | 07/16/2007 | 2004 | SB Capital | Management Fees | IPF-First Republic Bank 1166 | 30,000.00 | | 130,000.00 |
| Check | 11/09/2007 | 2015 | SB Capital | Management fee for 2007 | IPF-First Republic Bank 1166 | 25,000.00 | | 155,000.00 |
| Check | 01/23/2008 | 2022 | SB Capital | Profit for January | IPF-First Republic Bank 1166 | 12,000.00 | | 167,000.00 |
| Check | 02/06/2008 | 2023 | SB Capital | Profit distribution for '08 | IPF-First Republic Bank 1166 | 20,500.00 | | 187,500.00 |
| Check | 02/06/2008 | 2024 | SB Capital | Partial '07 profit distribution | IPF-First Republic Bank 1166 | 50,000.00 | | 237,500.00 |
| Check | 04/01/2008 | 1295 | SB Capital | March management fees | IPF-Bridge Bank xx1619 | 15,000.00 | | 252,500.00 |
| Check | 04/28/2008 | 1311 | SB Capital | Management fees | IPF-Bridge Bank xx1619 | 10,000.00 | | 262,500.00 |
| Check | 05/06/2008 | 1325 | SB Capital | Prepaid interest - Loan # 300001 | IPF-Bridge Bank xx1619 | 23,257.74 | | 285,757.74 |
| Check | 05/13/2008 | 1322 | SB Capital | Management fees | IPF-Bridge Bank xx1619 | 15,000.00 | | 300,757.74 |
| Check | 06/27/2008 | 9646 | SB Capital | Cashiers check SB Capital - Borrower #65 | IPF-Bridge Bank xx1619 | 60,000.00 | | 360,757.74 |
| Check | 07/07/2008 | 1368 | SB Capital | | IPF-Bridge Bank xx1619 | 10,000.00 | | 370,757.74 |
| Check | 07/07/2008 | 1369 | SB Capital | | IPF-Bridge Bank xx1619 | 15,000.00 | | 385,757.74 |
| Check | 10/07/2008 | 1421 | SB Capital | SBA license consulting fees | IPF-Bridge Bank xx1619 | 25,000.00 | | 410,757.74 |
| Check | 11/05/2008 | 1427 | SB Capital | No backup | IPF-Bridge Bank xx1619 | 25,000.00 | | 435,757.74 |
| Check | 12/15/2008 | 1466 | SB Capital | Investor event reimbursement | IPF-Bridge Bank xx1619 | 500.00 | | 436,257.74 |
| Check | 12/22/2008 | 1475 | SB Capital | Loan increase San Leandro | IPF-Bridge Bank xx1619 | 100,000.00 | | 536,257.74 |
| Check | 01/07/2009 | 1490 | SB Capital | | IPF-Bridge Bank xx1619 | 10,000.00 | | 546,257.74 |
| Check | 01/13/2009 | 1004 | SB Capital | Management Fees | IPF-Wells Fargo xx6093 | 10,000.00 | | 556,257.74 |
| Check | 02/03/2009 | 1029 | SB Capital | Mgmt fees | IPF-Wells Fargo xx6093 | 9,500.00 | | 565,757.74 |
| Check | 02/17/2009 | 1018 | SB Capital | Management fees | IPF-Wells Fargo xx6093 | 50,000.00 | | 615,757.74 |
| Check | 03/03/2009 | 1033 | SB Capital | Loan to SBC | IPF-Wells Fargo xx6093 | 50,000.00 | | 665,757.74 |
| Check | 03/11/2009 | 1038 | SB Capital | Management fee | IPF-Wells Fargo xx6093 | 15,000.00 | | 680,757.74 |
| Check | 03/24/2009 | 1040 | SB Capital | Management fee | IPF-Wells Fargo xx6093 | 10,000.00 | | 690,757.74 |
| Check | 03/31/2009 | Cashiers | SB Capital | Funds advanced | IPF-Wells Fargo xx6093 | 50,000.00 | | 740,757.74 |
| Check | 04/06/2009 | 1056 | SB Capital | Organizational Expenses | IPF-Wells Fargo xx6093 | 50,000.00 | | 790,757.74 |
| Check | 04/08/2009 | 1060 | SB Capital | Organizational expenses | IPF-Wells Fargo xx6093 | 25,000.00 | | 815,757.74 |
| Check | 04/13/2009 | 1063 | SB Capital | 0970-CHK | IPF-Wells Fargo xx6093 | 100,000.00 | | 915,757.74 |
