Subject to the Nondisclosure Provisions of H. Res. 895 of the 110th Congress as Amended

# OFFICE OF CONGRESSIONAL ETHICS UNITED STATES HOUSE OF REPRESENTATIVES

#### REPORT

Review No. 11-9366

The Board of the Office of Congressional Ethics, by a vote of no less than four members, on October 28, 2011, adopted the following report and ordered it to be transmitted to the Committee on Ethics of the United States House of Representatives.

SUBJECT: Representative Vern Buchanan

NATURE OF THE ALLEGED VIOLATION: During the period from 2007 to 2010, certain companies and organizations filed annual reports with the Florida Department of State that list Representative Buchanan as an officer or director. Representative Buchanan filed financial disclosure statements during this time that do not include the positions that he held with these companies and organizations. Also, his financial disclosure statements report an amount of unearned income that he received from certain companies that is inconsistent with the amount he reports on his federal income tax returns.

If Representative Buchanan failed to include positions he held with companies and organizations in his financial disclosure statements or failed to report unearned income, he may have violated House Rule 26 and the Ethics in Government Act.

RECOMMENDATION: The Board of the Office of Congressional Ethics recommends that the Committee on Ethics further review the above allegations because there is substantial reason to believe that Representative Buchanan failed to disclose reportable positions and unearned income on his financial disclosure statements for calendar years 2007, 2008, 2009, and 2010.

VOTES IN THE AFFIRMATIVE: 6

VOTES IN THE NEGATIVE: 0

ABSTENTIONS: 0

MEMBER OF THE BOARD OR STAFF DESIGNATED TO PRESENT THIS REPORT TO THE COMMITTEE ON ETHICS: Omar S. Ashmawy, Staff Director & Chief Counsel.

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## FINDINGS OF FACT AND CITATIONS TO LAW

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# OFFICE OF CONGRESSIONAL ETHICS UNITED STATES HOUSE OF REPRESENTATIVES

#### FINDINGS OF FACT AND CITATIONS TO LAW

Review No. 11-9366

On October 28, 2011, the Board of the Office of Congressional Ethics (the "Board") adopted the following findings of fact and accompanying citations to law, regulations, rules, and standards of conduct (*in italics*).

The Board notes that these findings do not constitute a determination that a violation actually occurred.

#### I. INTRODUCTION

- 1. Publicly available records filed with the Florida Department of State indicate that Representative Vern Buchanan served as an officer or director of certain companies and organizations from 2007 to 2010.
- 2. Financial disclosure statements that Representative Buchanan filed from 2008 to 2011 (covering calendar years 2007 to 2010) do not include the positions that he held with these companies. In total, Representative Buchanan failed to disclose a total of seventeen reportable positions.
- 3. The financial disclosure statements report amounts of unearned income that he received from certain companies and organizations that are inconsistent with the amount he reports on his federal income tax returns.

#### A. Summary of Allegations

- 4. The Board finds that there is substantial reason to believe that Representative Buchanan violated House Rule 26 and the Ethics in Government Act when he failed to report on his financial disclosure statements for calendar years 2007, 2008, 2009, and 2010: (1) reportable positions he held with certain companies and organizations; and (2) unearned income he received from certain companies.
- 5. The Board recommends that the Committee on Ethics further review the above allegations. The Board notes that the omissions from Representative Buchanan's financial disclosure statements do not appear to implicate any other ethics rules (*e.g.*, outside earned income limit) and that Representative Buchanan amended the disclosure

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statements to correct what he described as inadvertent mistakes. Pursuant to its stated Policy Regarding Amendments to Financial Disclosure Statements, the Committee on Ethics has reserved to itself the discretion to determine whether an amendment is filed with the presumption of good faith. In view of the Committee on Ethics' policy, the Board recommends further review regarding whether Representative Buchanan's amended financial disclosure statements resolved any potential violation that may have occurred.

#### B. Jurisdictional Statement

6. The allegations that are the subject of this review concern Representative Vern Buchanan, a Member of the United States House of Representatives for the 13<sup>th</sup> District of Florida. The Resolution the United States House of Representatives adopted creating the Office of Congressional Ethics ("OCE") directs that, "[n]o review shall be undertaken . . . by the board of any alleged violation that occurred before the date of adoption of this resolution." The House adopted this Resolution on March 11, 2008. Because the conduct under review occurred after March 11, 2008, the OCE has jurisdiction in this matter.

#### C. Procedural History

- 7. The OCE received a written request for a preliminary review in this matter signed by at least two members of the Board on June 22, 2011. The preliminary review commenced on June 23, 2011. The preliminary review was scheduled to end on July 22, 2011.
- 8. At least three members of the Board voted to initiate a second-phase review in this matter on July 22, 2011. The second-phase review commenced on July 23, 2011. The second-phase review was scheduled to end on September 5, 2011.
- 9. The Board voted to extend second-phase review for an additional period of fourteen days on August 30, 2011. The second-phase review ended on September 19, 2011.
- 10. Pursuant to Rule 9(B) of the OCE Rules for the Conduct of Investigations, Representative Buchanan submitted a written statement to the Board on October 25, 2011.

<sup>2</sup> A preliminary review is "requested" in writing by members of the Board of the OCE. The request for a preliminary review is "received" by the OCE on a date certain. According to the Resolution, the timeframe for conducting a preliminary review is thirty days from the date of receipt of the Board's request.

<sup>&</sup>lt;sup>1</sup> H. Res. 895, 110th Cong. §1(e), as amended (the "Resolution").

<sup>&</sup>lt;sup>3</sup> According to the Resolution, the Board must vote on whether to conduct a second-phase review in a matter before the expiration of the thirty-day preliminary review. If the Board votes for a second-phase, the second-phase begins when the preliminary review ends. The second-phase review does not begin on the date of the Board vote.

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- 11. The Board voted to refer the matter to the Committee on Ethics and adopted these findings on October 28, 2011.
- 12. This report and findings were transmitted to the Committee on Ethics on November 8, 2011.

#### D. Summary of Investigative Activity

- 13. The OCE requested and received documentary and, in some cases, testimonial information from the following sources:
  - (1) Representative Buchanan;
  - (2) Boca Creek Development Company, LLC;
  - (3) Bowling Green Dealership, LLC;
  - (4) Country Club Shores, LLC;
  - (5) Country Club Shores II, LLC;
  - (6) Regent Court Association, Inc.; and
  - (7) Vernon G. and Sandra J.C. Buchanan Family Foundation, Inc.

#### II. REPRESENTITIVE BUCHANAN'S FINANCIAL DISCLOSURE STATEMENTS

#### A. Law, Regulations, Rules, and Standards of Conduct

#### House Rule 26

14. Under House Rule 26, "the provisions of title I of the Ethics in Government Act of 1978 shall be considered Rules of the House as they pertain to Members, Delegates, the Resident Commissioner, officers, and employees of the House."

#### Ethics in Government Act

- 15. Pursuant to 5 U.S.C. app. 4 § 101(d), "[a]ny individual who is an officer or employee described in subsection (f) during any calendar year and performs the duties of his position or office for a period in excess of sixty days in that calendar year shall file on or before May 15 of the succeeding year a report containing the information described in section 102(a)."
- 16. "Each report filed pursuant to section 101 (d) and (e) shall include a full and complete statement with respect to . . . [t] he identity of all positions held on or before the date of filing during the current calendar year (and, for the first report filed by an individual,

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during the two-year period preceding such calendar year) as an officer, director, trustee, partner, proprietor, representative, employee, or consultant of any corporation, company, firm, partnership, or other business enterprise, any nonprofit organization, any labor organization, or any educational or other institution other than the United States. This subparagraph shall not require the reporting of positions held in any religious, social, fraternal, or political entity and positions solely of an honorary nature."4

17. "Each report filed pursuant to section 101 (d) and (e) shall include a full and complete statement with respect to . . . [t] he source and type of income which consists of dividends, rents, interest, and capital gains, received during the preceding calendar year which exceeds \$200 in amount or value . . . . "5

#### Policy Regarding Amendments to Financial Disclosure Statements

18. "[T] he Committee will adopt a two-pronged test for determining whether an amendment is considered to be filed with a presumption of good faith: First, whether it is submitted within the appropriate amendment period (close-of-year); and second, a 'circumstance' text [sic] addressing why the amendment is justified."6

## B. Representative Buchanan's General Process for Completing His Financial **Disclosure Statements**

- 19. Representative Buchanan described to the OCE the process he uses to complete his annual financial disclosures. He stated that the process for preparing his financial disclosure statements begins approximately sixty days prior to the annual May 15<sup>th</sup> filing deadline. His goal is to submit the complete package by May 1st of each year.8
- 20. Each year, he has several certified public accountants ("CPAs") gather the required information and prepare a draft of the financial disclosure statement. This draft is completed approximately two weeks prior to the filing deadline.<sup>9</sup>
- 21. Representative Buchanan told the OCE that his CPAs know about 98% of the information needed to complete the disclosure statements. He only answers a few questions during the annual process. 10

<sup>6</sup> Memorandum from Committee on Standards of Official Conduct to All Members, Officers, and Employees of the U.S. House of Representatives on Policy Regarding Amendments to Financial Disclosure Statements, dated April 23, 1986 ("Financial Disclosure Amendment Policy") (Exhibit 1 at 11-9366\_0003).

Memorandum of Interview of Representative Vern Buchanan, September 9, 2011 ("Buchanan MOI") (Exhibit 2 at

<sup>&</sup>lt;sup>4</sup> 5 U.S.C. app. 4 § 102(a).

<sup>11-9366 0006-0009).</sup> 

<sup>&</sup>lt;sup>8</sup> Buchanan MOI (Exhibit 2 at 11-9366 0006).

<sup>&</sup>lt;sup>9</sup> Id.

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22. He reviews the draft "a little bit" but due to the voluminous amount of information involved, he relies on his staff to "handle all of the details." 11

## C. Certain Reportable Positions and Unearned Income Were Not Included in Representative Buchanan's Financial Disclosure Statements

Boca Creek Development Company, LLC

- 23. According to public records of the Florida Department of State, Division of Corporations, Boca Creek Development Company, LLC is a Florida limited liability company. 12 The company's principal address is in Sarasota, Florida and it has been registered with the state since June 2006. 13
- 24. Representative Buchanan told the OCE that the company was formed to purchase 100 to 300 acres of land in Sarasota, Florida. Approximately four individuals are investors in the company. 15

 $<sup>^{10}</sup>$  *Id*.

<sup>11</sup> Id.
12 Articles of Organization of Boca Creek Development Company, LLC (Exhibit 3 at 11-9366\_0011-0012).
13 Id.

 <sup>&</sup>lt;sup>14</sup> Buchanan MOI (Exhibit 2 at 11-9366\_0008).
 <sup>15</sup> *Id*.

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25. The annual reports that Boca Creek Development Company, LLC filed with the Florida Department of State for calendar years 2009 and 2010 list Representative Buchanan as a managing member of the company. <sup>16</sup>

		IY ANNUAL REPORT	" Mar 19. 2009
DOCUMENT# L06	Secretary of State		
Entity Name: BOCA C	REEK DEVELOPMENT COMP	yany, ile	
Current Frincipal Place	of Business:	New Principal Place	of Business:
1255 SEEDS AVENUE SARASOTA, FL. 34237	US		
Corrent Malling Addres	\$\$ <b>:</b>	New Malling Address	<b>1</b> :
1255 SEEDS AVENUE SARASOTA, FL 34237	ŲS		
F6  Number: 76-1165701	FEI Number Applied For [ ]	FEI Number Not Applicable ( )	Cortificate of Distus Costrad ( )
Name and Address of (	Surrent Registered Agent:	Name and Address o	f New Registered Agent:
MESSICK, ROBERT E E 2033 MAIN STREET SUITE 600 SARASOTA, FL 34237		MURRAY, JOHN P 1256 SEEDS AVENUE SARASOTA, FL. 3423	
The above named entity in the State of Florida.	submils this statement for the	purpose of changing lite registeres	d office or registered agent, or bot
SIGNATURE: JOHN P.	MURRAY		08/19/2009
Electron	nic Signature of Registered Ag	ent	Date
Makaging mendersmall	Agens:	acutons/Changes:	
Maine: BUCHANAN, V Address: BUCHANAN	) Dolože ERNOM G WE, SUITE 1980 L. 34236 V.E	Title: Name: Addrese: City-St-Zip:	() Change () Addition

<sup>&</sup>lt;sup>16</sup> 2009 Limited Liability Company Annual Report of Boca Creek Development Company, LLC (Exhibit 4 at 11-9366\_0014); 2010 Limited Liability Company Annual Report of Boca Creek Development Company, LLC (Exhibit 5 at 11-9366\_0016).

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26. Representative Buchanan's financial disclosure statements filed with the Clerk of the House for calendar years 2009 and 2010 do not list Boca Creek Development Company, LLC on Schedule VIII as an entity with which he holds a reportable position. 17

SCHEDULE VIII - POSITIONS	Name: Vernon G. Buchanan Page 1 of	
	ncompensated, hald during the current calendar year as an officer, director, trustee of an organization, partner, proprietor, t of any corporation, firm partnership, or other business enterprise, any nonprofit organization, any labor organization, or any	
ducational or other institution other tha		
	is excist, traternal, or political entities; poettions solely of an honorary nature; and positions listed on Schedule I.	
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- VII- 15/11 (GENERAL TO SEE THE TENNING TO SEE THE TENING TO SEE THE TENNING TO SEE THE		
Position	Name of Organization	
Padner	1099, LC dba Venice Nissan - Venice Dodgs	
Partner	Sarasota 500, LLC dba Sarasota Ford	
Pariner	10-2002, LLC dba SunCoast Ford	
Pariner	110-3003, LLC dba SunCoast Milaubishi	
. Periner	800, LLC dba Space Coast Honda	
President	Auto Central Services, Inc.	
President	Auto Liquidators of SVV FL., inc.	
President	Buchanan Automotive Holdings, Inc.	
President	First Capital Corporation, Inc.	
Partner	Graham Construction, LLP	
President	Jamatt Financial, inc.	
President	Jemett Realty, Inc.	
President	Aircraft Holding and Leasing, LLC	
President	Sarasote Bredenton Aviation, Inc.	
President	V.B. Motor Yechts, LLC	
President	V.B. Cruise Charters, LLC	
President	Buchayan Reinaurance, Inc.	
Pariner	Speed-Wing Investment Co.	
Partner	Buchanan Farms, Inc.	
Parloer	V. B. Investments, Inc.	
Padner	130 North Tanjami Trail, LLC	
President	996, Inc.	
Padner	Bughanan Investment Co., L.P.	
Padher	Georgetowne Properties, LLC	
President	6430 Hollywood Blyd., LLC	
Partner Five Points Residential Investments, LLC President Jament Properties, LLC		
Pariner	Creekwood Hotel, LLC - Bredenton, FL	
Padner	High Aspen Ranch Holdings, LLC - Colorado	
President	Orange Park LLC	
Paringt	MB Acquisition and Leasing, LLC	
Président	YB Investments of Delaware, LLC	
Partner	[301 Oxland, CLG	
Partner	High Aspen Florida, LLC	

- 27. When asked about the discrepancy on his financial disclosure statements, Representative Buchanan told the OCE that his position as a managing member of Boca Creek Development Company, LLC was not disclosed on his financial disclosure statements as the result of an "oversight." He stated that he has no duties as a managing member and that the company "is just a pure investment." He also stated that he has not attended any of the company's meetings, but his business partner John Tosch attends on his behalf.20
- 28. Another discrepancy involving Boca Creek Development Company, LLC relates to the income that Representative Buchanan received from the company. Based on his federal

<sup>&</sup>lt;sup>17</sup> Representative Buchanan Calendar Year 2009 Financial Disclosure Statement Excerpts, dated May 17, 2010 ("2009 FD") (Exhibit 6 at 11-9366 0051); Representative Buchanan Calendar Year 2010 Financial Disclosure Statement Excerpts, dated May 13, 2011 ("2010 FD") (Exhibit 7 at 11-9366 0077).

