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Form **990-PF**

Department of the Treasury
Internal Revenue Service

Return of Private Foundation
or Section 4947(a)(1) Nonexempt Charitable Trust
Treated as a Private Foundation

Note. The foundation may be able to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0052

2010

For calendar year 2010, or tax year beginning 01-01-2010 , and ending 12-31-2010

G Check all that apply

☐ Initial return

☐ Initial return of a former public charity

☐ Final return

☐ Amended return

☐ Address change

☐ Name change

Name of foundation
JOHN AND GOLDA COHEN TRUST

Number and street (or P O box number if mail is not delivered to street address)
PO BOX 947786

City or town, state, and ZIP code
MAITLAND, FL 327947786

A Employer identification number
59-7222346

B Telephone number (see page 10 of the instructions)
(407) 767-0037

C If exemption application is pending, check here ☐
D 1. Foreign organizations, check here ☐
2. Foreign organizations meeting the 85% test, check here and attach computation ☐
E If private foundation status was terminated under section 507(b)(1)(A), check here ☐
F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ☐

H Check type of organization ☒ Section 501(c)(3) exempt private foundation
☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

I Fair market value of all assets at end of year (from Part II, col. (c), line 16)
\$ 9,072,572

J Accounting method ☒ Cash ☐ Accrual
☐ Other (specify) _____
(Part I, column (d) must be on cash basis.)

Part I Analysis of Revenue and Expenses (The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see page 11 of the instructions))		(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1 Contributions, gifts, grants, etc , received (attach schedule)				
	2 Check ☒ if the foundation is not required to attach Sch B				
	3 Interest on savings and temporary cash investments	3,946	3,946		
	4 Dividends and interest from securities.	100,781	100,781		
	5a Gross rents	422,949	422,949		
	b Net rental income or (loss) _____				
	6a Net gain or (loss) from sale of assets not on line 10				
	b Gross sales price for all assets on line 6a _____				
	7 Capital gain net income (from Part IV , line 2)		289,083		
	8 Net short-term capital gain				
	9 Income modifications				
	10a Gross sales less returns and allowances				
Operating and Administrative Expenses	b Less Cost of goods sold				
	c Gross profit or (loss) (attach schedule)				
	11 Other income (attach schedule)				
	12 Total. Add lines 1 through 11	527,676	816,759		
	13 Compensation of officers, directors, trustees, etc				
	14 Other employee salaries and wages				
	15 Pension plans, employee benefits				
	16a Legal fees (attach schedule).	1,659	1,659		
	b Accounting fees (attach schedule).	2,338	1,563		
	c Other professional fees (attach schedule)	43,108	43,108		
	17 Interest				
	18 Taxes (attach schedule) (see page 14 of the instructions)	6,003	1,126		
	19 Depreciation (attach schedule) and depletion	102,271	101,071		
	20 Occupancy				
	21 Travel, conferences, and meetings	1,204			
	22 Printing and publications	258			
	23 Other expenses (attach schedule).	11,291	7,914		
	24 Total operating and administrative expenses. Add lines 13 through 23	168,132	156,441		0
	25 Contributions, gifts, grants paid	449,550			449,550
	26 Total expenses and disbursements. Add lines 24 and 25	617,682	156,441		449,550
	27 Subtract line 26 from line 12				
	a Excess of revenue over expenses and disbursements	-90,006			
	b Net investment income (if negative, enter -0-)		660,318		
	c Adjusted net income (if negative, enter -0-)				

Part II Balance Sheets		Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)	Beginning of year	End of year	
			(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1	Cash—non-interest-bearing	964	82,083	82,083
	2	Savings and temporary cash investments	548,022	2,030,543	2,030,543
	3	Accounts receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	4	Pledges receivable ▶ _____ Less allowance for doubtful accounts ▶ _____			
	5	Grants receivable			
	6	Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see page 15 of the instructions)			
	7	Other notes and loans receivable (attach schedule) ▶ _____ Less allowance for doubtful accounts ▶ _____			
	8	Inventories for sale or use			
	9	Prepaid expenses and deferred charges	3,600		
	10a	Investments—U S and state government obligations (attach schedule)	1,637,157		
	b	Investments—corporate stock (attach schedule)	2,508,642	 1,808,584	1,945,708
	c	Investments—corporate bonds (attach schedule).			
	11	Investments—land, buildings, and equipment basis ▶ _____ Less accumulated depreciation (attach schedule) ▶ _____			
	12	Investments—mortgage loans			
	13	Investments—other (attach schedule)	319,312	 180,421	191,775
	14	Land, buildings, and equipment basis ▶ _____ 6,043,978 Less accumulated depreciation (attach schedule) ▶ _____ 259,052	4,665,682	 5,784,926	4,822,463
15	Other assets (describe ▶ _____)				
16	Total assets (to be completed by all filers—see the instructions Also, see page 1, item I)	9,683,379	9,886,557	9,072,572	
Liabilities	17	Accounts payable and accrued expenses	3,535	2,590	
	18	Grants payable			
	19	Deferred revenue			
	20	Loans from officers, directors, trustees, and other disqualified persons			
	21	Mortgages and other notes payable (attach schedule)			
	22	Other liabilities (describe ▶ _____)	 1,377,921	 1,380,756	
	23	Total liabilities (add lines 17 through 22)	1,381,456	1,383,346	
Net Assets or Fund Balances	Foundations that follow SFAS 117, check here ▶ ☐ and complete lines 24 through 26 and lines 30 and 31.				
	24	Unrestricted			
	25	Temporarily restricted			
	26	Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☒ and complete lines 27 through 31.				
	27	Capital stock, trust principal, or current funds	8,301,923	8,503,211	
	28	Paid-in or capital surplus, or land, bldg , and equipment fund			
	29	Retained earnings, accumulated income, endowment, or other funds			
	30	Total net assets or fund balances (see page 17 of the instructions)	8,301,923	8,503,211	
	31	Total liabilities and net assets/fund balances (see page 17 of the instructions)	9,683,379	9,886,557	

Part III Analysis of Changes in Net Assets or Fund Balances		
1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year’s return)	1 8,301,923
2	Enter amount from Part I, line 27a	2 -90,006
3	Other increases not included in line 2 (itemize) ▶ _____ 	3 294,924
4	Add lines 1, 2, and 3	4 8,506,841
5	Decreases not included in line 2 (itemize) ▶ _____ 	5 3,630
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6 8,503,211

Part IV

Capital Gains and Losses for Tax on Investment Income

(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)		(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1 a	Merrill Lynch Account - 17762	P	2010-06-18	2010-12-29
b	Merrill Lynch Account - 17762	P	2010-06-18	2010-12-29
c	Merrill Lynch Account - 17762	P	2004-07-28	2010-09-14
d	Merrill Lynch Account - 17762	P	2008-04-16	2010-03-30
e	Merrill Lynch Account - 17762	P	2010-12-01	2010-12-21

(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a 15,400,967	0	14,669,622	731,345
b 12,753,340	0	13,432,868	-679,528
c 1,697,075	0	1,385,027	312,048
d 617,739	0	700,536	-82,797
e 1,730,848	0	1,722,833	8,015

Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69

(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	(l) Gains (Col (h) gain minus col (k), but not less than -0-) or Losses (from col (h))
a 0	0	0	731,345
b 0	0	0	-679,528
c 0	0	0	312,048
d 0	0	0	-82,797
e 0	0	0	8,015

2 Capital gain net income or (net capital loss)	{ If gain, also enter in Part I, line 7 If (loss), enter -0- in Part I, line 7 }	2	289,083
3 Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see pages 13 and 17 of the instructions) If (loss), enter -0- in Part I, line 8 }		3	

Part V

Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☒ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see page 18 of the instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2009	455,740	9,798,299	0 046512
2008	389,542	8,946,464	0 043541
2007	358,225	8,076,377	0 044355
2006	338,000	7,499,678	0 045069
2005	271,834	6,911,604	0 039330

2 Total of line 1, column (d).	2	0 218807
3 Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	0 043761
4 Enter the net value of noncharitable-use assets for 2010 from Part X, line 5.	4	11,725,713
5 Multiply line 4 by line 3.	5	513,129
6 Enter 1% of net investment income (1% of Part I, line 27b).	6	6,603
7 Add lines 5 and 6.	7	519,732
8 Enter qualifying distributions from Part XII, line 4.	8	449,550

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions on page 18

Part VIExcise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see page 18 of the instructions)

1a		Exempt operating foundations described in section 4940(d)(2), check here ☐ and enter "N/A" on line 1			
		Date of ruling or determination letter _____ (attach copy of letter if necessary—see instructions)			
b		Domestic foundations that meet the section 4940(e) requirements in Part V, check here ☐ and enter 1% of Part I, line 27b		1	13,206
c		All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2		Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0
3		Add lines 1 and 2.		3	13,206
4		Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	
5		Tax based on investment income. Subtract line 4 from line 3 If zero or less, enter -0-		5	13,206
6		Credits/Payments			
a		2010 estimated tax payments and 2009 overpayment credited to 2010	6a	4,400	
b		Exempt foreign organizations—tax withheld at source	6b		
c		Tax paid with application for extension of time to file (Form 8868)	6c		
d		Backup withholding erroneously withheld	6d		
7		Total credits and payments Add lines 6a through 6d.		7	4,400
8		Enter any penalty for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	
9		Tax due. If the total of lines 5 and 8 is more than line 7, enter amount owed		9	8,806
10		Overpayment. If line 7 is more than the total of lines 5 and 8, enter the amount overpaid.		10	
11		Enter the amount of line 10 to be Credited to 2011 estimated tax 0	Refunded	11	

Part VII-AStatements Regarding Activities

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?		Yes	No
		1a		No
b	Did it spend more than \$100 during the year (either directly or indirectly) for political purposes (see page 19 of the instructions for definition)?			No
	If the answer is "Yes" to 1a or 1b, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities.			
c	Did the foundation file Form 1120-POL for this year?.	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year (1) On the foundation \$ (2) On foundation managers \$			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers \$			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS?	2		No
	If "Yes," attach a detailed description of the activities.			
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? If "Yes," attach a conformed copy of the changes	3		No
4a	Did the foundation have unrelated business gross income of \$1,000 or more during the year?.	4a		No
b	If "Yes," has it filed a tax return on Form 990-T for this year?.	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year?	5		No
	If "Yes," attach the statement required by General Instruction T.			
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either - By language in the governing instrument, or - By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least \$5,000 in assets at any time during the year? If "Yes," complete Part II, col (c), and Part XV	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see page 19 of the instructions) FL			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? If "No," attach explanation .	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2010 or the taxable year beginning in 2010 (see instructions for Part XIV on page 27)? If "Yes," complete Part XIV	9		No
10	Did any persons become substantial contributors during the tax year? If "Yes," attach a schedule listing their names and addresses	10		No

Part VII-A

Statements Regarding Activities *(continued)*

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see page 20 of the instructions).	11		No
12	Did the foundation acquire a direct or indirect interest in any applicable insurance contract before August 17, 2008?	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application? Website address N/A	13	Yes	
14	The books are in care of ACOSTA TAX & ACCOUNTING Telephone no (407) 388-2230 Located at 399 CAROLINA AVE WINTER PARK FL ZIP+4 32789			
15	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of Form 1041 —Check here and enter the amount of tax-exempt interest received or accrued during the year.		15	
16	At any time during calendar year 2010, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No
See page 20 of the instructions for exceptions and filing requirements for Form TD F 90-22.1 If "Yes", enter the name of the foreign country.				

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required

File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.			Yes	No
1a	During the year did the foundation (either directly or indirectly) (1) Engage in the sale or exchange, or leasing of property with a disqualified person? (2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? (3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? (4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? (5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? (6) Agree to pay money or property to a government official? (Exception. Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days).			
b	If any answer is "Yes" to 1a(1)–(6), did any of the acts fail to qualify under the exceptions described in Regulations section 53.4941(d)-3 or in a current notice regarding disaster assistance (see page 20 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here.	1b		
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2010?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2010, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2010? If "Yes," list the years 20 , 20 , 20 , 20			
b	Are there any years listed in 2a for which the foundation is not applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to all years listed, answer "No" and attach statement—see page 20 of the instructions).	2b		
c	If the provisions of section 4942(a)(2) are being applied to any of the years listed in 2a, list the years here 20 , 20 , 20 , 20			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year?			
b	If "Yes," did it have excess business holdings in 2010 as a result of (1) any purchase by the foundation or disqualified persons after May 26, 1969, (2) the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or (3) the lapse of the 10-, 15-, or 20-year first phase holding period? (Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2010.).	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2010?	4b		No

Part VII-B

Statements Regarding Activities for Which Form 4720 May Be Required (continued)

5a	During the year did the foundation pay or incur any amount to			
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes ☒ No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes ☒ No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes ☒ No		
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 509(a)(1), (2), or (3), or section 4940(d)(2)? (see page 22 of the instructions).	☐ Yes ☒ No		
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes ☒ No		
b	If any answer is "Yes" to 5a(1)–(5), did any of the transactions fail to qualify under the exceptions described in Regulations section 53.4945 or in a current notice regarding disaster assistance (see page 22 of the instructions)? Organizations relying on a current notice regarding disaster assistance check here.	☐	5b	
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant? <i>If "Yes," attach the statement required by Regulations section 53.4945–5(d).</i>	☐ Yes ☐ No		
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes ☒ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract? <i>If "Yes" to 6b, file Form 8870.</i>		6b	No
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes ☒ No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?		7b	

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see page 22 of the instructions).				
(a) Name and address	(b) Title, and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
ELIZABETH ANN COHEN	Trustee	0	0	0
PO BOX 947786	4 00			
MAITLAND, FL 32751				
RICHARD S COHEN	Trustee	0	0	0
PO BOX 947786	2 00			
MAITLAND, FL 32751				
JOLYON ELLIS COWAN	Trustee	0	0	0
12 KENT SQUARE APT 2	2 00			
BROOKLINE, MA 02468				
JENNY COHEN	Trustee	0	0	0
PO BOX 947786	2 00			
MAITLAND, FL 32751				
2 Compensation of five highest-paid employees (other than those included on line 1—see page 23 of the instructions). If none, enter "NONE."				
(a) Name and address of each employee paid more than \$50,000	(b) Title, and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account, other allowances
NONE				
Total number of other employees paid over \$50,000.				0

Part VIII

Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors (continued)

3 Five highest-paid independent contractors for professional services (see page 23 of the instructions). If none, enter "NONE".		
(a) Name and address of each person paid more than \$50,000	(b) Type of service	(c) Compensation
NONE		
Total number of others receiving over \$50,000 for professional services.		0

Part IX-A

Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year. Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc.	Expenses
1	
2	
3	
4	

Part IX-B

Summary of Program-Related Investments (see page 24 of the instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments. See page 24 of the instructions.	
3	
Total. Add lines 1 through 3.	

Part X

Minimum Investment Return (All domestic foundations must complete this part. Foreign foundations, see page 24 of the instructions.)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities.	1a	4,981,561
b	Average of monthly cash balances.	1b	1,137,791
c	Fair market value of all other assets (see page 24 of the instructions).	1c	5,784,925
d	Total (add lines 1a, b, and c).	1d	11,904,277
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation).	1e	
2	Acquisition indebtedness applicable to line 1 assets.	2	
3	Subtract line 2 from line 1d.	3	11,904,277
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see page 25 of the instructions).	4	178,564
5	Net value of noncharitable-use assets. Subtract line 4 from line 3 Enter here and on Part V, line 4	5	11,725,713
6	Minimum investment return. Enter 5% of line 5.	6	586,286

Part XI

Distributable Amount (see page 25 of the instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ☒ and do not complete this part.)

1	Minimum investment return from Part X, line 6.	1	586,286
2a	Tax on investment income for 2010 from Part VI, line 5.	2a	13,206
b	Income tax for 2010 (This does not include the tax from Part VI).	2b	
c	Add lines 2a and 2b.	2c	13,206
3	Distributable amount before adjustments Subtract line 2c from line 1.	3	573,080
4	Recoveries of amounts treated as qualifying distributions.	4	
5	Add lines 3 and 4.	5	573,080
6	Deduction from distributable amount (see page 25 of the instructions).	6	
7	Distributable amount as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1.	7	573,080

Part XII

Qualifying Distributions (see page 25 of the instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26.	1a	449,550
b	Program-related investments—total from Part IX-B.	1b	
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes.	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required).	3a	
b	Cash distribution test (attach the required schedule).	3b	
4	Qualifying distributions. Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	449,550
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see page 26 of the instructions).	5	
6	Adjusted qualifying distributions. Subtract line 5 from line 4.	6	449,550
Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years			

Part XIII

Undistributed Income (see page 26 of the instructions)

	(a) Corpus	(b) Years prior to 2009	(c) 2009	(d) 2010
1	Distributable amount for 2010 from Part XI, line 7			
2	Undistributed income, if any, as of the end of 2010			
a	Enter amount for 2009 only. 457,556			
b	Total for prior years 20____, 20____, 20____			
3	Excess distributions carryover, if any, to 2010			
a	From 2005.			
b	From 2006.			
c	From 2007.			
d	From 2008.			
e	From 2009.			
f	Total of lines 3a through e.			
4	Qualifying distributions for 2010 from Part XII, line 4 ➤ \$ 449,550			
a	Applied to 2009, but not more than line 2a 449,550			
b	Applied to undistributed income of prior years (Election required—see page 26 of the instructions)			
c	Treated as distributions out of corpus (Election required—see page 26 of the instructions). . .			
d	Applied to 2010 distributable amount.			
e	Remaining amount distributed out of corpus			
5	Excess distributions carryover applied to 2010 (If an amount appears in column (d), the same amount must be shown in column (a).)			
6	Enter the net total of each column as indicated below:			
a	Corpus Add lines 3f, 4c, and 4e Subtract line 5			
b	Prior years' undistributed income Subtract line 4b from line 2b.			
c	Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.			
d	Subtract line 6c from line 6b Taxable amount—see page 27 of the instructions. . .			
e	Undistributed income for 2009 Subtract line 4a from line 2a Taxable amount—see page 27 of the instructions. 8,006			
f	Undistributed income for 2010 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2011. 573,080			
7	Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (see page 27 of the instructions).			
8	Excess distributions carryover from 2005 not applied on line 5 or line 7 (see page 27 of the instructions).			
9	Excess distributions carryover to 2011. Subtract lines 7 and 8 from line 6a.			
10	Analysis of line 9			
a	Excess from 2006.			
b	Excess from 2007.			
c	Excess from 2008.			
d	Excess from 2009.			
e	Excess from 2010.			

Part XIV

Private Operating Foundations (see page 27 of the instructions and Part VII-A, question 9)

1a

If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2010, enter the date of the ruling.

b

Check box to indicate whether the organization is a private operating foundation described in section 4942(j)(3) or 4942(j)(5)

☐ 4942(j)(3) or ☐ 4942(j)(5)

2a	Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed	Tax year	Prior 3 years			(e) Total
		(a) 2010	(b) 2009	(c) 2008	(d) 2007	
b	85% of line 2a					
c	Qualifying distributions from Part XII, line 4 for each year listed					
d	Amounts included in line 2c not used directly for active conduct of exempt activities					
e	Qualifying distributions made directly for active conduct of exempt activities. Subtract line 2d from line 2c					
3	Complete 3a, b, or c for the alternative test relied upon					
a	"Assets" alternative test—enter					
	(1) Value of all assets					
	(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b	"Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed.					
c	"Support" alternative test—enter					
	(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
	(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii).					
	(3) Largest amount of support from an exempt organization					
	(4) Gross investment income					

Part XV

Supplementary Information (Complete this part only if the organization had \$5,000 or more in assets at any time during the year—see page 27 of the instructions.)

1

Information Regarding Foundation Managers:

a

List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than \$5,000) (See section 507(d)(2))

NONE

b

List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

NONE

2

Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ☒ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds. If the foundation makes gifts, grants, etc. (see page 28 of the instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d.

a

The name, address, and telephone number of the person to whom applications should be addressed

b

The form in which applications should be submitted and information and materials they should include

c

Any submission deadlines

d

Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV

Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year See Additional Data Table				
Total			▶ 3a	449,550
b Approved for future payment				
Total			▶ 3b	

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See page 28 of the instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a _____					
b _____					
c _____					
d _____					
e _____					
f _____					
g Fees and contracts from government agencies					
2 Membership dues and assessments.					
3 Interest on savings and temporary cash investments			14	3,946	
4 Dividends and interest from securities.			14	100,781	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.			16	422,949	
6 Net rental income or (loss) from personal property					
7 Other investment income.					
8 Gain or (loss) from sales of assets other than inventory			18	289,083	
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory. . .					
11 Other revenue a Royalties _____			15		
b _____					
c _____					
d _____					
e _____					
12 Subtotal Add columns (b), (d), and (e).				816,759	
13 Total. Add line 12, columns (b), (d), and (e).					816,759

[illegible]

Part XVII

Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations

1

Did the organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

a

Transfers from the reporting foundation to a noncharitable exempt organization of

1

Cash.

2

Other assets.

b

Other transactions

1

Sales of assets to a noncharitable exempt organization.

2

Purchases of assets from a noncharitable exempt organization.

3

Rental of facilities, equipment, or other assets.

4

Reimbursement arrangements.

5

Loans or loan guarantees.

6

Performance of services or membership or fundraising solicitations.

c

Sharing of facilities, equipment, mailing lists, other assets, or paid employees.

d

If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting foundation. If the foundation received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received.

(a)	(b)	(c)	(d)
Line No	Amount involved	Name of noncharitable exempt organization	Description of transfers, transactions, and sharing arrangements

2a

Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527?