| Check | 05/28/2009 | 1077 | SB Capital | Withdrawal from SB Capital Investors account | IPF-Wells Fargo xx6093 | 25,000.00 | | 940,757.74 |
| Check | 06/10/2009 | 1095 | SB Capital | Withdrawal from IPF investment account | IPF-Wells Fargo xx6093 | 75,000.00 | | 1,015,757.74 |

SB Capital Forensic Accounting
Transactions by Account
Payments to Manager

| Type | Date | Num | Name | Memo | Split | Debit | Credit | Balance |
|-------------|------------|------|------------|---|------------------------------|------------|--------|--------------|
| Check | 06/12/2009 | 1101 | SB Capital | Withdrawal from investor account | IPF-Wells Fargo xx6093 | 25,000.00 | | 1,040,757.74 |
| Check | 06/16/2009 | 1103 | SB Capital | Management fee | IPF-Wells Fargo xx6093 | 150,000.00 | | 1,190,757.74 |
| General Jou | 07/20/2009 | | | Move CC payment made by IPF to payments to Manager | Bank of America CC xx4239 | 10,000.00 | | 1,200,757.74 |
| Check | 07/28/2009 | 1113 | SB Capital | Mgmt fee | IPF-Wells Fargo xx6093 | 25,000.00 | | 1,225,757.74 |
| Check | 09/02/2009 | 1205 | SB Capital | Withdrawal of Capital from IPF investor account | IPF-Wells Fargo xx6093 | 20,000.00 | | 1,245,757.74 |
| Check | 10/07/2009 | 1129 | SB Capital | Management Fee | IPF-Wells Fargo xx6093 | 50,000.00 | | 1,295,757.74 |
| Check | 10/28/2009 | 1052 | SB Capital | Management fees | IPF-Wells Fargo xx6093 | 50,000.00 | | 1,345,757.74 |
| Check | 11/12/2009 | 1071 | SB Capital | Management Fee | IPF-Wells Fargo xx6093 | 10,000.00 | | 1,355,757.74 |
| Check | 11/16/2009 | 993 | SB Capital | Additional Draw on Loan-Whiskey Junction Property | IPF-Heritage Bank xx3513 | 50,000.00 | | 1,405,757.74 |
| Check | 12/07/2009 | 1014 | SB Capital | Withdrawal of Capital | IPF-Heritage Bank xx3513 | 5,550.07 | | 1,411,307.81 |
| Check | 12/10/2009 | 1016 | SB Capital | Additional Draw on Loan-Whiskey Junction | IPF-Heritage Bank xx3513 | 25,000.00 | | 1,436,307.81 |
| Check | 12/16/2009 | 1044 | SB Capital | Expense Allocation for Peter Eberle & Jeff Pineda Salary | IPF-Heritage Bank xx3513 | 100,000.00 | | 1,536,307.81 |
| Check | 12/17/2009 | 1049 | SB Capital | Management Fees | IPF-Heritage Bank xx3513 | 25,000.00 | | 1,561,307.81 |
| Check | 12/22/2009 | 1047 | SB Capital | Additional Borrowing- San Leandro Property | IPF-Heritage Bank xx3513 | 50,000.00 | | 1,611,307.81 |
| Check | 01/04/2010 | 1057 | SB Capital | Additional Borrowings | IPF-Heritage Bank xx3513 | 77,148.37 | | 1,688,456.18 |
| Check | 01/04/2010 | 1056 | SB Capital | Syndication Fees | IPF-Heritage Bank xx3513 | 100,000.00 | | 1,788,456.18 |
| Check | 01/04/2010 | 1149 | SB Capital | Sydication expenses for 2010 - consulting services for capital raised cashed by | IPF-Wells Fargo xx6093 | 25,000.00 | | 1,813,456.18 |
| Check | 02/01/2010 | 2095 | SB Capital | IPF Fund Syndication Expenses | IPF-Alta Alliance/TP xx 7590 | 100,000.00 | | 1,913,456.18 |
| Check | 03/11/2010 | 2008 | SB Capital | Noted as Syndication Fees | IPF-Heritage Bank xx3513 | 25,000.00 | | 1,938,456.18 |
| Check | 03/18/2010 | 2032 | SB Capital | Additional Funding on Whiskey | IPF-Heritage Bank xx3513 | 50,000.00 | | 1,988,456.18 |