<sup>&</sup>lt;sup>18</sup> Buchanan MOI (Exhibit 2 at 11-9366 0008).

<sup>19</sup> *Id*.
20 *Id*.

Subject to the Nondisclosure Provisions of H. Res. 895 of the 110th Congress as Amended income tax returns, Representative Buchanan received interest income from the company totaling \$2,668 in 2007,<sup>21</sup> \$4,745 in 2008,<sup>22</sup> and \$1,537 in 2009.<sup>23</sup>

- 29. Schedule III of Representative Buchanan's financial disclosure statements for calendar years 2007, 2008, and 2009 do not list Boca Creek Development Company, LLC as a source of any income.<sup>24</sup>
- 30. Representative Buchanan told the OCE that he was not aware that he received any compensation from the company and that he does not know how he could have received interest income from the unused land.<sup>25</sup>
- 31. Following his interview with the OCE in this Review, Representative Buchanan filed amended financial disclosure statements for calendar years 2007, 2008, 2009, and 2010. The amended disclosures for calendar years 2007, 2008, 2009, and 2010 include income earned from Boca Creek Development Company, LLC.<sup>26</sup> In addition, the amended disclosures for calendar years 2009 and 2010 list Representative Buchanan as a managing member of Boca Creek Development Company, LLC.<sup>27</sup>
- 32. Pursuant to the Committee on Ethics' Policy Regarding Amendments to Financial Disclosure Statements, the Committee on Ethics may analyze whether Representative

<sup>21</sup> Representative Vern Buchanan 2007 Federal Income Tax Return, Schedule E Income and Passthrough Statement (Exhibit 8 at 11-9366 0081) ("2007 Federal Tax Return").

Representative Vern Buchanan 2008 Federal Income Tax Return, Schedule E Income and Passthrough Statement (Exhibit 9 at 11-9366\_0091) ("2008 Federal Tax Return").

<sup>23</sup> Representative Vern Buchanan 2009 Federal Income Tax Return, Schedule E Income and Passthrough Statement (Exhibit 10 at 11-9366\_0101) ("2009 Federal Tax Return").

<sup>26</sup> Representative Buchanan Amended Calendar Year 2007 Financial Disclosure Statement Excerpts, dated September 15, 2011 ("Amended 2007 FD") (Exhibit 13 at 11-9366\_\_0160); Representative Buchanan Amended Calendar Year 2008 Financial Disclosure Statement Excerpts, dated September 15, 2011 ("Amended 2008 FD") (Exhibit 14 at 11-9366\_0185); Representative Buchanan Amended Calendar Year 2009 Financial Disclosure Statement Excerpts, dated September 15, 2011 ("Amended 2009 FD") (Exhibit 15 at 11-9366\_0207); Representative Buchanan Amended Calendar Year 2010 Financial Disclosure Statement Excerpts, dated September 15, 2011 ("Amended 2010 FD") (Exhibit 16 at 11-9366\_0241).

<sup>&</sup>lt;sup>24</sup> Representative Buchanan Calendar Year 2007 Financial Disclosure Statement Excerpts, dated May 14, 2008 ("2007 FD") (Exhibit 11 at 11-9366\_0130-0128); Representative Buchanan Calendar Year 2008 Financial Disclosure Statement Excerpts, dated May 15, 2009 ("2008 FD") (Exhibit 12 at 11-9366\_0130-0150); 2009 FD (Exhibit 6 at 11-9366\_0018-0051).

<sup>&</sup>lt;sup>25</sup> Buchanan MOI (Exhibit 2 at 11-9366\_0008).

Amended 2009 FD (Exhibit 15 at 11-9366\_0233); Amended 2010 FD (Exhibit 16 at 11-9366\_0256). The amended disclosures list him as managing member of the company not only for the years where he is reported as such in the annual LLC reports, but also in years where he is not reported as a managing member in the annual LLC reports. Specifically, the amended disclosures list him as a managing member of Boca Creek Development Company, LLC from 2007 to 2010, but he was only reported as a managing member on the annual LLC reports from 2009 to 2010. *Id.* 

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Buchanan's amendments were filed with a presumption of good faith under a two-prong test.<sup>28</sup>

#### Bowling Green Dealership, LLC

- 33. According to public records of the Florida Department of State, Division of Corporations, Bowling Green Dealership, LLC is a Florida limited liability company.<sup>29</sup> The company's principal address is in Sarasota, Florida and it has been registered with the state since May 2003.<sup>30</sup>
- 34. Representative Buchanan told the OCE that the company was an automobile dealership.<sup>31</sup>
- 35. The annual reports that Bowling Green Dealership, LLC filed with the Florida Department of State for calendar years 2009 and 2010 list Representative Buchanan as a managing member of the company.<sup>32</sup>

<u> 2009 L</u>	IMITED L	IABILITY COMPAN	Y ANNUAL REPOR	T FILED Mar 25, 2009
DOCUM	IENT# LO3	000018142		Secretary of State
Entity Nar	ne: BOWLIN	GREEN DEALERSHIP, LLC		<i>-</i>
Current P	rincipal Place	of Budness;	New Principal Plac	e of Business:
	HAL AVE, SLUT A, FL. 34296	E 900		
Current M	ialling Addres	ší.	New Mailing Addre	ss;
	ial ave, suit a, fl. 34236	E.900		
Fill Munber:	35-2207191	FEI Number Applied For ( )	FEI Number Not Applicable ( )	Cartificule of Status Deskod ( )
Name and	Address of C	urrent Registered Agent:	Name and Address	of New Registered Agent:
50 ČENTR	OHNEESQ VALAVE, SUIT VA. FL. 34236			
The above In the State	named entity : of Florida,	submits this statement for the p	outpose of changing its register	ed office or registered agent, or bo
SIGNATUI				
	Electron	ic Signature of Registered Ag	ent	Öələ
Mahaging	memberdimana	GERS:	ADDITIONS/OHANGES:	
Address:	M9RM ( ) BUCHAHAN, VE BUCHAHAN, VE BARASOTA, FL	ve, suite sod	Title: Name: Addrese: Olig-St-Zip:	() Change () Addition

<sup>&</sup>lt;sup>28</sup> Financial Disclosure Amendment Policy (Exhibit 1 at 11-9366 0003).

<sup>&</sup>lt;sup>29</sup> Articles of Organization of Bowling Green Dealership, LLC (Exhibit 17 at 11-9366\_0258-0261).

 $<sup>^{30}</sup>$  Id.

<sup>&</sup>lt;sup>31</sup> Buchanan MOI (Exhibit 2 at 11-9366 0008).

<sup>&</sup>lt;sup>32</sup> 2009 Limited Liability Company Annual Report of Bowling Green Dealership, LLC (Exhibit 18 at 11-9366\_0263); 2010 Limited Liability Company Annual Report of Bowling Green Dealership, LLC (Exhibit 19 at 11-9366\_0265).

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- 36. Representative Buchanan's financial disclosure statements filed with the Clerk of the House for calendar years 2009 and 2010 do not list Bowling Green Dealership, LLC on Schedule VIII as an entity with which he holds a reportable position.<sup>33</sup>
- 37. When asked about the discrepancy on his financial disclosure statements, Representative Buchanan told the OCE that the company's annual reports filed with the Florida Department of State in 2009 and 2010 should not have been filed at all because the assets of the company were sold in 2008.<sup>34</sup> He stated that Bowling Green Dealership, LLC should have been dissolved at that time.<sup>35</sup>
- 38. Another discrepancy involving Bowling Green Dealership, LLC relates to the income that Representative Buchanan received from the company. Based on his federal income tax returns, Representative Buchanan received interest income from the company totaling \$2,373 in 2007 and \$2,992 in 2008.<sup>36</sup>
- 39. Schedule III of Representative Buchanan's financial disclosure statements for calendar years 2007 and 2008 indicate that the amount of interest income he received each year from Bowling Green Dealership, LLC was "zero." 37
- 40. Representative Buchanan told the OCE that the interest income was not reported in 2007 and 2008 because of a "technical discrepancy."<sup>38</sup>
- 41. Following his interview with the OCE in this Review, Representative Buchanan filed amended financial disclosure statements for calendar years 2007, 2008, 2009, and 2010. The amended disclosures for 2009 and 2010 list Representative Buchanan as a managing member of Bowling Green Dealership, LLC.<sup>39</sup> The amended disclosures for calendar years 2007 and 2008 indicate that Representative Buchanan received zero interest income from Bowling Green Dealership, LLC, but note that "Bowling Green, LLC produced interest income during the period, but when applied against net loss, the net total was still a loss."

<sup>36</sup> 2007 Federal Income Tax Return (Exhibit 8 at 11-9366\_0083) ;2008 Federal Income Tax Return (Exhibit 9 at 11-9366\_0093).

<sup>&</sup>lt;sup>33</sup> 2009 FD (Exhibit 6 at 11-9366 0051); 2010 FD (Exhibit 7 at 11-9366 0077).

<sup>&</sup>lt;sup>34</sup> Buchanan MOI (Exhibit 2 at 11-9366 0008).

<sup>&</sup>lt;sup>35</sup> Id.

<sup>&</sup>lt;sup>37</sup> 2007 FD (Exhibit 11 at 11-9366 0110); 2008 FD (Exhibit 12 at 11-9366 0135).

<sup>38</sup> Buchanan MOI (Exhibit 2 at 11-9366 0009).

<sup>&</sup>lt;sup>39</sup> Amended 2009 FD (Exhibit 15 at 11-9366\_0232); Amended 2010 FD (Exhibit 16 at 11-9366\_0225).

<sup>&</sup>lt;sup>40</sup> Amended 2007 FD (Exhibit 13 at 11-9366\_0160); Amended 2008 FD (Exhibit 14 at 11-9366\_0184). Although the note in Representative Buchanan's amended financial disclosures explains the <u>net</u> amount of income received from Bowling Green Dealership, LLC, Committee on Ethics' Instruction Guide for filing Financial Disclosure Statements provides that "[i]n reporting income (including that from a business), the *gross* dollar amount or value must be used."

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42. Pursuant to the Committee on Ethics' Policy Regarding Amendments to Financial Disclosure Statements, the Committee on Ethics may analyze whether Representative Buchanan's amendments were filed with a presumption of good faith under a two-prong test.41

#### Country Club Shores, LLC and Country Club Shores II, LLC

- 43. According to public records of the Florida Department of State, Division of Corporations, Country Club Shores, LLC is a Florida limited liability company.<sup>42</sup> The company's principal address is in Sarasota, Florida and it has been registered with the state since April 2005.43
- 44. Country Club Shores II, LLC is also recorded as a Florida limited liability company registered since April 2005 with its principal address in Sarasota, Florida. 44
- 45. Country Club Shores, LLC manages a rental home and Country Club Shores II, LLC owns 50% of the rental home. 45 Representative Buchanan told the OCE that his son has been living in the rental home in 2011.46

<sup>&</sup>lt;sup>41</sup> Financial Disclosure Amendment Policy (Exhibit 1 at 11-9366 0003).

<sup>&</sup>lt;sup>42</sup> Articles of Organization of Country Club Shores, LLC (Exhibit 20 at 11-9366 0267-0270).

<sup>&</sup>lt;sup>44</sup> Articles of Organization of Country Club Shores II, LLC (Exhibit 21 at 11-9366 0272-273).

<sup>&</sup>lt;sup>45</sup> Letter from Toni Poor, CPA of Buchanan Enterprises, to Kedric L. Payne, Deputy Chief Counsel of OCE, dated July 12, 2011 (Exhibit 22 at 11-9366\_0275-0276). 46 Buchanan MOI (Exhibit 2 at 11-9366\_0007).

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46. The annual reports that Country Club Shores, LLC filed with the Florida Department of State for calendar years 2008, 2009, and 2010 list Representative Buchanan as a managing member of the company.<sup>47</sup>

2009 LIMITED LIA	BILITY COMPAN	Y ANNUAL REPORT	T A_FILED
DOCUMENT# L0500	Apr 03, 2009 Secretary of State		
Entity Name: COUNTRY (	CLUB SHORES, LLC		-
Current Frincipal Place of	Business;	Now Principal Place	of Business:
60 CENTRALAVE, SUITE 9 SARABOTA, FL. 34236	00		
Current Mailing Address:		Now Mailing Address	551
50 CENTRAL AVE. SUITE 9 SARASOTA, FL. 34238	<b>00</b>		
Får (kumiser: \$1-6540782 F	E Number Applies For ( )	FEI Number Hot Appliestate ( )	Conflicate of Status Desired ( )
Name and Address of Cur	rent Registered Agent:	Name and Address	of New Registered Agent:
TOSCH, WOHNE 50 CENTRAL AVE BUITE 9 SARASOTA, FL 34238 L	00 15		
The above named entity sub in the State of Florida	mils this statement for the p	surpose of changing its registers	ed office or registered agent, or both,
SIGNATURE:			
Electronic :	Signature of Registered Ag	<del>yi</del> t	Cate
Kanagng membersmahade	R\$;	additions/Changes	
Title: MGRM () Del Wanne: BUCHANNI, VERN Addres: 50 CEMTRAL AVE: CMy-El-Zip: SARASOTA, FL 24	ono Sterio	Title: Name: Addrase: City-Sy-Zio:	( ) Change ( ) Addition

<sup>&</sup>lt;sup>47</sup> 2008 Limited Liability Company Annual Report of Country Club Shores, LLC (Exhibit 23 at 11-9366\_0278); 2009 Limited Liability Company Annual Report of Country Club Shores, LLC (Exhibit 24 at 11-9366\_0280); 2010 Limited Liability Company Annual Report of Country Club Shores, LLC (Exhibit 25 at 11-9366\_0282).