☐

Yes

☒

No

b

If "Yes," complete the following schedule

(a)	(b)	(c)
Name of organization	Type of organization	Description of relationship
Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer or fiduciary) is based on all information of which preparer has any knowledge. ***** Signature of officer or trustee 2011-05-06 Date ***** Title		
Paid Preparer's Use Only Preparer's Signature LEE ANNE ACOSTA	Date	Check if self-employed ☐ PTIN
Firm's name ACOSTA TAX & ACCOUNTING SERVICES PA 399 CAROLINA AVENUE SUITE 200 Firm's address WINTER PARK, FL 32789	Firm's EIN	Phone no (407) 388-2230

Additional Data

Software ID:
Software Version:
EIN: 59-7222346
Name: JOHN AND GOLDA COHEN TRUST

Part VI Line 7 - Tax Paid Original Return: 4400

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
AMERICANS FOR OXFORD INC 500 FIFTH AVENUE 32ND FLOOR NEW YORK,NY 10110		501(c)(3)	OrganizationalSingleSupport	5,000
AMERICAN FUND FOR CHARITIES 601 PENN AVE NW ST 900 WASHINGTON,DC 20004		501(c)(3)	GeneralDonation toFund	1,750
CAMBRIDGE CENTER FOR ADULT EDUCATION 42 BRATTLE STREET CAMBRIDGE,MA 02138		501(c)(3)	GeneralDonation toFund	300
CAMBRIDGE HOUSING ASSISTANCE 678 MASSACHUSETTS AVE STE 502 CAMBRIDGE,MA 02139		501(c)(3)	GeneralDonation toFund	5,000
CAPE COD MUSEUM OF NATURAL HISTORY 869 ROUTE 6A BREWSTER,MA 02631		501(c)(3)	GeneralDonation toFund	500
CASCAP INC 678 MASSACHUETTS AVE 10TH FLOOR CAMBRIDGE,MA 02139		501(c)(3)	GeneralDonation toFund	15,000
CELEBRITY SERIES OF BOSTON 20 PARK PLAZA SUITE 1032 BOSTON,MA 02116		501(c)(3)	GeneralDonation toFund	15,000
CENTER FOR CONTEMPLATIVE MIND IN SOCIETY 199 MAIN ST STE 3 NORTHHAMPTON,MA 01060		501(c)(3)	GeneralDonation toFund	500
CENTER FOR COURAGE & RENEWAL 321 HIGH SCHOOL RD NE STE D3 375 BAINBRIDGE ISLAND,WA 98110		501(c)(3)	GeneralDonation toFund	500
CENTER FOR MINDFULNESS 55 LAKE AVENUE NORTH WORCESTER,MA 01613		501(c)(3)	GeneralDonation toFund	3,000
CENTRAL FL WOMEN'S EMERGENCY FUND PO BOX 536522 ORLANDO,FL 32853		501(c)(3)	GeneralDonation toFund	11,000
COALITION FOR THE HOMELESS 639 WEST CENTRAL BLVD ORLANDO,FL 32801		501(c)(3)	GeneralDonation toFund	30,000
COMMUNITY FOUNDATION OF CENTRAL FL PO BOX 2071 ORLANDO,FL 32802		501(c)(3)	GeneralDonation toFund	3,750
COUNCIL ON FOUNDATIONS INC 1828 L STREET NW SUITE 300 WASHINGTON,DC 20036		501(c)(3)	GeneralDonation toFund	1,050
CREALDE SCHOOL OF ART 500 ST ANDREWS BLVD WINTER PARK,FL 32792		501(c)(3)	GeneralDonation toFund	5,000
Total			3a	449,550

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
DANA FARBER PEDIATRIC BRAIN TUMOR CLINCIAL & RESEARCH FUND 10 BROOKLINE PLACE WEST 6TH FLOOR BROOKLINE,MA 02445		501(c)(3)	GeneralDonation toFund	2,000
DOOR TO DOOR TRANSPORTATION BY SCM 167 HOLLAND ST SOMERVILLE,MA 02144		501(c)(3)	GeneralDonation toFund	7,750
ENGENDERHEALTH INC 440 NINTH AVENUE NEW YORK,NY 10001		501(c)(3)	GeneralDonation toFund	15,000
GIRLS' LEADERSHIP INSTITUTE 1316 67TH ST EMERYVILLE,CA 94608		501(c)(3)	GeneralDonation toFund	3,000
HAMAATSA INC PO BOX 66707 ALBUQUERQUE,NM 87193		501(c)(3)	GeneralDonation toFund	3,500
HARBOR HOUSE PO BOX 680748 ORLANDO,FL 32868		501(c)(3)	GeneralDoantion toFund	9,000
HEALTHCARE CENTER FOR THE HOMELESS 232 N ORANGE BLOSSOM TRL ORLANDO,FL 32805		501(c)(3)	GeneralDonation toFund	15,000
HOMELESS PREVENTION COUNCIL PO BOX 828 ORLEANS,MA 02653		501(c)(3)	GeneralDonation toFund	3,000
HOPE COMMUNITY CENTER 1016 N PARK AVENUE APOPKA,FL 32703		501(c)(3)	GeneralDonation toFund	15,000
HORIZON COMMUNITIES CORP PO BOX 2547 WINTER PARK,FL 32790		501(c)(3)	GeneralDonation toFund	10,000
INSIGHT MEDITATION SOCIETY 1230 PLEASANT STREET BARRE,MA 01005		501(c)(3)	GeneralDonation toFund	1,000
IPAS PO BOX 5027 CHAPEL HILL,NC 27514		501(c)(3)	GeneralDonation toFund	12,000
ITN ORLANDO 988 WOODCOCK ROD SUITE 200 ORLANDO,FL 32803		501(c)(3)	GeneralDonation toFund	8,250
JEWISH CAUSES OF CHOICE 75 SECOND AVE STE 200 NEEDHAM,MA 02494		501(c)(3)	GeneralDonation toFund	3,000
JEWISH FAMILY SERVICES OF GREATER ORLANDO 2100 LEE ROAD WINTER PARK,FL 32789		501(c)(3)	GeneralDonation toFund	15,000
Total  3a				449,550

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
LA AMISTAD FOUNDATION 8400 LA AMISTAD COVE FERN PARK, FL 32730		501(c)(3)	GeneralDonation toFund	30,000
LOWER CAPE OUTREACH COUNCIL INC 19 BREWSTER CROSS ROAD ORLEANS, MA 02653		501(c)(3)	GeneralDonation toFund	2,000
MAITLAND ART & HISTORY CENTER 221 WEST PACKWOOD AVENUE MAITLAND, FL 32751		501(c)(3)	GeneralDonation toFund	2,000
MASS BIKE 171 MILD STREET SUITE 33 BOSTON, MA 02109		501(c)(3)	GeneralDonation toFund	500
MSI-US 61 FARRAND ROAD PRINCETON, NJ 08540		501(c)(3)	GeneralDonation toFund	50,000
MULTI-FAITH EDUCATION PROJECT 612 WOODBRIDGE DRIVE FERN PARK, FL 32730		501(c)(3)	GeneralDonation toFund	1,500
MUSEUM OF SCIENCE SCIENCE PARK BOSTON, MA 02114		501(c)(3)	GeneralDonation toFund	1,800
NEGRO SPIRITUAL SCHOLARSHIP FOUNDATION PO BOX 547728 ORLANDO, FL 32854		501(c)(3)	GeneralDonation toFund	500
NEW ORLEANS JAZZ & HERITAGE FOUNDATION 336 CAMP ST STE 250 NEW ORLEANS, LA 70130		501(c)(3)	GeneralDonation toFund	1,000
ORANGE AUDUBON SOCIETY INC PO BOX 941142 MAITLAND, FL 32794		501(c)(3)	GeneralDonation toFund	300
PASSIM FOLK MUSIC & CULTURAL CENTER 26 CHURCH STREET SUITE 300 CAMBRIDGE, MA 02138		501(c)(3)	GeneralDonation toFund	700
PCI MEDIA IMPACT 777 UNITED NATIONS PLAZA 5TH FLOOR NEW YORK, NY 10017		501(c)(3)	GeneralDonation toFund	20,000
PLANNED PARENTHOOD OF GREATER ORLANDO 1350 W COLONIAL DRIVE ORLANDO, FL 32804		501(c)(3)	GeneralDonation toFund	10,000
ROOM TO GROW 142 BERKELEY STREET BOSTON, MA 02116		501(c)(3)	GeneralDonation toFund	5,000
SHEPHERDS' HOPE 4851 S APOPKA VINELAND ROAD ORLANDO, FL 32851		501(c)(3)	GeneralDonation toFund	2,750
Total  3a				449,550

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a Paid during the year				
SIERRA CLUB OF CENTRAL FL 691 ABERDEEN LANE WINTER SPRINGS, FL 32708		501(c)(3)	GeneralDonation toFund	200
TEEN VOICES 88 SUMMER ST SUITE 300 BOSTON,MA 02110		501(c)(3)	GeneralDonation toFund	2,000
THE FAMILY PANTRY CORP 133 QUEEN ANNE RD HARWICH,MA 02645		501(c)(3)	GeneralDonation toFund	1,000
THE FOOD PROJECT INC PO BOX 705 LINCOLN,MA 01773		501(c)(3)	GeneralDonation toFund	9,500
THE FRIENDS OF THE SNOW LIBRARY INC PO BOX 481 ORLEANS,MA 02653		501(c)(3)	GeneralDonation toFund	250
TRANSITION HOUSE 1035 CAMBRIDGE STREET B10 CAMBRIDGE,MA 02141		501(c)(3)	GeneralDonation toFund	9,000
TRUSTEES OF RESERVATIONS 572 ESSEX STREET BEVERLY,MA 01915		501(c)(3)	GeneralDonation toFund	5,000
UNIVERSITY CLUB OF WINTER PARK PO BOX 237 WINTER PARK,FL 32790		501(c)(3)	GeneralDonation toFund	1,000
UNITATIAN UNIVERSALIST MEETING HOUSE PO BOX 18 CHATHAM,MA 02663		501(c)(3)	GeneralDonation toFund	500
UNIVERSITY UNITARIAN UNIVERSALIST SOCIETY PO BOX 780997 ORLANDO,FL 32878		501(c)(3)	GeneralDonation toFund	46,000
WBUR BOSTON UNIVERSITY RADIO 890 COMMONWEALTH AVENUE BOSTON,MA 02215		501(c)(3)	GeneralDonation toFund	10,000
WXCAI 901 PO BOX 82 3 WATER STREET WOODS HOLE,MA 02543		501(c)(3)	GeneralDonation toFund	250
WDSC CHANNEL 15 PO BOX 9305 DAYTONA BEACH,FL 32120		501(c)(3)	GeneralDonation toFund	1,000
WGBH EDUCATIONAL FOUNDATION 125 WESTERN AVENUE BOSTON,MA 02134		501(c)(3)	GeneralDonation toFund	10,000
WINTER PARK LIBRARY ASSN 460 E NEW ENGLAND AVE WINTER PARK,FL 32789		501(c)(3)	GeneralDonation toFund	500
Total  3a				449,550

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
Name and address (home or business)				
a <i>Paid during the year</i>				
WMFE-TV 11510 E COLONIAL DRIVE ORLANDO,FL 32817		501(c)(3)	GeneralDonation toFund	1,750
WORLD MUSIC INC 720 MASSACHUSETTS AVE CAMBRIDGE,MA 02139		501(c)(3)	GeneralDonation toFund	1,200
WRITE BOSTON 43 HAWKINS STREET BOSTON,MA 02114		501(c)(3)	GeneralDonation toFund	500
ZOO NEW ENGLAND 1 FRANKLIN PARK ROAD BOSTON,MA 02121		501(c)(3)	GeneralDonation toFund	2,000
Total  3a				449,550

Form

4562

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2010

Attachment
Sequence No 67

Department of the Treasury
Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

Name(s) shown on return JOHN AND GOLDA COHEN TRUST	Business or activity to which this form relates Form 990-PF page 1	Identifying number 59-7222346
---	---	--------------------------------------

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount See the instructions for a higher limit for certain businesses	1	\$ 500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$ 2,000,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011 Add lines 9 and 10, less line 12 .	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	101,071
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property	2010-12	1,123,502	39 yrs	MM	S/L	1,200
			39 yrs	MM	S/L	

Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	102,271
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

Listed Property (Include automobiles, certain other vehicles, certain computers, and property used for entertainment, recreation, or amusement.)
Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No						24b If "Yes," is the evidence written? ☐ Yes ☐ No		
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)						25		
26 Property used more than 50% in a qualified business use								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1						28		
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1							29	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year												
32 Total other personal(noncommuting) miles driven												
33 Total miles driven during the year Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) A mortization period or percentage	(f) A mortization for this year
42 A mortization of costs that begins during your 2010 tax year (see instructions)					
43 A mortization of costs that began before your 2010 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

TY 2010 Accounting Fees Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Acosta Tax & Accounting Tax Preparation	2,338	1,563		

**TY 2010 All Other Program
Related Investments Schedule**

Name: JOHN AND GOLDA COHEN TRUST
EIN: 59-7222346

Category	Amount
None	

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2010 Depreciation Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Description of Property	Date Acquired	Cost or Other Basis	Prior Years' Depreciation	Computation Method	Rate / Life (# of years)	Current Year's Depreciation Expense	Net Investment Income	Adjusted Net Income	Cost of Goods Sold Not Included
Denny's	2008-07-01	479,955	18,252	SL	39 00	9,741	9,741		
LJS Port Richey	2007-09-28	1,185,150	48,810	SL	39 00	24,499	24,499		
TGI Fndays	2008-07-25	2,754,706	82,406	SL	39 00	56,507	56,507		
Tire Kingdom	2009-04-01	402,652	7,313	SL	39 00	10,324	10,324		
Macaroni Grill	2010-12-29	1,404,377		SL	39 00	1,200			

**TY 2010 Investments Corporate
Stock Schedule**

Name: JOHN AND GOLDA COHEN TRUST
EIN: 59-7222346

Name of Stock	End of Year Book Value	End of Year Fair Market Value
See Attached Schedule - Statment 1	1,808,584	1,945,708

TY 2010 Investments - Other Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Category/ Item	Listed at Cost or FMV	Book Value	End of Year Fair Market Value
Energy Transfer Partners		20,603	20,603
IShares S&P		13,622	13,622
Alternative Investments		146,196	157,550

TY 2010 Land, Etc. Schedule**Name:** JOHN AND GOLDA COHEN TRUST**EIN:** 59-7222346

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
Dennys	297,093	27,993	269,100	
LJS Port Richey	1,185,150	73,309	1,111,841	
T.G.I. Fridays	2,754,706	138,913	2,615,793	
Tire Kingdom	402,652	17,637	385,015	
Macaroni Grill	1,404,377	1,200	1,403,177	

TY 2010 Legal Fees Schedule**Name:** JOHN AND GOLDA COHEN TRUST**EIN:** 59-7222346

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Fassett, Anthony & Taylor Legal Services	735	735		
Shuffield Lowman Legal Services	924	924		

TY 2010 Other Decreases Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Description	Amount
Prior Period Adjustment Prepaid Taxes	3,630

TY 2010 Other Expenses Schedule**Name:** JOHN AND GOLDA COHEN TRUST**EIN:** 59-7222346

Description	Revenue and Expenses per Books	Net Invest ment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Office Supplies	515			
Telephone	187			
Contract Labor	2,400			
Investment Interest	44	44		
Bank Charges	25			
Rental Expenses	7,870	7,870		
Penalties	250			

TY 2010 Other Increases Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Description	Amount
Tax Exempt Income	5,841
Capital Gain not included on page 1	289,083

TY 2010 Other Liabilities Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Description	Beginning of Year - Book Value	End of Year - Book Value
Unrealized Gain/Loss	1,377,921	1,380,756

TY 2010 Other Liabilities Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Description	Beginning of Year - Book Value	End of Year - Book Value
Unrealized Gain/Loss	1,377,921	1,380,756

TY 2010 Other Professional Fees Schedule

Name: JOHN AND GOLDA COHEN TRUST

EIN: 59-7222346

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Merrill Lynch Investment Fees	43,108	43,108		

TY 2010 Taxes Schedule**Name:** JOHN AND GOLDA COHEN TRUST**EIN:** 59-7222346

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
Excise Tax	4,877			
Foreign Tax Paid	1,126	1,126		

Money Account Description	Opening Balance	Average Deposit Balance	Current Yield%	Interest on Deposits	Closing Balance
FIA Card Services, N.A.	119,681	231,713	.50	97.43	1,367,690
Bank of America RI, N.A.	356,075	256,410	.50	107.81	492,075
TOTAL ML Bank Deposit Program	475,756			205.24	1,859,765

YOUR CMA FOR TRUST ASSETS

CASH/MONEY ACCOUNTS		Total	Estimated	Estimated	Estimated	Est. Annual
Description	Quantity	Cost Basis	Market Price	Market Value	Annual Income	Yield%
CASH	1,726.37	1,726.37		1,726.37		
ML BANK DEPOSIT PROGRAM	1,859,765.00	1,859,765.00	1.0000	1,859,765.00	9,299	.50
TOTAL		1,861,491.37		1,861,491.37	9,299	.50

CORPORATE BONDS		Acquired	Quantity	Adjusted/Total	Estimated	Estimated	Unrealized	Estimated	Estimated
Description				Cost Basis	Market Price	Market Value	Gain/(Loss)	Accrued Interest	Annual Income
ESC CALPINE CORP ²	N/A	118,000		N/A	N/A	N/A	N/A		
CONV 4.750% NOV 15 2023									
MOODY'S: *** S&P: *** CUSIP: 13199ADC2									
*Total Convertible Securities		118,000							
(included in Equities asset allocation)									
TOTAL		0		0.00		0.00	0.00	0.00	0 0.00

PREFERRED STOCKS		Acquired	Quantity	Adjusted/Total	Estimated	Estimated	Unrealized	Estimated	Estimated
Description				Cost Basis	Market Price	Market Value	Gain/(Loss)	Accrued Interest	Annual Income
GOLDMAN SACHS GROUP INC	06/11/10	2,038		47,411.01	24.1500	49,217.70	1,806.69		3,159
DEP SH NON-CUM PFD SCR-B 06.200% PERPETUAL									6.41
MOODY'S: BAA2 S&P: BBB- CUSIP: 38144X500									
TOTAL		2,038		47,411.01		49,217.70	1,806.69		3,159 6.42

John & Golda Cohen Trust
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PLEASE REFER TO NOTES BELOW FOR INFORMATION REGARDING CREDIT RATINGS.

EQUITIES				Unit	Total	Estimated	Estimated	Unrealized	Estimated Current	
Description	Symbol	Acquired	Quantity	Cost Basis	Cost Basis	Market Price	Market Value	Gain/(Loss)	Annual Income	Yield%
AKAMAI TECHNOLOGIES INC	AKAM	12/15/10	739	49.4800	36,565.72	47.0500	34,769.95	(1,795.77)		
ALCOA INC	AA	12/07/10	2,915	14.2799	41,625.91	15.3900	44,861.85	3,235.94	350	.77
ALERE INC	ALR	11/29/10	804	31.8975	25,645.59	36.6000	29,426.40	3,780.81		
		12/06/10	383	33.0109	12,643.21	36.6000	14,017.80	1,374.59		
<i>Subtotal</i>			1,187		38,288.80		43,444.20	5,155.40		
ARMSTRONG WORLD INDS INC	AWI	12/14/10	764	41.0495	31,361.82	43.0000	32,852.00	1,490.18		
NTV		12/15/10	634	41.6247	26,390.06	43.0000	27,262.00	871.94		
<i>Subtotal</i>			1,398		57,751.88		60,114.00	2,362.12		
BARRICK GOLD CORPORATION	ABX	10/05/10	645	47.7255	30,783.01	53.1800	34,301.10	3,518.09	310	.90
BREITBURN ENERGY PRTRNS	BBEP	11/30/10	2,077	19.7554	41,031.97	20.1400	41,830.78	798.81	3,241	7.74
CANADIAN NATURAL RES LTD	CNQ	12/01/10	968	39.6891	38,419.05	44.4200	42,998.56	4,579.51	292	.67
CANADIAN OIL SANDS TRUST	COSWF	07/27/04	1,625	7.0700	11,488.75	26.6190	43,255.88	31,767.13		
		08/20/04	500	7.6040	3,802.00	26.6190	13,309.50	9,507.50		
<i>Subtotal</i>			2,125		15,290.75		56,565.38	41,274.63		
CHECK POINT SOFTWARE TECH	CHKP	12/02/10	817	44.4139	36,286.16	46.2600	37,794.42	1,508.26		
		12/15/10	350	44.8178	15,686.23	46.2600	16,191.00	504.77		
<i>Subtotal</i>			1,167		51,972.39		53,985.42	2,013.03		
CITIGROUP INC	C	12/07/10	5,824	4.5799	26,673.34	4.7300	27,547.52	874.18		
		12/14/10	5,085	4.7488	24,147.65	4.7300	24,052.05	(95.60)		
<i>Subtotal</i>			10,909		50,820.99		51,599.57	778.58		
CORPORATE EXEC BOARD CO	EXBD	12/07/10	689	38.0977	26,249.32	37.5500	25,871.95	(377.37)	304	1.17
EXPRESS SCRIPTS INC COM	ESRX	12/13/10	718	54.6766	39,257.80	54.0500	38,807.90	(449.90)		
EXXON MOBIL CORP COM	XOM	12/06/10	584	71.4275	41,713.66	73.1200	42,702.08	988.42	1,028	2.40
GENERAL MOTORS CO	GM	12/03/10	764	34.1182	26,066.38	36.8600	28,161.04	2,094.66		
COMMON SHARES										
HUNTNGTN BANCSHS INC MD	HBAN	12/14/10	5,243	6.5116	34,140.32	6.8700	36,019.41	1,879.09	210	.58

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MUTUAL FUNDS/CLOSED END FUNDS/UIT									
Description	Quantity	Total Cost Basis	Estimated Market Price	Estimated Market Value	Unrealized Gain/(Loss)	Total Client Investment	Cumulative Investment Return (\$)	Estimated Annual Current Income	Yield%
ISHARES MSCI JAPAN INDEX FUND SYMBOL: EWJ Initial Purchase: 11/11/10 Equity 100%	3,913	40,897.53	10.9100	42,690.83	1,793.30	40,897	1,793	552	1.29
ISHARES BARCLAYS TIPS BO PROTECTED SECS FD SYMBOL: BTP Initial Purchase: 10/01/10 Fixed Income 100%	938	103,185.16	107.5200	100,853.76	(2,331.40)	103,185	(2,331)	2,527	2.50
ISHARES INC MSCI EMILE INDEX FD SYMBOL: ECHI Initial Purchase: 10/08/10 Equity 100%	330	25,214.01	79.6000	26,268.00	1,053.99	25,214	1,053	178	.67
ISHARES TR RUSSELL 2000 INDEX FD SYMBOL: IVM Initial Purchase: 12/06/10 Equity 100%	1,322	101,271.95	78.2400	103,433.28	2,161.33	101,271	2,161	1,181	1.14
ISHARES DOW JONES US REAL ESTATE INDEX FUND SYMBOL: IYR Initial Purchase: 10/01/10 Equity 100%	1,425	78,091.40	55.9600	79,743.00	1,651.60	78,091	1,651	2,811	3.52
MARKET VECTORS RUSSIA SYMBOL: RSX Initial Purchase: 11/24/10 Equity 100%	2,141	76,298.20	37.9100	81,165.31	4,867.11	76,298	4,867	394	.48
MARKET VECTOR ETF TR COAL ETF	1,466	66,253.96	47.2400	69,253.84	2,999.88	66,253	2,999	285	.41

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MUTUAL FUNDS/CLOSED END FUNDS/UIT (continued)		Total	Estimated	Estimated	Unrealized	Total Client	Cumulative	Estimated	
Description	Quantity	Cost Basis	Market Price	Market Value	Gain/(Loss)	Investment	Investment Return (\$)	Annual Current Income	Yield%
SYMBOL: KOL Initial Purchase:12/06/10 Equity 100%									
NUVEEN SENIOR INCOME SYMBOL: NSL Initial Purchase:11/13/08 Fixed Income 100%	2,601	10,359.00	7.1400	18,571.14	8,212.14	10,359	8,212	1,280	6.88
PHARMACTCL HLDERS DEP RCP SYMBOL: PPH Initial Purchase:05/22/09 Equity 100%	3	168.81	64.9500	194.85	26.04	168	26	7	3.27
STANDARD&POORS DEP RCPT SYMBOL: SPY Initial Purchase:10/07/10 Equity 100%	2,155	257,114.09	125.7500	270,991.25	13,877.16	257,114	13,877	4,884	1.80
UNITED STS GASOLINE FD L SYMBOL: UGA Initial Purchase:03/24/09 Equity 100%	1,301	35,981.42	42.1080	54,779.91	18,798.49	35,981	18,798		
Subtotal (Fixed Income)				119,424.90					
Subtotal (Equities)				728,520.27					
TOTAL		794,835.53		847,945.17	53,109.64		53,106	14,099	1.66

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ALTERNATIVE INVESTMENTS			Unit	Total	Estimated	Estimated	Unrealized	Estimated	Current
Description	Acquired	Quantity	Cost Basis	Cost Basis	Market Price	Market Value	Gain/(Loss)	Annual Income	Yield%
ETFS PHYSICAL PLATINUM	12/10/10	186	167.2455	31,107.68	176.1100	32,756.46	1,648.78		
SHARES									
ISHARES SILVER TR	11/12/10	1,231	25.4900	31,378.19	30.1800	37,151.58	5,773.39		
ISHARES SILVER TR	12/07/10	546	28.9282	15,794.80	30.1800	16,478.28	683.48		
Subtotal		1,777		47,172.99		53,629.86	6,456.87		
SPDR GOLD TRUST	11/16/10	197	130.3492	25,678.81	138.7200	27,327.84	1,649.03		
SPDR GOLD TRUST	11/22/10	94	132.3981	12,445.43	138.7200	13,039.68	594.25		
SPDR GOLD TRUST	11/22/10	95	132.5573	12,592.95	138.7200	13,178.40	585.45		
SPDR GOLD TRUST	11/30/10	127	135.4170	17,197.96	138.7200	17,617.44	419.48		
Subtotal		513		67,915.15		71,163.36	3,248.21		
TOTAL				146,195.82		157,549.68	11,353.86		
LONG PORTFOLIO			Adjusted/Total	Estimated	Unrealized	Estimated	Estimated	Current	
			Cost Basis	Market Value	Gain/(Loss)	Accrued Interest	Annual Income	Yield%	
TOTAL			3,816,271.06	3,964,748.97	148,477.91		37,033	.93	

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
<u>SHORT TERM CAPITAL GAINS</u>								
AMERICAN AXLE&MFG HLDGS	2658.0000	12/08/10	12/15/10			33,391.89	31,400.28	1,991.61
ALTRIA GROUP INC	934.0000	08/27/09	02/11/10			18,206.42	16,821.34	1,385.08
	1130.0000	08/27/09	03/04/10			22,964.13	20,351.30	2,612.83
	13.0000	09/11/09	03/04/10			264.19	235.15	29.04
		Security Subtotal				41,434.74	37,407.79	4,026.95
ABERCROMBIE & FITCH CO	1041.0000	07/16/10	08/05/10			39,609.17	34,540.28	5,068.89
AFLAC INC COM	772.0000	10/07/10	10/14/10			42,663.17	41,428.92	1,234.25
ANGLOGOLD ASHANTI LTD	600.0000	12/10/09	06/24/10			26,316.70	25,378.26	938.44
ALLERGAN INC	472.0000	07/07/10	07/12/10			30,803.62	29,490.04	1,313.58
ATHEROS COMMUNICATIONS	704.0000	02/26/10	03/16/10			25,882.02	25,288.60	593.42
	1100.0000	10/22/10	11/03/10			34,603.99	31,215.58	3,388.41
		Security Subtotal				60,486.01	56,504.18	3,981.83
ASSURED GUARANTY LTD	1004.0000	10/20/10	10/21/10			21,588.05	20,955.39	632.66
ADVANCE AUTO PARTS INC	580.0000	07/07/10	09/14/10			33,332.21	29,378.68	3,953.53