| Check | 03/30/2010 | 2037 | SB Capital | Management Fees | IPF-Heritage Bank xx3513 | 25,000.00 | | 2,013,456.18 |
| Check | 05/17/2010 | 2097 | SB Capital | Noted as Syndication Fees | IPF-Heritage Bank xx3513 | 50,000.00 | | 2,063,456.18 |
| Check | 05/28/2010 | 2113 | SB Capital | Noted as Syndication Fee | IPF-Heritage Bank xx3513 | 50,000.00 | | 2,113,456.18 |
| Check | 06/17/2010 | 2132 | SB Capital | Syndication Fees | IPF-Heritage Bank xx3513 | 25,000.00 | | 2,138,456.18 |
| Check | 06/25/2010 | 2142 | SB Capital | Syndication expenses | IPF-Heritage Bank xx3513 | 100,000.00 | | 2,238,456.18 |
| Check | 07/14/2010 | 2151 | SB Capital | 2010 Syndication Fees | IPF-Heritage Bank xx3513 | 20,000.00 | | 2,258,456.18 |
| Check | 07/15/2010 | 2153 | SB Capital | 2010 Syndication Costs | IPF-Heritage Bank xx3513 | 30,000.00 | | 2,288,456.18 |
| Check | 07/30/2010 | 2166 | SB Capital | 2010 Syndication | IPF-Heritage Bank xx3513 | 50,000.00 | | 2,338,456.18 |
| Check | 08/04/2010 | 2185 | SB Capital | 2010 Syndication | IPF-Heritage Bank xx3513 | 25,000.00 | | 2,363,456.18 |
| Check | 08/12/2010 | 2191 | SB Capital | 2010 Syndication | IPF-Heritage Bank xx3513 | 50,000.00 | | 2,413,456.18 |
| Check | 08/25/2010 | 2201 | SB Capital | Add to managers due from | IPF-Heritage Bank xx3513 | 50,000.00 | | 2,463,456.18 |
| Check | 09/03/2010 | 2204 | SB Capital | 2010 Organizational expense fees | IPF-Heritage Bank xx3513 | 25,000.00 | | 2,488,456.18 |

SB Capital Forensic Accounting
Transactions by Account
Payments to Manager

| Type | Date | Num | Name | Memo | Split | Debit | Credit | Balance |
|-------|------------|------|------------|--|------------------------------|------------|--------|--------------|
| Check | 09/10/2010 | 2207 | SB Capital | 2010 Syndication | IPF-Heritage Bank xx3513 | 50,000.00 | | 2,538,456.18 |
| Check | 09/20/2010 | 2098 | SB Capital | Organizational fees 2010 incurred | IPF-Alta Alliance/TP xx 7590 | 100,000.00 | | 2,638,456.18 |
| Check | 11/24/2010 | ACH | SB Capital | Memo just says transfer (not fees or due from) | IPF-Heritage Bank xx3513 | 100,000.00 | | 2,738,456.18 |
| Check | 12/14/2010 | ACH | SB Capital | Increase due from? No memo | IPF-Heritage Bank xx3513 | 50,000.00 | | 2,788,456.18 |
| Check | 12/23/2010 | 2247 | SB Capital | Increase manager due from to 1.5m cap | IPF-Heritage Bank xx3513 | 174,047.17 | | 2,962,503.35 |
| Check | 01/11/2011 | ACH | SB Capital | Increase in managers due from | IPF-Heritage Bank xx3513 | 200,000.00 | | 3,162,503.35 |
| Check | 01/24/2011 | ACH | SB Capital | Managers Fee | IPF-Heritage Bank xx3513 | 100,000.00 | | 3,262,503.35 |
| Check | 01/31/2011 | ACH | SB Capital | Organizational fees | IPF-Heritage Bank xx3513 | 100,000.00 | | 3,362,503.35 |
| Check | 02/04/2011 | ACH | SB Capital | Organizational Expenses | IPF-Heritage Bank xx3513 | 100,000.00 | | 3,462,503.35 |
| Check | 03/14/2011 | ACH | SB Capital | Increase in managers note | IPF-Heritage Bank xx3513 | 200,000.00 | | 3,662,503.35 |
| Check | 04/05/2011 | ACH | SB Capital | Increase managers due from note | IPF-Heritage Bank xx3513 | 100,000.00 | | 3,762,503.35 |