Subject to the Nondisclosure Provisions of H. Res. 895 of the 110th Congress as Amended

47. The annual reports that Country Club Shores II, LLC filed with the Florida Department of State for calendar years 2009 and 2010 list Representative Buchanan as a managing member of the company.<sup>48</sup>

COMPANY  REINSTATEMENT  LIMITED LIABILITY  FLORIDA DEPARTMENT OF STATE  Secretary of State  DAVISION OF CORPORATIONS					
DOCUMENT # 1050000 3 93/4 1. United Liability Congeny's Name					
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John Tosch				reinstalement fee is imposed, except	
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50 Central HVS		**************************************		Ki are carlifying the prior notices were	
Ste 900				ceived and requesting the \$100	
City Sies Za Code reinstatement be walved.  Saras o ta FL 342.3 6					
5. 1 Juning applicated the stage of the boyle nepertarities liability company, am familiar with and accept the colorations of Chapter 606, F.S.					
Signaphra ed					
Registered Apon Page 526-09 Registered Apon Apon Page 526-09					
183. Namone and Streni, Addresses of Managing Maciber's Managors					
Titles Manuging Members/Menage		Sirect Address of Euch Managing Manager Manag	Spit.	Chy/State/Zip	
MERM Vernon G. Buchanan EDCentral Ave. Ste 900 Samsota FL 3423				Samsola FL 34236	

- 48. Representative Buchanan's financial disclosure statements filed with the Clerk of the House for calendar years 2008, 2009, and 2010 do not list Country Club Shores, LLC or Country Club Shores II, LLC on Schedule VIII as entities with which he holds reportable positions. 49
- 49. When asked about the discrepancy on his financial disclosure statements, Representative Buchanan told the OCE that the positions he held with the companies were not included on the financial disclosure statements because of an "oversight."<sup>50</sup>

<sup>50</sup> Buchanan MOI (Exhibit 2 at 11-9366 0008).

<sup>&</sup>lt;sup>48</sup> Limited Liability Company Reinstatement of Country Club Shores II, LLC, dated June 2, 1009 (Exhibit 26 at 11-9366\_0284); 2010 Limited Liability Company Annual Report of Country Club Shores II, LLC (Exhibit 27 at 11-9366\_0286).

<sup>&</sup>lt;sup>49</sup> 2009 FD (Exhibit 6 at 11-9366 0051); 2010 FD (Exhibit 7 at 11-9366 0077).

Subject to the Nondisclosure Provisions of H. Res. 895 of the 110th Congress as Amended

- 50. Another discrepancy involving Country Club Shores, LLC relates to the income that Representative Buchanan received from the company. Based on his federal income tax returns, Representative Buchanan did not receive any rental income from the company in 2007.<sup>51</sup>
- 51. Schedule III of Representative Buchanan's financial disclosure statements for calendar years 2007 indicates that the amount of rental income that he received from Country Club Shores, LLC was between "\$1,001 to \$2,500."<sup>52</sup>
- 52. Representative Buchanan told the OCE that he does not know why there is a discrepancy between his 2007 federal income tax return and the financial disclosure statement. 53
- 53. Following his interview with the OCE in this Review, Representative Buchanan filed amended financial disclosure statements for calendar years 2008, 2009, and 2010. The amended disclosures list Representative Buchanan as a managing member of Country Club Shores, LLC and Country Club Shores II, LLC.<sup>54</sup> He also amended his financial disclosure statement for calendar year 2007 to report that he did not receive any rental income from Country Club Shores, LLC.<sup>55</sup>
- 54. Pursuant to the Committee on Ethics' Policy Regarding Amendments to Financial Disclosure Statements, the Committee on Ethics may analyze whether Representative Buchanan's amendments were filed with a presumption of good faith under a two-prong test. <sup>56</sup>

#### Regent Court Association, Inc.

55. According to public records of the Florida Department of State, Division of Corporations, Regent Court Association, Inc. is a Florida non-profit corporation located in Longboat Key, Florida, which has been registered with the state for over ten years.<sup>57</sup>

<sup>&</sup>lt;sup>51</sup> 2007 Federal Income Tax Return (Exhibit 8 at 11-9366 0079).

<sup>&</sup>lt;sup>52</sup> Id.

<sup>&</sup>lt;sup>53</sup> Buchanan MOI (Exhibit 2 at 11-9366 0009).

<sup>&</sup>lt;sup>54</sup> Amended 2008 FD (Exhibit 14 at 11-9366\_0198); Amended 2009 FD (Exhibit 15 at 11-9366\_0233); Amended 2010 FD (Exhibit 16 at 11-9366\_0256). Representative Buchanan also filed an Amended 2007 Disclosure that list him as a managing member of Country Club Shores, LLC and Country Club Shores II, LLC. As a result, the amended disclosures list him as managing member of the companies not only for the years where he is reported as such in the annual LLC reports, but also in years where he is not reported as a managing member in the annual LLC reports. Specifically, the amended disclosures list him as a managing member of Country Club Shores, LLC from 2007 to 2010, but he was only reported as a managing member on the annual LLC reports from 2008 to 2010. Similarly, the amended disclosures list him as a managing member for 2007 to 2010, but he was reported as a managing member in the annual LLC reports from 2009 to 2010.

<sup>55</sup> Amended 2007 FD (Exhibit 13 at 11-9366 0153).

<sup>&</sup>lt;sup>56</sup> Financial Disclosure Amendment Policy (Exhibit 1 at 11-9366\_0003).

<sup>&</sup>lt;sup>57</sup> 1995 Corporation Annual Report of Regent Court Association, Inc. (Exhibit 28 at 11-9366\_0288).

Subject to the Nondisclosure Provisions of H. Res. 895 of the 110th Congress as Amended

- 56. Representative Buchanan told the OCE that the entity is a homeowners' association and includes his home in Longboat Key, Florida. 58
- 57. The annual reports that Regent Court Association, Inc. filed with the Florida Department of State for calendar years 2007, 2008, 2009, and 2010 list Representative Buchanan as a director of the association.<sup>59</sup>

Part or and the same of the same	O INFORMENOTH GOREO	RATION ANNUAL REPORT FILED
DOCUM	NENT# N51115	Apr 23, 2009 Secretary of State
Entity Nar	me: REGENT COURT ASSOCIATION, I	ING.
Current P	rincipal Place of Business:	New Principal Place of Business:
	STENDING AND DESCRIPTION OF THE STENDING AND	
LONGBOA	IT KEY, FL 34228	
Current M	alling Address:	New Mailing Address:
PMB 475	RIDGE RD A, FL 34283	
FEI Number:	66-0397699 F5I Number Applied For ( )	FEI Number Not Applicable ( ) Contilicate of Status Desired ( )
Name and	Address of Current Registered Agent	t: Name and Address of New Registered Agent:
BUCHANA	N, VERNON	
LONGBO/	TKEY, FL 34228 US	
SIGNATUE	e of Florida.  RE:  Electronic Signature of Registered	Agent Date
SIGNATUE	₹E;	Agent Date ADDITIONS/CHANGES TO OFFICERS AND DIRECTORS:
SIGNATUE	RE: Electronic Signature of Registered	*
SEGNATUE OFFICERS Tritle: Name: Address:	RE:  Electronic Signature of Registered  AND DIRECTORS: PD ( ) Delete THOMPSON, SYLVIA M	ADDITIONS/CHANGES TO OFFICERS AND DIRECTORS:  Title: ( ) Change ( ) Addition Name: Address:
SIGNATUF OFFICERS Title: Name: Address: City-St-Zip: Title: Name: Address:	RE:  Electronic Signature of Registered  AND DIRECTORS:  PD ( ) Delete THOMPSON, SYLVIA M  LONGBOAT KEY, PL 34228  VD ( ) Delete ANSARY, JANET	ADDITIONS/CHANGES TO OFFICERS AND DIRECTORS:  Title: ( ) Change ( ) Addition  Name: Address: ( ) Change ( ) Addition  Name: Address:
SIGNATUF  OFFICERS Tritle: Name: Address: City-St-Zip: Tritle: Name: Address: City-St-Zip: Tritle: Name: Address:	RE: Electronic Signature of Registered S AND DIRECTORS: PD ( ) Delete THOMPSON. SYLVIA IM LONGSOAT KEY, FL. 34228 VD ( ) Delete ANSARY, JANIET LONGSOAT KEY, FL. 34228 SD ( ) Dulete MCKEE, MIKE	ADDITIONS/CHANGES TO OFFICERS AND DIRECTORS:  Title: ( ) Change ( ) Addition  Name: Address: ( ) Change ( ) Addition  Name: Address: ( ) Change ( ) Addition  Title: ( ) Change ( ) Addition  Title: ( ) Change ( ) Addition  Name: Address: ( ) Change ( ) Addition

58. Representative Buchanan's financial disclosure statements filed with the Clerk of the House for calendar years 2007, 2008, 2009, and 2010 do not list Regent Court

<sup>&</sup>lt;sup>58</sup> Buchanan MOI (Exhibit 2 at 11-9366 0007).

<sup>&</sup>lt;sup>59</sup> Regent Court Association, Inc. 2007 Not-For-Profit Corporation Annual Report; Regent Court Association, Inc. (Exhibit 29 at 11-9366\_0290); 2008 Not-For-Profit Corporation Annual Report; Regent Court Association, Inc. (Exhibit 30 at 11-9366\_0292); 2009 Not-For-Profit Corporation Annual Report; Regent Court Association, Inc. (Exhibit 31 at 11-9366\_0294); 2010 Not-For-Profit Corporation Annual Report, Regent Court Association, Inc. (Exhibit 32 at 11-9366\_0296).

Subject to the Nondisclosure Provisions of H. Res. 895 of the 110th Congress as Amended Association, Inc. on Schedule VIII as an entity with which he holds a reportable position. 60

- 59. When asked about the discrepancy on his financial disclosure statements, Representative Buchanan told the OCE that he did not know that he was listed as a director of the association in the filings with the Florida Department of State. He explained that, after looking back at his homeowners documents, he understands that each homeowner in the association was automatically made a director of the association. <sup>61</sup>
- 60. Following his interview with the OCE in this Review, Representative Buchanan filed amended financial disclosure statements for calendar years 2007, 2008, 2009, and 2010. The amended disclosures list Representative Buchanan as a Director of Regent Court Association, Inc. 62
- 61. Pursuant to the Committee on Ethics' Policy Regarding Amendments to Financial Disclosure Statements, the Committee on Ethics may analyze whether Representative Buchanan's amendments were filed with a presumption of good faith under a two-prong test.<sup>63</sup>

#### Vernon G. and Sandra J.C. Buchanan Family Foundation, Inc.

- 62. According to public records of the Florida Department of State, Division of Corporations, the Vernon G. and Sandra J.C. Buchanan Family Foundation, Inc. (the "Family Foundation") is a Florida non-profit corporation.<sup>64</sup> The company's principal address is in Sarasota, Florida and it has been registered with the state since December 2005.<sup>65</sup>
- 63. Representative Buchanan told the OCE that the entity makes charitable donations to various non-profit organizations and is run by his wife with minimal involvement of his two sons.<sup>66</sup>

<sup>&</sup>lt;sup>60</sup> 2007 FD (Exhibit 11 at 11-9366\_0127-0128); 2008 FD (Exhibit 12 at 11-9366\_0150); 2009 FD (Exhibit 6 at 11-9366\_0051); 2010 FD (Exhibit 7 at 11-936\_0077).

<sup>61</sup> Buchanan MOI (Exhibit 2 at 11-9366\_0007).

<sup>&</sup>lt;sup>62</sup> Amended 2007 FD (Exhibit 13 at 11-9366\_0178); Amended 2008 FD (Exhibit 14 at 11-9366\_0198); Amended 2009 FD (Exhibit 15 at 11-9366\_0233); Amended 2010 FD (Exhibit 16 at 11-9366\_0256);

<sup>63</sup> Financial Disclosure Amendment Policy (Exhibit 1 at 11-9366 0003).

<sup>&</sup>lt;sup>64</sup> Articles of Incorporation of Vernon G. and Sandra J.C. Buchanan Family Foundation, Inc. (Exhibit 33 at 11-9366 0298-0306).

<sup>65</sup> Td

<sup>66</sup> Buchanan MOI (Exhibit 2 at 11-9366\_0007).

Subject to the Nondisclosure Provisions of H. Res. 895 of the 110th Congress as Amended

64. The annual reports that the Family Foundation filed with the Florida Department of State for calendar years 2007, 2008, 2009, and 2010 list Representative Buchanan as the President of the foundation.<sup>67</sup>

2009 NOT-FOR-PROFIT CORPORATION	ANNUAL REPORT FILED				
DOCUMENT# N05000012766 Mar 25, 2009 Secretary of Stat					
Entity Name: VERNON G. & SANDRA J.C. BUCHANAN FAMILY FOUNDATION, INC.					
Current Principal Place of Business:	New Principal Place of Business:				
50 CENTRAL AVE., SUITE 900 SARASOTA, FL 34236					
Current Mailing Address:	New Malling Address:				
50 CENTRAL AVE., SUITE 900 SARASOTA, FL 34236					
FEI Number 20-8963153 FEI Number Applied For ( ) FEI Nu	mber Not Applicable ( ) Certificate of Status Desired ( )				
Name and Address of Current Registered Agent:	Name and Address of New Registered Agent:				
HANAN, BENJAMIN R 240 SOUTH PINEAPPLE AVENUE 16TH FLOOR SARASOTA, FL 34236 US					
The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.					
SIGNATURE:					
Electronic Signature of Registered Agent	Date				
OFFICERS AND DIRECTORS:	ADDITIONS/CHANGES TO OFFICERS AND DIRECTORS				
Title: CEOD () Detete Name: BUCHANAN, SANDRA # Address: City-St-Zip: LONG BOAT KEY, FL 34228	Title: () Change () Addition Name: Address: City-St-Zip:				
Title: PD () Defete Name: 8UCHANAN, VERNON G Address: City-St-Zip: LONG BOAT KEY, FL 34228	Title: () Change () Addition Name: Address: City-St-Zip:				

- 65. Representative Buchanan's financial disclosure statements filed with the Clerk of the House for calendar years 2007, 2008, 2009, and 2010 do not list the Family Foundation on Schedule VIII as an entity with which he holds a reportable position. <sup>68</sup>
- 66. When asked about the discrepancy on his financial disclosure statements, Representative Buchanan told the OCE that his position was not reported on the financial disclosure statements because "our people missed it."