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
ANHEUSER-BUSCH INBEV ADR	493.0000	05/05/10	07/15/10			26,688.11	23,807.86	2,880.25
	327.0000	05/05/10	07/16/10			17,662.44	15,791.42	1,871.02
	167.0000	05/23/10	07/16/10			9,020.27	8,389.83	630.44
	600.0000	08/06/10	09/01/10			32,589.59	31,356.06	1,233.53
	97.0000	08/06/10	09/02/10			5,293.87	5,069.23	224.64
	490.0000	08/11/10	09/02/10			26,742.23	24,969.91	1,772.32
		Security Subtotal				117,996.51	109,384.31	8,612.20
AT& T INC	1507.0000	03/30/10	04/05/10			39,680.30	39,105.90	574.40
	1231.0000	06/04/10	06/15/10			31,402.28	29,767.18	1,635.10
		Security Subtotal				71,082.58	68,873.08	2,209.50
AMER EXPRESS COMPANY	921.0000	05/28/10	06/16/10			38,858.17	37,419.86	1,438.31
	930.0000	10/05/10	10/22/10			37,186.44	35,366.04	1,820.40
	381.0000	10/13/10	10/22/10			15,234.45	15,105.39	129.06
		Security Subtotal				91,279.06	87,891.29	3,387.77
ARCELORMITTAL SA,	947.0000	10/26/10	11/10/10			33,355.15	31,196.93	2,158.22
APPLE INC	191.0000	12/22/09	01/26/10			39,367.19	38,142.70	1,224.49
	251.0000	02/11/10	03/10/10			56,248.42	49,918.85	6,329.57
	158.0000	05/07/10	06/16/10			41,581.41	37,969.88	3,611.53
	118.0000	07/06/10	07/28/10			31,016.67	29,196.62	1,820.05
	47.0000	07/13/10	07/28/10			12,354.10	11,734.96	619.14
	32.0000	07/13/10	08/06/10			8,307.82	7,989.76	318.06
	44.0000	07/21/10	08/06/10			11,423.26	11,220.00	203.26
	69.0000	07/30/10	08/06/10			17,913.76	17,654.34	259.42
		Security Subtotal				218,212.63	203,827.11	14,385.52
APPLIED MATERIAL INC	3198.0000	08/25/10	09/13/10			34,601.78	34,185.34	416.44
ARCHER DANIELS MIDLD	1094.0000	09/24/10	09/28/10			35,756.02	35,128.34	627.68
BLUE COAT SYS INC	1392.0000	09/16/10	09/23/10			34,184.71	32,731.91	1,452.80
BUNGE LIMITED	514.0000	05/26/10	06/02/10			25,099.33	24,866.24	233.09
	502.0000	05/26/10	06/09/10			25,471.20	24,265.71	1,185.49
		Security Subtotal				50,570.53	49,151.95	1,418.58
BOSTON PPTYS INC	490.0000	10/05/10	10/22/10			44,262.52	41,287.11	2,975.41

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
BP PLC SPON ADR	858.0000	06/25/10	06/29/10			23,843.51	23,758.02	85.49
	1098.0000	08/19/10	09/14/10			42,429.30	39,998.71	2,430.59
	574.0000	09/07/10	09/14/10			22,180.71	21,447.97	732.74
	994.0000	09/22/10	10/04/10			40,607.19	37,944.36	2,662.83
	887.0000	11/29/10	12/14/10			39,610.00	35,890.06	3,719.94
		Security Subtotal				168,670.71	159,039.12	9,631.59
BAIDU INC SPON ADR	394.0000	10/18/10	10/28/10			44,042.08	39,083.22	4,958.86
	115.0000	11/02/10	11/04/10			12,649.05	12,492.45	156.60
	123.0000	11/02/10	11/05/10			13,373.60	13,361.49	12.11
		Security Subtotal				70,064.73	64,937.16	5,127.57
BHP BILLITON LTD ADR	400.0000	12/10/09	01/21/10			29,847.94	29,243.48	604.46
BWAY HLDG CO	1679.0000	03/03/10	03/16/10			27,308.25	25,605.25	1,703.00
BROCADE COMMUNICATIONS	6900.0000	10/08/10	10/19/10			40,225.63	38,588.25	1,637.38
BEST BUY CO INC	1031.0000	02/24/10	03/11/10			40,682.74	38,033.49	2,649.25
	788.0000	03/16/10	03/25/10			34,488.51	30,959.02	3,529.49
	925.0000	04/05/10	04/12/10			41,939.15	39,724.03	2,215.12
	260.0000	04/09/10	04/12/10			11,788.31	11,543.97	244.34
	702.0000	04/14/10	04/29/10			33,393.08	31,605.72	1,787.36
		Security Subtotal				162,291.79	151,866.23	10,425.56
BOSTON SCIENTIFIC CORP	5384.0000	08/03/10	08/11/10			30,478.84	30,039.49	439.35
	7144.0000	09/09/10	09/23/10			39,967.86	37,492.43	2,475.43
		Security Subtotal				70,446.70	67,531.92	2,914.78
CSX CORP	614.0000	12/01/10	12/15/10			38,947.94	38,412.58	535.36
CORE LAB N.V. COM	266.0000	10/28/10	11/12/10			22,198.57	20,781.14	1,417.43
	169.0000	10/29/10	11/12/10			14,103.61	13,087.19	1,016.42
		Security Subtotal				36,302.18	33,868.33	2,433.85
CANADIAN PACIFIC RAILWAY	405.0000	09/14/10	09/15/10			25,398.50	25,101.37	297.13
CVS CAREMARK CORP	911.0000	02/11/10	04/12/10			33,660.87	30,231.90	3,428.97
	334.0000	02/18/10	04/12/10			12,341.10	11,412.74	928.36
		Security Subtotal				46,001.97	41,644.64	4,357.33
COLUMBIA SPORTSWEAR CO	601.0000	10/25/10	11/09/10			32,791.81	31,266.12	1,525.69

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
CITIGROUP INC	3033.0000	03/09/10	03/17/10			12,253.16	11,586.05	667.11
	6423.0000	03/09/10	03/19/10			25,498.99	24,535.87	963.12
	5008.0000	05/27/10	08/05/10			20,432.29	20,132.16	300.13
	1568.0000	09/27/10	10/01/10			6,272.06	6,088.16	203.90
	6403.0000	09/27/10	10/11/10			26,828.76	24,779.61	2,049.15
	6388.0000	10/14/10	10/18/10			26,573.63	25,871.40	702.23
	8958.0000	10/21/10	10/26/10			37,536.08	36,279.90	1,256.18
	6112.0000	11/05/10	12/02/10			27,075.70	26,892.80	182.90
	208.0000	11/09/10	12/02/10			921.43	906.44	14.99
	2807.0000	11/09/10	12/13/10			13,417.23	12,232.63	1,184.60
	3017.0000	11/10/10	12/13/10			14,421.02	13,093.78	1,327.24
		Security Subtotal				211,230.35	202,378.80	8,851.55
CAPITALSOURCE INC	3915.0000	12/01/10	12/06/10			26,179.17	25,777.53	401.64
CARTER HOLDINGS INC	1564.0000	10/27/10	10/28/10			39,214.92	38,982.23	232.69
COMP DE BEBIDAS SPN ADR	93.0000	08/13/10	08/16/10			9,998.00	9,709.96	288.04
	190.0000	08/13/10	08/17/10			20,754.60	19,837.56	917.04
		Security Subtotal				30,752.60	29,547.52	1,205.08
COMPANHIA D SNMNT0 BSCO	268.0000	07/15/10	07/29/10			10,646.79	10,466.93	179.86
	126.0000	07/15/10	07/30/10			5,080.12	4,921.02	159.10
	495.0000	07/15/10	08/23/10			19,938.06	19,332.57	605.49
		Security Subtotal				35,664.97	34,720.52	944.45
CONOCOPHILLIPS	307.0000	08/31/10	09/01/10			16,530.47	16,137.18	393.29
	626.0000	08/31/10	10/08/10			37,286.68	32,905.13	4,381.55
		Security Subtotal				53,817.15	49,042.31	4,774.84
CELGENE CORP COM	433.0000	02/25/10	04/22/10			25,408.23	25,282.65	125.58
CHIPOTLE MEXICAN GRILL	236.0000	05/05/10	05/11/10			32,817.60	31,022.58	1,795.02
	131.0000	05/10/10	05/11/10			18,216.56	17,921.35	295.21
	188.0000	05/14/10	06/29/10			26,187.06	25,745.38	441.68
	101.0000	08/24/10	09/02/10			16,511.26	14,822.93	1,688.33
	101.0000	08/24/10	09/20/10			17,227.28	14,822.93	2,404.35
	13.0000	09/09/10	09/20/10			2,217.38	2,125.38	92.00
	115.0000	09/09/10	09/24/10			19,875.18	18,801.47	1,073.71
	105.0000	11/04/10	11/12/10			25,059.47	23,327.43	1,732.04
	113.0000	11/16/10	12/01/10			28,942.21	25,527.27	3,414.94
	67.0000	11/19/10	12/01/10			17,160.43	15,466.95	1,693.48
	92.0000	12/14/10	12/15/10			21,263.60	20,581.15	682.45
		Security Subtotal				225,478.03	210,164.82	15,313.21

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
CME GROUP INC	138.0000	10/01/10	10/06/10			37,159.71	35,714.08	1,445.63
CLIFFS NATURAL RESOURCES	439.0000	03/11/10	03/19/10			27,776.41	26,089.73	1,686.68
COVIDIEN PLC SHS	921.0000	10/29/09	01/21/10			47,438.62	39,012.45	8,426.17
	145.0000	01/14/10	01/21/10			7,468.63	7,097.68	370.95
	513.0000	03/01/10	03/10/10			26,255.57	25,332.15	923.42
	1037.0000	08/31/10	09/02/10			38,174.02	36,590.23	1,583.79
	990.0000	09/15/10	10/12/10			40,075.11	37,890.47	2,184.64
		Security Subtotal				159,411.95	145,922.98	13,488.97
CAREFUSION CORP SHS	1118.0000	11/23/10	12/21/10			27,956.01	25,754.14	2,201.87
CHESAPEAKE ENERGY OKLA	1356.0000	03/25/10	04/19/10			32,109.68	31,214.98	894.70
	1727.0000	10/26/10	11/09/10			40,428.39	36,474.24	3,954.15
		Security Subtotal				72,538.07	67,689.22	4,848.85
CHICOS FAS INC COM	2234.0000	11/18/10	11/30/10			26,800.84	25,445.26	1,355.58
	1062.0000	11/23/10	11/30/10			12,740.60	12,314.00	426.60
		Security Subtotal				39,541.44	37,759.26	1,782.18
CHUBB CORP	507.0000	02/26/10	06/17/10			26,580.80	25,709.92	870.88
	196.0000	02/26/10	07/19/10			10,166.89	9,939.14	227.75
	312.0000	03/10/10	07/19/10			16,184.04	15,870.41	313.63
	225.0000	07/02/10	07/19/10			11,671.19	11,279.21	391.98
		Security Subtotal				64,602.92	62,798.68	1,804.24
CISCO SYSTEMS INC COM	1190.0000	03/15/10	04/12/10			31,582.06	30,987.60	594.46
	79.0000	03/17/10	04/12/10			2,096.63	2,080.86	15.77
	899.0000	09/15/10	10/15/10			20,802.51	19,458.49	1,344.02
	741.0000	09/15/10	10/15/10			17,189.79	16,038.65	1,151.14
	1085.0000	10/14/10	10/15/10			25,169.95	24,917.35	252.60
	1066.0000	11/11/10	11/11/10			21,788.79	21,775.18	13.61
		Security Subtotal				118,629.73	115,258.13	3,371.60
COLGATE PALMOLIVE	483.0000	08/10/10	09/22/10			37,961.42	37,586.87	374.55
CONAGRA FOODS INC	1662.0000	01/26/10	02/22/10			40,592.50	38,269.05	2,323.45
COTT CORPORATION	7354.0000	03/05/10	03/19/10			54,847.64	51,058.09	3,789.55
CREE INC	508.0000	08/17/10	08/18/10			30,431.13	29,809.90	621.23
	652.0000	09/23/10	10/08/10			33,351.20	32,795.53	555.67
	538.0000	11/19/10	11/24/10			34,373.42	30,880.02	3,493.40
		Security Subtotal				98,155.75	93,485.45	4,670.30

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
DAIMLER A	666 0000	03/16/10	04/29/10		34,294.09	31,021.28	3,272.81
DEAN FOODS CO NEW	1970.0000	04/05/10	04/12/10		32,819.65	31,867.31	952.34
DRYSHIPS INC	3740 0000	11/04/10	11/08/10		18,251.64	16,106.31	2,145.33
	3741 0000	11/04/10	11/09/10		19,415.46	16,110.62	3,304.84
	3126.0000	11/09/10	11/10/10		16,099.26	15,754.73	344.53
		Security Subtotal			53,766.36	47,971.66	5,794.70
DOLLAR TREE INC	428 0000	04/27/10	05/27/10		26,959.09	26,432.64	526.45
DISCOVERY COMMUNICATN	804.0000	11/10/10	12/15/10		33,638.79	32,827.56	811.23
	100.0000	11/10/10	12/15/10		4,184.43	4,083.03	101.40
		Security Subtotal			37,823.22	36,910.59	912.63
DOLE FOOD COMPANY INC	1120.0000	10/28/10	11/02/10		10,579.45	10,299.30	280.15
	2275.0000	10/28/10	11/03/10		20,959.68	20,920.44	39.24
		Security Subtotal			31,539.13	31,219.74	319.39
DYNEGY INC	4.0000	12/10/10	12/13/10		22.60	22.00	0.60
DONALDSON CO INC	463.0000	12/02/10	12/09/10		26,301.34	25,857.25	444.09
E M C CORPORATION MASS	1753 0000	03/30/10	04/08/10		31,886.53	31,466.35	420.18
	2087.0000	05/04/10	06/21/10		39,965.37	39,838.33	127.04
	648.0000	10/05/10	10/14/10		13,654.88	13,173.84	481.04
	1245.0000	10/05/10	11/17/10		25,646.82	25,310.85	335.97
		Security Subtotal			111,153.60	109,789.37	1,364.23
ELDORADO GOLD CORP NEW	1939 0000	03/02/10	04/13/10		26,536.51	25,398.96	1,137.55
EXXON MOBIL CORP COM	581.0000	03/16/10	05/03/10		39,384.56	38,682.92	701.64
	186.0000	03/17/10	05/03/10		12,608.48	12,592.09	16.39
	207.0000	03/19/10	05/03/10		14,032.03	13,781.87	250.16
	413.0000	08/11/10	09/16/10		25,118.98	25,006.74	112.24
		Security Subtotal			91,144.05	90,063.62	1,080.43
ECOLAB INC	721.0000	03/03/10	03/19/10		31,216.74	30,772.21	444.53
ENDO PHARMACEUTCLS HLDGS	1148.0000	09/02/10	09/28/10		38,904.14	32,315.51	6,588.63
ELEMENTS ROGERS AGRIC TR	3881.0000	08/06/09	01/15/10		29,534.04	28,524.96	1,009.08
	130.0000	11/06/09	01/15/10		989.29	975.24	14.05
		Security Subtotal			30,523.33	29,500.20	1,023.13

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
FREEMT-MCMRAN CPR & GLD	253 0000	07/22/10	07/28/10			17,857.45	17,641.36	216.09
	281.0000	07/22/10	08/16/10			20,007.20	19,593.77	413.43
	223 0000	10/06/10	10/12/10			21,009.14	20,808.53	200.61
	177.0000	10/22/10	11/10/10			17,981.48	16,542.13	1,439.35
	119.0000	10/22/10	11/11/10			12,834.60	11,121.55	1,713.05
	120.0000	10/22/10	11/24/10			12,088.78	11,215.01	873.77
	155 0000	11/16/10	11/24/10			15,614.69	15,038.10	576.59
	Security Subtotal					117,393.34	111,960.45	5,432.89
FORD MOTOR CO NEW	2034.0000	03/02/10	03/05/10			26,360.31	25,445.34	914.97
	1191.0000	11/04/10	11/09/10			19,115.23	18,542.44	572.79
	502 0000	11/04/10	11/10/10			8,282.90	7,815.54	467.36
	741.0000	11/08/10	11/10/10			12,226.37	12,041.25	185.12
	1242.0000	11/18/10	12/13/10			20,649.77	20,530.26	119.51
	Security Subtotal					86,634.58	84,374.83	2,259.75
FIRST SOLAR INC	213.0000	04/01/10	04/21/10			27,660.99	26,145.47	1,515.52
	132.0000	10/13/10	10/14/10			18,799.98	18,078.41	721.57
	132 0000	10/13/10	10/15/10			19,011.89	18,078.40	933.49
	239.0000	12/03/10	12/09/10			32,088.68	31,149.99	938.69
	Security Subtotal					97,561.54	93,452.27	4,109.27
COHEN AND STEERS QUALITY	25.0000	04/23/10	10/14/10			205.99	194.45	11.54
	1590.0000	04/26/10	10/14/10			13,101.38	12,585.65	515.73
	545.0000	04/30/10	10/14/10			4,490.73	4,193.45	297.28
	881.0000	04/30/10	12/08/10			7,794.61	6,778.77	1,015.84
	2785.0000	04/30/10	12/14/10			23,710.53	21,428.90	2,281.63
	685 0000	04/30/10	12/21/10			5,870.35	5,270.67	599.68
	412.0000	04/30/10	12/21/10			3,534.90	3,170.09	364.81
	Security Subtotal					58,708.49	53,621.98	5,086.51
ISHARES MSCI AUSTRALIA	445.0000	09/29/09	01/21/10			10,087.49	9,976.64	110.85
	1081.0000	02/12/10	02/26/10			23,785.48	22,846.28	939.20
	479 0000	02/12/10	03/08/10			11,264.35	10,123.38	1,140.97
	597.0000	02/19/10	03/08/10			14,039.30	13,290.71	748.59
	130.0000	02/19/10	04/23/10			3,110.28	2,894.13	216.15
	1117 0000	02/25/10	04/23/10			26,724.55	23,899.33	2,825.22
	1348 0000	04/30/10	05/03/10			31,988.31	31,569.49	418.82
	Security Subtotal					120,999.76	114,599.96	6,399.80
ISHARES MSCI SWITZERLAND	1900 0000	05/26/10	06/01/10			37,292.76	36,652.14	640.62
ISHARES MSCI GERMANY	1231 0000	03/02/10	03/08/10			25,925.27	25,431.72	493.55

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
ISHARES MSCI TAIWAN	1324.0000	08/31/10	09/13/10			17,251.43	16,073.36	1,178.07
	1918.0000	08/31/10	11/04/10			27,446.50	23,284.52	4,161.98
		Security Subtotal				44,697.93	39,357.88	5,340.05
ISHARES MSCI SINGAPORE	2270.0000	03/22/10	04/12/10			26,988.25	26,013.97	974.28
	2293.0000	03/31/10	04/12/10			27,261.71	26,277.78	983.93
	3016.0000	08/27/10	09/08/10			38,105.92	36,786.15	1,319.77
	922.0000	10/25/10	11/03/10			12,903.17	12,861.90	41.27
	1874.0000	10/25/10	11/05/10			26,798.31	26,142.30	656.01
	3087.0000	11/30/10	12/07/10			42,569.01	41,057.10	1,511.91
		Security Subtotal				174,626.37	169,139.20	5,487.17
ISHARES MSCI SOUTH KOREA	424.0000	11/23/10	11/26/10			22,791.10	22,725.13	65.97
ISHARES NASDAQ BIOTECH	451.0000	09/08/10	09/14/10			38,367.63	37,575.25	792.38
ABERDEEN ASIA-PAC INC	8607.0000	10/30/09	03/19/10			56,633.34	52,089.56	4,543.78
ISHARES BARCLAY 7-10 YR	261.0000	05/25/10	06/28/10			24,768.64	24,524.37	244.27
	259.0000	05/25/10	07/07/10			24,700.57	24,336.44	364.13
	2.0000	05/25/10	07/23/10			191.69	187.93	3.76
	502.0000	06/10/10	07/23/10			48,115.89	46,775.31	1,340.58
	22.0000	06/10/10	08/11/10			2,151.42	2,049.91	101.51
	753.0000	07/13/10	08/11/10			73,637.42	71,044.34	2,593.08
	282.0000	07/13/10	08/19/10			27,758.14	26,606.25	1,151.89
	494.0000	07/19/10	08/19/10			48,625.97	47,209.60	1,416.37
		Security Subtotal				249,949.74	242,734.15	7,215.59
ISHARES IBOXX \$	240.0000	02/26/10	06/28/10			25,897.96	25,307.40	590.56
	240.0000	02/26/10	07/28/10			26,263.24	25,307.40	955.84
		Security Subtotal				52,161.20	50,614.80	1,546.40
ISHARES BARCLYS 1-3 YEAR	1167.0000	05/20/10	09/03/10			98,213.06	97,864.62	348.44
	23.0000	05/20/10	12/21/10			1,930.35	1,928.78	1.57
	377.0000	05/21/10	12/21/10			31,641.08	31,615.22	25.86
	183.0000	05/21/10	12/21/10			15,359.40	15,346.38	13.02
	585.0000	05/21/10	12/21/10			49,099.75	49,046.40	53.35
		Security Subtotal				196,243.64	195,801.40	442.24
ISHARE BARLCYS 20+ YR	499.0000	07/13/10	07/22/10			50,458.03	49,086.43	1,371.60
	479.0000	09/09/10	09/27/10			50,419.55	49,623.30	796.25
		Security Subtotal				100,877.58	98,709.73	2,167.85
ISHARES MSCI SOUTH AFRICA	392.0000	09/13/10	09/30/10			26,259.64	24,897.21	1,362.43

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
ISHARES TRANSPORTATION	509.0000	12/16/09	01/08/10			38,526.14	38,515.06	11.08
	451.0000	11/03/10	12/01/10			40,614.48	39,295.63	1,318.85
		Security Subtotal				79,140.62	77,810.69	1,329.93
BLACKROCK DIV ACHVRS	8265.0000	12/29/09	09/09/10			77,926.89	77,195.10	731.79
ISHARES BARCLAYS TIPS BO	122.0000	08/28/09	01/22/10			12,825.69	12,404.50	421.19
	301.0000	09/09/09	01/22/10			31,643.73	30,553.31	1,090.42
	37.0000	01/05/10	01/22/10			3,889.77	3,867.97	21.80
	117.0000	02/24/10	03/17/10			12,231.04	12,171.50	59.54
		Security Subtotal				60,590.23	58,997.28	1,592.95
ING CLARION GLOBAL REAL	2895.0000	12/14/09	05/07/10			19,168.62	17,920.05	1,248.57
ISHARES FTSE XINHUA HK	597.0000	09/14/10	10/13/10			27,240.65	25,126.77	2,113.88
VANGUARD EMERGING MKTS	2167.0000	07/22/10	07/27/10			90,419.15	88,997.83	1,421.32
	891.0000	07/22/10	09/03/10			37,866.86	36,593.01	1,273.85
	596.0000	08/10/10	09/03/10			25,329.57	25,097.56	232.01
	22.0000	08/30/10	09/03/10			934.99	898.44	36.55
	754.0000	08/30/10	09/13/10			32,849.69	30,792.16	2,157.53
	755.0000	08/30/10	09/29/10			34,057.47	30,832.99	3,224.48
	374.0000	09/20/10	09/29/10			16,870.86	16,564.46	306.40
	917.0000	09/20/10	09/30/10			41,695.29	40,613.93	1,081.36
	692.0000	09/20/10	10/14/10			32,689.53	30,648.68	2,040.85
	684.0000	09/20/10	10/19/10			31,442.94	30,294.36	1,148.58
		Security Subtotal				344,256.35	331,333.42	12,922.93
POWERSHARES WATER	1509.0000	10/07/10	11/03/10			26,407.05	25,471.92	935.13
	329.0000	10/07/10	11/05/10			5,951.50	5,553.52	397.98
	1181.0000	10/13/10	11/05/10			21,363.94	20,394.69	969.25
		Security Subtotal				53,722.49	51,420.13	2,302.36
ISHARES TR DOW JONES US	456.0000	12/02/09	03/22/10			27,519.80	25,867.51	1,652.29
MARKET VECTORS ETF TR	265.0000	07/02/09	01/21/10			11,760.73	10,105.78	1,654.95
	527.0000	09/01/09	01/21/10			23,388.33	20,260.83	3,127.50
	125.0000	09/01/09	02/01/10			5,229.98	4,805.70	424.28
	499.0000	04/30/10	05/11/10			26,526.69	25,531.13	995.56
	244.0000	08/20/10	09/10/10			12,956.47	12,441.05	515.42
	245.0000	08/20/10	09/29/10			13,857.03	12,492.03	1,365.00
	350.0000	09/21/10	09/29/10			19,795.77	19,190.36	605.41
	338.0000	09/28/10	09/29/10			19,117.07	18,812.64	304.43
		Security Subtotal				132,632.07	123,639.52	8,992.55