| Check | 04/08/2011 | ACH | SB Capital | Increase managers due from note | IPF-Heritage Bank xx3513 | 100,000.00 | | 3,862,503.35 |
| Check | 04/20/2011 | 2320 | SB Capital | Increase managers due from note | IPF-Heritage Bank xx3513 | 100,000.00 | | 3,962,503.35 |
| Check | 05/10/2011 | ACH | SB Capital | Increase manager due from/note | IPF-Heritage Bank xx3513 | 100,000.00 | | 4,062,503.35 |
| Check | 05/25/2011 | ACH | SB Capital | Increase managers due from/note | IPF-Heritage Bank xx3513 | 100,000.00 | | 4,162,503.35 |
| Check | 06/07/2011 | ACH | SB Capital | Increase due from | IPF-Heritage Bank xx3513 | 100,000.00 | | 4,262,503.35 |
| Check | 06/14/2011 | 2347 | SB Capital | Increase due from note (for 2011 Organizational Expansion fees to Manager) | IPF-Heritage Bank xx3513 | 250,000.00 | | 4,512,503.35 |
| Check | 06/30/2011 | 2355 | SB Capital | Increase due from | IPF-Heritage Bank xx3513 | 100,000.00 | | 4,612,503.35 |
| Check | 07/15/2011 | ACH | SB Capital | Increase in managers due from | IPF-Heritage Bank xx3513 | 100,000.00 | | 4,712,503.35 |
| Check | 07/25/2011 | ACH | SB Capital | Invcrease in managers due from | IPF-Heritage Bank xx3513 | 100,000.00 | | 4,812,503.35 |
| Check | 08/11/2011 | ACH | SB Capital | Increase manager due from | IPF-Heritage Bank xx3513 | 100,000.00 | | 4,912,503.35 |
| Check | 08/31/2011 | ACH | SB Capital | Increase managers due from | IPF-Heritage Bank xx3513 | 75,000.00 | | 4,987,503.35 |
| Check | 09/07/2011 | ACH | SB Capital | Increase managers due from | IPF-Heritage Bank xx3513 | 50,000.00 | | 5,037,503.35 |
| Check | 09/14/2011 | ACH | SB Capital | Increase managers due from | IPF-Heritage Bank xx3513 | 50,000.00 | | 5,087,503.35 |
| Check | 09/28/2011 | ACH | SB Capital | Increase manager due from | IPF-Heritage Bank xx3513 | 225,000.00 | | 5,312,503.35 |
| Check | 10/14/2011 | ACH | SB Capital | Increase managers due from | IPF-Heritage Bank xx3513 | 100,000.00 | | 5,412,503.35 |
| Check | 10/31/2011 | ACH | SB Capital | Increase in managers due from | IPF-Heritage Bank xx3513 | 50,000.00 | | 5,462,503.35 |
| Check | 11/14/2011 | ACH | SB Capital | Increase managers due from | IPF-Heritage Bank xx3513 | 75,000.00 | | 5,537,503.35 |
| Check | 11/16/2011 | ACH | SB Capital | Increase manager due from | IPF-Heritage Bank xx3513 | 50,000.00 | | 5,587,503.35 |
| Check | 12/01/2011 | ACH | SB Capital | Increase managers due from | IPF-Heritage Bank xx3513 | 50,000.00 | | 5,637,503.35 |
| Check | 12/13/2011 | ACH | SB Capital | Increase managers due from | IPF-Heritage Bank xx3513 | 100,000.00 | | 5,737,503.35 |
| Check | 12/15/2011 | ACH | SB Capital | Increase managers due from | IPF-Heritage Bank xx3513 | 75,000.00 | | 5,812,503.35 |

SB Capital Forensic Accounting
Transactions by Account
Payments to Manager

| Type | Date | Num | Name | Memo | Split | Debit | Credit | Balance |
|---------------------|------------|------|------------|--|------------------------------|---------------------|-------------|---------------------|
| Check | 12/21/2011 | ACH | SB Capital | Increase manager due from | IPF-Heritage Bank xx3513 | 80,000.00 | | 5,892,503.35 |
| Check | 12/28/2011 | ACH | SB Capital | Increase managers due from | IPF-Heritage Bank xx3513 | 75,000.00 | | 5,967,503.35 |