<sup>&</sup>lt;sup>67</sup> 2007 Not-For-Profit Corporation Annual Report of Vernon G. and Sandra J.C. Buchanan Family Foundation, Inc. (Exhibit 34 at 11-9366\_0308); 2008 Not-For-Profit Corporation Annual Report of Vernon G. and Sandra J.C. Buchanan Family Foundation, Inc. (Exhibit 35 at 11-9366\_0310); 2009 Not-For-Profit Corporation Annual Report of Vernon G. and Sandra J.C. Buchanan Family Foundation, Inc. (Exhibit 36 at 11-9366\_0312); 2010 Not-For-Profit Corporation Annual Report of Vernon G. and Sandra J.C. Buchanan Family Foundation, Inc. (Exhibit 37 at 11-9366\_0314).

<sup>&</sup>lt;sup>68</sup> 2009 FD (Exhibit 6 at 11-9366\_0051); 2010 FD (Exhibit 7 at 11-9366\_0077).

Subject to the Nondisclosure Provisions of H. Res. 895 of the 110th Congress as Amended

- 67. Following his interview with the OCE in this Review, Representative Buchanan filed amended financial disclosure statements for calendar years 2007, 2008, 2009, and 2010. The amended disclosures list Representative Buchanan as the "President, Director" of the Family Foundation.<sup>70</sup>
- 68. Pursuant to the Committee on Ethics' Policy Regarding Amendments to Financial Disclosure Statements, the Committee on Ethics may analyze whether Representative Buchanan's amendments were filed with a presumption of good faith under a two-prong test.<sup>71</sup>

#### III. CONCLUSION

- 69. From 2008 to 2011, Representative Buchanan filed financial disclosure statements that did not include positions that he held with companies and organizations and income that he received. In total, Representative Buchanan failed to disclose a total of seventeen reportable positions. During the interview with the OCE, Representative Buchanan conceded that he did not disclose the positions.
- 70. Based on the above findings, the OCE Board recommends that the Committee on Ethics further review the above allegation because there is substantial reason to believe that Representative Buchanan violated House rules, standards of conduct, and federal law. Although Representative Buchanan filed amended financial disclosure statements as a result of this Review, further review is necessary to permit the Committee on Ethics to apply its Policy Regarding Amendments to Financial Disclosure Statements and determine whether the amendments were filed with a presumption of good faith.

# IV. INFORMATION THE OCE WAS UNABLE TO OBTAIN AND RECOMMENDATIONS FOR THE ISSUANCE OF SUBPOENAS

71. The OCE included with its Request for Information to all witnesses a "Request for Information Certification" document that asked witnesses to "certify that I have provided the Office of Congressional Ethics all information requested in the Request for Information . . . and if I have not provided a requested document or certain information, then I have identified the document or information that was not available or withheld and why it was not available or withheld." The certification is given subject to 18 U.S.C. § 1001 (commonly known as the False Statements Act).

71 Financial Disclosure Amendment Policy (Exhibit 1 at 11-9366\_0003).

<sup>&</sup>lt;sup>69</sup> Buchanan MOI (Exhibit 2 at 11-9366\_0007).

<sup>&</sup>lt;sup>70</sup> Amended 2007 FD (Exhibit 13 at 11-9366 \_0178); Amended 2008 FD (Exhibit 14 at 11-9366\_0198); Amended 2009 FD (Exhibit 15 at 11-9366\_0233); Amended 2010 FD (Exhibit 16 at 11-9366\_0256).

Subject to the Nondisclosure Provisions of H. Res. 895 of the 110th Congress as Amended

72. The representative of the following companies did not submit the OCE's Request for Information Certification: Bowling Green Dealership, LLC; Country Club Shores, LLC; and Country Club Shores II, LLC. Therefore, the OCE cannot confirm that it has received all of the requested information from these entities.

# **EXHIBIT 1**

## Policy Regarding Amendments to Financial Disclosure Statements

MEMORANDUM OF APRIL 23, 1986

TO: All Members, Officers, and Employees of the U.S. House of

Representatives

FROM: Committee on Standards of Official Conduct

Julian C. Dixon, Chairman

John T. Myers, Ranking Minority Member

The purpose of this letter is to inform all Members, officers, and employees who are required to file Financial Disclosure (FD) Statements pursuant to the Ethics in Government Act (EIGA) of 1978, 5 U.S.C. app. 4, § 101 et seq.,¹ whose filings are under the jurisdiction of this Committee, of a revision to the Committee's policy regarding the submission of amendments to earlier filed disclosure statements. The new policy, discussed below, will be implemented immediately and all future statements as well as the amendments thereto will be handled in accordance therewith.

To date, it has been the general policy of this Committee to accept amended FD Statements from all filers and consider such amendments to have been timely filed without regard to the duration of time between the date of the original filing and the amendment submitted thereto. Over time, this practice has resulted in the Committee having received a significant number of amendments to disclosure statements under circumstances not necessarily reflecting adequate justification or explanation that the amendment was necessary to clarify previously disclosed information or that a disclosure was omitted due either to unavailability of information or inadvertence. Moreover, and particularly in the case of an individual whose conduct (having EIGA implications) is under review, the Committee has been faced with the somewhat inconsistent tasks of identifying the deficiencies in earlier FD Statements while simultaneously accepting amendments to such statements that may well have been intended to have a mitigating or even exculpating effect. Quite clearly, both time and experience have established the need to make some adjustments to the financial disclosure process in order to alleviate such perceived problems and create a more logical and predictable environment for filers to meet their statutory obligation under EIGA and the parallel responsibility of this Committee to implement that law. It is in this context that a new policy for accepting and considering amended disclosure statements is being implemented.

<sup>&</sup>lt;sup>1</sup> Title I of EIGA was recodified following enactment of the Ethics Reform Act of 1989, P.L. 101-194, 103 Stat. 1716. Legislative branch disclosure requirements were previously found at 2 U.S.C. § 701 et seq. The 1989 statute combined separate provisions applicable to all three branches into the one title now found at Appendix 4 of title 5, United States Code.

To begin, effective immediately, an amendment to an earlier FD Statement will be considered timely filed if it is submitted by no later that the close of the year in which the original filing so affected was proffered. There will be, however, a further caveat to this "close-of-year" approach. Specifically, an amendment will not be considered to be timely if the submission thereof is clearly intended to "paper over" an earlier mis/non filing or there is no showing that such amendment was occasioned by either the prior unavailability of information or the inadvertent omission thereof. Thus, for example, so long as a filer wishes to amend within the appropriate period of prescribed "timeliness" and such amendments are not submitted as a result of, or in connection with, action by this Committee that may have the effect of discrediting the quality of the initial filing(s), then such amendments will be deemed to be presumptively good faith revisions to the filings. In essence, the amendment, per se, should be submitted only as a result of the need to clarify an earlier filing or to disclose information not known (or inadvertently omitted) at the time the original FD was submitted. In sum, the Committee will adopt a two-pronged test for determining whether an amendment is considered to be filed with a presumption of good faith: First, whether it is submitted within the appropriate amendment period (close-of-year); and second, a "circumstance" text addressing why the amendment is justified. In this latter regard, filers will be expected to submit with the amendment a brief statement on why the earlier FD is being revised. Thus, amendments meeting the two-pronged test will be accorded a rebuttable presumption of good faith and this Committee will have the burden to overcome such a presumption. Conversely, any amendment not satisfying both of the above-stated criteria will not be accorded the rebuttable presumption of good In such a case, the burden will be on the filer to establish such a faith. presumption.

The Committee is well aware that disclosure statements filed in years past may be in need of revision. To this end, the Committee has determined that a grace period ending at the close of calendar year 1986 will be granted during which time all filers may amend any previously submitted FD Statements. Again, while an amendment may be timely from the standpoint of when it is submitted – i.e., within the current year – information regarding the need for and, hence, appropriateness of the amendment will also be considered vis-à-vis the rebuttable presumption of good faith.

In sum, the effect of the new policy is to establish a practice of receiving and anticipating that FD Statements and amendment thereto will be submitted within the same calendar year and that departures based on either timeliness or circumstances can be readily identified for scrutiny and possible Committee action. As noted, implementation of the new policy will affect not only statements filed this year but also all statements filed in prior years in light of the grace period being adopted.

Should you have a question regarding this matter, please feel free to contact the Committee staff at 225-7103.

# **EXHIBIT 2**

Subject to the Nondisclosure Provisions of H. Res. 895 as Amended

## OFFICE OF CONGRESSIONAL ETHICS UNITED STATES HOUSE OF REPRESENTATIVES

#### **MEMORANDUM OF INTERVIEW**

IN RE: Representative Vern Buchanan

REVIEW #(s): No. 11-9366
DATE: September 9, 2011

LOCATION: Representative Vern Buchanan's Office

221 Cannon House Office Building

TIME: 9:00 AM to 10:00 AM (approximate)

PARTICIPANTS: Kedric Payne

Scott Gast

Dave Karveles, Chief of Staff

Christopher DeLacy, Holland & Knight

<u>SUMMARY</u>: Representative Vern Buchanan represents Florida's 13th congressional district. OCE requested an interview with the witness and he consented to an interview. The witness made the following statements in response to our questioning:

- 1. The witness was given an 18 U.S.C. § 1001 warning and consented to an interview. The witness signed a written acknowledgement of the warning, which will be placed in the case file in this review.
- 2. The witness began by explaining that in the past four to five years, he has worked to consolidate the entities with which he is involved. He currently has 40 to 50 entities with which he is involved, from multiple states and jurisdictions.
- 3. The process of preparing the witness' financial disclosure forms begins approximately 60 days prior to the filing deadline, with the goal of submitting a complete package by May 1st.
- 4. The witness has a team of CPAs gather the required information and prepare a draft of his financial disclosure report approximately two weeks prior to the filing deadline.
- 5. The witness stated that his team knows about 98% of the information needed to complete the disclosure form, and that he only answers a few questions during this process.
- 6. The witness said that he looks through the draft "a little bit," but because of the voluminous amount of information involved, acknowledged that he must rely somewhat on his staff to "handle all the details."
- 7. The draft financial disclosure report is shared with the Committee on Ethics, and the witness and his team work with Committee staff to address any issues with the report prior to its official filing.

#### Subject to the Nondisclosure Provisions of H. Res. 895 as Amended

- 8. The team of people involved in gathering the required information is lead by Toni Poor, a CPA involved in the witness' corporate interests, and includes Bob Wellen, a CPA involved with the witness' personal finances; Ira Silvers, a CPA involved in the witness' automotive business interests; and Scott Gurr and Tom [last name unknown], who work with the witness' family office.
- 9. The witness explained that the Regent Court Association is a small, non-profit homeowners association that includes his home on Longboat Key in Florida. The Association includes eight lots, one of which is the witness' home.
- 10. The witness purchased the land in 1995, built a home on the land, and moved into the home in 1997. The witness currently lives in this home.
- 11. The witness said that, looking back at his homeowners documents, he understands that each homeowner in the Association was automatically made a director of the Association.
- 12. The witness believes that each of the Association members pays about \$10-15,000 per year into the Association for maintenance and upkeep of common areas.
- 13. The witness has no duties with respect to Regent Court. He estimated that, in the past five years, he has been to one Association meeting.
- 14. The witness receives no compensation from the Association.
- 15. The witness explained that his position as a director of the Association was not disclosed on his financial disclosure reports because he did not know that he was a director, and because Ms. Poor and others did not know about this position.
- 16. The Buchanan Family Foundation is a private family foundation run by the witness' wife, with minimal involvement of his two sons. The Foundation makes charitable donations to various non-profit organizations, primarily for underprivileged youth. The Foundation was created approximately four to five years ago.
- 17. The witness is the President of the Foundation.
- 18. The witness has not been to any Foundation meetings. He said that he may occasionally make a suggestion or offer an opinion about a potential charitable effort.
- 19. The witness (and his wife) received no compensation from the Foundation.
- 20. The witness explained that his position as president of the Foundation was not disclosed on his financial disclosure reports because "our people missed it."
- 21. Country Club Shores I & II own a 2,000 square foot home on Longboat Key, across from the witness' home, which the witness purchased to use as a rental property.
- 22. The witness explained that, in the last three years, there has been little to no market for rental properties, so the property has not been rented out much. The witness' son has been living in the property for the past eight to nine months.

#### Subject to the Nondisclosure Provisions of H. Res. 895 as Amended

- 23. The witness says his duties with respect to the Country Club Shores entities are "really nothing." When the LLCs were created, someone needed to serve as the managing member.
- 24. The witness said that no one is involved in attempting to rent the property, although his son is involved in the real estate business.
- 25. While the witness indicated that there may have been rental income in the past, he believes that there has not been any income in the last year or so.
- 26. The witness did not know why his 2007 financial disclosure report included rental income from Country Club Shores, but his income tax returns did not. He stated that since the initiation of the OCE investigation, he has been looking into the issues raised.
- 27. The witness explained that his positions as managing member of the entities were not disclosed on his financial disclosure reports because of an "oversight."
- 28. Boca Creek Development Company is an entity that purchased between 100 to 300 acres of land southwest of Sarasota, Florida. The witness is one of 4 or 5 investors in the land; the witness owns a minority stake of about 16-20% of the Company.
- 29. The witness explained that the land was originally purchased to develop, but the real estate market crashed shortly after the purchase. The land has not been developed and is currently owned as a "raw piece of land."
- 30. The witness has no duties as managing member of the Company; "this is just a pure investment." He has not attended any Company meetings, but John Tosh, a corporate attorney working for the witness, sits in on meetings on his behalf.
- 31. When asked about income from this Company reported on K-1 forms for the years 2007 to 2010, the witness said he had no knowledge of receiving income from this Company. He stated that he did not know how he could have received interest income from a piece of undeveloped land.
- 32. The witness explained that his position as managing member of the Company was not disclosed on his financial disclosure reports because of an "oversight." He indicated that he will be amending his financial disclosure reports to correct this.
- 33. Bowling Green Dealership, Inc. was a Mercedes/BMW store based in Kentucky.
- 34. The witness sold the assets of this dealership approximately three years ago, but the shell entity that had held these assets had not yet been dissolved by the time of the OCE investigation.
- 35. The dealership was listed as a holding of 1099 Management<sup>1</sup>, which the witness explained was a holding company for his corporate offices. He believes various dealerships would have paid money into 1099 Management to pay for corporate costs.