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
BLACKROCK F/R INCOME	623.0000	05/20/10	06/18/10			9,210.65	8,467.88	742.77
	201.0000	05/20/10	06/21/10			3,022.05	2,732.01	290.04
		<i>Security Subtotal</i>				<u>12,232.70</u>	<u>11,199.89</u>	<u>1,032.81</u>
MORGAN STANLEY CHINA A	366.0000	03/29/10	04/06/10			11,104.25	10,399.63	704.62
ALPINE TOTAL DYNAMIC	4629.0000	07/22/10	10/14/10			26,627.87	24,885.04	1,742.83
	4630.0000	07/22/10	12/15/10			26,714.65	24,890.42	1,824.23
		<i>Security Subtotal</i>				<u>53,342.52</u>	<u>49,775.46</u>	<u>3,567.06</u>
VANGUARD TOTAL BOND MKT	601.0000	08/02/10	08/16/10			49,552.33	49,036.73	515.60
	611.0000	08/02/10	11/10/10			50,226.77	49,852.65	374.12
	611.0000	08/02/10	11/12/10			49,989.59	49,852.65	136.94
		<i>Security Subtotal</i>				<u>149,768.69</u>	<u>148,742.03</u>	<u>1,026.66</u>
POWERSHARES QQQ TR UNITS	1026.0000	10/19/10	11/01/10			53,557.01	52,366.32	1,190.69
	1458.0000	11/23/10	12/13/10			79,182.64	76,340.88	2,841.76
		<i>Security Subtotal</i>				<u>132,739.65</u>	<u>128,707.20</u>	<u>4,032.45</u>
WISDOMTREE EMERGING MRKT	278.0000	11/03/09	02/04/10			13,004.37	12,713.66	290.71
	63.0000	11/03/09	04/12/10			3,389.51	2,881.16	508.35
	481.0000	11/17/09	04/12/10			25,878.66	23,685.79	2,192.87
	536.0000	12/10/09	04/12/10			28,837.76	26,054.96	2,782.80
	146.0000	03/22/10	04/12/10			7,855.07	7,482.26	372.81
		<i>Security Subtotal</i>				<u>78,965.37</u>	<u>72,817.83</u>	<u>6,147.54</u>
SPDR S P RETAIL	1045.0000	09/02/10	09/24/10			43,132.90	39,718.46	3,414.44
MARKET VECTORS AGRBUSNSS	587.0000	08/12/10	08/17/10			25,823.39	24,812.49	1,010.90
ISHARES INC	508.0000	11/11/09	01/05/10			28,560.80	26,472.90	2,087.90
	440.0000	11/16/09	01/05/10			24,737.71	22,984.14	1,753.57
	66.0000	11/16/09	01/11/10			3,931.54	3,447.63	483.91
	386.0000	12/10/09	01/11/10			22,993.58	20,490.42	2,503.16
	22.0000	12/18/09	01/11/10			1,310.52	1,185.14	125.38
	127.0000	12/18/09	01/15/10			7,556.40	6,841.49	714.91
	1.0000	12/18/09	01/15/10			59.49	53.87	5.62
	300.0000	12/18/09	01/15/10			17,849.78	16,163.19	1,686.59
	46.0000	12/23/09	01/15/10			2,736.97	2,485.38	251.59
	239.0000	10/08/10	12/21/10			19,021.69	17,377.45	1,644.24
	100.0000	10/08/10	12/21/10			7,960.87	7,270.91	689.96
		<i>Security Subtotal</i>				<u>136,719.35</u>	<u>124,772.52</u>	<u>11,946.83</u>
SPDR BARCLY CAPTL HIGH	1314.0000	02/19/10	03/19/10			51,741.64	50,781.63	960.01

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
ISHARES MSCI TURKEY INDE	273.0000	03/11/10	04/05/10			16,317.89	14,300.91	2,016.98
	220.0000	03/11/10	06/02/10			11,879.80	11,524.55	355.25
Security Subtotal						28,197.69	25,825.46	2,372.23
ISHARES MSCI THAILAND IN	475.0000	04/16/10	04/26/10			22,193.24	21,251.31	941.93
SPDR S AND P EMERGING	696.0000	10/27/10	12/15/10			39,863.15	38,948.02	915.13
MARKET VECTORS ETF TR	472.0000	09/07/10	09/16/10			39,225.18	37,510.93	1,714.25
MARKET VECTOR BRZ SM CAP	440.0000	12/18/09	01/06/10			22,200.03	20,499.60	1,700.43
	571.0000	02/11/10	03/01/10			26,323.68	25,170.31	1,153.37
Security Subtotal						48,523.71	45,669.91	2,853.80
ISHARES MSCI ALL PERU	100.0000	06/16/10	09/07/10			3,748.28	3,438.00	310.28
GREENBRIER COS INC	1395.0000	08/16/10	08/18/10			15,920.87	14,647.50	1,273.37
GLAXOSMITHKLINE PLC ADR	680.0000	03/31/10	04/26/10			26,342.82	26,233.18	109.64
GLOBAL PMTS INC GEORGIA	596.0000	03/03/10	04/09/10			25,752.48	25,532.58	219.90
GOLDMAN SACHS GROUP INC	106.0000	06/11/10	06/25/10			14,423.57	14,403.10	20.47
	83.0000	07/20/10	07/20/10			12,070.41	11,812.23	258.18
	169.0000	07/20/10	07/22/10			24,866.26	24,051.40	814.86
	268.0000	09/29/10	10/06/10			40,603.45	38,409.76	2,193.69
	214.0000	10/19/10	11/05/10			36,437.70	33,697.66	2,740.04
Security Subtotal						128,401.39	122,374.15	6,027.24
OAO GAZPROM SPON ADR	1717.0000	09/24/10	10/11/10			37,831.74	35,330.71	2,501.03
	978.0000	10/15/10	10/21/10			21,222.24	20,880.30	341.94
	979.0000	10/15/10	10/22/10			21,684.48	20,901.65	782.83
Security Subtotal						80,738.46	77,112.66	3,625.80
GAFISA S A SPON ADR	1797.0000	08/16/10	08/23/10			25,134.22	24,735.88	398.34
GENERAL MOTORS CO	613.0000	11/23/10	12/02/10			21,232.37	20,646.27	586.10
HALLIBURTON COMPANY	844.0000	04/08/10	04/20/10			27,554.78	26,210.76	1,344.02
HERBALIFE LTD	653.0000	05/12/10	05/13/10			31,388.85	30,772.56	616.29
HOME INNS & HOTELS MGMT	432.0000	09/24/10	10/04/10			21,249.03	20,284.47	964.56
HANSEN NATURAL CORP	291.0000	09/22/10	10/22/10			15,271.57	13,346.69	1,924.88
	504.0000	09/22/10	11/08/10			25,696.72	23,115.91	2,580.81
	37.0000	09/22/10	11/09/10			1,860.46	1,697.00	163.46
Security Subtotal						42,828.75	38,159.60	4,669.15
HERSHEY COMPANY	609.0000	06/25/10	06/28/10			29,878.62	29,544.78	333.84

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
HEALTH MGMT ASSOCS INC A	3729.0000	07/23/10	07/26/10		26,224.13	24,806.80	1,417.33
HOME DEPOT INC	682.0000	10/19/10	10/21/10		21,798.06	20,895.32	902.74
	683.0000	10/19/10	10/27/10		20,941.79	20,925.96	15.83
Security Subtotal					42,739.85	41,821.28	918.57
ISHARES DOW JONES US	1011.0000	04/06/10	04/28/10		52,925.45	52,712.02	213.43
	342.0000	07/06/10	08/16/10		17,202.31	16,169.28	1,033.03
	696.0000	07/06/10	09/09/10		37,444.94	32,905.91	4,539.03
	640.0000	08/30/10	11/15/10		34,905.27	32,794.49	2,110.78
	56.0000	08/30/10	11/15/10		3,073.88	2,869.52	204.36
	900.0000	10/01/10	11/15/10		49,401.70	47,358.00	2,043.70
	650.0000	10/01/10	11/19/10		34,599.77	34,203.00	396.77
Security Subtotal					229,553.32	219,012.22	10,541.10
ILLUMINA INC COM	370.0000	11/30/10	12/02/10		22,836.57	22,301.46	535.11
	227.0000	11/30/10	12/15/10		14,663.95	13,682.24	981.71
	130.0000	12/01/10	12/15/10		8,397.86	8,101.63	296.23
	200.0000	12/01/10	12/15/10		12,921.78	12,464.04	457.74
Security Subtotal					58,820.16	56,549.37	2,270.79
INTEL CORP	934.0000	03/25/10	04/22/10		22,154.10	21,108.41	1,045.69
	774.0000	07/02/10	07/14/10		16,896.60	14,922.72	1,973.88
	1927.0000	08/11/10	08/17/10		37,787.83	37,542.58	245.25
	2201.0000	08/31/10	09/23/10		41,708.47	39,347.72	2,360.75
Security Subtotal					118,547.00	112,921.43	5,625.57
MARKET VECTR JR GLD ETF	51.0000	10/08/10	11/17/10		1,930.62	1,776.98	153.64
	496.0000	10/18/10	11/17/10		18,776.25	17,383.61	1,392.64
	667.0000	11/12/10	12/03/10		28,480.69	25,956.90	2,523.79
Security Subtotal					49,187.56	45,117.49	4,070.07
POWERSHARES BUILD AMERIC	846.0000	03/24/10	04/23/10		21,345.66	21,065.40	280.26
	1243.0000	03/24/10	08/30/10		33,366.77	30,950.70	2,416.07
	667.0000	05/27/10	08/30/10		17,904.78	17,217.67	687.11
	1877.0000	05/27/10	09/22/10		49,988.16	48,452.13	1,536.03
	29.0000	06/21/10	09/22/10		772.33	746.26	26.07
	947.0000	06/21/10	11/10/10		24,430.67	24,369.25	61.42
Security Subtotal					147,808.37	142,801.41	5,006.96

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
INTL BUSINESS MACHINES	184.0000	05/06/10	05/13/10			24,240.47	22,793.36	1,447.11
	235.0000	05/06/10	06/22/10			30,691.02	29,111.10	1,579.92
	59.0000	05/17/10	06/22/10			7,705.41	7,647.34	58.07
	283.0000	07/20/10	07/27/10			36,457.14	35,047.94	1,409.20
	284.0000	09/21/10	10/01/10			38,402.00	37,673.76	728.24
	99.0000	09/21/10	10/08/10			13,702.35	13,132.76	569.59
	185.0000	09/24/10	10/08/10			25,605.42	24,666.98	938.44
	70.0000	10/05/10	10/08/10			9,688.54	9,602.60	85.94
	237.0000	10/18/10	11/30/10			33,708.58	33,679.67	28.91
	Security Subtotal					220,200.93	213,355.51	6,845.42
INTL GAME TECHNOLOGY	2355.0000	09/27/10	09/30/10			34,275.50	33,176.77	1,098.73
INNOVPHOS HLDGS INC	629.0000	11/04/10	11/09/10			21,327.14	21,045.77	281.37
JPMORGAN CHASE & CO	440.0000	03/31/10	04/08/10			19,878.90	19,666.81	212.09
	417.0000	09/30/10	11/05/10			17,135.28	15,919.68	1,215.60
	249.0000	09/30/10	12/14/10			10,244.45	9,506.00	738.45
	333.0000	11/02/10	12/14/10			13,700.43	12,435.69	1,264.74
	Security Subtotal					60,959.06	57,528.18	3,430.88
JOHNSON AND JOHNSON COM	649.0000	07/23/10	08/03/10			38,511.01	37,191.14	1,319.87
	430.0000	09/01/10	09/13/10			25,907.83	24,862.52	1,045.31
	431.0000	09/01/10	09/14/10			26,196.52	24,920.33	1,276.19
	Security Subtotal					90,615.36	86,973.99	3,641.37
JOHNSON CONTROLS INC	1224.0000	10/06/10	10/22/10			41,478.82	38,320.87	3,157.95
	398.0000	10/13/10	10/22/10			13,487.40	12,710.81	776.59
	Security Subtotal					54,966.22	51,031.68	3,934.54
KINDER MORGAN MANAGEMENT	844.0000	08/18/10	10/11/10			51,912.79	49,767.47	2,145.32
	278.0000	09/24/10	10/11/10			17,099.25	16,618.31	480.94
	Security Subtotal					69,012.04	66,385.78	2,626.26
KRAFT FOODS INC VA CL A	1334.0000	02/03/10	02/23/10			38,964.84	38,250.32	714.52
	430.0000	02/16/10	02/23/10			12,559.89	12,263.60	296.29
	1768.0000	02/25/10	03/17/10			52,544.29	50,568.87	1,975.42
	1161.0000	11/18/10	12/10/10			35,864.65	35,730.82	133.83
	Security Subtotal					139,933.67	136,813.61	3,120.06
KOHL'S CORP WISC PV 1CT	640.0000	07/20/10	07/21/10			30,017.15	29,599.17	417.98

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
LEAPFROG ENTERPRISESA A	1490.0000	10/27/10	11/02/10		9,131.17	8,336.85	794.32
	603.0000	10/27/10	11/04/10		3,625.35	3,373.90	251.45
	670.0000	10/28/10	11/04/10		4,028.18	3,842.12	186.06
		Security Subtotal			16,784.70	15,552.87	1,231.83
L-3 COMMNCTNS HLDGS	350.0000	01/14/10	03/10/10		32,375.15	31,365.32	1,009.83
LEAP WIRELESS INTL INC	1154.0000	08/04/10	08/16/10		11,823.80	11,536.54	287.26
	2345.0000	08/04/10	08/18/10		25,178.54	23,442.96	1,735.58
		Security Subtotal			37,002.34	34,978.50	2,022.84
LDK SOLAR CO LTD ADR	2123.0000	11/04/10	11/05/10		27,754.36	27,574.80	179.56
LENNAR CORP CL A	355.0000	03/11/10	03/24/10		6,354.42	5,888.17	466.25
	1196.0000	03/11/10	03/26/10		21,943.81	19,837.34	2,106.47
	1498.0000	04/01/10	05/07/10		26,735.85	26,018.61	717.24
		Security Subtotal			55,034.08	51,744.12	3,289.96
LOWE'S COMPANIES INC	1598.0000	03/30/10	04/12/10		40,849.46	38,975.06	1,874.40
MSC INDL DIRECT INC CL A	419.0000	11/24/10	12/13/10		26,976.06	25,621.01	1,355.05
MORGAN STANLEY	1645.0000	09/28/10	10/11/10		41,316.60	40,363.04	953.56
MCKESSON CORPORATION COM	313.0000	09/14/10	09/15/10		19,731.47	18,769.80	961.67
MONSANTO CO NEW DEL COM	498.0000	05/27/10	05/28/10		25,393.29	24,370.38	1,022.91
MARATHON OIL CORP	1240.0000	08/19/10	09/20/10		40,008.79	39,844.18	164.61
MEDCO HEALTH SOLUTIONS I	539.0000	07/28/10	07/29/10		26,313.27	25,607.35	705.92
	885.0000	09/20/10	09/29/10		45,825.95	43,066.84	2,759.11
	740.0000	11/02/10	11/03/10		42,841.28	41,786.32	1,054.96
		Security Subtotal			114,980.50	110,460.51	4,519.99
MCAFEE INC	989.0000	08/17/10	08/19/10		46,739.84	29,671.38	17,068.46
MACYS INC	995.0000	11/24/10	12/01/10		25,833.34	25,654.88	178.46
MARSHALL AND ILSLEY CORP	3289.0000	03/18/10	03/30/10		26,284.26	25,811.74	472.52
MANPOWER INC	743.0000	10/01/10	10/15/10		40,376.09	38,368.67	2,007.42
MAXIM INTEGRATED PRODS	1209.0000	09/01/10	09/03/10		20,250.41	19,754.82	495.59
	1113.0000	09/01/10	09/10/10		18,267.14	18,186.20	80.94
		Security Subtotal			38,517.55	37,941.02	576.53

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
MCDONALDS CORP COM	494.0000	12/14/09	03/08/10			32,174.25	30,637.68	1,536.57
	581.0000	04/01/10	06/02/10			39,310.38	39,178.98	131.40
	347.0000	08/11/10	09/08/10			26,316.87	24,954.82	1,362.05
	338.0000	09/09/10	09/10/10			25,284.07	24,916.89	367.18
	508.0000	09/14/10	09/16/10			37,993.04	37,611.30	381.74
	463.0000	11/29/10	12/06/10			36,776.40	35,866.48	909.92
		Security Subtotal				197,855.01	193,166.15	4,688.86
MICROSOFT CORP	822.0000	11/03/09	01/12/10			24,972.29	22,660.40	2,311.89
	75.0000	11/03/09	01/29/10			2,160.09	2,067.56	92.53
	1317.0000	04/09/10	04/19/10			40,655.10	39,459.03	1,196.07
	1370.0000	06/29/10	07/19/10			34,391.22	32,001.83	2,389.39
	1934.0000	07/21/10	07/30/10			49,449.22	49,290.89	158.33
	2093.0000	09/01/10	10/25/10			52,889.63	49,405.47	3,484.16
	488.0000	09/22/10	10/25/10			12,331.65	11,984.16	347.49
	578.0000	10/04/10	10/25/10			14,605.93	13,831.54	774.39
	1936.0000	10/29/10	11/04/10			53,045.50	51,981.02	1,064.48
	619.0000	11/17/10	12/02/10			16,620.12	15,883.23	736.89
	445.0000	11/17/10	12/13/10			12,179.89	11,418.48	761.41
		Security Subtotal				313,300.64	299,983.61	13,317.03
MICRON TECHNOLOGY INC	4059.0000	03/08/10	03/31/10			43,360.76	38,562.94	4,797.82
NSTAR COM	883.0000	03/22/10	04/29/10			32,785.15	31,129.99	1,655.16
NIKE INC CL B	482.0000	09/27/10	10/18/10			39,365.48	38,192.91	1,172.57
NUCOR CORPORATION	672.0000	09/24/10	10/08/10			26,846.62	25,229.50	1,617.12
OPENTABLE INC	252.0000	07/30/10	08/04/10			12,267.81	11,250.47	1,017.34
	411.0000	07/30/10	08/05/10			20,021.61	18,348.97	1,672.64
		Security Subtotal				32,289.42	29,599.44	2,689.98
OCCIDENTAL PETE CORP CAL	477.0000	09/28/10	10/01/10			38,613.60	35,712.08	2,901.52
O REILLY AUTOMOTIVE INC	634.0000	08/13/10	08/27/10			30,144.48	29,668.09	476.39
PULTE GROUP	4178.0000	10/14/10	10/19/10			35,473.13	34,083.29	1,389.84
	6346.0000	11/24/10	12/13/10			44,550.71	40,745.13	3,805.58
		Security Subtotal				80,023.84	74,828.42	5,195.42
PUBLIC STORAGE \$0.10	138.0000	09/30/10	10/14/10			14,151.07	13,387.11	763.96
	229.0000	09/30/10	10/26/10			23,261.82	22,214.83	1,046.99
		Security Subtotal				37,412.89	35,601.94	1,810.95
PROVIDENT ENERGY TR UTS	5317.0000	10/29/10	11/01/10			40,972.11	39,011.36	1,960.75

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
PRICELINE COM INC	122.0000	04/22/10	05/03/10			32,837.34	31,530.68	1,306.66
	102.0000	05/11/10	05/11/10			22,432.10	21,856.97	575.13
	147.0000	07/09/10	07/16/10			32,350.00	29,347.21	3,002.79
		Security Subtotal				87,619.44	82,734.86	4,884.58
PAN AMERN SILVER CORP	798.0000	08/16/10	09/10/10			21,109.53	18,654.21	2,455.32
	266.0000	08/16/10	09/23/10			7,586.75	6,218.07	1,368.68
	532.0000	08/27/10	09/23/10			15,173.51	13,295.32	1,878.19
		Security Subtotal				43,869.79	38,167.60	5,702.19
PROLOGIS	3009.0000	07/07/10	08/11/10			32,150.62	29,268.54	2,882.08
PLUM CREEK TIMBER CO INC	819.0000	03/17/10	03/25/10			31,875.65	31,239.28	636.37
	1177.0000	08/24/10	09/09/10			41,399.92	39,739.05	1,660.87
	924.0000	11/22/10	12/15/10			33,498.31	33,469.13	29.18
		Security Subtotal				106,773.88	104,447.46	2,326.42
POLYPORE INTL INC	1129.0000	09/16/10	10/06/10			36,495.55	32,959.35	3,536.20
PRINCIPAL FINANCIAL GRP	759.0000	08/13/10	08/31/10			17,450.71	17,387.32	63.39
PERRIGO CO	578.0000	07/28/10	11/09/10			35,449.00	32,411.99	3,037.01
	256.0000	08/12/10	11/09/10			15,700.60	15,185.08	515.52
	250.0000	11/18/10	12/09/10			16,673.65	15,267.23	1,406.42
		Security Subtotal				67,823.25	62,864.30	4,958.95
PFIZER INC	2320.0000	08/06/10	09/14/10			39,602.19	37,650.12	1,952.07
	149.0000	08/25/10	09/14/10			2,543.42	2,389.66	153.76
	1215.0000	08/25/10	09/14/10			20,836.90	19,486.17	1,350.73
		Security Subtotal				62,982.51	59,525.95	3,456.56
POTASH CORP SASKATCHEWAN	218.0000	04/19/10	04/22/10			23,611.32	23,292.52	318.80
	165.0000	07/30/10	08/02/10			17,778.07	17,208.35	569.72
	165.0000	07/30/10	08/05/10			18,816.87	17,208.34	1,608.53
		Security Subtotal				60,206.26	57,709.21	2,497.05
PROCTER & GAMBLE CO	504.0000	04/08/10	04/21/10			31,818.39	31,494.96	323.43
	608.0000	11/02/10	12/21/10			39,334.39	39,061.81	272.58
		Security Subtotal				71,152.78	70,556.77	596.01
QUALCOMM INC	645.0000	03/18/10	03/25/10			27,928.85	26,051.49	1,877.36
	640.0000	03/22/10	03/25/10			27,712.35	25,760.00	1,952.35
		Security Subtotal				55,641.20	51,811.49	3,829.71
RAYMOND JAMES FINL INC	579.0000	12/10/10	12/13/10			18,455.84	18,185.99	269.85

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
REGIONS FINL CORP	3470.0000	03/11/10	03/31/10			27,046.80	25,408.38	1,638.42
RACKSPACE HOSTING INC	498.0000	09/15/10	09/20/10			11,308.34	10,898.18	410.16
	1014.0000	09/15/10	10/01/10			26,078.63	22,190.28	3,888.35
	1488.0000	11/03/10	11/09/10			40,206.57	39,311.62	894.95
		Security Subtotal				77,593.54	72,400.08	5,193.46
RIVERBED TECHNOLOGY INC	861.0000	10/13/10	10/15/10			40,136.47	39,035.16	1,101.31
REPSOL YPF S A SPND ADR	1324.0000	07/09/10	07/16/10			30,358.81	29,506.13	852.68
ROYAL BANK CANADA PV\$1	613.0000	07/02/10	07/09/10			31,685.74	29,151.09	2,534.65
ST JUDE MEDICAL INC	384.0000	09/01/10	09/02/10			13,615.49	13,531.78	83.71
	1119.0000	09/01/10	09/10/10			39,773.51	39,432.44	341.07
		Security Subtotal				53,389.00	52,964.22	424.78
SOHU COM INC COM	179.0000	11/05/10	11/08/10			14,250.58	13,247.54	1,003.04
	179.0000	11/05/10	11/08/10			14,121.75	13,247.54	874.21
		Security Subtotal				28,372.33	26,495.08	1,877.25
STATE STREET CORP	558.0000	02/25/10	03/17/10			25,819.95	24,784.57	1,035.38
MATERIALS SELECT SECTOR	3162.0000	07/23/10	07/30/10			100,802.85	100,018.49	784.36
	1157.0000	11/11/10	12/15/10			43,250.94	41,765.62	1,485.32
		Security Subtotal				144,053.79	141,784.11	2,269.68
SCHLUMBERGER LTD	656.0000	09/15/10	10/01/10			40,972.41	37,794.78	3,177.63
HEALTH CARE SELECT SPDR	888.0000	11/04/09	03/26/10			28,513.32	25,387.92	3,125.40
SECTOR SPDR CONSMRS STPL	1869.0000	05/14/10	05/18/10			51,846.30	51,198.08	648.22
CONSUMER DISCRETIONARY	1144.0000	04/14/10	04/26/10			41,281.80	39,673.92	1,607.88
	365.0000	04/21/10	04/26/10			13,171.20	12,755.18	416.02
	1464.0000	04/23/10	04/26/10			52,829.17	52,250.01	579.16
		Security Subtotal				107,282.17	104,679.11	2,603.06
SECTOR SPDR ENERGY	533.0000	12/23/09	01/07/10			31,825.04	30,593.56	1,231.48
SECTOR SPDR FINANCIAL	2307.0000	03/18/10	03/24/10			36,680.83	36,404.46	276.37
	3219.0000	03/25/10	04/15/10			54,786.45	52,019.04	2,767.41
	3225.0000	04/16/10	04/21/10			53,377.04	52,694.57	682.47
	1770.0000	08/31/10	09/09/10			25,834.30	23,947.75	1,886.55
	1887.0000	08/31/10	09/13/10			27,870.52	25,530.73	2,339.79
	2200.0000	11/08/10	12/15/10			34,211.62	34,012.00	199.62
		Security Subtotal				232,760.76	224,608.55	8,152.21