| Check | 12/29/2011 | ACH | SB Capital | Increase managers due from | IPF-Heritage Bank xx3513 | 25,000.00 | | 5,992,503.35 |
| Check | 01/12/2012 | ACH | SB Capital | Increase in Managers note (due from) to Corp from IPF | IPF-Heritage Bank xx3513 | 25,000.00 | | 6,017,503.35 |
| Check | 01/13/2012 | ACH | SB Capital | Increase in Managers note (due from) to Corp from IPF | IPF-Heritage Bank xx3513 | 25,000.00 | | 6,042,503.35 |
| Check | 01/20/2012 | ACH | SB Capital | Increase in managers due from | IPF-Heritage Bank xx3513 | 50,000.00 | | 6,092,503.35 |
| Check | 01/25/2012 | ACH | SB Capital | Increase managers due from | IPF-Heritage Bank xx3513 | 50,000.00 | | 6,142,503.35 |
| Check | 01/30/2012 | ACH | SB Capital | Increase in managers due from | IPF-Heritage Bank xx3513 | 50,000.00 | | 6,192,503.35 |
| Check | 02/06/2012 | ACH | SB Capital | managers fees | IPF-Heritage Bank xx3513 | 50,000.00 | | 6,242,503.35 |
| Check | 02/13/2012 | ACH | SB Capital | Increase in managers note | IPF-Heritage Bank xx3513 | 150,000.00 | | 6,392,503.35 |
| Total Intercompany | | | | | | <u>6,392,503.35</u> | <u>0.00</u> | <u>6,392,503.35</u> |
| Total IPF | | | | | | 6,392,503.35 | 0.00 | 6,392,503.35 |
| SBC, LLC -7a | | | | | | | | |
| Intercompany | | | | | | | | |
| Check | 04/06/2010 | 992 | SB Capital | Organizational and Set-up of LLC Expenses to manager 3604 | SBC, LLC-Heritage Bank xx398 | 150,000.00 | | 150,000.00 |
| Check | 04/24/2012 | 3174 | SB Capital | Reimbursement of LLC expenses covered by Corp. - Richard Jones Salary | SBC, LLC-Heritage Bank xx398 | 29,999.98 | | 179,999.98 |
| Check | 04/24/2012 | 3174 | SB Capital | Reimbursement of LLC expenses covered by Corp. - Richard Jones Health Ins | SBC, LLC-Heritage Bank xx398 | 1,750.00 | | 181,749.98 |
| Check | 04/24/2012 | 3174 | SB Capital | Reimbursement of LLC expenses covered by Corp. - 1/2 Mae Sachao Salary | SBC, LLC-Heritage Bank xx398 | 15,016.02 | | 196,766.00 |
| Check | 04/24/2012 | 3174 | SB Capital | Reimbursement of LLC expenses covered by Corp. - 1/2 Mae Sachao Health Ins | SBC, LLC-Heritage Bank xx398 | 875.00 | | 197,641.00 |
| Check | 04/24/2012 | 3174 | SB Capital | Reimbursement of LLC expenses covered by Corp. - Natalie Feathers Salary | SBC, LLC-Heritage Bank xx398 | 30,000.00 | | 227,641.00 |
| Check | 04/24/2012 | 3174 | SB Capital | Reimbursement of LLC expenses covered by Corp. - Marketing and Advertising | SBC, LLC-Heritage Bank xx398 | 42,415.21 | | 270,056.21 |
| Check | 04/24/2012 | 3174 | SB Capital | Reimbursement of LLC expenses covered by Corp. - Traveling expense related | SBC, LLC-Heritage Bank xx398 | 5,833.75 | | 275,889.96 |
| Check | 04/24/2012 | 3174 | SB Capital | Reimbursement of LLC expenses covered by Corp. - JT Spreer Salary | SBC, LLC-Heritage Bank xx398 | 2,166.67 | | 278,056.63 |
| Check | 04/24/2012 | 3174 | SB Capital | Reimbursement of LLC expenses covered by Corp. - Reuben Dobbs Salary | SBC, LLC-Heritage Bank xx398 | 3,125.00 | | 281,181.63 |
| Check | 04/24/2012 | 3174 | SB Capital | Reimbursement of LLC expenses covered by Corp. - Recruiting expense for M | SBC, LLC-Heritage Bank xx398 | 12,500.00 | | 293,681.63 |