<sup>&</sup>lt;sup>1</sup> The witness explained that the name "1099 Management" may have come from the date the entity was created, i.e., October 1999.

Subject to the Nondisclosure Provisions of H. Res. 895 as Amended

- 36. The witness did not know why his 2007 and 2008 financial disclosure reports listed the dealership, but his 2009 and 2010 reports did not. He explained that, ideally, a filing should have been made with the state to wind down this entity.
- 37. The witness did not know why the dealership was not listed as a holding of 1099 Management on his financial disclosure reports.
- 38. The witness said that interest income from the dealership in 2007 and 2008 was not included on his financial disclosure reports because of a "technical discrepancy."
- 39. The witness indicated that amended disclosure reports will likely be filed with the Ethics Committee this week.

This memorandum was prepared on September 9, 2011 after the interview was conducted on that same day. I certify that this memorandum contains all pertinent matter discussed with the witness on September 9, 2011.

Scott Gast Investigative Counsel

# **EXHIBIT 3**

## Electronic Articles of Organization For Florida Limited Liability Company

L06000061762 FILED 8:00 AM June 16, 2006 Sec. Of State

#### **Article I**

The name of the Limited Liability Company is: BOCA CREEK DEVELOPMENT COMPANY, LLC

#### Article II

The street address of the principal office of the Limited Liability Company is:

1255 SEEDS AVENUE SARASOTA, FL. US 34237

The mailing address of the Limited Liability Company is:

1255 SEEDS AVENUE SARASOTA, FL. US 34237

#### **Article III**

The purpose for which this Limited Liability Company is organized is: ANY AND ALL LAWFUL BUSINESS.

## **Article IV**

The name and Florida street address of the registered agent is:

ROBERT E MESSICK ESQ. 2033 MAIN STREET SUITE 600 SARASOTA, FL. 34237

Having been named as registered agent and to accept service of process for the above stated limited liability company at the place designated in this certificate, I hereby accept the appointment as registered agent and agree to act in this capacity. I further agree to comply with the provisions of all statutes relating to the proper and complete performance of my duties, and I am familiar with and accept the obligations of my position as registered agent.

Registered Agent Signature: ROBERT E. MESSICK, ESQ.

## Article V

The name and address of managing members/managers are:

Title: MGRM JOHN MURRAY 1255 SEEDS AVENUE SARASOTA, FL. 34237 US

Signature of member or an authorized representative of a member Signature: ROBERT E. MESSICK, ESQ.

L06000061762 FILED 8:00 AM June 16, 2006 Sec. Of State alunt

# **EXHIBIT 4**

### 2009 LIMITED LIABILITY COMPANY ANNUAL REPORT

DOCUMENT# L06000061762

Entity Name: BOCA CREEK DEVELOPMENT COMPANY, LLC

FILED Mar 19, 2009 Secretary of State

Current Principal Place of Business: New Principal Place of Business:

1255 SEEDS AVENUE SARASOTA, FL 34237 US

Current Mailing Address: New Mailing Address:

1255 SEEDS AVENUE SARASOTA, FL 34237 US

City-St-Zip:

BRADENTON, FL 34202 US

FEI Number: 26-1165701 FEI Number Applied For ( ) FEI Number Not Applicable ( ) Certificate of Status Desired ( )

Name and Address of Current Registered Agent: Name and Address of New Registered Agent:

MESSICK, ROBERT E ESQ.

2033 MAIN STREET

SUITE 600

SARASOTA, FL 34237 US

MURRAY, JOHN P
1255 SEEDS AVENUE
SARASOTA, FL 34237 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE: JOHN P. MURRAY 03/19/2009

Electronic Signature of Registered Agent Date

MANAGING MEMBERS/MANAGERS: ADDITIONS/CHANGES:

Title: MGRM ( ) Delete Title: ( ) Change ( ) Addition Name: ( ) Change ( ) Addition Name:

Address: 50 CENTRAL AVE. SUITE 900 Address:
City-St-Zip: SARASOTA, FL 34236 US City-St-Zip:

Title: MGRM () Delete Title: () Change () Addition
Name: JOHN MURRAY & GLYNIS, MURRAY AS JOI N T TENA Name:

Address: City-St-Zip: SARASOTA, FL 34234 US City-St-Zip:

Title: MGRM ()Delete Title: ()Change ()Addition
Name: RONALD CARR & CAROL, CARR AS JOINT T ENANTS Name:
Address: Address:

I hereby certify that the information supplied with this filing does not qualify for the exemption stated in Chapter 119, Florida Statutes. I further certify that the information indicated on this report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 608, Florida Statutes.

City-St-Zip:

SIGNATURE: JOHN P. MURRAY MGRM 03/19/2009

Electronic Signature of Signing Managing Member, Manager, or Authorized Representative / Date

# **EXHIBIT 5**

## 2010 LIMITED LIABILITY COMPANY ANNUAL REPORT

DOCUMENT# L06000061762

Entity Name: BOCA CREEK DEVELOPMENT COMPANY, LLC

FILED Mar 10, 2010 Secretary of State

Current Principal Place of Business: New Principal Place of Business:

1255 SEEDS AVENUE SARASOTA, FL 34237 US

Current Mailing Address: New Mailing Address:

1255 SEEDS AVENUE SARASOTA, FL 34237 US

FEI Number: 26-1165701 FEI Number Applied For ( ) FEI Number Not Applicable ( ) Certificate of Status Desired ( )

Name and Address of Current Registered Agent: Name and Address of New Registered Agent:

MURRAY, JOHN P 1255 SEEDS AVENUE SARASOTA, FL 34237 US

The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE:

Electronic Signature of Registered Agent Date

MANAGING MEMBERS/MANAGERS:

Title: MGRM

Name: BUCHANAN, VERNON G Address: 50 CENTRAL AVE. SUITE 900 City-St-Zip: SARASOTA, FL 34236 US

Title: MGRM

Name: JOHN MURRAY & GLYNIS MURRAY AS JOINT TENA

Address:

City-St-Zip: SARASOTA, FL. 34234 US

Title: MGRM

Name: RONALD CARR & CAROL CARR AS JOINT TENANTS

Address: BRADENTON, FL 34202 US

I hereby certify that the information indicated on this report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 608, Florida Statues.

SIGNATURE: JOHN P. MURRAY MGRM 03/10/2010

Electronic Signature of Signing Managing Member, Manager, or Authorized Representative / Date

## **EXHIBIT 6**

	EXEMPTION—Have you exputed from this report any offer assets, "unearred" income, transactions, or liabilities of a spouse or dependent child they meet all three tests for exemption? Do not enswer "yes" unless you have first consulted with the Committee on Standards of Official Conduct	TRUSTS - Details regerding "Qualified Blind Trusts" approved by the Committee on Standards of Official Conduct and certain other "excepted trusts" need not be decided. Have you excluded from this report details of such a kust benefiting you, your spicuse, or dependent child?	EXCLUSION OF SPOUSE, DEPENDENT, OR TRUST INFORMATION — ANSWER <u>each</u>	there any reponsible Yes W No Each question in appropriate schedu	reaction exceeding Yes No Kyes, complete and attach So	III. Did you, your spouse, or a dependent child receive "uneamed" Income of make than \$200 in the reporting period or hold any reportable asset worth more than \$1,000 at the end of the period?  Wes, complete and attach Schedule VIII.  If yes, complete and attach Schedule VIII.	II. Did any individual or organization make a donation to charity in feu of paying you for a speech, appearance, or article in the Yes No Pennod (world none than \$235 from one source)?  If yes, complete and attach Schedule II.	i. Did you or your spouse have "warned" income (e.g., salaries or fees) of \$200 or more from any source in the reporting period?  If yea, complete, and attach Schedule 1.  If yea, complete, and attach Schedule 1.  If yea, complete, and attach Schedule 1.	PRELIMINARY INFORMATION - ANSWER EACH OF THESE QUESTIONS	Junius (May 17, 2010)	\$1918:	Name: Varnon G Buchananan Daytime Telephone: 941-354-	UNITED STATES HOUSE OF REPRESENTATIVES  CALENDAR YEAR 2009 FINANCIAL DISCLOSURE STATEMENT Footuse by Members, officiens, and employees
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Cisco Systems Inc	Canadian Natural Res Ltd	Becton Oickinson Co	Saxter Internt Inc	Apple inc	Аттелсан Томег Согр	Apollo Group Inc. CL. A	Aema Inc New	Abbot Labs	cash/money market accounts	Merrii Lynch IRA 737-60C47 bated 5 770-82691 then to 737-60C48	, wyyen	Weits Farqu & Co New Dei	Verizon Communications	United Parcel Svc.CL.8	Transocean Ltd Zug	Staples inc	Calculation of Del Calculation	Cusicommiac	Potesh Corp Saskatchewan (puthase less than \$1K)	PNC Find Sic Group (sale less than \$1K)	Philip Morns Int Inc	Metite ins	ASSETS  audition of incomes a read of the part. For Fanta which gener is a read or the part. For Fanta what same a farmed in and the streament plan if the executing read or the busines are at the busines are at the busines are at the busines who proming year. The part of the pusition of the proming year. The process is child, the proming year of the pusition of the proming year.  The process is child, the promines are at the pusition of the production of the promines are provided to the promines are provided to the promines are provided to the promines are provided to the promines are provided to the  III - ASSETS	
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Kohl's Corp Wisc PV 1CT (sale les than S1K)	Juniper Networks Inc	Ganzyme Corp (sale less than S1K)	Genetech Inc New	Exxon Mobile Corp	Daerie CO	Cavidien Ltd	Costto Wholesale	Спивь Согр	Engas Myers Squibb CO	Amazoa Con Inc	XTO Energy Inc	wai-Mart Stores Inc	United Techs Corp (sale less than \$1K)	Schlumberger Ltd	Proces & Camble Co	Declaration of the	Pepsico Inc (sale less then \$1K)	Oracle Corp 3.01	period, and (h) any other asset or source of income which generated more than \$200 in "unsarred" income during the yeat. For intell property or land, provide an address. Provide full names of any mutual funds. For a self directed IRA (i.e., one where you have the power to select the posedto investments), provide whomeshold, and the income earned for the account. For an origin or responding threshold, and the income earned for the account. For an origin or earned that the fund provides to value of the tend of the reporting his stand provides to value of the earned for the account to group or an address that is not publicly graffed, in Bock A datase the ratine of the business that its not publicly graffed, in Bock A datase the ratine of the business. The radure of the business, and its geographic location. For an additional inofirmation, see the instruction boaklet for the reporting year.  Exclude: Your personal residence(s) (unless there is reinal income); say debt oneed to you by your spouse, or by your spouses child. parent, or soliting; any deposits totaling.  Exclude: Your personal sensities to alling the provide of the sensities of the resonal sensities of the reporting year.  Exclude: Your personal residence(s) (unless there is reinal income); say the major deposits totaling or short personal sensities to a sesset or income daring or the continual or the personal sensities of the personal sensities of the personal sensities of your may indicate that an asset or income source is that of your considered that (DC) or is jorsty held (JT), in the cotonal column; or the far left.	Asset and for income Source Identify (a) each exset held for investment or production of income with a fair market value exceeding \$1,000 at the end of the reporting	Block A	Schedule III - ASSETS ANI
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SCHEDULE VIII - POSITIONS	Name: Vernon G. Buchanan Page 1 of 1
Report all positions, compensated or unco representative, employee, or consultant of	Report all positions, compensated or uncompensated, held during the current calendar year as an officer, director, trustee of an organization, partner, proprietor, representative, employee, or consultant of any corporation, firm partnership, or other business enterprise, any nonprofit organization, any labor organization, or any
Exclude: Positions held in any religious, social, fraternal, or	Exclude: Positions held in any religious, social, fraternal, or political entities; positions solely of an honorary nature; and positions listed on Schedule I.
Position	Name of Organization
Partner	1099, LC dba Venice Nissan - Venice Dodge
Partner	Sarasota 500, LLC dba Sarasota Ford
Partner	10-2002, LLC dba SunCoast Ford
Partner	10-3003, LLC dba SunCoast Mitsubishi
Partner	
President	Auto Central Services, Inc.
President	Auto Liquidators of SW FL, Inc.
President	
President	First Capital Corporation, Inc.
Partner	Graham Construction, LLP
President	Jamatt Financial, Inc.
President	Jamatt Realty, Inc.
President	Aircraft Holding and Leasing, LLC
President	Sarasota-Bradenton Aviation, Inc.
President	V.B. Motor Yachts, LLC
President	V.B. Cruise Charters, LLC
President	Buchanan Reinsurance, Inc.
Partner	Speed-Wing Investment Co.
Partner	Buchanan Farms, Inc.
Partner	V. B. Investments, Inc.
Partner	130 North Tamiami Trail, LLC
President	996, Inc.
Pariner	Buchanan Investment Co., L.P.
Partner	Georgetowne Properties, LLC
President	6430 Hollywood Blvd., LLC
Partner	Five Points Residential Investments, LLC
President	Jamatt Properties, LLC
Partner	Creekwood Hotel, LLC - Bradenton, FL
Partner	High Aspen Ranch Holdings, LLC - Colorado
President	Orange Park, LLC
Partner	MB Acquisition and Leasing, LLC
President	VB investments of Delaware, LLC
Partner	301 Oxford, LLC
Partner	High Aspen Florida, LLC