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
SECTOR SPDR INDUSTRIAL	1889.0000	11/16/09	01/12/10			55,498.12	53,080.90	2,417.22
	1640.0000	07/27/10	08/05/10			50,756.16	49,872.40	883.76
	2423.0000	10/07/10	10/21/10			78,069.68	77,366.39	703.29
		Security Subtotal				184,323.96	180,319.69	4,004.27
AMEX TECHNLOGY SELCT SPDR	780.0000	10/14/09	01/22/10			16,941.38	16,598.41	342.97
	1622.0000	03/02/10	03/10/10			36,706.20	35,732.66	973.54
	1570.0000	11/10/10	12/10/10			39,374.93	39,077.30	297.63
		Security Subtotal				93,022.51	91,408.37	1,614.14
SALESFORCE COM INC	305.0000	10/12/10	11/03/10			35,495.24	31,024.66	4,470.58
SILVER WHEATON CORP	1319.0000	07/22/10	08/06/10			26,209.01	24,831.76	1,377.25
	671.0000	10/25/10	11/10/10			21,911.54	18,234.43	3,677.11
		Security Subtotal				48,120.55	43,066.19	5,054.36
SANDRIDGE ENERGY INC	4493.0000	07/30/10	08/04/10			27,291.37	26,328.53	962.84
SHERWIN WILLIAMS	504.0000	10/12/10	10/13/10			36,851.36	36,298.18	553.18
SUPERMEDIA INC COM STK	1754.0000	12/08/10	12/13/10			15,165.70	11,236.48	3,929.22
	113.0000	12/08/10	12/21/10			975.73	723.90	251.83
	542.0000	12/09/10	12/21/10			4,680.10	3,994.81	685.29
	100.0000	12/09/10	12/21/10			863.99	737.05	126.94
	900.0000	12/09/10	12/21/10			7,784.87	6,833.45	1,151.42
	100.0000	12/09/10	12/21/10			865.99	737.05	128.94
		Security Subtotal				30,336.38	24,062.74	6,273.64
SPRINT NEXTEL CORP	6649.0000	12/06/10	12/15/10			28,605.51	27,246.27	1,359.24
	2571.0000	12/06/10	12/15/10			11,061.03	10,823.91	237.12
		Security Subtotal				39,666.54	38,070.18	1,596.36
STARBUCKS CORP	1211.0000	04/30/10	05/11/10			32,498.94	31,671.53	827.41
STANDARD&POORS DEP RCPT	352.0000	05/06/10	05/07/10			39,581.73	39,370.00	211.73
	454.0000	07/09/10	07/14/10			49,800.01	48,958.41	841.60
	450.0000	07/22/10	08/09/10			50,844.95	49,248.00	1,596.95
	448.0000	07/23/10	08/09/10			50,618.99	49,399.98	1,219.01
	446.0000	09/20/10	09/29/10			51,068.24	50,558.56	509.68
	447.0000	09/20/10	10/14/10			52,370.21	50,671.92	1,698.29
	220.0000	10/07/10	10/14/10			25,775.06	25,474.97	300.09
		Security Subtotal				320,059.19	313,681.84	6,377.35

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
STURM RUGER&CO INC	2578.0000	12/29/09	01/27/10			28,405.33	25,775.62	2,629.71
	1163.0000	03/15/10	03/30/10			14,281.87	14,119.98	161.89
	2313.0000	09/20/10	10/15/10			34,797.11	31,661.04	3,136.07
	Security Subtotal					77,484.31	71,556.64	5,927.67
SYNOVUS FINL CORP COM	9722.0000	03/15/10	03/26/10			34,069.35	31,141.51	2,927.84
TEVA PHARMACTCL INDS ADR	406.0000	03/15/10	03/24/10			26,178.75	24,774.12	1,404.63
	544.0000	05/14/10	05/17/10			31,196.35	30,833.65	362.70
	721.0000	07/30/10	08/12/10			36,420.70	35,033.82	1,386.88
	274.0000	08/02/10	08/12/10			13,840.88	13,636.49	204.39
	Security Subtotal					107,636.68	104,278.08	3,358.60
TESORO CORP	1957.0000	01/13/10	01/14/10			26,704.88	26,221.84	483.04
	2127.0000	02/09/10	03/09/10			28,225.14	25,376.81	2,848.33
	380.0000	02/19/10	03/09/10			5,042.57	4,633.68	408.89
	1811.0000	02/25/10	03/09/10			24,031.85	21,315.47	2,716.38
	2845.0000	08/23/10	09/01/10			33,011.97	32,427.31	584.66
	Security Subtotal					117,016.41	109,975.11	7,041.30
TARGET CORP COM	596.0000	02/01/10	03/09/10			31,641.30	30,266.97	1,374.33
	489.0000	03/10/10	05/21/10			26,288.39	25,730.20	558.19
	504.0000	03/31/10	05/21/10			27,094.79	26,454.91	639.88
	746.0000	07/01/10	07/08/10			37,284.45	36,687.91	596.54
	Security Subtotal					122,308.93	119,139.99	3,168.94
TURKCELL ILETISIM ADR	2078.0000	03/31/10	04/12/10			32,863.84	31,415.83	1,448.01
TRW AUTOMOTIVE HLDGS CRP	1317.0000	02/19/10	02/25/10			33,251.06	30,628.15	2,622.91
TRANSOCEAN LTD	629.0000	09/10/10	09/21/10			38,087.39	37,069.74	1,017.65
	191.0000	11/08/10	11/24/10			12,607.70	12,474.90	132.80
	200.0000	12/08/10	12/15/10			14,583.75	14,098.00	485.75
	318.0000	12/08/10	12/15/10			23,189.51	22,415.82	773.69
	Security Subtotal					88,468.35	86,058.46	2,409.89
TIME WARNER INC SHS	1355.0000	10/04/10	10/12/10			42,003.61	40,912.46	1,091.15
UNITED STS STL CORP NEW	688.0000	04/21/10	04/23/10			40,294.38	39,823.64	470.74
	255.0000	10/26/10	10/29/10			10,817.43	10,403.87	413.56
	519.0000	10/26/10	11/01/10			22,533.98	21,174.94	1,359.04
	Security Subtotal					73,645.79	71,402.45	2,243.34

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
U S AWYS GROUP INC	3323.0000	11/17/10	11/24/10			38,943.90	35,838.22	3,105.68
	1881.0000	11/18/10	11/24/10			22,044.39	20,705.67	1,338.72
		Security Subtotal				60,988.29	56,543.89	4,444.40
URS CORP NEW COM	548.0000	02/03/10	02/23/10			25,355.64	25,273.16	82.48
VORNADO REALTY TRUST COM	513.0000	11/22/10	12/02/10			41,839.01	41,427.98	411.03
VERIZON COMMUNICATNS COM	687.0000	11/04/09	04/08/10			20,524.73	20,067.27	457.46
	113.0000	02/11/10	04/08/10			3,375.98	3,288.65	87.33
	490.0000	02/11/10	06/18/10			14,342.25	14,260.52	81.73
		Security Subtotal				38,242.96	37,616.44	626.52
VISHAY INTERTECHNLGY	2076.0000	09/01/10	09/02/10			16,913.09	15,957.59	955.50
	2077.0000	09/01/10	09/13/10			18,055.26	15,965.28	2,089.98
		Security Subtotal				34,968.35	31,922.87	3,045.48
VULCAN MATERIALS CO	971.0000	09/23/10	10/07/10			36,338.39	35,392.95	945.44
WAUSAU PAPER CORP	3771.0000	08/05/10	08/06/10			25,593.72	24,925.18	668.54
WYNDHAM WORLDWIDE CORP W	1453.0000	11/18/10	12/06/10			44,292.07	41,503.06	2,789.01
ACE LIMITED	164.0000	02/04/10	02/22/10			8,308.15	7,996.78	311.37
	352.0000	02/04/10	03/26/10			18,628.33	17,163.84	1,464.49
	155.0000	03/05/10	03/26/10			8,202.83	7,968.55	234.28
	237.0000	03/05/10	03/31/10			12,406.76	12,184.17	222.59
	2.0000	03/05/10	05/12/10			107.60	103.44	4.16
	287.0000	03/10/10	05/12/10			15,441.89	14,398.90	1,042.99
	210.0000	03/22/10	05/12/10			11,298.95	11,008.03	290.92
	566.0000	07/07/10	07/09/10			31,166.49	29,265.31	1,901.18
	699.0000	07/22/10	08/17/10			38,245.48	36,931.25	1,314.23
		Security Subtotal				143,806.48	137,020.27	6,786.21
WAL-MART STORES INC	705.0000	01/29/10	02/17/10			38,210.51	38,119.35	91.16
WALGREEN CO	848.0000	03/26/10	04/07/10			31,313.82	31,080.05	233.77
WHOLE FOODS MKT INC COM	745.0000	12/02/10	12/15/10			36,990.18	36,374.03	616.15
YUM BRANDS INC	757.0000	02/05/10	03/08/10			26,798.44	25,197.58	1,600.86
YAHOO INC	2443.0000	10/18/10	11/11/10			40,895.13	38,924.07	1,971.06
YAMANA GOLD INC	3823.0000	04/07/10	05/19/10			40,830.10	39,802.02	1,028.08
YONGYE INTERNATNL INC	3484.0000	09/15/10	10/15/10			28,475.30	24,183.14	4,292.16
	1632.0000	09/15/10	10/20/10			13,298.46	11,328.04	1,970.42
		Security Subtotal				41,773.76	35,511.18	6,262.58

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
TCW TOTAL RETURN BOND I	3933.9720	09/02/09	02/25/10			39,418.40	39,379.06	39.34
JANUS TRITON FUND CL I	.2770	10/11/10	12/29/10			4.58	4.12	0.46
	6958.0000	10/11/10	12/29/10			<u>115,154.90</u>	<u>103,395.88</u>	<u>11,759.02</u>
		<i>Security Subtotal</i>				<u>115,159.48</u>	<u>103,400.00</u>	<u>11,759.48</u>
PRDNTL TOTAL RET BOND Z	7642.0000	03/12/10	12/21/10			105,001.08	103,396.26	1,604.82
	.1290	06/18/10	12/21/10			1.77	1.76	0.01
		<i>Security Subtotal</i>				<u>105,002.85</u>	<u>103,398.02</u>	<u>1,604.83</u>
PRDNTL SHT TRM CORP BD Z	4000.0000	02/22/10	04/19/10			46,080.01	45,880.00	200.01
	9084.0000	02/22/10	12/29/10			104,375.16	104,193.48	181.68
	1.0000	02/23/10	12/29/10			11.49	11.49	0.00
	3780	06/18/10	12/29/10			<u>4.34</u>	<u>4.33</u>	<u>0.01</u>
		<i>Security Subtotal</i>				<u>150,471.00</u>	<u>150,089.30</u>	<u>381.70</u>
JPMORGAN HBR DYN CL SEL	.1010	11/22/10	12/15/10			1.86	1.79	0.07
	2170.0000	11/22/10	12/15/10			<u>39,862.90</u>	<u>38,539.20</u>	<u>1,323.70</u>
		<i>Security Subtotal</i>				<u>39,864.76</u>	<u>38,540.99</u>	<u>1,323.77</u>
WF ADV ASSET ALLOC ADMIN	4503.0000	02/26/10	12/29/10			55,206.78	50,674.51	4,532.27
	4484.0000	03/04/10	12/29/10			54,973.84	51,093.14	3,880.70
	1.0000	11/10/10	12/29/10			<u>12.25</u>	<u>11.37</u>	<u>0.88</u>
		<i>Security Subtotal</i>				<u>110,192.87</u>	<u>101,779.02</u>	<u>8,413.85</u>
MATTHEWS INDIA FUND	2315.0000	01/20/10	12/15/10			47,989.95	39,285.54	8,704.41
	1.0000	07/21/10	12/15/10			20.72	18.29	2.43
	.5900	07/21/10	12/15/10			12.23	11.02	1.21
	2960.0000	07/21/10	12/15/10			<u>61,360.81</u>	<u>55,292.80</u>	<u>6,068.01</u>
		<i>Security Subtotal</i>				<u>109,383.71</u>	<u>94,607.65</u>	<u>14,776.06</u>
JPMORGAN US LCC PLUS SEL	625.0000	04/16/09	02/08/10			10,725.01	8,487.50	2,237.51
	3168.0000	04/16/09	03/10/10			<u>59,304.96</u>	<u>43,021.44</u>	<u>16,283.52</u>
		<i>Security Subtotal</i>				<u>70,029.97</u>	<u>51,508.94</u>	<u>18,521.03</u>
MATHWS ASIA DIVIDND FD	1500.0000	09/22/09	05/26/10			17,775.01	17,144.99	630.02
	.9260	07/23/10	12/15/10			12.94	12.12	0.82
	1281.0000	07/23/10	12/15/10			<u>17,895.58</u>	<u>16,832.34</u>	<u>1,063.24</u>
		<i>Security Subtotal</i>				<u>35,683.53</u>	<u>33,989.45</u>	<u>1,694.08</u>
GOLDMAN SACHS BRIC INSTL	2388.0000	04/20/10	12/15/10			37,849.82	35,899.43	1,950.39
	.9380	06/18/10	12/15/10			<u>14.87</u>	<u>13.00</u>	<u>1.87</u>
		<i>Security Subtotal</i>				<u>37,864.69</u>	<u>35,912.43</u>	<u>1,952.26</u>