| Check | 04/24/2012 | 3174 | SB Capital | Reimbursement of LLC expenses covered by Corp. - 401k deducted from 3604 | SBC, LLC-Heritage Bank xx398 | 1,465.03 | | 295,146.66 |
| Total Intercompany | | | | | | <u>295,146.66</u> | <u>0.00</u> | <u>295,146.66</u> |
| Total SBC, LLC -7a | | | | | | 295,146.66 | 0.00 | 295,146.66 |

SB Capital Forensic Accounting
Transactions by Account
Payments to Manager

| Type | Date | Num | Name | Memo | Split | Debit | Credit | Balance |
|------------------------------|------------|----------|------------|---|------------------------------|-------------------|-------------|-------------------|
| Senior Comm. Mortgage | | | | | | | | |
| Intercompany | | | | | | | | |
| Check | 02/17/2012 | Transfer | SB Capital | Management Fees | SBC SCMF-Heritage Bank xx43 | 85,000.00 | | 85,000.00 |
| Check | 03/08/2012 | Transfer | SB Capital | Management Fees | SBC SCMF-Heritage Bank xx43 | 128,052.00 | | 213,052.00 |
| Check | 03/08/2012 | Transfer | SB Capital | Management Fees | SBC SCMF-Heritage Bank xx43 | 63,036.00 | | 276,088.00 |
| Total Intercompany | | | | | | <u>276,088.00</u> | <u>0.00</u> | <u>276,088.00</u> |
| Total Senior Comm. Mortgage | | | | | | 276,088.00 | 0.00 | 276,088.00 |
| SPF | | | | | | | | |
| Intercompany | | | | | | | | |
| Check | 04/02/2008 | 1010 | SB Capital | States Reimbursement for Legal Fees | SBCPF-The Private Bank xx711 | 10,000.00 | | 10,000.00 |
| Check | 11/18/2008 | 1060 | SB Capital | ck#1060 Capital raise costs-Amort on SBC PF over 5 yrs | SBCPF-The Private Bank xx711 | 50,000.00 | | 60,000.00 |
| Check | 01/05/2009 | 1005 | SB Capital | Management Fee | SBCPF-Wells Fargo xx8602 | 10,000.00 | | 70,000.00 |
| Check | 01/13/2009 | 1009 | SB Capital | Management Fee | SBCPF-Wells Fargo xx8602 | 10,000.00 | | 80,000.00 |
| Check | 02/02/2009 | 1014 | SB Capital | Feb. Mgmt Fee | SBCPF-Wells Fargo xx8602 | 4,500.00 | | 84,500.00 |
| Check | 03/18/2009 | 1033 | SB Capital | Management Fees paid to SB Capital | SBCPF-Wells Fargo xx8602 | 10,000.00 | | 94,500.00 |
| Check | 04/06/2009 | 1552 | SB Capital | Management Fee Paid to SB Capital | SBCPF-Wells Fargo xx8602 | 25,000.00 | | 119,500.00 |
| Check | 04/20/2009 | 1556 | SB Capital | Fees paid to SB Capital for Organizational Costs | SBCPF-Wells Fargo xx8602 | 250,000.00 | | 369,500.00 |
| Check | 07/13/2009 | 1584 | SB Capital | SB Capital-Withdrawal | SBCPF-Wells Fargo xx8602 | 25,000.00 | | 394,500.00 |
| Check | 07/31/2009 | 1572 | SB Capital | SB Capital-Withdrawal | SBCPF-Wells Fargo xx8602 | 25,000.00 | | 419,500.00 |
| Check | 08/05/2009 | 1218 | SB Capital | SB Capital-Withdrawal | SBCPF-Wells Fargo xx8602 | 50,000.00 | | 469,500.00 |
| Check | 09/09/2009 | 2001 | SB Capital | 0970-CHK | SBCPF-Wells Fargo xx8602 | 120,000.00 | | 589,500.00 |
| Check | 09/14/2009 | 2003 | SB Capital | | SBCPF-Wells Fargo xx8602 | 50,000.00 | | 639,500.00 |
| Check | 09/24/2009 | 2002 | SB Capital | | SBCPF-Wells Fargo xx8602 | 25,000.00 | | 664,500.00 |
| Check | 09/30/2009 | 2005 | SB Capital | | SBCPF-Wells Fargo xx8602 | 25,000.00 | | 689,500.00 |