# EXHIBIT 7

Mos. Yes   No	come, transactions, or Habilities of a spaces or dependent child se" unless you have first consulted with the Committee on Ethics.	Examplions— Have you excluded from this report any other assets, "wearned" income, transactions, or lightifies of because they meet all three trets for examplion? Do not answer "yes" unless you have first consulted
₹ □ ₹	he on Ethics and certain other "excepted trusts" need not be at benefiting you, your spouse, or dependent child?	Trusts— Details regarding "Qualified Dirict Trusts" approved by the Committee on Ethics and certain either "exc disclosed. Here you excluded from this report details of such a trust benefiting you, your spouse, or d
STIONS	ATION - ANSWER EACH OF THESE QUESTIONS	EXCLUSION OF SPOUSE, DEPENDENT, OR TRUST INFORMATION - ANSWER EACH
	schedule attached for each "Yes" response.	K yes, complete and attach Schedule V.
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more than 30 days late.	Termination Date:	Report (May 15) Amendment Type (May 15)
A \$200 penalty shall / / Commons who files	Employee	Filter House of Representatives District: 13
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2011 MAY 13 AM 10: 35	FORM A Page 0 of 0 For use by Mernbers, officers, and employees	UNITED STATES HOUSE OF REPRESENTATIVES CALENDAR YEAR 2010 FINANCIAL DISCLOSURE STATEMENT
LEGISLATIVE RESOURCE CENTER		

1099 Management Cop.LLC Saraeota FE/See holdings below)	996, Inc Serescie, FL -Rental Property	Sarasola 500, LLC - Sarasola, FL - Auto Dealer	Constitution of the Constitution, Caragons, T.	Carliamen Boad agold Broads (Santa)		Jornati Financial Inc Tampe. Fin	6430 Helicanor Blvd IIC Samenin 61 Dental Property RATH Late - 201	Country Clab Shores, LLC - Longboat Key, Ft Rental Promery - 520	VB Cruise Charlers - Sarasole, Floride - Yacht Charlers		ommercial Construction	Gulf Aircraft Sales, LLC - princip interest	Aircraft ownership and leasing operations	Alterent Holding & Leasing: LLC Sarasola (Horida) See Balow 88	CCFU (8881)	General Man (2:33)	Panilla Bare LILLY (640 t)		SunTrust Bank - Checking (4592)		Wachovia Bank - Sarasota, FL (9304)	JT 1st Bank of Paducah, KY accounts	DC Smort Smort	SP Mega Corp. Stock	Asset and for income Source  Asset period, and for income Source h a fair market vakue exceeding \$1,000 at the end of the orting period, and (9) any other asset or source of income ich generated more than \$200 in "unearmed" income during the ar.  all IRAs and other retirement accounts (such as 401(k) plans) f are self directed (i.e., one where you have the power to select specific investments, even if not exercised), provide the value each asset held in the account that exceed), provide the value each asset held in the account that exceeds the reporting shold. For an retirement accounts which are not self-directed, wide only the name of the institution holding the account and its ue at the end of the reporting period.  rental property or other real property held for investment, wide a complete address.  rental property or other real property held for investment, wide a complete address.  rental property or other real property held for investment, wide a complete address.  rental property or other real property held for investment, wide a complete address.  real property or other real property held for investment, wide a complete address.  returned the address there was rental income during reporting period); any deposits totaling \$5,000 or less in sonal checking or savings accounts; and any theancial rest in, or income derived from a federal retirement gram, including the Thrift Savings Pfen.  [Sp Mego Corp. stock	Schedule III - ASSETS AND "UNEARNED" INCOME
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Zimmer Heidings Inc COM	kel	M	Western Asset Managed		Wells Fargo Advantage	Virtuis Tex Exempt Book	the specific investments, even if not exercised), provide the value for each asset hald in the account that exceeds the reporting threshold. For an retirement accounts which are not self-directed, provide only the nears of the institution holding the account and its value at the end of the reporting period.  For rental property or other real property held for investment, provide a complete address.  For en ownership interest in a privately-held business that is not publicly traded, stale the name of the business, the nature of the trusiness, and its geographic location in Block A.  Exclude; Your personal residence, including second homes and vacation homes (unless there was rental income during the reporting period); any deposits totaling \$5,000 or less in personal checking or savings accounts; and any financial interest in, or income derived from a federal retirement; program, including the Thrift Savings Plan.	Inal are sell directed (i.e., one where you have the power to select	If an asset was sold and is included only becker all IRAs and other retirement accounts (such as 401(k) plans) generated income, the value should be "None" than the state of	Provide complete names of stocks and multial funds (do not use		which generated more than \$200 in "unearned" income during the you use a valuation method other than fair market	, kearury (a) each asset tead for investment or production of income; with a fair market value exceeding \$1,000 at the end of the reporting period, and (b) any other asset or source of income; indicate value of asset at close of reporting year, if	Asset and for income Source	Block A	Schedule III - ASSETS AND "UNEARNED" INCOME
<b>2</b>	X						None \$1 - \$1,000	1	If an a		*enlea	Sn rek	Indicat			UNE/
<b>*</b>		多大部	WX.	经交通			11(201)\$16000.08.2 \$15,001-\$50,0000	D (8)	sset was		piease s	a a val	e value			RNE
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	٠,	0		۰	,		If only a portion of an asset is sold please indicate as follows: (S) (partial) See below for example.		\$1,000 reporting year	exceeding	sales (S).	purchases	xate ≓ ¶5e nad	Transaction	BlackE	23

SCHEDULE VIII - POSITIONS	Name: Vernon G. Buchanan Page 1 of 1
Report all positions, compensated or unco	Report all positions, compensated or uncompensated, held during the current calendar year as an officer, director, trustee of an organization, partner, proprietor,
representative, employes, or consultant of	representative, employee, or consultant of any corporation, firm partnership, or other business enterprise, any nonprofit organization, any labor organization, or any

301 Oxford, LLC	Partner
VB Investments of Delaware, LLC	President
MB Acquisition and Leasing, LLC	Partner
Orange Park, LLC	President
High Aspen Ranch Holdings, LLC - Colorado	Partner
Creekwood Hotel, LLC - Bradenton, FL	Partner
Jamatt Properties, LLC	President
Five Points Residential Investments, LLC	Partner
6430 Hollywood Blvd., LLC	President
Georgetowne Properties, LLC	Partner
Buchanan Investment Co., L.P.	Partner
996, i <sub>D</sub> c.	President
130 North Tamiemi Trail, LLC	Partner
V. B. Investments, Inc.	Partner
Buchanen Farms, Inc.	Partner
Speed-Wing Investment Co.	Partner
Buchanan Reinsurance, Inc.	President
V.B. Cruise Charters, LLC	President
V.B. Motor Yachts, LLC	Prasident
Serasota-Bradenton Avlation, Inc.	President
Aircraft Holding and Leasing, LLC	President
Jamat Really, Inc.	President
Jematt Financial, Inc.	President
Graham Construction, LLP	Partner
First Capital Corporation, Inc.	President
Buchanan Automotive Holdings, Inc.	President
Auto Liquidators of SW FL., Inc.	President
Auto Central Services, Inc.	President
600, LLC dba Space Coast Honda	Partiner
10-3003, LLC dba SunCoast Mitsubishi	Partner
10-2002, LLC dba SunCoast Ford	Partner
Sarasota 500, LLC dba Sarasota Ford	Partner
1099, LC dba Venice Nissan - Venice Dodge	Partner
Name of Organization	Position
Excition: residents listed on schedule 1, positions had an enty religious, scheduled, in political entities, or political entities arealy or an interiorally nature.	Excition contains listed of contention 1,
	educational or other institution other than the United States
report all positions, compensated of uncompensated, held during the current calendar year as an order, director, dustee or an organization, partner, proprietor, representative, employee, or consultant of any corporation, firm partnership, or other business enterprise, any nonprofit organization, any labor organization, or any	representative, employee, or consultant of
railie. Voliton O. Davidnan - age i on i	SCHEDULE VIII - POSITIONS

## **EXHIBIT 8**

#### SCHEDULE E

#### (Form 1040)

Department of the Treasury Internal Revenue Service

### Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040NR, or Form 1041,

See instructions for Schedule E (Form 1040).

OMB No. 1545-0074 2007 Attachment 13

Your social security humber Name(s) shown on return VERNON G. & SANDRA JC BUCHANAN Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3), If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. List the type and location of each rental real estate property; 2 For each rental real estate properly listed Yes No on line 1, did you or your family use it during the tax year for personal purposes Α for more than the greater of: COUNTRY CLUB SHORES, LLC 14 days or В . 10% of the total days rented at fair c rental value? (See page E-3.) Totals Properties income: (Add columns A, B, and C.) C В 3 Rents received 3 4 Royalties received 4 Expenses: 5 Advertising Auto and travel (see page E-4) 6 Cleaning and maintenance 8 Commissions Insurance 10 Legal and other professional fees 11 Management fees 12 Mortgage interest paid to banks, etc. (see page E-4) Other interest 18 18 14 Repairs 15 Supplies \_\_\_\_\_ 15 16 Taxes 16 17 Utilities 18 Other (list) 📂 SEE STATEMENT 31 19 Add lines 5 through 18 19 20 Depreciation expense or depletion (see page E-5) 20 21 Total expenses. Add lines 19 and 20 22 income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198 23 Déductible renfal real estate loss. Caution. Your rental real estate loss on line 22 may be ilmited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2 24 Income. Add positive amounts shown on line 22. So not include any losses 24 25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here 25 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 41 on page 2

721401 11-08-07 LHA For Paperwork Reduction Act Notice, see Instructions.

hedule E (Form 1040) 2007

Name vernon G. Buckenan								
							SSN/EIN	
Passthrough BOCA CREEK DEVELOPMENT COMPANY.		FFC	Ω				Ħ	TAXPAYER
Parthership	KG Para	Prior Year Unallowed	Disallowed Due to	Prior Year Unaflowed	Disailowed Due to	Prior Year Passive	Disallowed Passive	
OTHER PASSIVE SCHEDII II E PAGE 9	記念の著名を記述を記述され	Hasis Loss	Basis Limitation	At-Hisk Loss	At-Risk	Loss	1088	Tax Return
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Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
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FORM 4797	和阿特斯即斯特里		18.20年期以上到达过时间的18.19				医侧椎经内部 网络拉瑟马姆	體的學習類的
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULE D				情 医视				
Net short-te/m cap. gain (loss)								
Net fong-term cap, gain (loss)								
Section 1256 contracts & straddles								
FORM 4952	<b>劉明明朝程第四周前</b> 第							
Investment interest expense - Sch. A								
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Deductions related to portfolio income								
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Name Vernon 9. Euchanan Passthrough 2003. Creek Develorment Company, Lic								
Passthrough BOCA CREEK DEVELOPME							SSN/EIN	
	ENT COMPANY, LA	25	Ω				턴	TAXPAYER
PARTNERSHIP			-					
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Interest from U.S. bonds								
Ordínary dividends								
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Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								•
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Self-employment earnings (loss)/Wages	-6-							0
Gross farming & fishing inc								
Royalty expenses/depletion								
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Qualified production activities income								
Passthrough adjustment to Form 1040				-				
Penalty on early withdrawal of savings								-
NOL								
Other taxes/recepture of credits								
Credits								
Casualty and theft loss			:					

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Passthrough BOWLING GREEN DEALERSHIP							SSN/EIN	
	ERSHIP LAC		<u>e</u>				,	TAXPAYER
PARTMERSHIP								
-	K-1 Input	Prior Year Unaflowed Basis Loss	Disallowed Due to	Disallowed Due to Prior Year Unallowed Basis Limitation	Disallowed Due to	Prior Year Passive Loss	Disallowed Passive	Tax Return
SCHEDULE E, PAGE 2	個個問題物理例					<b>製造器工作工作</b>		<b>阿斯斯斯斯斯斯</b>
Ordinary business income (loss)	-1.455.210.							
Rental real estate income (loss)								
Other net rental income (loss)								
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Self-charged passive interest expense								
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Disallowed due to 65% limitation								
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Total Schedule E (page 2)	-1,455,210,							-1,455,210
FORM 4797					調化和調配物質			
Section 1231 gain (loss)	-1,717,							-1.717
Section 179 recapture on disposition								
SCHEDULED		医骨柱 医阴影体						
Net short-term cap, gain (loss)								
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Investment interest expense - Sch. A								
Other net investment income								
TEMIZED DEDUCTIONS								
Charitable contributions	617.							517
Deductions related to portfolio income								:
Other								

Name VERNON G. BUCHANAN							SSN/EIN	
Passthrough BOM, ING GREEN DEALERSHIP	ERSHIP INC		9				F	TAXPAYER
PARTNERSHIP								
	K-1 input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disalbwed Due to At-Risk	Prior Year Passive Loss	Disallowed Passive Loss	Tax Return
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Interest income	2,373,							2,373
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income							ı	
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Depreciation adjustment after 12/31/86								
Adjusted gain or loss	41,358,							41,358
Beneficiary's AMT adjustment								
Depletion (other than oil)								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages	-1.517.451.							-1,517,451
Gross farming & fishing inc								
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Dependent care benefits								
Retirement plans								
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Penalty on early withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								

Manie VEHNON G. BUCHANAN							SSN/EIN	
Passthrough BOWLING GREEN DRALERSHIP, LLC		- ACTIVITY NUMBER	Ol 601					TAXPAYER
Partnership			***************************************				1	
OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to	Prior Year Unallowed At-Risk Loss	Disallowed Due to		Prior Year Passive Disallowed Passive	Toy Date
SCHEDULE E, PAGE 2								# IV
Ordinary business income (loss)	62 241							
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Net long-term cap, gain (loss)								
Section 1256 contracts & straddles								
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Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								對時間開始開始
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INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

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FORM 4797	<b>特別的電影/認定的與原來應用的可能和</b>					
Section 1231 gain (toss)						
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SCHEDULE D						
Net short-term cap, gain (loss)						
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Section 1256 contracts & straddles						
FORM 4952						
Investment interest expense - Sch. A						
Other net investment income						
ITEMIZED DEDUCTIONS						
Charitable contributions					*	617
Deductions related to portfolio income						
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2007

INCOME FROM PASSTHROUGH STATEMENT, PAGE 1

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INCOME FROM PASSTHROUGH STATEMENT, PAGE 2

2002

			Carolin Physician		1			
Name VERYON G. BUCHAMAN							SSN/EIN	
Passthrough BOWLING GREEN DEALERSHIP	ERSHIP, LLC - ACT	CTIVITY NUMBER 110	110 ID				<u>-</u>	TAXPAYER
PARTNERSHIP								
OTHER PASSIVE	I Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Prior Year Passi Loss	Disallowed Passive Loss	Tax Return
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Adjusted gain or loss	41,358							41.358
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Medical Insurance - 1040						-	:	
Dependent care benefits								
Retirement plans								
Qualified production activities income								
Passthrough adjustment to Form 1040								
Penalty on early Withdrawal of savings								
NOL								
Other taxes/recapture of credits								
Credits								
Casualty and theft loss								
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## **EXHIBIT 9**

### SCHEDULE E

#### (Form 1040)

Department of the Treasury Internal Revenue Service ( Name(s) shown on return

### Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040NR, or Form 1041.