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
LORD ABBETT FLOATING	.3030	06/18/10	12/15/10		2.83	2.75	0.08
GOLDMAN SACHS ABSOLUTE	.7690	06/18/10	12/15/10		7.16	6.90	0.26
VIRTUS MULTI SECTOR	.0680	06/18/10	12/29/10		0.33	0.32	0.01
JP MORGAN STRATEGIC	8770	06/18/10	12/21/10		10.37	10.17	0.20
PIMCO GLOBAL MULTI	10541.0000	03/12/10	12/29/10		124,910.85	117,215.91	7,694.94
	1.0000	03/15/10	12/29/10		11.86	11.10	0.76
	.3860	06/18/10	12/29/10		4.57	4.22	0.35
Security Subtotal					124,927.28	117,231.23	7,696.05
L SAYLES BOND FD I CL	.8650	06/18/10	12/21/10		12.20	11.79	0.41
L SAYLES STRT INC CL Y	.1870	06/18/10	12/29/10		2.75	2.63	0.12
PERMANENT PORTFOLIO FUND	.6820	08/02/10	12/29/10		31.13	27.91	3.22
	2424.0000	08/02/10	12/29/10		110,631.36	99,190.08	11,441.28
Security Subtotal					110,662.49	99,217.99	11,444.50
BLACKROCK GLOBAL ALLOC I	.5910	05/18/10	12/21/10		11.39	10.50	0.89
Short Term Capital Gains Subtotal					15,400,966.88	14,669,621.97	731,344.91
<u>SHORT TERM CAPITAL LOSSES</u>							
APOLLO GROUP INC CL A	832.0000	10/18/10	10/20/10		30,618.91	31,190.93	(572.02)
AGRIUM INC	493.0000	11/12/10	11/15/10		38,963.50	41,417.97	(2,454.47)
ABERCROMBIE & FITCH CO	922.0000	06/23/10	07/07/10		29,654.06	29,897.60	(243.54)
AUTONATION INC	1157.0000	12/02/10	12/08/10		30,254.46	31,075.05	(820.59)
AFLAC INC COM	581.0000	03/29/10	04/27/10		30,737.69	31,236.36	(498.67)
	861.0000	08/20/10	08/25/10		38,547.96	39,891.68	(1,343.72)
Security Subtotal					69,285.65	71,128.04	(1,842.39)
AMERICAN TOWER CORP CL A	510.0000	10/13/10	11/05/10		25,618.50	25,951.86	(333.36)
ATHEROS COMMUNICATIONS	883.0000	05/06/10	06/09/10		26,511.71	31,298.11	(4,786.40)
	497.0000	05/26/10	06/09/10		14,922.23	17,310.65	(2,388.42)
	41.0000	05/26/10	09/13/10		1,006.60	1,428.05	(421.45)
Security Subtotal					42,440.54	50,036.81	(7,596.27)
ASSURED GUARANTY LTD	2404.0000	08/24/10	08/27/10		35,490.37	38,775.80	(3,285.43)
	1004.0000	10/20/10	10/25/10		19,403.58	20,955.39	(1,551.81)
Security Subtotal					54,893.95	59,731.19	(4,837.24)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
ALIGN TECH INC DEL COM	1614.0000	10/20/10	10/22/10			28,654.31	33,772.63	(5,118.32)
ANHEUSER-BUSCH INBEV ADR	249.0000	10/26/10	11/08/10			15,041.84	15,612.00	(570.16)
	250.0000	10/26/10	12/09/10			14,219.76	15,674.70	(1,454.94)
Security Subtotal						29,261.60	31,286.70	(2,025.10)
ACCENTURE PLC SHS	907.0000	10/22/10	11/11/10			40,370.43	41,479.01	(1,108.58)
AEROPOSTALE INC	1317.0000	08/09/10	08/13/10			30,857.58	33,000.86	(2,143.28)
AMER EXPRESS COMPANY	681.0000	04/22/10	05/07/10			28,725.45	31,931.95	(3,206.50)
	467.0000	04/27/10	05/07/10			19,698.67	21,649.89	(1,951.22)
	899.0000	05/14/10	05/21/10			35,683.68	37,222.38	(1,538.70)
	701.0000	08/13/10	08/20/10			28,213.72	29,550.58	(1,336.86)
Security Subtotal						112,321.52	120,354.80	(8,033.28)
AMAG PHARMACEUTICALS INC	1502.0000	09/20/10	09/30/10			26,072.93	35,284.08	(9,211.15)
AMGEN INC COM PV \$0.0001	552.0000	01/13/10	06/02/10			29,652.06	31,264.45	(1,612.39)
APPLE INC	54.0000	12/24/09	01/26/10			11,130.00	11,250.35	(120.35)
	79.0000	04/27/10	05/05/10			20,260.18	21,082.68	(822.50)
	99.0000	08/11/10	08/30/10			24,210.04	24,896.01	(685.97)
	110.0000	10/19/10	11/17/10			32,807.03	34,000.84	(1,193.81)
Security Subtotal						88,407.25	91,229.88	(2,822.63)
AUTOZONE INC NEVADA COM	171.0000	09/20/10	09/22/10			37,407.12	37,672.36	(265.24)
AVON PROD INC	369.0000	10/19/10	10/28/10			11,037.30	12,878.99	(1,841.69)
	752.0000	10/19/10	10/29/10			22,580.00	26,246.60	(3,666.60)
Security Subtotal						33,617.30	39,125.59	(5,508.29)
BANK HAWAII CORP	48.0000	10/05/10	11/01/10			2,072.31	2,147.52	(75.21)
	1.0000	10/07/10	11/01/10			43.18	45.29	(2.11)
Security Subtotal						2,115.49	2,192.81	(77.32)
BAKER HUGHES INC	741.0000	08/16/10	08/20/10			28,975.94	29,597.99	(622.05)
BUNGE LIMITED	624.0000	07/26/10	08/02/10			32,359.15	34,858.45	(2,499.30)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description		Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date Life-to-Date		Sales Price	Cost Basis	Gain or (Loss)
BP PLC SPON ADR		615.0000	11/10/09	01/27/10			35,432.78	36,078.60	(645.82)
		61.0000	11/10/09	04/29/10			3,360.65	3,578.53	(217.88)
		231.0000	12/10/09	04/29/10			12,726.43	12,993.87	(267.44)
		157.0000	01/22/10	04/29/10			8,649.57	9,230.17	(580.60)
		166.0000	01/22/10	05/04/10			8,303.23	9,759.29	(1,456.06)
		284.0000	04/06/10	05/04/10			14,205.53	16,679.01	(2,473.48)
		549.0000	05/27/10	06/04/10			20,423.00	24,436.59	(4,013.59)
		314.0000	05/27/10	06/07/10			11,583.86	13,976.49	(2,392.63)
		287.0000	05/28/10	06/07/10			10,587.80	12,452.44	(1,864.64)
			Security Subtotal				125,272.85	139,184.99	(13,912.14)
BAIDU INC SPON ADR		430.0000	08/19/10	08/23/10			34,132.99	34,928.21	(795.22)
		231.0000	11/11/10	11/16/10			24,314.65	26,203.72	(1,889.07)
		335.0000	12/13/10	12/15/10			35,117.33	36,565.08	(1,447.75)
			Security Subtotal				93,564.97	97,697.01	(4,132.04)
BAXTER INTERNTL INC		879.0000	05/24/10	06/09/10			35,532.36	37,193.21	(1,660.85)
BEST BUY CO INC		386.0000	04/23/10	04/29/10			18,361.45	18,742.50	(381.05)
		722.0000	05/06/10	05/07/10			28,977.56	30,734.89	(1,757.33)
		861.0000	05/10/10	06/02/10			34,126.10	37,499.74	(3,373.64)
		320.0000	05/27/10	06/02/10			12,683.34	13,208.29	(524.95)
		967.0000	06/24/10	07/06/10			31,794.90	34,578.18	(2,783.28)
			Security Subtotal				125,943.35	134,763.60	(8,820.25)
BRISTOL-MYERS SQUIBB CO		982.0000	11/15/10	11/22/10			25,366.40	25,834.65	(468.25)
CVS CAREMARK CORP		244.0000	02/18/10	06/14/10			7,925.47	8,337.46	(411.99)
		351.0000	03/02/10	06/14/10			11,400.98	12,169.06	(768.08)
		476.0000	04/01/10	06/14/10			15,461.18	17,207.35	(1,746.17)
		1260.0000	10/14/10	10/18/10			39,089.71	39,271.68	(181.97)
			Security Subtotal				73,877.34	76,985.55	(3,108.21)
COLDWATER CREEK INC		7438.0000	10/21/10	10/29/10			24,915.39	25,887.96	(972.57)
COPEL PARANA ADR PREF B		1191.0000	03/02/10	04/07/10			24,670.43	25,576.49	(906.06)
CARNIVAL CORP PAIRED SHS		1050.0000	06/29/10	07/06/10			31,851.74	32,038.44	(186.70)
CAREER EDUCATION		1456.0000	11/01/10	11/03/10			25,247.63	26,095.01	(847.38)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
CITIGROUP INC	5715.0000	04/16/10	04/28/10			25,695.34	25,730.07	(34.73)
	5266.0000	04/22/10	04/28/10			23,676.59	25,433.73	(1,757.14)
	3418.0000	04/26/10	04/28/10			15,367.76	15,791.16	(423.40)
	7351.0000	05/06/10	05/17/10			28,300.86	31,168.24	(2,867.38)
	5200.0000	05/06/10	05/17/10			20,019.67	21,372.00	(1,352.33)
	4478.0000	05/27/10	09/17/10			17,754.97	18,001.56	(246.59)
	606.0000	07/15/10	09/17/10			2,402.75	2,484.60	(81.85)
	5085.0000	07/15/10	10/01/10			20,340.16	20,848.50	(508.34)
	Security Subtotal					153,558.10	160,829.86	(7,271.76)
COSTCO WHOLESALE CRP DEL	656.0000	10/20/10	10/27/10			41,228.70	41,279.00	(50.30)
CHINA UNICOM HONG KONG	2537.0000	03/17/10	03/24/10			29,314.92	31,139.65	(1,824.73)
CF INDS HLDGS INC	256.0000	11/08/10	11/15/10			30,134.81	31,640.70	(1,505.89)
COVANTA HLDG CORP	1874.0000	07/21/10	07/23/10			28,620.00	29,110.72	(490.72)
CHIPOTLE MEXICAN GRILL	8.0000	05/14/10	07/19/10			1,038.63	1,095.55	(56.92)
	149.0000	05/14/10	07/19/10			19,344.54	20,912.32	(1,567.78)
	31.0000	05/14/10	07/21/10			4,132.60	4,350.88	(218.28)
	157.0000	07/13/10	07/21/10			20,929.67	22,503.17	(1,573.50)
	36.0000	12/03/10	12/03/10			8,411.08	8,889.74	(478.66)
	67.0000	12/03/10	12/06/10			16,115.31	16,544.79	(429.48)
	Security Subtotal					69,971.83	74,296.45	(4,324.62)
CLIFFS NATURAL RESOURCES	596.0000	09/15/10	09/20/10			35,793.19	37,848.09	(2,054.90)
COVIDIEN PLC SHS	774.0000	06/16/10	07/14/10			31,191.67	32,035.47	(843.80)
CHINA REAL ESTATE INFRMA	1820.0000	10/12/10	10/21/10			17,665.71	18,397.83	(732.12)
	1260.0000	10/12/10	10/25/10			12,682.57	12,736.96	(54.39)
	2.0000	10/12/10	12/15/10			17.95	20.22	(2.27)
	Security Subtotal					30,366.23	31,155.01	(788.78)
CHESAPEAKE ENERGY OKLA	1228.0000	12/16/09	03/19/10			29,041.83	30,659.23	(1,617.40)
CISCO SYSTEMS INC COM	700.0000	03/17/10	06/25/10			15,610.92	18,438.00	(2,827.08)
	570.0000	04/01/10	06/25/10			12,711.75	14,677.22	(1,965.47)
	727.0000	05/13/10	06/25/10			16,213.06	18,734.79	(2,521.73)
	643.0000	06/21/10	06/25/10			14,339.76	15,140.40	(800.64)
	836.0000	07/20/10	08/16/10			18,308.09	18,567.56	(259.47)
	827.0000	07/20/10	08/27/10			17,201.39	18,367.67	(1,166.28)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
CISCO SYSTEMS INC COM	1125.0000	08/12/10	08/27/10			23,399.72	24,175.91	(776.19)
	689.0000	09/15/10	09/21/10			14,817.11	14,913.13	(96.02)
	533.0000	11/11/10	11/11/10			10,894.38	11,011.78	(117.40)
	1852.0000	11/26/10	11/30/10			35,502.43	36,280.31	(777.88)
		Security Subtotal				178,998.61	190,306.77	(11,308.16)
CLOROX CO DEL COM	451.0000	07/27/10	09/02/10			29,517.45	29,850.74	(333.29)
	490.0000	11/02/10	12/07/10			30,439.61	31,211.33	(771.72)
		Security Subtotal				59,957.06	61,062.07	(1,105.01)
CONAGRA FOODS INC	1687.0000	08/09/10	08/17/10			36,980.11	37,737.01	(756.90)
	1738.0000	10/15/10	10/27/10			38,736.24	39,073.02	(336.78)
		Security Subtotal				75,716.35	76,810.03	(1,093.68)
DAIMLER A	407.0000	04/19/10	04/29/10			20,957.51	21,183.98	(226.47)
DOMINOS PIZZA INC	1713.0000	04/14/10	05/10/10			22,853.08	26,268.34	(3,415.26)
	913.0000	04/22/10	05/10/10			12,180.32	13,792.23	(1,611.91)
	1280.0000	10/22/10	10/27/10			19,035.97	19,525.12	(489.15)
	1281.0000	10/22/10	11/10/10			19,179.32	19,540.37	(361.05)
		Security Subtotal				73,248.69	79,126.06	(5,877.37)
DOLLAR TREE INC	606.0000	06/04/10	06/07/10			36,558.69	37,241.85	(683.16)
DIRECTV GROUP HLDNGS CLA	854.0000	11/04/10	11/17/10			35,252.52	36,578.70	(1,326.18)
DEERE CO	533.0000	09/17/10	10/01/10			36,596.43	37,963.62	(1,367.19)
	251.0000	09/28/10	10/01/10			17,233.98	17,754.69	(520.71)
		Security Subtotal				53,830.41	55,718.31	(1,887.90)
DISNEY (WALT) CO COM STK	1199.0000	08/23/10	08/27/10			39,164.79	39,468.68	(303.89)
E M C CORPORATION MASS	1747.0000	08/06/10	08/25/10			31,483.90	35,172.88	(3,688.98)
ENERSIS S A SPON ADR	1726.0000	02/17/10	03/10/10			36,213.44	37,883.11	(1,669.67)
EBAY INC COM	1632.0000	04/30/10	05/10/10			36,370.14	39,532.43	(3,162.29)
EXXON MOBIL CORP COM	301.0000	05/12/10	05/20/10			18,221.99	19,649.37	(1,427.38)
	490.0000	05/12/10	07/16/10			28,850.36	31,987.35	(3,136.99)
	114.0000	05/27/10	07/16/10			6,712.12	6,914.57	(202.45)
	191.0000	06/03/10	07/16/10			11,245.77	11,740.52	(494.75)
		Security Subtotal				65,030.24	70,291.81	(5,261.57)
EVEREST RE GROUP LTD	425.0000	11/23/10	11/29/10			35,282.82	35,908.51	(625.69)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
EHEALTH INC	1703.0000	03/30/10	04/27/10			24,380.76	26,026.44	(1,645.68)
	986.0000	04/29/10	06/29/10			11,004.95	13,645.94	(2,640.99)
	907.0000	04/29/10	06/30/10			10,224.52	12,552.61	(2,328.09)
	603.0000	05/26/10	06/30/10			6,797.57	7,607.87	(810.30)
	Security Subtotal					52,407.80	59,832.86	(7,425.06)
ELEMENTS ROGERS AGRIC TR	2844.0000	05/26/09	01/15/10			21,642.56	22,382.28	(739.72)
	3419.0000	11/06/09	02/03/10			25,163.52	25,649.00	(485.48)
	177.0000	11/06/09	02/11/10			1,318.63	1,327.84	(9.21)
	951.0000	11/19/09	02/11/10			7,084.86	7,453.93	(369.07)
	2291.0000	11/19/09	06/11/10			15,601.44	17,956.87	(2,355.43)
	1581.0000	03/16/10	06/11/10			10,766.43	11,588.73	(822.30)
	Security Subtotal					81,577.44	86,358.65	(4,781.21)
ELECTRONIC ARTS INC DEL	1663.0000	10/21/10	11/03/10			25,548.07	26,238.15	(690.08)
EQUIFAX INC	998.0000	06/11/10	06/28/10			29,388.01	29,602.18	(214.17)
FINISH LINE INC CL A	2761.0000	08/09/10	08/11/10			34,723.68	37,677.71	(2,954.03)
FIRST HORIZON NTNL CORP	3925.0000	10/25/10	10/28/10			38,047.92	39,097.71	(1,049.79)
FIRSTENERGY CORP	715.0000	04/26/10	05/10/10			25,593.42	26,572.47	(979.05)
	686.0000	04/30/10	05/10/10			24,555.37	25,807.11	(1,251.74)
	Security Subtotal					50,148.79	52,379.58	(2,230.79)
FREEPRT-MCMRAN CPR & GLD	309.0000	01/05/10	01/21/10			24,012.58	26,048.24	(2,035.66)
	146.0000	01/13/10	01/21/10			11,345.75	12,596.81	(1,251.06)
	123.0000	11/04/10	11/24/10			12,391.01	12,434.27	(43.26)
	Security Subtotal					47,749.34	51,079.32	(3,329.98)
FORTUNE BRANDS INC	703.0000	06/28/10	07/02/10			27,425.96	29,544.14	(2,118.18)
FEDERATED INVESTRS B	1605.0000	04/30/10	05/11/10			37,734.35	39,556.99	(1,822.64)
FORD MOTOR CO NEW	2581.0000	05/14/10	05/19/10			29,779.08	30,940.51	(1,161.43)
	2760.0000	06/24/10	06/29/10			27,295.94	29,808.00	(2,512.06)
	2875.0000	07/26/10	08/12/10			35,027.26	37,145.00	(2,117.74)
	1876.0000	11/16/10	12/13/10			31,190.78	31,441.38	(250.60)
	1.0000	11/16/10	12/13/10			16.62	16.76	(0.14)
	Security Subtotal					123,309.68	129,351.65	(6,041.97)
FOREST LABS INC	1189.0000	11/17/10	11/26/10			37,847.73	38,160.60	(312.87)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
COHEN AND STEERS QUALITY	4546.0000	04/15/10	07/14/10			30,297.22	35,076.03	(4,778.81)
	581.0000	04/15/10	09/16/10			4,435.16	4,482.88	(47.72)
	1726.0000	04/23/10	09/16/10			13,175.72	13,424.48	(248.76)
	Security Subtotal					47,908.10	52,983.39	(5,075.29)
ISHARES MSCI AUSTRALIA	359.0000	10/12/09	01/21/10			8,138.00	8,441.67	(303.67)
	1138.0000	10/12/09	02/01/10			24,381.45	26,759.39	(2,377.94)
	69.0000	11/24/09	02/01/10			1,478.32	1,609.02	(130.70)
	1208.0000	11/24/09	02/08/10			24,875.18	28,169.60	(3,294.42)
	876.0000	04/07/10	04/23/10			20,958.57	21,619.59	(661.02)
	Security Subtotal					79,831.52	86,599.27	(6,767.75)
ISHARES MSCI SINGAPORE	3522.0000	11/18/09	02/09/10			38,072.34	40,175.45	(2,103.11)
	2342.0000	08/05/10	08/18/10			28,344.98	29,098.65	(753.67)
	2706.0000	08/05/10	08/24/10			32,025.51	33,621.24	(1,595.73)
	2050.0000	08/10/10	08/24/10			24,261.75	25,108.81	(847.06)
	Security Subtotal					122,704.58	128,004.15	(5,299.57)
ISHARES MSCI SOUTH KOREA	483.0000	11/10/10	11/24/10			26,763.11	27,862.82	(1,099.71)
	59.0000	11/10/10	11/26/10			3,171.40	3,403.53	(232.13)
	Security Subtotal					29,934.51	31,266.35	(1,331.84)
ISHARES BARCLAY 7-10 YR	746.0000	08/26/10	10/26/10			73,375.32	73,732.63	(357.31)
ISHARES IBOXX \$	455.0000	10/07/10	11/12/10			50,259.00	51,518.83	(1,259.83)
	456.0000	10/07/10	11/16/10			49,830.93	51,632.06	(1,801.13)
	Security Subtotal					100,089.93	103,150.89	(3,060.96)
ISHARE BARLCYS 20+ YR	280.0000	02/26/10	03/05/10			25,334.11	25,726.37	(392.26)
	547.0000	02/26/10	03/05/10			49,584.92	50,258.31	(673.39)
	502.0000	07/27/10	07/29/10			49,190.25	49,707.74	(517.49)
	347.0000	08/27/10	09/02/10			36,351.39	36,778.11	(426.72)
	242.0000	09/09/10	10/15/10			24,336.25	25,070.64	(734.39)
	517.0000	10/29/10	11/03/10			51,270.54	51,860.06	(589.52)
	Security Subtotal					236,067.46	239,401.23	(3,333.77)
ISHARES MSCI EMERGING	436.0000	10/16/09	01/26/10			17,160.87	17,640.39	(479.52)
	822.0000	01/20/10	01/26/10			32,353.76	34,129.11	(1,775.35)
	1259.0000	01/20/10	01/27/10			48,596.78	52,273.18	(3,676.40)
	1021.0000	04/14/10	05/04/10			41,380.43	44,821.90	(3,441.47)
	1326.0000	05/21/10	05/24/10			49,445.70	49,552.62	(106.92)
	1201.0000	07/30/10	08/16/10			49,108.06	49,805.47	(697.41)
	Security Subtotal					238,045.60	248,222.67	(10,177.07)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
RYDEX ETF TR INDEX FUND	1191.0000	04/14/10	05/04/10			51,510.11	52,725.21	(1,215.10)
	1178.0000	04/20/10	05/04/10			50,947.88	52,138.04	(1,190.16)
	2.0000	04/20/10	05/07/10			82.23	88.52	(6.29)
	1222.0000	04/22/10	05/07/10			50,247.67	53,930.04	(3,682.37)
	1146.0000	04/27/10	05/07/10			47,122.61	51,409.45	(4,286.84)
	1272.0000	05/06/10	05/07/10			52,303.64	53,816.92	(1,513.28)
		Security Subtotal				252,214.14	264,108.18	(11,894.04)
ISHARES BARCLAYS TIPS BO	218.0000	01/05/10	02/12/10			22,709.03	22,789.72	(80.69)
	242.0000	01/05/10	03/17/10			25,298.38	25,298.69	(0.31)
	249.0000	02/24/10	04/06/10			25,644.10	25,903.48	(259.38)
		Security Subtotal				73,651.51	73,991.89	(340.38)
ING CLARION GLOBAL REAL	38.0000	03/15/10	05/07/10			251.60	268.74	(17.14)
	1373.0000	03/23/10	05/07/10			9,091.03	9,996.95	(905.92)
	165.0000	03/31/10	05/07/10			1,092.51	1,242.45	(149.94)
	1027.0000	05/06/10	05/07/10			6,800.08	7,013.18	(213.10)
		Security Subtotal				17,235.22	18,521.32	(1,286.10)
ISHARES FTSE XINHUA HK	597.0000	04/12/10	04/28/10			24,333.31	26,303.16	(1,969.85)
VANGUARD EMERGING MKTS	717.0000	10/08/10	10/19/10			32,959.94	33,325.01	(365.07)
	675.0000	10/08/10	11/23/10			30,822.74	31,372.92	(550.18)
	726.0000	10/18/10	11/23/10			33,151.58	34,209.12	(1,057.54)
		Security Subtotal				96,934.26	98,907.05	(1,972.79)
ISHARES TR DOW JONES US	701.0000	01/19/10	02/17/10			37,867.75	39,080.75	(1,213.00)
MARKET VECTORS ETF TR	405.0000	10/01/09	02/01/10			16,945.15	17,899.70	(954.55)
	147.0000	10/01/09	02/05/10			6,174.64	6,496.93	(322.29)
	370.0000	10/28/09	02/05/10			15,541.61	15,635.61	(94.00)
	22.0000	11/13/09	02/05/10			924.10	1,066.37	(142.27)
	43.0000	11/13/09	02/09/10			1,802.13	2,084.28	(282.15)
	496.0000	12/10/09	02/09/10			20,787.39	24,158.87	(3,371.48)
	287.0000	04/30/10	07/28/10			13,607.27	14,684.25	(1,076.98)
	213.0000	05/10/10	07/28/10			10,098.78	10,649.81	(551.03)
		Security Subtotal				85,881.07	92,675.82	(6,794.75)
BLACKROCK CAP&INC STRAT	287.0000	09/14/09	02/02/10			4,123.68	4,157.33	(33.65)
	506.0000	09/14/09	02/09/10			7,149.79	7,329.66	(179.87)
		Security Subtotal				11,273.47	11,486.99	(213.52)
MORGAN STANLEY CHINA A	367.0000	03/29/10	05/18/10			9,369.20	10,428.05	(1,058.85)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
POWERSHARES QQQ TR UNITS	1076.0000	07/30/10	08/11/10			48,786.74	49,419.71	(632.97)
	1117.0000	08/25/10	08/26/10			48,879.09	49,336.44	(457.35)
		Security Subtotal				97,665.83	98,756.15	(1,090.32)
EATON VANCE RISK MANAGED	412.0000	10/21/09	01/21/10			6,938.90	6,944.95	(6.05)
	195.0000	10/21/09	01/26/10			3,283.99	3,287.05	(3.06)
	959.0000	10/21/09	09/22/10			13,038.43	16,165.59	(3,127.16)
	83.0000	12/15/09	09/22/10			1,128.45	1,361.20	(232.75)
	78.0000	02/16/10	09/22/10			1,060.49	1,279.20	(218.71)
	570.0000	02/16/10	09/23/10			7,774.84	9,348.00	(1,573.16)
	181.0000	04/05/10	09/23/10			2,468.86	3,047.28	(578.42)
	466.0000	04/05/10	09/27/10			6,409.91	7,845.48	(1,435.57)
	1059.0000	05/03/10	09/27/10			14,566.73	17,530.37	(2,963.64)
		Security Subtotal				56,670.60	66,809.12	(10,138.52)
WISDOMTREE EMERGING MRKT	802.0000	10/15/09	02/04/10			37,516.20	39,578.38	(2,062.18)
	807.0000	03/22/10	05/17/10			39,058.14	41,357.47	(2,299.33)
	419.0000	04/06/10	05/17/10			20,279.26	22,619.76	(2,340.50)
		Security Subtotal				96,853.60	103,555.61	(6,702.01)
SPDR S P HOMEBUILDERS	1079.0000	04/23/10	05/05/10			20,152.78	21,137.50	(984.72)
	1019.0000	04/27/10	05/05/10			19,032.16	19,371.19	(339.03)
	1979.0000	11/04/10	11/18/10			31,109.75	32,168.45	(1,058.70)
		Security Subtotal				70,294.69	72,677.14	(2,382.45)
SPDR KBW REGIONAL BANKIN	1109.0000	04/26/10	04/29/10			31,113.46	31,761.21	(647.75)
MARKET VECTORS AGRBUSNSS	571.0000	01/05/10	01/28/10			23,890.05	26,102.18	(2,212.13)
PROSHARES ULTRSHORT MSCI	43.0000	02/27/09	01/20/10			1,608.99	5,890.43	(4,281.44)
	152.0000	06/26/09	01/20/10			5,687.60	9,442.41	(3,754.81)
		Security Subtotal				7,296.59	15,332.84	(8,036.25)
ISHARES INC	671.0000	02/01/10	03/02/10			37,589.75	38,052.41	(462.66)
	450.0000	03/10/10	03/29/10			24,227.59	25,784.42	(1,556.83)
	108.0000	03/17/10	03/29/10			5,814.62	6,026.28	(211.66)
	399.0000	03/24/10	03/29/10			21,481.80	21,717.29	(235.49)
	649.0000	04/20/10	05/26/10			34,526.22	35,776.77	(1,250.55)
	355.0000	10/08/10	10/11/10			25,776.61	25,842.83	(66.22)
		Security Subtotal				149,416.59	153,200.00	(3,783.41)
SPDR BARCLY CAPTL HIGH	928.0000	05/11/10	05/26/10			34,254.13	35,923.53	(1,669.40)
MARKET VECTOR ETF TR	686.0000	01/20/10	01/25/10			24,531.05	26,231.47	(1,700.42)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
WISDOMTREE INDIA	946.0000	10/18/10	12/15/10			23,841.25	26,002.99	(2,161.74)
	502.0000	11/12/10	12/15/10			12,651.49	13,522.37	(870.88)
		Security Subtotal				36,492.74	39,525.36	(3,032.62)
FIRST TRUST GLOBAL WIND	2686.0000	07/26/10	08/25/10			25,247.97	30,002.62	(4,754.65)
MARKET VECTORS ETF TR	351.0000	11/12/10	11/26/10			30,785.69	31,187.05	(401.36)
MARKET VECTOR BRZ SM CAP	536.0000	01/15/10	01/27/10			22,892.27	26,193.84	(3,301.57)
WISDOMTREE INVESTMNT INC	2405.0000	04/01/10	06/23/10			51,703.26	53,655.55	(1,952.29)
	1108.0000	04/01/10	08/17/10			24,519.62	24,719.48	(199.86)
	46.0000	04/06/10	08/17/10			1,017.97	1,028.71	(10.74)
	1154.0000	04/06/10	09/10/10			25,660.03	25,807.13	(147.10)
		Security Subtotal				102,900.88	105,210.87	(2,309.99)
GREENBRIER COS INC	1417.0000	08/16/10	08/25/10			13,899.55	14,878.50	(978.95)
GLAXOSMITHKLINE PLC ADR	836.0000	04/29/10	05/05/10			30,403.14	31,393.64	(990.50)
GOLDMAN SACHS GROUP INC	115.0000	12/14/09	01/21/10			18,298.34	19,082.20	(783.86)
	116.0000	12/14/09	01/25/10			18,218.24	19,248.14	(1,029.90)
	175.0000	04/08/10	04/20/10			28,074.80	31,530.77	(3,455.97)
	200.0000	04/28/10	05/07/10			28,853.91	31,243.74	(2,389.83)
	257.0000	05/28/10	06/25/10			34,970.32	37,389.90	(2,419.58)
	250.0000	08/17/10	08/19/10			36,598.91	37,136.18	(537.27)
		Security Subtotal				165,014.52	175,630.93	(10,616.41)
GENERAL MILLS	470.0000	01/26/10	02/11/10			32,573.55	33,227.50	(653.95)
	1043.0000	07/22/10	08/03/10			35,436.16	36,887.57	(1,451.41)
		Security Subtotal				68,009.71	70,115.07	(2,105.36)
GOOGLE INC CL A	42.0000	12/16/09	01/07/10			25,123.04	25,188.26	(65.22)
	69.0000	01/28/10	01/29/10			36,589.36	37,256.54	(667.18)
	70.0000	02/17/10	02/23/10			37,486.78	37,843.86	(357.08)
	54.0000	03/05/10	03/19/10			30,290.93	30,462.47	(171.54)
	74.0000	04/28/10	05/10/10			38,157.16	39,148.49	(991.33)
	60.0000	08/06/10	08/12/10			29,302.90	30,001.17	(698.27)
	85.0000	08/20/10	08/24/10			38,793.65	39,715.55	(921.90)
		Security Subtotal				235,743.82	239,616.34	(3,872.52)
GENPACT LTD HAMILTON	2497.0000	08/17/10	08/24/10			33,940.15	34,874.60	(934.45)
HUMAN GENOME SCIENCES INC	1259.0000	10/18/10	10/20/10			32,730.43	33,737.30	(1,006.87)
HERBALIFE LTD	568.0000	04/06/10	04/13/10			25,200.59	26,367.53	(1,166.94)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
HUNTSMAN CORP	2286.0000	12/09/10	12/15/10			35,759.30	36,408.89	(649.59)
HOME INNS & HOTELS MGMT	388.0000	09/29/10	10/04/10			19,084.78	19,356.93	(272.15)
HANSEN NATURAL CORP	270.0000	10/25/10	11/09/10			13,576.40	14,003.39	(426.99)
	198.0000	10/28/10	11/09/10			9,956.03	10,156.29	(200.26)
		Security Subtotal				23,532.43	24,159.68	(627.25)
HEALTH CARE REIT INC COM	709.0000	11/15/10	11/18/10			32,080.65	33,597.31	(1,516.66)
HEWLETT PACKARD CO DEL	484.0000	12/24/09	01/27/10			23,905.04	25,598.71	(1,693.67)
	777.0000	05/06/10	05/26/10			35,951.88	38,636.17	(2,684.29)
	898.0000	08/09/10	08/20/10			35,614.17	39,259.21	(3,645.04)
		Security Subtotal				95,471.09	103,494.09	(8,023.00)
HOME DEPOT INC	1011.0000	06/15/10	06/22/10			31,425.09	32,089.43	(664.34)
	1038.0000	07/13/10	07/15/10			29,120.18	29,686.80	(566.62)
	635.0000	10/22/10	10/27/10			19,470.05	20,001.23	(531.18)
		Security Subtotal				80,015.32	81,757.46	(1,742.14)
ICON PLC SPONSORED ADR	1629.0000	10/05/10	10/18/10			34,882.82	35,870.74	(987.92)
INFOSYS TECH LTD ADR	424.0000	04/13/10	04/29/10			25,923.85	26,420.42	(496.57)
	217.0000	04/19/10	04/29/10			13,267.64	13,318.70	(51.06)
		Security Subtotal				39,191.49	39,739.12	(547.63)
ISHARES TR RUSSELL 2000	548.0000	05/13/10	05/19/10			37,214.10	38,891.23	(1,677.13)
	739.0000	05/27/10	06/01/10			48,291.28	49,078.76	(787.48)
		Security Subtotal				85,505.38	87,969.99	(2,464.61)
ISHARES D JONES US BASIC	482.0000	04/08/10	04/19/10			30,944.55	31,453.44	(508.89)
ISHARES DOW JONES US	138.0000	04/14/10	04/28/10			7,224.25	7,249.12	(24.87)
	611.0000	04/14/10	05/17/10			30,713.22	32,095.78	(1,382.56)
	38.0000	04/15/10	05/17/10			1,910.16	1,962.69	(52.53)
	501.0000	04/15/10	05/19/10			24,927.54	25,876.61	(949.07)
		Security Subtotal				64,775.17	67,184.20	(2,409.03)
INTEL CORP	794.0000	03/25/10	04/12/10			17,920.36	17,944.39	(24.03)
	513.0000	04/21/10	04/22/10			12,168.16	12,183.70	(15.54)
	1134.0000	05/03/10	06/15/10			24,346.57	26,205.27	(1,858.70)
	1122.0000	05/03/10	07/14/10			24,493.52	25,927.96	(1,434.44)
	12.0000	05/03/10	07/14/10			261.96	277.30	(15.34)
	1639.0000	07/15/10	07/29/10			34,631.81	34,648.46	(16.65)
		Security Subtotal				113,822.38	117,187.08	(3,364.70)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
MARKET VECTOR VIETNM ETF	194.0000	04/23/10	06/01/10			4,708.30	5,208.18	(499.88)
	793.0000	04/23/10	06/01/10			19,245.79	21,038.29	(1,792.50)
		Security Subtotal				23,954.09	26,246.47	(2,292.38)
MARKET VECTR JR GLD ETF	829.0000	06/28/10	07/19/10			21,251.47	24,736.78	(3,485.31)
	546.0000	10/08/10	10/21/10			18,848.15	19,024.17	(176.02)
	120.0000	11/12/10	11/17/10			4,542.65	4,669.91	(127.26)
		Security Subtotal				44,642.27	48,430.86	(3,788.59)
POWERSHARES BUILD AMERIC	1026.0000	06/21/10	11/16/10			25,679.01	26,402.16	(723.15)
	1222.0000	09/16/10	11/16/10			30,584.56	31,988.30	(1,403.74)
	676.0000	09/16/10	12/15/10			16,705.64	17,695.65	(990.01)
		Security Subtotal				72,969.21	76,086.11	(3,116.90)
EMERGING GLOBAL SHARES	2279.0000	11/04/10	12/15/10			51,208.26	52,417.00	(1,208.74)
INTL BUSINESS MACHINES	315.0000	08/24/10	08/27/10			38,933.40	39,491.33	(557.93)
JACOBS ENGN GRP INC DELA	798.0000	11/08/10	11/24/10			31,582.95	34,049.46	(2,466.51)
JPMORGAN CHASE & CO	485.0000	12/10/09	01/27/10			19,058.34	20,413.81	(1,355.47)
	787.0000	01/25/10	01/27/10			30,300.85	31,062.81	(761.96)
	440.0000	03/31/10	04/28/10			19,157.50	19,666.81	(509.31)
	716.0000	04/29/10	06/01/10			27,797.94	31,438.63	(3,640.69)
	512.0000	05/06/10	06/01/10			19,877.86	21,350.40	(1,472.54)
	330.0000	05/21/10	06/01/10			12,811.91	13,071.30	(259.39)
	970.0000	06/04/10	06/08/10			36,149.74	37,216.48	(1,066.74)
	968.0000	06/16/10	06/25/10			37,382.08	37,548.72	(166.64)
		Security Subtotal				202,536.22	211,768.96	(9,232.74)
JABIL CIRCUIT INC	1705.0000	06/25/10	07/01/10			22,218.84	24,500.85	(2,282.01)
JOHNSON AND JOHNSON COM	601.0000	02/05/10	06/01/10			35,235.97	37,673.69	(2,437.72)
	209.0000	05/26/10	06/01/10			12,253.45	12,569.05	(315.60)
		Security Subtotal				47,489.42	50,242.74	(2,753.32)
JOHNSON CONTROLS INC	608.0000	04/26/10	05/17/10			18,098.33	21,234.89	(3,136.56)
KB HOME	2214.0000	06/28/10	07/02/10			23,455.82	24,801.01	(1,345.19)
KRAFT FOODS INC VA CL A	837.0000	03/30/10	05/07/10			24,743.31	25,436.35	(693.04)
	472.0000	04/06/10	05/07/10			13,953.22	14,196.82	(243.60)
	440.0000	05/03/10	05/07/10			13,007.24	13,151.42	(144.18)
	1183.0000	05/12/10	07/14/10			34,562.89	35,868.68	(1,305.79)
		Security Subtotal				86,266.66	88,653.27	(2,386.61)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
KBR INC	1660.0000	10/12/10	10/28/10			41,259.43	41,617.20	(357.77)
KULICKE&SOFFA INDUST	2496.0000	04/23/10	05/10/10			18,964.53	21,416.43	(2,451.90)
	2237.0000	04/30/10	05/10/10			16,996.67	18,630.18	(1,633.51)
		Security Subtotal				35,961.20	40,046.61	(4,085.41)
LEAPFROG ENTERPRISESA A	3200.0000	10/28/10	11/30/10			18,336.33	18,350.40	(14.07)
LDK SOLAR CO LTD ADR	2747.0000	11/24/10	11/30/10			28,238.95	30,680.97	(2,442.02)
LULULEMON ATHLETICA INC	653.0000	08/16/10	08/27/10			22,717.62	24,707.17	(1,989.55)
LEGGETT&PLATT INC PV1CT	1535.0000	10/27/10	11/01/10			31,006.63	31,403.18	(396.55)
LENNAR CORP CL A	1945.0000	07/13/10	07/15/10			27,446.01	29,635.19	(2,189.18)
	1409.0000	07/14/10	07/15/10			19,882.49	20,601.83	(719.34)
		Security Subtotal				47,328.50	50,237.02	(2,908.52)
LINCOLN NTL CORP IND NPV	1251.0000	07/15/10	07/20/10			27,762.47	29,678.10	(1,915.63)
	1492.0000	08/13/10	08/20/10			31,637.63	34,109.06	(2,471.43)
		Security Subtotal				59,400.10	63,787.16	(4,387.06)
LOUISIANA PAC CORP	3555.0000	11/08/10	11/23/10			28,878.55	31,261.60	(2,383.05)
MEDICIS PHARMS CL A COM	591.0000	10/18/10	11/01/10			17,320.56	17,792.41	(471.85)
	618.0000	10/18/10	11/02/10			18,335.94	18,605.26	(269.32)
		Security Subtotal				35,656.50	36,397.67	(741.17)
METLIFE INC COM	1063.0000	08/23/10	08/26/10			39,290.58	39,595.79	(305.21)
MCKESSON CORPORATION COM	314.0000	09/14/10	09/23/10			18,460.72	18,829.76	(369.04)
	327.0000	09/20/10	09/23/10			19,225.02	20,600.22	(1,375.20)
		Security Subtotal				37,685.74	39,429.98	(1,744.24)
MONSANTO CO NEW DEL COM	450.0000	04/07/10	04/07/10			30,874.79	31,093.38	(218.59)
	588.0000	06/09/10	06/23/10			28,848.43	29,269.11	(420.68)
	402.0000	06/21/10	06/23/10			19,722.92	20,350.45	(627.53)
	597.0000	07/29/10	08/10/10			34,748.93	34,889.22	(140.29)
	743.0000	09/29/10	10/04/10			35,410.78	35,740.23	(329.45)
		Security Subtotal				149,605.85	151,342.39	(1,736.54)
MASSEY ENERGY CO COM	481.0000	04/06/10	04/15/10			21,255.41	23,975.69	(2,720.28)
MEDCO HEALTH SOLUTIONS I	180.0000	07/28/10	08/06/10			8,415.07	8,551.62	(136.55)
	324.0000	07/28/10	08/06/10			15,147.13	15,282.40	(135.27)
	1074.0000	08/19/10	08/31/10			47,194.30	49,401.74	(2,207.44)
		Security Subtotal				70,756.50	73,235.76	(2,479.26)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
MELCO CROWN ENTRTNMT LTD	1969.0000	11/05/10	11/10/10			12,601.59	13,187.57	(585.98)
MARSHALL AND ILSLEY CORP	3304.0000	01/20/10	02/01/10			22,797.31	24,121.51	(1,324.20)
	554.0000	01/20/10	02/02/10			3,786.93	4,044.59	(257.66)
	4434.0000	06/21/10	06/24/10			33,122.31	35,693.70	(2,571.39)
	4591.0000	08/18/10	08/25/10			28,369.60	30,187.20	(1,817.60)
	5905.0000	10/25/10	10/28/10			34,720.81	35,725.25	(1,004.44)
		Security Subtotal				122,796.96	129,772.25	(6,975.29)
MANITOWOC CO INC WIS	1721.0000	10/11/10	10/21/10			19,052.87	20,911.18	(1,858.31)
	1722.0000	10/11/10	10/26/10			18,806.50	20,923.34	(2,116.84)
		Security Subtotal				37,859.37	41,834.52	(3,975.15)
MANPOWER INC	679.0000	04/16/10	05/04/10			36,298.38	39,859.54	(3,561.16)
	180.0000	04/23/10	05/04/10			9,622.55	11,055.20	(1,432.65)
	722.0000	08/05/10	08/17/10			33,176.21	35,131.80	(1,955.59)
	744.0000	10/22/10	10/26/10			41,483.70	41,568.69	(84.99)
		Security Subtotal				120,580.84	127,615.23	(7,034.39)
MCDONALDS CORP COM	330.0000	10/22/10	10/27/10			25,824.24	25,897.74	(73.50)
	331.0000	10/22/10	11/17/10			25,841.39	25,976.22	(134.83)
		Security Subtotal				51,665.63	51,873.96	(208.33)
MICROSOFT CORP	792.0000	01/04/10	01/29/10			22,810.58	24,536.16	(1,725.58)
	1306.0000	08/16/10	08/24/10			31,474.19	32,119.76	(645.57)
	714.0000	08/17/10	08/24/10			17,207.19	17,678.64	(471.45)
	1293.0000	11/05/10	11/11/10			34,355.08	34,509.52	(154.44)
		Security Subtotal				105,847.04	108,844.08	(2,997.04)
MICRON TECHNOLOGY INC	3157.0000	10/29/10	11/15/10			23,867.47	26,013.37	(2,145.90)
	1267.0000	10/29/10	12/01/10			9,323.06	10,439.95	(1,116.89)
	1891.0000	11/08/10	12/01/10			13,914.69	15,751.84	(1,837.15)
		Security Subtotal				47,105.22	52,205.16	(5,099.94)
MINEFINDERS CP LTD COM	2740.0000	10/08/10	10/18/10			25,049.76	25,827.79	(778.03)
MYLAN INC	804.0000	03/25/10	04/08/10			17,945.94	18,049.80	(103.86)
	925.0000	03/25/10	06/08/10			16,538.34	20,766.25	(4,227.91)
	903.0000	04/19/10	06/08/10			16,145.00	19,468.23	(3,323.23)
	771.0000	06/02/10	06/08/10			13,784.95	14,534.12	(749.17)
		Security Subtotal				64,414.23	72,818.40	(8,404.17)
NSTAR COM	1036.0000	05/05/10	06/10/10			35,588.28	37,857.62	(2,269.34)
NEWMONT MINING CORP	452.0000	05/14/10	07/27/10			24,869.52	25,797.31	(927.79)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
NOKIA CORP SPON ADR	2878.0000	10/26/10	10/29/10			30,787.46	31,283.86	(496.40)
ORACLE CORP \$0.01 DEL	1552.0000	12/24/09	01/28/10			36,471.70	38,551.52	(2,079.82)
OSHKOSH CORPORATION	1336.0000	08/12/10	08/23/10			35,405.27	36,970.19	(1,564.92)
PETSMART INC	990.0000	03/16/10	03/25/10			31,066.40	31,085.90	(19.50)
PRICELINE COM INC	123.0000	05/14/10	05/17/10			24,524.02	25,511.60	(987.58)
PROLOGIS	1045.0000	08/03/10	08/11/10			11,165.64	11,534.71	(369.07)
PLUM CREEK TIMBER CO INC	800.0000	05/04/10	05/18/10			29,768.30	31,671.76	(1,903.46)
PETROLEO BRAS VTG SPD ADR	775.0000	11/16/09	01/21/10			33,255.92	39,571.81	(6,315.89)
	868.0000	04/01/10	04/28/10			35,523.60	39,275.61	(3,752.01)
	667.0000	05/10/10	05/25/10			21,537.47	25,771.01	(4,233.54)
	109.0000	05/10/10	05/25/10			3,494.52	4,211.46	(716.94)
	558.0000	05/11/10	05/25/10			17,889.41	21,499.41	(3,610.00)
	664.0000	09/30/10	10/06/10			23,279.45	24,151.08	(871.63)
	735.0000	09/30/10	10/07/10			24,622.30	26,733.49	(2,111.19)
		Security Subtotal				159,602.67	181,213.87	(21,611.20)
PRINCIPAL FINANCIAL GRP	652.0000	04/05/10	04/08/10			18,922.87	19,553.67	(630.80)
	653.0000	04/05/10	05/19/10			18,207.03	19,583.67	(1,376.64)
	850.0000	08/13/10	08/31/10			19,466.37	19,471.97	(5.60)
		Security Subtotal				56,596.27	58,609.31	(2,013.04)
PNC FINCL SERVICES GROUP	533.0000	08/17/10	08/20/10			28,059.05	29,747.21	(1,688.16)
PERRIGO CO	208.0000	10/13/10	11/09/10			12,756.74	13,935.13	(1,178.39)
PEPSICO INC	587.0000	03/22/10	05/26/10			35,917.80	38,907.77	(2,989.97)
	228.0000	04/22/10	05/26/10			13,951.05	14,744.76	(793.71)
	757.0000	10/07/10	11/19/10			48,860.19	50,174.41	(1,314.22)
		Security Subtotal				98,729.04	103,826.94	(5,097.90)
PFIZER INC	1898.0000	03/10/10	04/21/10			31,449.33	32,645.60	(1,196.27)
	186.0000	03/10/10	04/26/10			3,294.70	3,371.20	(76.50)
	892.0000	03/16/10	04/26/10			14,994.27	15,467.28	(473.01)
	723.0000	03/24/10	04/26/10			12,153.43	12,695.88	(542.45)
	2037.0000	04/28/10	05/17/10			32,367.38	33,709.29	(1,341.91)
	1113.0000	04/28/10	06/09/10			16,082.57	18,418.49	(2,335.92)
	1013.0000	04/30/10	06/09/10			14,637.61	17,202.36	(2,564.75)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
PFIZER INC								
	1313.0000	04/30/10	07/08/10			19,287.64	22,296.84	(3,009.20)
	697.0000	05/03/10	07/08/10			10,238.76	11,793.03	(1,554.27)
	2075.0000	10/22/10	11/05/10			35,502.65	36,302.96	(800.31)
	1539.0000	11/11/10	11/23/10			25,639.31	26,055.27	(415.96)
		Security Subtotal				215,647.65	229,958.20	(14,310.55)
PITNEY BOWES INC								
	1607.0000	11/23/10	12/01/10			35,612.45	35,997.12	(384.67)
POTASH CORP SASKATCHEWAN								
	276.0000	04/08/10	04/22/10			29,893.22	31,331.49	(1,438.27)
QUALCOMM INC								
	899.0000	06/14/10	07/01/10			29,236.07	31,904.70	(2,668.63)
RESEARCH IN MOTION LTD								
	824.0000	08/25/10	08/31/10			35,970.37	39,361.74	(3,391.37)
RIVERBED TECHNOLOGY INC								
	349.0000	09/22/10	10/07/10			14,810.12	15,624.94	(814.82)
	436.0000	09/22/10	10/07/10			18,406.00	19,519.98	(1,113.98)
		Security Subtotal				33,216.12	35,144.92	(1,928.80)
SANDISK CORP INC								
	687.0000	06/28/10	07/07/10			29,804.10	31,959.93	(2,155.83)
	805.0000	07/16/10	07/19/10			33,480.99	34,743.24	(1,262.25)
	825.0000	08/02/10	08/26/10			29,850.81	37,248.75	(7,397.94)
		Security Subtotal				93,135.90	103,951.92	(10,816.02)
MATERIALS SELECT SECTOR								
	31.0000	07/23/10	07/30/10			988.27	989.83	(1.56)
	1550.0000	07/23/10	08/11/10			48,563.01	49,491.50	(928.49)
		Security Subtotal				49,551.28	50,481.33	(930.05)
HEALTH CARE SELECT SPDR								
	1703.0000	08/05/10	08/16/10			49,198.84	50,385.47	(1,186.63)
CONSUMER DISCRETIONARY								
	1132.0000	04/27/10	05/03/10			39,790.15	39,809.04	(18.89)
	1511.0000	05/04/10	05/07/10			48,281.37	52,718.34	(4,436.97)
		Security Subtotal				88,071.52	92,527.38	(4,455.86)
SECTOR SPDR FINANCIAL								
	1751.0000	01/05/10	01/21/10			26,054.55	26,177.45	(122.90)
	2499.0000	05/14/10	05/17/10			38,533.93	38,809.47	(275.54)
	1759.0000	09/30/10	10/01/10			25,258.81	25,433.56	(174.75)
		Security Subtotal				89,847.29	90,420.48	(573.19)
SECTOR SPDR INDUSTRIAL								
	1607.0000	04/23/10	05/04/10			51,855.08	53,159.56	(1,304.48)
	828.0000	04/27/10	05/04/10			26,718.12	27,058.54	(340.42)
	1699.0000	06/22/10	06/29/10			47,442.76	49,831.33	(2,388.57)
		Security Subtotal				126,015.96	130,049.43	(4,033.47)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
AMEX TECHNLOGY SELCT SPDR	942.0000	12/11/09	01/22/10			20,459.98	20,959.50	(499.52)
	596.0000	01/20/10	01/22/10			12,944.96	13,463.28	(518.32)
		Security Subtotal				33,404.94	34,422.78	(1,017.84)
SECTOR SPDR UTILITIES	1620.0000	10/22/10	10/27/10			50,883.34	51,806.63	(923.29)
SKECHERS U S A INC CL A	1362.0000	09/02/10	09/09/10			31,776.55	36,982.93	(5,206.38)
SWS GROUP INC	1387.0000	08/18/10	08/19/10			9,431.44	11,048.70	(1,617.26)
	1745.0000	08/18/10	08/19/10			12,114.46	13,900.50	(1,786.04)
		Security Subtotal				21,545.90	24,949.20	(3,403.30)
SANOFI AVENTIS SPON ADR	1260.0000	05/26/10	06/07/10			36,125.23	36,773.98	(648.75)
SIRONA DENTAL SYSTEMS	666.0000	05/18/10	05/21/10			23,217.17	25,351.82	(2,134.65)
SANDRIDGE ENERGY INC	584.0000	07/30/10	08/10/10			2,879.36	3,422.18	(542.82)
	3122.0000	08/02/10	08/10/10			15,392.76	18,919.32	(3,526.56)
		Security Subtotal				18,272.12	22,341.50	(4,069.38)
STANDARD&POORS DEP RCPT	890.0000	05/27/10	06/07/10			94,836.80	97,718.89	(2,882.09)
	228.0000	07/09/10	07/19/10			24,489.50	24,587.04	(97.54)
	227.0000	07/09/10	07/19/10			24,291.65	24,479.20	(187.55)
	222.0000	07/23/10	08/13/10			24,026.65	24,479.45	(452.80)
	685.0000	08/11/10	08/13/10			74,136.30	75,376.10	(1,239.80)
		Security Subtotal				241,780.90	246,640.68	(4,859.78)
STURM RUGER&CO INC	981.0000	03/22/10	03/31/10			11,886.97	12,265.25	(378.28)
	966.0000	03/15/10	03/31/10			11,705.21	11,728.21	(23.00)
		Security Subtotal				23,592.18	23,993.46	(401.28)
TERADATA CORP DEL	886.0000	03/22/10	03/26/10			25,412.38	25,991.25	(578.87)
TUPPERWARE BRANDS CORP	268.0000	05/10/10	05/25/10			10,672.30	12,524.12	(1,851.82)
	268.0000	05/10/10	05/25/10			10,916.69	12,524.12	(1,607.43)
		Security Subtotal				21,588.99	25,048.24	(3,459.25)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
TEVA PHARMACTCL INDS ADR	102.0000	03/15/10	04/28/10			6,056.30	6,224.04	(167.74)
	304.0000	03/22/10	04/28/10			18,050.15	19,394.56	(1,344.41)
	21.0000	03/29/10	04/28/10			1,246.89	1,335.52	(88.63)
	183.0000	03/29/10	05/05/10			11,082.45	11,638.17	(555.72)
	244.0000	04/14/10	05/05/10			14,776.61	15,060.78	(284.17)
	553.0000	09/22/10	09/30/10			29,192.66	30,368.05	(1,175.39)
	399.0000	10/29/10	11/01/10			20,480.84	20,716.52	(235.68)
	400.0000	10/29/10	11/24/10			20,204.46	20,768.44	(563.98)
		Security Subtotal				121,090.36	125,506.08	(4,415.72)
TESORO CORP	1825.0000	03/11/10	03/19/10			25,002.91	26,084.36	(1,081.45)
	31.0000	03/11/10	03/22/10			415.65	443.08	(27.43)
	1795.0000	03/18/10	03/22/10			24,067.96	25,929.31	(1,861.35)
	1825.0000	04/05/10	07/20/10			21,013.24	24,572.35	(3,559.11)
	619.0000	04/23/10	07/20/10			7,127.23	8,086.74	(959.51)
	143.0000	05/28/10	07/20/10			1,646.52	1,668.70	(22.18)
		Security Subtotal				79,273.51	86,784.54	(7,511.03)
TEXAS INSTRUMENTS	1112.0000	12/13/10	12/15/10			36,244.14	36,504.74	(260.60)
THORATEC CORP COM NEW	1108.0000	10/11/10	10/20/10			37,744.82	38,740.33	(995.51)
TATA MOTORS LTD ADR	771.0000	11/30/10	12/01/10			24,482.46	25,358.34	(875.88)
TRANSOCEAN LTD	581.0000	10/15/10	11/24/10			38,351.16	39,141.27	(790.11)
TOYOTA MOTOR CORP ADR	328.0000	02/02/10	02/03/10			23,928.78	25,343.02	(1,414.24)
	473.0000	08/04/10	08/25/10			32,359.93	35,069.92	(2,709.99)
		Security Subtotal				56,288.71	60,412.94	(4,124.23)
UNITED PARCEL SVC CL B	618.0000	11/02/10	11/17/10			41,439.60	42,130.73	(691.13)
UNITEDHEALTH GROUP INC	1083.0000	11/03/10	11/15/10			38,757.64	39,266.87	(509.23)
UNITED STS STL CORP NEW	660.0000	06/14/10	06/30/10			25,628.43	29,475.07	(3,846.64)
	751.0000	07/21/10	08/27/10			31,470.79	34,262.05	(2,791.26)
	332.0000	07/27/10	08/27/10			13,912.52	15,265.36	(1,352.84)
	324.0000	08/18/10	08/27/10			13,577.29	16,169.38	(2,592.09)
	591.0000	09/24/10	10/04/10			25,028.49	25,318.44	(289.95)
		Security Subtotal				109,617.52	120,490.30	(10,872.78)
U S AWYS GROUP INC	2800.0000	11/08/10	11/16/10			30,640.44	31,559.92	(919.48)
	2943.0000	11/29/10	12/03/10			32,324.18	32,999.86	(675.68)
		Security Subtotal				62,964.62	64,559.78	(1,595.16)
UNITED TECHS CORP COM	559.0000	01/26/10	02/05/10			36,842.10	38,251.87	(1,409.77)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
VERIZON COMMUNICATNS COM	857.0000	07/27/09	02/18/10			24,890.39	26,284.45	(1,394.06)
	12.0000	09/16/09	02/18/10			348.52	362.98	(14.46)
	228.0000	11/04/09	02/18/10			6,621.96	6,659.88	(37.92)
	559.0000	01/22/10	04/08/10			16,700.63	17,270.75	(570.12)
	335.0000	03/08/10	06/18/10			9,805.42	9,875.77	(70.35)
	27.0000	03/25/10	06/18/10			790.29	823.77	(33.48)
	507.0000	03/25/10	06/18/10			14,799.33	15,468.52	(669.19)
		Security Subtotal				73,956.54	76,746.12	(2,789.58)
VIRGIN MEDIA INC	1182.0000	11/22/10	11/24/10			30,305.97	30,978.09	(672.12)
VISA INC CL A SHRS	107.0000	04/29/10	05/03/10			9,575.53	9,934.95	(359.42)
	411.0000	08/03/10	08/20/10			28,905.80	29,989.77	(1,083.97)
		Security Subtotal				38,481.33	39,924.72	(1,443.39)
WEATHERFORD INTL LTD.	1622.0000	05/12/10	06/29/10			21,850.08	25,861.82	(4,011.74)
	1121.0000	05/26/10	06/29/10			15,101.08	15,949.70	(848.62)
		Security Subtotal				36,951.16	41,811.52	(4,860.36)
WAL-MART STORES INC	965.0000	04/14/10	04/21/10			52,506.01	52,618.27	(112.26)
	677.0000	06/04/10	06/07/10			34,494.53	34,528.90	(34.37)
		Security Subtotal				87,000.54	87,147.17	(146.63)
WALGREEN CO	1321.0000	06/22/10	06/25/10			35,617.79	37,331.33	(1,713.54)
WEYERHAEUSER CO	775.0000	04/30/10	05/21/10			32,699.10	39,413.48	(6,714.38)
	854.0000	05/27/10	06/23/10			33,013.71	36,746.25	(3,732.54)
		Security Subtotal				65,712.81	76,159.73	(10,446.92)
YONGYE INTERNATNL INC	1716.0000	11/09/10	11/11/10			14,270.70	15,984.88	(1,714.18)
	1891.0000	11/09/10	11/12/10			15,376.78	17,615.05	(2,238.27)
		Security Subtotal				29,647.48	33,599.93	(3,952.45)
WELLS FARGO & CO NEW DEL	1514.0000	10/12/10	10/14/10			37,342.48	38,819.26	(1,476.78)
WELLPOINT INC	720.0000	05/28/10	06/30/10			35,629.82	37,263.46	(1,633.64)
WYNN RESORTS LTD	344.0000	11/24/10	12/02/10			35,054.28	35,661.55	(607.27)
WF ADV ASSET ALLOC ADMIN	4244.0000	11/10/10	12/29/10			52,031.45	52,077.71	(46.26)
	.2556	11/10/10	12/29/10			3.13	3.14	(0.01)
		Security Subtotal				52,034.58	52,080.85	(46.27)
JPMRGN HGBR ST MK NT SEL	5280.0000	09/28/09	04/15/10			84,216.00	85,166.40	(950.40)
MGRS AMG FQ GLBL ALT A	.6230	06/18/10	12/21/10			6.21	6.49	(0.28)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
JPMORGAN US LCC PLUS SEL	14 0000	11/09/09	06/10/10			249.34	250.46	(1.12)
	2789 0000	11/09/09	06/29/10			47,468.77	49,895.20	(2,426.43)
	2493 0000	04/20/10	06/29/10			42,430.86	49,137.02	(6,706.16)
	1 0000	04/21/10	06/29/10			17.02	19.67	(2.65)
	2937 0000	05/06/10	06/29/10			49,987.75	53,805.84	(3,818.09)
	4320	06/18/10	07/23/10			7.74	7.91	(0.17)
	Security Subtotal					140,161.48	153,116.10	(12,954.62)
EATON VANCE RISK MANAGED	6323.0000	05/21/10	12/29/10			47,675.42	48,940.02	(1,264.60)
	6430	06/18/10	12/29/10			4.85	4.90	(0.05)
	Security Subtotal					47,680.27	48,944.92	(1,264.65)
FEDERATED PRUDENT BEAR	1773 0000	05/20/09	03/30/10			9,006.84	11,506.76	(2,499.92)
	2354 0000	05/20/09	04/07/10			11,958.32	15,277.46	(3,319.14)
	3579 0000	06/16/09	04/07/10			18,181.32	23,048.75	(4,867.43)
	1092 0000	09/28/09	04/07/10			5,547.36	6,235.31	(687.95)
	1.0000	10/01/09	04/07/10			5.07	5.82	(0.75)
	1385.0000	01/12/10	04/07/10			7,035.81	7,437.44	(401.63)
	8412.7330	01/12/10	04/15/10			41,895.41	45,176.37	(3,280.96)
	Security Subtotal					93,630.13	108,687.91	(15,057.78)
FEDERATED PRUDENT BEAR	18038 0000	05/25/10	08/09/10			93,256.46	98,138.40	(4,881.94)
	5710.0000	05/26/10	08/09/10			29,520.70	31,295.36	(1,774.66)
	10240.0000	05/26/10	09/21/10			52,736.00	56,123.39	(3,387.39)
	1839 0000	05/26/10	09/24/10			9,378.90	10,079.19	(700.29)
	5841 0000	06/07/10	09/24/10			29,789.10	32,482.41	(2,693.31)
	16162 0000	06/07/10	10/07/10			81,941.34	89,878.56	(7,937.22)
	1 0000	06/10/10	10/07/10			5.07	5.46	(0.39)
	.9480	06/30/10	10/07/10			4.81	5.21	(0.40)
	6878 0000	06/30/10	10/07/10			34,871.46	38,791.92	(3,920.46)
	Security Subtotal					331,503.84	356,799.90	(25,296.06)
	Short Term Capital Losses Subtotal					12,753,340.37	13,432,867.82	(679,527.45)
NET SHORT TERM CAPITAL GAIN (LOSS)								51,817.46
<u>LONG TERM CAPITAL GAINS</u>								
BRISTOW GROUP INC	4 0000	04/19/04	09/14/10			142.51	94.96	47.55
	65.0000	07/28/04	09/14/10			2,315.88	1,796.60	519.28
	Security Subtotal					2,458.39	1,891.56	566.83