| Check | 12/21/2009 | 1004 | SB Capital | | SBCPF-Heritage xx3695 | 2,000.00 | | 691,500.00 |
| Check | 12/23/2009 | 1006 | SB Capital | Manager Fees for 2009 | SBCPF-Heritage xx3695 | 4,280.00 | | 695,780.00 |
| Check | 12/23/2009 | 1007 | SB Capital | To Reimburse Mark's Salary | SBCPF-Heritage xx3695 | 40,000.00 | | 735,780.00 |
| Check | 12/28/2009 | 1009 | SB Capital | Memo States "Syndication Expenses". Posted to Other Asset account not exp | SBCPF-Heritage xx3695 | 200,000.00 | | 935,780.00 |
| Check | 02/25/2010 | 2001 | SB Capital | Syndication Fees??? | SBCPF-Heritage xx3695 | 25,000.00 | | 960,780.00 |

SB Capital Forensic Accounting
Transactions by Account
Payments to Manager

| Type | Date | Num | Name | Memo | Split | Debit | Credit | Balance |
|--------------------|------------|----------|------------|---|-----------------------|----------------------------|--------------------|----------------------------|
| Check | 03/02/2010 | 2005 | SB Capital | Syndication Fees??? | SBCPF-Heritage xx3695 | 25,000.00 | | 985,780.00 |
| Check | 08/18/2010 | 2074 | SB Capital | | SBCPF-Heritage xx3695 | 512.50 | | 986,292.50 |
| Check | 10/22/2010 | 2111 | SB Capital | Management Fees | SBCPF-Heritage xx3695 | 50,000.00 | | 1,036,292.50 |
| Check | 11/15/2010 | Debit | SB Capital | | SBCPF-Heritage xx3695 | 50,000.00 | | 1,086,292.50 |
| Check | 12/14/2010 | Debit | SB Capital | Posted as Loan to SB Capital | SBCPF-Heritage xx3695 | 25,000.00 | | 1,111,292.50 |
| Check | 12/29/2010 | 2137 | SB Capital | | SBCPF-Heritage xx3695 | 800.00 | | 1,112,092.50 |
| Check | 12/29/2010 | Debit | SB Capital | States "Loan Fees for Bay Road". | SBCPF-Heritage xx3695 | 50,000.00 | | 1,162,092.50 |
| Check | 02/16/2012 | Transfer | SB Capital | Management Fees | SBCPF-Heritage xx3695 | 95,000.00 | | 1,257,092.50 |
| Check | 02/17/2012 | Transfer | SB Capital | Management Fees | SBCPF-Heritage xx3695 | 60,000.00 | | 1,317,092.50 |
| Check | 03/07/2012 | Transfer | SB Capital | Management Fees | SBCPF-Heritage xx3695 | 128,052.00 | | 1,445,144.50 |
| Check | 03/07/2012 | Transfer | SB Capital | Management Fees | SBCPF-Heritage xx3695 | 63,036.00 | | 1,508,180.50 |
| Check | 03/12/2012 | Transfer | SB Capital | Management Fees | SBCPF-Heritage xx3695 | 25,989.00 | | 1,534,169.50 |
| Check | 03/12/2012 | Transfer | SB Capital | Management Fees | SBCPF-Heritage xx3695 | 46,669.00 | | 1,580,838.50 |
| Check | 03/30/2012 | Transfer | SB Capital | Management Fees | SBCPF-Heritage xx3695 | 123,825.00 | | 1,704,663.50 |
| Check | 04/11/2012 | Transfer | SB Capital | Management Fees | SBCPF-Heritage xx3695 | 81,444.00 | | 1,786,107.50 |
| Check | 05/18/2012 | Debit | SB Capital | Gain on Sale to IPF - Sunshine. Paid to SBC Management Fees | SBCPF-Heritage xx3695 | 315,000.00 | | 2,101,107.50 |
| Check | 05/23/2012 | Transfer | SB Capital | Management Fees | SBCPF-Heritage xx3695 | 175,000.00 | | 2,276,107.50 |
| Total Intercompany | | | | | | <u>2,276,107.50</u> | <u>0.00</u> | <u>2,276,107.50</u> |
| Total SPF | | | | | | <u>2,276,107.50</u> | <u>0.00</u> | <u>2,276,107.50</u> |
| TOTAL | | | | | | <u>9,239,845.51</u> | <u>0.00</u> | <u>9,239,845.51</u> |