> See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074
2008

Attachment Sequence No. 13
Your social security number

VERNON G. & SANDRA JC BUCHANAN Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40. List the type and address of each rental real estate property: 2 For each rental real estate property listed No COUNTRY CLUB SHORES, LLC on line 1, did you or your family use it during the tax year for personal purposes X Α for more than the greater of: В 14 days or Х 10% of the total days rented at fair C rental value? (See page E-3.) X c Properties Totals Income: CY (Add columns A. B. and C.) 3 Rents received 23.519 3 4 Royalties received ..... 4 Expenses: 5 Advertising 6 Auto and travel (see page E-4) 6 7 Cleaning and maintenance 7 1,103. 8 Commissions 5,447. Insurance 8,355. 9 10 Legal and other professional fees \_\_\_\_\_ 10 11 Management fees 1,090. 11 12 Mortgage interest paid to banks, etc. (see page E-5) 12 13 Other interest 13 14 Repairs 2.284. 14 15 Supplies 15 16 Taxes 15 17 Utilities 5,502. 18 Other (list) SEE STATEMENT 50 8,711 SEE STATEMENT 51 18 SEE STATEMENT 52 19 Add lines 5 through 18 19 32,492. 19 20 Depreciation expense or depletion (see page E-5) 13,199. 20 20 21 Total expenses. Add lines 19 and 20 45,691 21 22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to 22 <22,172. find out if you must file Form 6198 23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2 ...... 1 6,827 23 24 Income. Add positive amounts shown on line 22. Do not include any losses 24 25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here 26 Total rental real estate and royalty income or (loss), Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on line 17, or Form 1040NR, line 18. Otherwise, include this amount in the total on line 4' **VB 142** 821491 11-10-08 LHA For Paperwork Reduction Act Notice, see instructions. Schedule E (Form 1040) 2008

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		INCOME	FROM PASSTHRO	INCOME FROM PASSTHROUGH STATEMENT, PAGE 1	PAGE 1			2008
SCHEDULE								
Name VERNON G. BUCHANAN							SSN/EIN	
Passthrough BOCA CREEK DEVELOPMENT COMPANY,		DEC	<u>e</u>				7	TAXPAYER
PARTNERSELP							ſ	
OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed	Disallowed Due to	Prior Year Passive	Prior Year Passive Disallowed Passive	7.07.0
SCHEDULE E, PAGE 2				2007 1001 11	NOIL IV	Second	200	tax rieldin
Ordinary business income (loss)	<22.							
Rental real astate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense								
Guaranteed payments								
_					The state of the s			
Disallowed section 179 expense								
Net income (loss)	<22.				Control Contro	Distriction of the second of t	15	< 7 >
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation	į							
Unreimbursed expenses (nonpassive)								
Nonpassive other								
Total Schedule E (page 2)	<22.						15	< L>
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULED								
Net short-term cap, gain (loss)								
- 1								
strac								
FORM 4952								
Investment interest expense - Sch. A								
Other net investment income								
ITEMIZED DEDUCTIONS								
Charitable contributions								and the description of New Workship (letter) because of
Deductions related to portfolio income								
Q-f-e-								
		1						

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4,745

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TAXPAYER

		INCOME	INCOME FROM PASSTHROUGH STATEMENT, PAGE 2	UGH STATEMENT	PAGE 2		
Name VERNON G. BUCHANAN							SSIVEIN
Passthrough BOCA CREEK DEVELOPMENT	COMPANY,	LLC	9				F .
PARTNERSHIP							
OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Risk	Disallowed Due to Prior Year Passive Disallowed Passive At Risk Loss	Disallowed Passive Loss
INTEREST AND DIVIDENDS							
Interest income	4,745.						
Interest from U.S. bonds							
Ordinary dividends							
Qualified dividends							
Tax-exempt interest income							
FORM 6251							
Depreciation adjustment after 12/31/86							
Adjusted gain or loss							
Depletion (other than oil)							
Other							
MISCELLANEOUS							
Self-employment earnings (loss)/Wages							
Gross farming & fishing inc							
Royalties							
Royalty expenses/depletion							
Undistributed capital gains credit							
Backup withholding							
Credit for estimated tax							
Cancellation of debt							
Medical insurance - 1040							
Dependent care benefits							
Retirement plans							
Dualitied production activities income							
Passthrough adjustment to Form 1040							
Penalty on early withdrawal of savings							
NOL						1	
Other taxes/recapture of credits							

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Casualty and thaft loss

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Presidence of a spotshook   Presidence of a spotshook	ENTITY - TOTAL OF ALL ACTIVITIES SCHEDING E	CTIES	INCOME	INCOME FROM PASSTHROUGH STATEMENT, PAGE 1	OUGH STATEMENT	PAGE 1			2008
Passitronopy incourage Greater Processing Publications   Passitronopy incourage Greater Processing Processing Control (1998)   Passitronopy incourage Greater Processing Control (1998)   Passitronopy incourage Greater Processing Control (1998)   Passitronopy incourage Greater Processing Control (1998)   Passitronopy incompanies of Passitronopy incompanies (1998)   Passitronopy	Name VERNON G. BUCHANAN								
SOMEDULE E Pade   Pag	Passthrough BOWLING GREEN I							SSN/EIN	Constant and Am
SCHEDLIE E PAGE 2	PARTNERSHIP							1	TWENTER
Schedule E page 2		K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to		Disallowed Due to		Disallowed Passive	<u></u>
Partial from (loss)	SCHEDULE E, PAGE 2			Cook En Indiana	AL HISK LUSS	Arnisk	A SAMPLE SAME	SSOT	lax Return
Chart are lactors (loss)	Ordinary business income (loss)	<923,353	<del>-^</del>						
Chair not a mail mome (aus.)   Chair not a mail mome (aus.)   Chair not a mail mome (aus.)   Chair not a mail mome (aus.)   Chair not a mail mome (aus.)   Chair not a moment and a mail mome (aus.)   Chair not (aus.)   Ch	Rental real estate income (loss)		T						
Interpolate drafting costs/dry hole costs   Costs and the costs and th	Other net rental income (loss).		1						
Self-fraged passive incest aspense   Self-fraged passive incest aspense   Self-fraged passive incest aspense   Self-fraged S	Intangible drilling costs/dry hole co.	sts							
Section 179 extractive   Section   Section 179 extractive   Section 179 extractive   Section 179 extractive   Section 179 extractive   Section 179 extractive   Section 179 extractive   Section 179 extractive   Section 179 extractive   Section 179 extractive   Section 179 extractive   Section 179 extractive   Section 179 extractive   Section 179 extractive   Section 179 extractive   Section 179 extractive   Section   Section 179 extractive   Section   Section 179 extractive   Section   Sect	Self-charged passive interest exper	lise	No. No. of the Control of the Contro						
Seation 179 and carryover	Guaranteed payments								
Clearbowed section 179 expense   Clearbowed section 179 expense   Clearbowed section 179 expense   Clearbowed section   Clearbowed se	Section 179 and carryover		ANY CONTROL CO	STREET, TORONO CONTROL					
Net income (loss)									
First passive other   Cost depiction		<923		AL WARE CONTROL OF THE PROPERTY OF THE PROPERT	A Sec. 1889 September 2000 September 2000		endes) (Europe Description Control		
Second passive other   Cost depletion									
Percentage depletion   Percentage depletion									
Percentage depleton   Percentage depleton   Percentage depleton   Percentage depleton   Percentage depleton   Percentage depleton   Percentage depleton   Percentage   Perce	Cost depletion								
Depletion carryove         Depletion carryove           Disallowed due to 65% irritation         Unreinbursed expenses (norpassive)           Unreinbursed expenses (norpassive)         4923,353.4           Norpassive other         6923,353.4           Section 179 recepture of spossition         738,017.           Section 179 recepture on disposition         738,017.           Section 179 recepture on disposition         6212,200.           Net long term cap, gain (loss)         472,200.           Section 178 contracts & straddes         5ection 128 contracts & straddes           Insestment interest septere - Sch. A Other net investment income         472,200.           Intelliges contributions         251.           Intellige contributions related to portriof income         251.	Percentage depletion								
Destlowed due to 66% Imitation   Disaslive due to 66% Imitation   Unreinflured experses (norpessive)   Unreinflured experses (norpessive)   Unreinflured experses (norpessive)   C423,353_2   C423,353_2   C423,353_2   C423,017.   C423	Depletion carryover								
Unreimbursed expenses (nortpassive)         Voltailschedue E (page 2)         4923,353,-         4923           Norpassive other         Total Schedule E (page 2)         4923,353,-         4923           Total Schedule E (page 2)         798,017,-         773           Section 1291 gain (loss)         779 Section 129 recapture on disposition         779           Net short term cap, gain (loss)         472,200,-         472,200,-           Section 1256 contracts & straddless         5 Section 1256 contracts & straddless         772           Investment interest expense 3.5h. A Other ret investment income Improvement Improvement income Improvement income Improvement income Improvement income Improvement income Improvement income Improvement income Improvement income Improvement income Improvement income Improvement income Improvement income Improvement income Improvement income Improvement income Improvement income Improvement income Improvement Improvement income Improvement	Disallowed due to 65% limitation								
Total Schedule E (page 2)   C-923,353	Unreimbursed expenses (nonpassiv	(8)							
Total Schedule E (page 2)									
FORM 4797   Section 1231 gain (loss)   758, 017.   T9   Section 1231 gain (loss)   758, 017.   T9   Section 179 recapture on disposition   T9   Section 179 recapture on disposition   T9   Section 126 contracts & straddles   Section 125 contracts & Section 125 contracts & Section 125 contracts & Section 125 contracts & Section 125 contracts & Section 125 contracts & Section 125 contracts & Section 125 contracts & Section 125 contracts & Section 125 contracts & Section 125 contracts & Section 125 contracts & Section 125 contracts & Section 125 contracts & Section									
Section 1231 gain (loss)         738, 017.         779           Section 179 recapture on disposition         Schebull E D         777           Section 179 recapture on disposition         3 C T 2, 200.         772           Net short-term cap, gain (loss)         < 72, 200.         772           Section 1256 contracts & stradcless         Section 1256 contracts & stradcless         772           FORM 4802         Investment interest expense - Sch. A Other net investment income         400           ITEMIZED DEDUCTIONS         251         251           haritable contributions         251         251           ther         Therefore the contribution in t	FORM 4797								
Section 179 recapture on disposition           SCHEDULE D           Net short-term cap, gain (loss)         <72,200,>         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,         <72,200,<	Section 1231 gain (loss)								
SCHEDULE D         SCHEDULE D         Act short-term cap, gain (loss)         Act sho	Section 179 recapture on dispositlo	חנ							
Net short-term cap. gain (loss)         A c72, 200. >         A c72         A	SCHEDULE D								Similar Service Services
Net long-term cap, gain (loss)         <72,200.>         <72           Section 1256 contracts & straddies         Section 1256 contracts & straddies            FORM 4852         Investment interest expense - Sch. A Other net investment income            ITEMIZED DEDUCTIONS         Anitiable contributions         251.           Partiable contributions related to portfolio income the contributions         251.					Strate of the st	O) the control of the			
FORM 4852   FORM 4852	;								200
FORM 4952         FORM 4952         A contract contr	Section 1256 contracts & straddies								<,44,400,5
Investment interest expense - Sch. A Other net investment income.         Sch. A Other net investment income.         A contributions.         A contribution.         "><th>FORM 4852</th><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	FORM 4852								
Other net investment income  ITEMIZED DEDUCTIONS  haritable contributions eductions related to portfolio income there	Investment interest expense · Sch. /	Ą			e-e-e-montrelia (se e-e-e-e)				
ITEMIZED DEDUCTIONS       haritable contributions       eductions related to portfolio income the	Other net investment income	****							
haritable contributions 251. eductions related to portfolio income ther	ITEMIZED DEDUCTIONS								
eductions related to portfolio income	haritable contributions							THE THE PROPERTY OF THE PROPER	254
	eductions related to portfolio incor	ale .							160