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
CALIFORNIA PIZZA KITCHEN	151.0000	01/07/09	09/14/10			2,476.35	1,423.33	1,053.02
	123.0000	01/14/09	09/14/10			<u>2,017.17</u>	<u>1,008.24</u>	<u>1,008.93</u>
		Security Subtotal				4,493.52	2,431.57	2,061.95
COMPASS MINERALS INTL	49.0000	01/29/08	12/15/10			4,287.42	2,079.80	2,207.62
	25.0000	04/22/08	12/15/10			<u>2,187.47</u>	<u>1,861.97</u>	<u>325.50</u>
		Security Subtotal				6,474.89	3,941.77	2,533.12
EL PASO CORPORATION	1454.0000	07/27/04	09/09/10			17,639.63	11,312.12	6,327.51
ISHARES BARCLYS 1-3 YEAR	1850.0000	09/19/08	03/31/10			154,154.19	154,012.50	141.69
EATON VANCE SEN FLT-RT	991.0000	11/14/08	02/01/10			15,738.47	8,858.85	6,879.62
	991.0000	11/14/08	02/18/10			<u>14,529.17</u>	<u>8,858.85</u>	<u>5,670.32</u>
		Security Subtotal				30,267.64	17,717.70	12,549.94
BLACKROCK CAP&INC STRAT	1267.0000	09/14/09	12/15/10			19,978.60	18,353.14	1,625.46
GREEN MOUNTN COFFEE ROS	216.0000	11/20/08	09/13/10			7,609.55	1,434.80	6,174.75
	189.0000	12/18/08	09/13/10			<u>6,658.36</u>	<u>1,477.40</u>	<u>5,180.96</u>
		Security Subtotal				14,267.91	2,912.20	11,355.71
JPMORGAN CHASE & CO.	247.0000	11/21/08	09/17/10			6,994.92	5,189.45	1,805.47
	247.0000	11/21/08	12/15/10			<u>6,777.57</u>	<u>5,189.45</u>	<u>1,588.12</u>
		Security Subtotal				13,772.49	10,378.90	3,393.59
NUVEEN SENIOR INCOME	1488.0000	04/17/08	02/01/10			10,625.67	9,897.29	728.38
	250.0000	09/17/08	02/01/10			1,785.22	1,331.95	453.27
	539.0000	09/25/08	02/01/10			3,848.96	2,818.05	1,030.91
	291.0000	09/25/08	02/18/10			2,117.25	1,521.44	595.81
	735.0000	09/26/08	02/18/10			5,347.72	3,712.85	1,634.87
	130.0000	11/13/08	02/18/10			945.86	517.75	428.11
	867.0000	11/13/08	03/19/10			<u>6,523.57</u>	<u>3,453.00</u>	<u>3,070.57</u>
		Security Subtotal				31,194.25	23,252.33	7,941.92
NET 1 UEPS TECH INC NEW	116.0000	12/22/08	06/22/10			1,741.15	1,509.09	232.06
	1.0000	01/02/09	06/22/10			<u>15.02</u>	<u>14.66</u>	<u>0.36</u>
		Security Subtotal				1,756.17	1,523.75	232.42
ROYAL DUTCH SHEL PLC	59.0000	02/15/05	12/15/10			3,822.55	3,725.92	96.63
SUNCOR ENERGY INC NEW	1110.0000	07/27/04	01/27/10			36,142.14	15,119.20	21,022.94
VISA INC CL A SHRS	231.0000	08/28/08	05/03/10			20,672.39	17,432.69	3,239.70

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
HONG KONG EXCHANGES AND	400.0000	01/09/06	01/27/10			6,720.00	1,868.16	4,851.84
	1200.0000	01/09/06	12/15/10			27,719.53	5,604.48	22,115.05
		Security Subtotal				34,439.53	7,472.64	26,966.89
PRDNTL SHT TRM CORP BD Z	9056.0000	01/29/09	04/19/10			104,325.11	96,899.21	7,425.90
MGRS AMG FQ GLBL ALT A	218.0000	12/26/08	12/21/10			2,171.28	2,169.49	1.79
JPMORGAN US LCC PLUS SEL	2725.0000	04/16/09	06/10/10			48,532.25	37,005.50	11,526.75
	1.0000	04/17/09	06/10/10			17.81	13.60	4.21
		Security Subtotal				48,550.06	37,019.10	11,530.96
MATHWS ASIA DIVIDND FD	4789.0000	05/07/09	05/26/10			56,749.64	44,346.13	12,403.51
	2843.0000	09/22/09	12/15/10			39,716.70	32,495.49	7,221.21
	1.0000	09/23/09	12/15/10			13.97	11.41	2.56
	3446.0000	10/05/09	12/15/10			48,140.62	39,008.72	9,131.90
		Security Subtotal				144,620.93	115,861.75	28,759.18
GOLDMAN SACHS BRIC INSTL	1910.0000	11/16/09	12/15/10			30,273.50	28,328.79	1,944.71
LORD ABBETT FLOATING	2616.0000	06/11/09	12/15/10			24,459.60	22,785.36	1,674.24
GOLDMAN SACHS ABSOLUTE	5102.0000	05/05/09	12/15/10			47,499.62	44,075.46	3,424.16
	336.0000	09/28/09	12/15/10			3,128.16	3,041.99	86.17
		Security Subtotal				50,627.78	47,117.45	3,510.33
VIRTUS MULTI SECTOR	25104.0000	04/21/04	12/29/10			120,499.20	119,997.09	502.11
	86.0000	05/28/04	12/29/10			412.79	405.06	7.73
	22.0000	04/30/04	12/29/10			105.60	104.72	0.88
	105.0000	06/30/04	12/29/10			504.00	495.60	8.40
	92.0000	07/30/04	12/29/10			441.60	437.00	4.60
	98.0000	08/31/04	12/29/10			470.40	470.40	0.00
	99.0000	03/31/05	12/29/10			475.20	469.26	5.94
	95.0000	04/29/05	12/29/10			455.99	451.25	4.74
	102.0000	05/31/05	12/29/10			489.59	485.52	4.07
	99.0000	06/30/05	12/29/10			475.20	471.24	3.96
	83.0000	07/29/05	12/29/10			398.39	393.42	4.97
	95.0000	08/31/05	12/29/10			455.99	452.20	3.79
	90.0000	09/30/05	12/29/10			432.00	426.60	5.40
	91.0000	10/31/05	12/29/10			436.80	427.70	9.10
	91.0000	11/30/05	12/29/10			436.80	427.70	9.10
	88.0000	12/30/05	12/29/10			422.40	414.48	7.92
	94.0000	01/31/06	12/29/10			451.19	443.68	7.51
	91.0000	02/28/06	12/29/10			436.80	430.43	6.37
	92.0000	03/31/06	12/29/10			441.60	432.40	9.20

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
VIRTUS MULTI SECTOR								
	95.0000	04/28/06	12/29/10			456.00	446.50	9.50
	110.0000	05/31/06	12/29/10			528.00	512.60	15.40
	104.0000	06/30/06	12/29/10			499.20	482.56	16.64
	104.0000	07/31/06	12/29/10			499.20	486.72	12.48
	104.0000	08/31/06	12/29/10			499.20	489.84	9.36
	107.0000	09/29/06	12/29/10			513.59	505.04	8.55
	115.0000	10/31/06	12/29/10			552.00	545.10	6.90
	111.0000	11/30/06	12/29/10			532.79	528.36	4.43
	116.0000	12/29/06	12/29/10			556.80	551.00	5.80
	126.0000	01/31/07	12/29/10			604.80	597.24	7.56
	119.0000	02/28/07	12/29/10			571.20	566.44	4.76
	115.0000	03/30/07	12/29/10			551.99	547.40	4.59
	124.0000	04/30/07	12/29/10			595.20	590.24	4.96
	121.0000	05/31/07	12/29/10			580.80	573.54	7.26
	118.0000	06/29/07	12/29/10			566.39	555.78	10.61
	128.0000	07/31/07	12/29/10			614.40	597.76	16.64
	125.0000	08/31/07	12/29/10			600.00	580.00	20.00
	10722.0000	01/28/08	12/29/10			51,465.64	49,964.51	1,501.13
	19996.0000	10/14/08	12/29/10			95,980.89	80,200.57	15,780.32
		Security Subtotal				285,009.63	266,956.95	18,052.68
JP MORGAN STRATEGIC								
	4519.0000	03/12/09	04/19/10			53,053.05	44,647.71	8,405.34
	220.0000	04/08/09	04/19/10			2,582.81	2,213.19	369.62
	3791.0000	04/08/09	12/21/10			44,809.61	38,137.47	6,672.14
	1.0000	04/09/09	12/21/10			11.81	10.09	1.72
	5139.0000	10/13/09	12/21/10			60,743.00	58,995.72	1,747.28
		Security Subtotal				161,200.28	144,004.18	17,196.10
PIMCO GLOBAL MULTI								
	3409.0000	08/18/09	12/29/10			40,396.64	36,714.93	3,681.71
HENDERSON LAND DEVELOPMT								
	2000.0000	10/14/08	01/27/10			13,060.00	7,884.00	5,176.00
	3000.0000	10/14/08	02/12/10			19,200.00	11,826.00	7,374.00
		Security Subtotal				32,260.00	19,710.00	12,550.00
L SAYLES BOND FD I CL								
	4220.0000	11/13/08	02/05/10			56,421.40	42,313.74	14,107.66
	3430.0000	11/13/08	12/21/10			48,363.00	34,392.46	13,970.54
	77.0000	11/25/08	12/21/10			1,085.70	746.90	338.80
	134.0000	12/12/08	12/21/10			1,889.40	1,281.04	608.36
	3.0000	12/12/08	12/21/10			42.30	28.68	13.62
	106.0000	12/12/08	12/21/10			1,494.60	1,013.76	480.84
		Security Subtotal				109,296.40	79,776.58	29,519.82

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
L SAYLES STRT INC CL Y	6172 0000	10/31/08	02/05/10			85,173.60	62,776.24	22,397.36
	97.0000	10/31/08	12/29/10			1,424.93	986.61	438.32
	5349 0000	11/04/08	12/29/10			78,576.81	55,420.10	23,156.71
		Security Subtotal				165,175.34	119,182.95	45,992.39
BLACKROCK GLOBAL ALLOC I	5290 0000	02/05/09	12/21/10			101,991.20	77,022.39	24,968.81
		Long Term Capital Gains Subtotal				1,691,892.04	1,385,027.12	306,864.92
LONG TERM CAPITAL LOSSES								
BRISTOW GROUP INC	52.0000	01/24/08	09/14/10			1,852.72	2,631.72	(779.00)
ISHARES BARCLYS 1-3 YEAR	610.0000	09/26/08	03/31/10			50,829.22	50,989.90	(160.68)
	3040 0000	09/29/08	03/31/10			253,312.84	254,387.20	(1,074.36)
		Security Subtotal				304,142.06	305,377.10	(1,235.04)
NUVEEN FLOAT RATE INC	901 0000	02/08/08	02/05/10			9,633.01	9,639.35	(6.34)
BLACKROCK ENGY AND RESRC	66.0000	03/28/08	09/09/10			1,577.05	1,982.78	(405.73)
	105.0000	04/17/08	09/09/10			2,508.95	3,540.35	(1,031.40)
	320 0000	04/18/08	09/09/10			7,646.34	10,925.51	(3,279.17)
		Security Subtotal				11,732.34	16,448.64	(4,716.30)
BLACKROCK F/R INCOME	1004.0000	02/08/08	06/18/10			14,843.48	15,164.12	(320.64)
BLACKROCK CAP&INC STRAT	147.0000	04/02/08	01/21/10			2,263.27	2,836.58	(573.31)
	294.0000	04/02/08	02/01/10			4,192.32	5,673.17	(1,480.85)
	544.0000	05/07/08	02/01/10			7,757.24	10,690.18	(2,932.94)
	5.0000	05/20/08	02/01/10			71.30	99.84	(28.54)
	304.0000	05/20/08	02/02/10			4,367.93	6,070.64	(1,702.71)
		Security Subtotal				18,652.06	25,370.41	(6,718.35)
ISHARES BARCLAYS SHORT	500.0000	09/29/08	12/15/10			55,109.12	55,224.45	(115.33)
PROSHARES ULTRSHORT MSCI	60.0000	01/04/08	01/20/10			2,245.09	4,666.80	(2,421.71)
	20.0000	01/04/08	01/20/10			748.36	1,559.00	(810.64)
	90 0000	01/04/08	01/20/10			3,367.65	7,010.10	(3,642.45)
	330.0000	01/18/08	01/20/10			12,348.05	28,488.90	(16,140.85)
		Security Subtotal				18,709.15	41,724.80	(23,015.65)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
LIONS GATE ENTMT CRP NEW	193.0000	12/11/06	12/15/10			1,290.18	2,197.21	(907.03)
	90.0000	03/07/07	12/15/10			601.64	1,009.80	(408.16)
	45.0000	06/07/07	12/15/10			300.82	520.40	(219.58)
	55.0000	06/07/07	12/15/10			367.94	636.04	(268.10)
	145.0000	01/24/08	12/15/10			970.04	1,367.35	(397.31)
		Security Subtotal				3,530.62	5,730.80	(2,200.18)
MASTERCARD INC	62.0000	08/28/08	09/16/10			13,056.36	14,948.67	(1,892.31)
NET 1 UEPS TECH INC NEW	73.0000	03/03/08	06/22/10			1,095.71	2,169.95	(1,074.24)
	69.0000	05/23/08	06/22/10			1,035.68	1,998.54	(962.86)
	1.0000	05/29/08	06/22/10			15.00	28.96	(13.96)
		Security Subtotal				2,146.39	4,197.45	(2,051.06)
RIO TINTO PLC SPNSRD ADR	96.0000	08/04/08	06/22/10			4,846.96	8,441.53	(3,594.57)
SELECTIVE INS GRP INC	127.0000	02/01/05	12/15/10			2,299.11	2,795.26	(496.15)
	40.0000	05/11/05	12/15/10			724.13	928.83	(204.70)
	62.0000	01/24/08	12/15/10			1,122.41	1,411.86	(289.45)
		Security Subtotal				4,145.65	5,135.95	(990.30)
JPMRGN HGBR ST MK NT SEL	116.8020	03/06/09	04/15/10			1,862.99	1,877.09	(14.10)
MGRS AMG FQ GLBL ALT A	3169.0000	10/21/08	12/21/10			31,563.24	33,623.09	(2,059.85)
	773.0000	09/28/09	12/21/10			7,699.08	7,737.72	(38.64)
		Security Subtotal				39,262.32	41,360.81	(2,098.49)
JPMORGAN US LCC PLUS SEL	2630.0000	05/20/08	02/08/10			45,130.79	53,736.02	(8,605.23)
GOLDMAN SACHS BRIC A	757.0000	11/19/07	02/08/10			9,666.89	14,572.24	(4,905.35)
GOLDMAN SACHS BRIC INSTL	878.0000	11/19/07	12/15/10			13,916.29	17,152.12	(3,235.83)
	3.0000	12/13/07	12/15/10			47.54	57.33	(9.79)
	77.0000	12/13/07	12/15/10			1,220.45	1,490.68	(270.23)
		Security Subtotal				15,184.28	18,700.13	(3,515.85)
VIRTUS MULTI SECTOR	95.0000	09/30/04	12/29/10			455.99	456.95	(0.96)
	95.0000	10/29/04	12/29/10			456.00	458.85	(2.85)
	95.0000	11/30/04	12/29/10			456.00	457.90	(1.90)
	95.0000	12/31/04	12/29/10			455.99	460.75	(4.76)
	96.0000	01/31/05	12/29/10			460.80	462.72	(1.92)
	97.0000	02/28/05	12/29/10			465.59	466.57	(0.98)
		Security Subtotal				2,750.37	2,763.74	(13.37)

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
FEDERATED PRUDENT BEAR	5116 0000	04/16/08	03/30/10			25,989.28	32,844.72	(6,855.44)
	1395.0000	03/18/09	03/30/10			7,086.60	9,946.35	(2,859.75)
	1 0000	03/23/09	03/30/10			5.08	6.96	(1.88)
		Security Subtotal				33,080.96	42,798.03	(9,717.07)
BEIJING CAP INT AIRPT- H	15000 0000	04/30/07	06/16/10			8,400.00	14,692.50	(6,292.50)
		Long Term Capital Losses Subtotal				617,738.52	700,535.55	(82,797.03)
NET LONG TERM CAPITAL GAIN (LOSS)								224,067.89

OTHER TRANSACTIONS

ISHARES S&P GSCI COMMDTY	761.0000	04/13/09	02/05/10			22,080.67	19,480.99	N/C
	175.0000	05/26/09	02/05/10			5,077.69	4,966.50	N/C
		Security Subtotal				27,158.36	24,447.49	
DB US DOLLAR IND BEARISH	2003.0000	04/28/10	05/04/10			51,796.70	52,198.18	N/C
DB US DOLLAR IND BULLISH	2319.0000	10/27/09	01/12/10			52,617.44	52,502.16	N/C
	1010.0000	12/04/09	01/12/10			22,916.61	22,512.90	N/C
	140.0000	12/04/09	01/26/10			3,242.35	3,120.60	N/C
	2187.0000	12/09/09	01/26/10			50,650.28	49,338.50	N/C
	1053.0000	12/14/09	01/26/10			24,387.18	23,860.98	N/C
	62.0000	12/14/09	02/17/10			1,465.89	1,404.92	N/C
	1964.0000	12/29/09	02/17/10			46,435.64	45,250.55	N/C
	231.0000	12/29/09	02/26/10			5,445.24	5,322.25	N/C
	1123.0000	01/04/10	02/26/10			26,471.91	25,727.93	N/C
	772.0000	01/27/10	02/26/10			18,197.98	17,949.00	N/C
	1322.0000	01/27/10	03/04/10			31,251.68	30,736.50	N/C
	233.0000	01/28/10	03/04/10			5,508.05	5,424.23	N/C
	832.0000	01/28/10	03/12/10			19,488.60	19,368.97	N/C
	708.0000	01/29/10	03/12/10			16,584.05	16,588.43	N/C
	308.0000	01/29/10	03/15/10			7,253.33	7,216.45	N/C
	1908.0000	02/05/10	03/15/10			44,933.03	45,257.75	N/C
	58.0000	02/05/10	03/18/10			1,361.24	1,375.77	N/C
	2141.0000	02/19/10	03/18/10			50,248.63	50,763.11	N/C
	9.0000	03/17/10	03/18/10			211.23	210.87	N/C
	2192.0000	03/17/10	04/12/10			51,701.83	51,358.56	N/C
	1141.0000	03/17/10	04/15/10			26,927.14	26,733.63	N/C
	490.0000	03/25/10	04/15/10			11,563.81	11,769.79	N/C
	1081.0000	03/25/10	04/28/10			26,116.52	25,965.62	N/C
	488.0000	03/25/10	04/28/10			11,764.16	11,721.77	N/C

2010 CAPITAL GAIN AND LOSS TRANSACTIONS

Security Description	Quantity	Date Acquired Cover of Short	Date Liquidated Short Sale	Amortization/Accretion Year-to-Date	Life-to-Date	Sales Price	Cost Basis	Gain or (Loss)
DB US DOLLAR IND BULLISH								
	1252.0000	04/06/10	04/28/10			30,181.83	29,917.92	N/C
	2041.0000	05/07/10	05/19/10			51,738.47	50,494.34	N/C
	5.0000	05/10/10	05/19/10			126.75	122.29	N/C
	991.0000	05/10/10	06/11/10			25,232.51	24,239.87	N/C
	5.0000	05/21/10	06/11/10			127.31	125.26	N/C
	1760.0000	05/21/10	06/15/10			44,069.66	44,094.88	N/C
	170.0000	05/21/10	06/24/10			4,231.22	4,259.16	N/C
	1011.0000	06/14/10	06/24/10			25,163.37	25,405.82	N/C
	281.0000	06/23/10	06/24/10			6,993.98	7,063.58	N/C
	1992.0000	06/23/10	07/15/10			47,827.11	50,073.50	N/C
	989.0000	07/02/10	07/15/10			23,745.48	24,278.47	N/C
	1032.0000	07/09/10	07/15/10			24,777.91	25,211.76	N/C
	2109.0000	08/02/10	08/12/10			50,572.96	49,624.77	N/C
	4.0000	08/03/10	08/12/10			95.92	93.76	N/C
	2157.0000	08/03/10	09/21/10			50,471.43	50,560.08	N/C
	2135.0000	08/04/10	09/21/10			49,956.66	50,167.38	N/C
	2165.0000	08/20/10	09/21/10			50,658.64	52,263.10	N/C
	2251.0000	10/01/10	10/06/10			50,536.35	51,052.68	N/C
	2311.0000	10/13/10	11/19/10			52,476.60	51,762.93	N/C
	2.0000	10/20/10	11/19/10			45.42	44.97	N/C
	2267.0000	10/20/10	12/13/10			52,072.56	50,967.60	N/C
	1396.0000	10/20/10	12/13/10			32,065.86	31,236.62	N/C
	948.0000	10/20/10	12/21/10			22,040.62	21,212.26	N/C
	952.0000	11/09/10	12/21/10			22,133.63	21,353.36	N/C
	1383.0000	11/09/10	12/21/10			32,156.69	31,020.69	N/C
	2307.0000	11/11/10	12/21/10			53,640.99	52,276.62	N/C
	1850.0000	12/01/10	12/21/10			43,015.11	43,301.84	N/C
		<i>Security Subtotal</i>				<u>1,402,898.86</u>	<u>1,393,706.75</u>	
SPECTRA ENERGY PARTNERS	1221.0000	12/13/10	12/15/10			39,095.76	39,255.76	N/C
BLACKSTONE GROUP LP	2343.0000	05/11/10	05/19/10			25,988.35	30,958.06	N/C
ENERGY TRANSFER PTNRS LP	725.0000	03/19/10	04/12/10			34,976.67	33,693.36	N/C
	870.0000	05/14/10	06/09/10			38,257.60	38,591.90	N/C
	810.0000	05/26/10	06/09/10			35,619.15	35,428.91	N/C
		<i>Security Subtotal</i>				<u>108,853.42</u>	<u>107,714.17</u>	
WILLIAMS PARTNERS L P	954.0000	06/04/10	06/09/10			37,983.16	37,199.51	N/C
	862.0000	08/12/10	09/16/10			37,073.30	37,352.70	N/C
		<i>Security Subtotal</i>				<u>75,056.46</u>	<u>74,552.21</u>	
						<u>1,730,847.97</u>	<u>1,722,832.62</u>	<u>8,015.35</u>