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Name VERNON G. BUCHANAN								
	ŀ						SSN/EIN	
Passthrough Bowling Green Dealership, Partnership	LERSHIP, LLC		0					TAXPAYER
	K-1 Input	Prior Year Unallowed	Disallowed Due to	Prior Year Unallowed	Disallowed Due to	Prior Y	Disallowed Passive	
INTEREST AND DIVIDENDS		DOSP FORS	Dasis Cillitation		ArHISK	SSOT	SSOT	Tax Return
Interest income	2,992.			- Andrews and Company of the Company				600 6
Interest from U.S. bonds								756 9
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
Depreciation adjustment after 12/31/86	3 <26,756.	_						- 356 367
Adjusted gain or loss	<978,030.							020 030
Beneficiary's AMT adjustment								**************************************
Depletion (other than oil)								
;								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages	s <1,043,448.			The state of the s			sita si dengan underka unterkangan dan dan dan dan dan dan dan dan dan d	~ 1 043 AKB ~
Gross farming & fishing inc								,
Royalties								
Royalty expenses/depletion								
Undistributed capital gains credit								
Credit for estimated tax								
Cancellation of debt								
Medical insurance - 1040								
Dependent care benefits								
Retirement plans								
Qualified production activities income								
Passthrough adjustment to Form 1040								ļ
Penalty on early withdrawai of savings								
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ther taxes/recapture of credits								
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		INCOME	INCOME FROM PASSTHROUGH STATEMENT, PAGE 1	WGH STATEMENT,	PAGE 1			2008
SCHEDULE E Name VERNON G BYCHNAN							'	
Passtfrough BOWLING GREEN DEALERSHIP	LERSHIP LIC - ACTIVET	CREATING V	90.				SSN/EIN	
PARTNERSHIP								TAXPAYER
OTHER PASSIVE	K-1 input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Unallowed	Disallowed Due to	Prior Year Passive	Prior Year Passive Disallowed Passive	1
SCHEDULE E, PAGE 2					Ven LTC	COSS	LUSS	I ax Retum
Ordinary business income (loss)	<923,353,	. ^						
Rental real estate income (loss)								
Other net rental income (loss)								
Intangible drilling costs/dry hole costs			sal.					
Self-charged passive interest expense					And a company of the			
Guaranteed payments								
Section 179 and carryover								
Disallowed section 179 expense								
Net income (loss)	<923,353,					Company of the contract of the	na di dalaman, manananan da da da da da da da da da da da da da	-923 353 ×
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover					i			
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other	-							
Total Schedule E (page 2)	<923,353.							792 353
FORM 4797								224
Section 1231 gain (loss)	798,017.						Alexander of the second second	7198 017
Section 179 recapture on disposition								
SCHEDULE D								
Net short-term cap, gain (loss)								
Net long-term cap. gain (loss)	<72,200.							<72 200.>
Section 1256 contracts & straddles								
FORM 4952								
Investment interest expense · Sch. A				D. Street and the str	And the state of t		200000000000000000000000000000000000000	THE PARTY OF THE P
Other net investment income								
ITEMIZED DEDUCTIONS								
haritable contributions	251.					The control of the co	a and the contract	251.
eductions related to portfolio income								
ther								
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SCHEDULEE			FROM PASSI HHO	INCOME FROM PASSI HHOUGH STATEMENT, PAGE 2	PAGE 2		2008
Name VERNON G. BUCHANAN						SSN/EIN	
Passthrough BOWLING GREEN DEALERSHIP	LLC	- ACTIVITY NUMBER	Q1 601				TAXPAYER
FARITRENET						l .	
OTHER PASSIVE	K-1 Input	Prior Year Unallowed Basis Loss	Disallowed Due to Basis Limitation	Prior Year Utallowed At-Risk Loss	Disallowed Due to	 Prior Year Passive Disallowed Passive	Tov Dot
INTEREST AND DIVIDENDS						3	landa va
Interest income	2,992.						2 992
Interest from U.S. bonds							
Ordinary dividends							
Qualified dividends							
Tax-exempt interest income							
FORM 6251							
Depreciation adjustment after 12/31/86	<26,756.	<b>A</b>					<26,756,>
Adjusted gain or loss	<978,030.	^					<978 030,>
Beneficiary's AMT adjustment							
Depletion (other than oil)							
Other							
MISCELLANEOUS							
Self-employment earnings (loss)/Wages	<1,043,448.	Δ					<1.043.448,>
Gross farming & fishing inc							
Royalties							
Royalty expenses/depletion							
Undistributed capital gains credit							
Backup withholding							
Credit for estimated tax							
Cancellation of debt							
Medical insurance - 1040							
Dependent care benefits							
Retirement plans							
Qualified production activities income							-
Passthrough adjustment to Form 1040							
Penalty on early withdrawal of savings							
JON							
Other taxes/recapture of credits							
redits							
asualty and theft loss							
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SCHEDULE		INCOME	INCOME FROM PASSTHROUGH STATEMENT, PAGE 1	UGH STATEMENT,	PAGE 1			2008
Name VERNON G. BUCHANAN Passthrough BOWLING GREEN DEALERSHIP,	LLC -	ACTIVITY NUMBER	110 ID				SSN/EIN	ТАХРАУЕВ
Partnership							l	
OTHER PASSIVE	K-1 Input	Prior Year Unallowed	Disallowed Due to	Prior Year Unallowed	Disallowed Due to	assive	Disallov	
SCHEDULE E, PAGE 2		COOL COOL	Dasis cirrilation	At-nisk Loss	Al-Hisk	Lass	Loss	Tax Return
Ordinary business income (loss)								
~								
Other net rental income (loss)		T						
Intangible drilling costs/dry hole costs								
Self-charged passive interest expense				and the state of t				
Guaranteed payments								
Disallowed section 179 expense								
Net income (loss)								
First passive other								
Second passive other								
Cost depletion								
Percentage depletion								
Depletion carryover								
Disallowed due to 65% limitation								
Unreimbursed expenses (nonpassive)								
Nonpassive other								
-								
FORM 4797								
Section 1231 gain (loss)								
Section 179 recapture on disposition								
SCHEDULED								
Net short-term cap. gain (loss)					And the second s	and the second s		
Net long-term cap. gain (loss)	,							-
Section 1256 contracts & straddles			}					
FORM 4952								
Investment interest expense - Sch. A				The state of the s				
ther not investment income								
ITEMIZED DEDUCTIONS								
aritable contributions			Company of the compan		The second control of the second control of			
ductions related to portfolio income								
Jer								
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20HG0			INCOME FROM PASSI HROUGH STATEMENT, PAGE 2	OGH STATEMENT	PAGE 2			2008
Name VERNON G. BUCHARAN							NOW/ERN	
Passthrough BOWLING GREEN DEALERSHIP	רביט	- ACTIVITY NUMBER 110	110 ID				<b>-</b> }	TAXPAYER
PARTNERSHIP								
OTHER PASSIVE	K-1 Input	Prior Year Unallowed Básis Loss	Disallowed Due to Basis Umitation	Prior Year Unallowed At-Risk Loss	Disallowed Due to At-Bisk	Prior Year Passive	Disallowed Passive	Tay Return
INTEREST AND DIVIDENDS								
Interest Income								
Interest from U.S. bonds								
Ordinary dividends								
Qualified dividends								
Tax-exempt interest income								
FORM 6251								
Depreciation adjustment after 12/31/86								
Adjusted gain or loss								
Beneficiary's AMT adjustment								
Depletion (other than oil)								!
Other								
MISCELLANEOUS								
Self-employment earnings (loss)/Wages.	9							
Gross farming & fishing inc								
Royalties								
Royalty expenses/depletion				į				
Undistributed capital gains credit								
Backup withholding								
Credit for estimated tax								
Cancellation of debt								
Medical insurance · 1040								
Dependent care benefits								
Retirement plans								
Qualified production activities income								
Passthrough adjustment to Form 1040								
Penalty on early withdrawal of savings								
NOI.								
her taxes/recapture of credits								
adits								
sualty and theft loss								

## **EXHIBIT 10**

#### SCHEDULE E

Dep surticent of the Treasury Internal Revenue Sovice (99)

(Fcsrm 1040)

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040NR, or Form 1041,

See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

Narrie(s) shown on return

Your social security number

COUNTRY CLOUD SHOWERS   LEC   Ook line 1, old you to your family use 1   Ording the tax year personal purposes for more than the greater of:   1 days or   10% of the folial days rented at fail rental value   10% of the folial days rented at fail rental value   10% of the folial days rented at fail rental value   10% of the folial days rented at fail rental value   10% of the folial days rented at fail rental value   10% of the folial days rented at fail rental value   10% of the folial days rented at fail rental value   10% of the folial days rented at fail rental value   10% of the folial days rented at fail rental value   10% of the folial days rented at fail rental value   10% of the folial days rented at fail rental value   10% of the folial days rented at fail   10% of the folial days rented at fail   10% of the folial days rented at fail   10% of the folial days rented at fail   10% of the folial days rented at fail   10% of the folial days rented at fail   10% of the folial days rented at fail   10% of the folial days rented at fail   10% of the folial days rented at fail   10% of the							,	<b>7</b> (1)
Schedulic Cor Lett (see page E-5). If you are an individual, sport form tests from form 4985 on page 2, line -QUE 1 Libits by page and addressed refer the ratal rest status property:  A COUNTRY CLUB SHONES, LLC  B -	VERNON G. & SANDRA JO	C BUCHAL	NAN					
COUNTRY CLUB SHORES, LLC	Income or Loss From	Rental Re.	al Estate and Roy	valties Note, If you are in	the business of renting persona	al property	use	_
COUNTRY CLUB SHORES, TLC	Schebute Cor Dez (see page t-	3). If you are an	i individual, report farm te					
C			rriy;	2 For each rea	ntal real estate property listed		Yes	N
C	A COUNTRI CLUB SHORE	ES, TIPC		on line 1, or	d you or your family use it			_
14 9995 or		<del></del>		for more tha	on the prestor of	A		X
Income:	В			• 14 days	DI	- 1 1		
Income:   Properties   Totale   A   B   C   Ald columns A, B, and C.		<del>-,,-</del>		• 10% of t	he total days rented at fair	В		X
Totalis   A	G _		<del>-</del>			- }		
A B C (Add columns A, 0, and C.)  3 Reits received 3 3 39, 161.    4 Regulates received 4    5 Adversing		· 1			····		L	
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	Details regarding "Qualified Blind Trusts" approved by the Committee on Standards of Official Conduct and certain other "excepted trusts" need not be disclosed. Have you excluded from this report details of such a trust benefiting you, your spouse, or dependent child?	EXCLUSION OF SPOUSE, DEPENDENT, OR TRUST INFORMATION ANSWER EACH OF THESE QUESTIONS	If yes, complete and attach Schedule V.	Did you, your spouse, or a dependent child have any reportable liability (more than \$10,000) during the reporting period?	If yes, complete and attach Schedule IV.	Did you, your spouse, or dependent child purchase, sell, or exchange any reportable asset in a transaction exceeding \$1,000 during the reporting	more than \$1,000 at the end of the period?	Did you, your spouse, or a dependent child receive "uneamed" income of more than \$200 in the reporting period or hold any reportable asset worth	If yes, complete and attach Schedule II.	Did any individual or organization make a donation to charity in lieu of paying you for a speech, appearance, or article in the reporting period?	If yes, complete and attach Schedule I.	Did you or your spouse have "earned" income (e.g., salaries or fees) of \$200 or more from any source in the reporting period?	PRELIMINARY INFORMATION ANSWER EACH OF THESE QUESTIONS	Annual (May 15)   Amendment	District: 13	Member of the U.S. House of Representatives	(Full Name)	Vernon G Buchanan	UNITED STATES HOUSE OF REPRESENTATIVES FINANCIAL DISCLOSURE STATEMENT FOR CALENDAR YEAR 2007
ıssets, "unearned" in 17	roved by the Commit ded from this report	UST INFORMA		Yes V No		Yes 🗹 No 🗌		Yes V No		Yes 🗆 No 🐼		Yes   No K	H OF THESE (	☐ Termination					VTATIVES YEAR 2007
come, transaction	tee on Standards of details of such a t	ATION ANS	schedule	Each que	If yes, comp	Did you have:	#fyes, comp	Did you hold any repor VIII. current calendar year?	If yes, comp	Did you, your spouse, or a over the VII. reimbursements for travel in from one source)?	If yes, comp	Did you, your VI. the reporting exempts?	DUESTIONS			Officer Or Employee			For use by Members
ns, or liabilities of a spouse or dependent child	of Official Conduct and certain other "exceptrust benefiting you, your spouse, or depend	SWER EACH OF THESE QUE	schedule attached for each "Yes" response.		If yes, complete and attach Schedule IX.	Did you have any reportable agreement or arrangement with an outside entity?	If yes, complete and attach Schedule VIII.	Did you hold any reportable positions on or before the date of filing in the current calendar year?	If yes, complete and attach Schedule VII.	Did you, your spouse, or a dependent child receive any reportable travel or reimbursements for travel in the reporting period (worth more than \$305 from one source)?	If yes, complete and attach Schedule VI.	Did you, your spouse, or a dependent child receive any reportable gift in the reporting period (i.e., aggregating more than \$305 and not otherwise exempts?		Jermination Date:		Employing Office:	(Daytime Telephone)	Toni L Poor	FORM A e by Members, officers, and employees
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Report all positions, compensated or uncompensated, held during the current calendar year as an officer, director, trustee of an organization, partner, proprietor, representative, employee, or consultant of any corporation, firm partnership, or other business enterprise, any nonprofit organization, any labor organization, or any educational or other institution other than the United States.  Exclude: Positions held in any religious social fraternal or political entities; positions solely of an honorary nature; and positions listed on Schedule I.	SCHEDULE VIII - POSITIONS	Name: Vernon G. Buchanan Page of 2
CAVIDAGE, 1 Colleges and any experience of the control of the cont	Report all positions, compensated or uncompenses and positions, compensated or uncompenses and the representative, employee, or consultant of an educational or other institution other than the Exclude: Positions held in any religious, soc	Report all positions, compensated or uncompensated, held during the current calendar year as an officer, director, trustee of an organization, partner, proprietor, representative, employee, or consultant of any corporation, firm partnership, or other business enterprise, any nonprofit organization, any labor organization, or any educational or other institution other than the United States.  Exclude: Positions held in any religious, social, fraternal, or political entities; positions solely of an honorary nature; and positions listed on Schedule I.

V. B. Investments, Inc.  130 North Tamiami Trail, LLC  996, Inc.  Buchanan Investment Co., L.P.  Georgetowne Properties, LLC  6430 Hollywood Blvd., LLC  Five Points Residential Investments, LLC  Jamatt Properties, LLC  Buchanan Investment Co., L.P.  Creekwood Hotel, LLC - Bradenton, FL  High Aspen Ranch Holdings, LLC - Colorado	Board Member Board Member Partner Partner Partner Partner Partner Partner Partner Partner President	Florida Chamber of Commerce, Taliahassee, FL  1U.S. Chamber of Commerce, Washington, D.C.  1099, LC dba Venice Nissan - Venice Dodge  Sarasota 500, LLC dba Sarasota Ford  10-3003, LLC dba SunCoast Ford  10-3003, LLC dba SunCoast Honda  8-2001, LLC dba SunCoast Honda  8-2001, LLC dba Space Coast Honda  8-2001, LLC dba Lighthouse Toyota  Bowling Green Dealership, LLC dba Bowling Green BMW - Mercedes Benz  Auto Central Services, Inc.  Auto Central Services of R.  Auto Liquidators of SW FL., Inc.  Beaver Creek, LLC  Buchanan Automotive Holdings, Inc.  First Capital Corporation, Inc.  First Capital Corporation, LLP  Jamatt Financial, Inc.  Jamatt Realty, Inc.  Aircraft Holding and Leasing, LLC  Sarasota-Bradenton Aviation, Inc.  V.B. Motor Yachts, LLC  V.B. Chaise Charters, LLC  Buchanan Reinsurance, Inc.  Speed-Wing Investment Co.  Buchanan Farms, Inc.
Buchanan Reinsurance, Inc.  Speed-Wing Investment Co. Buchanan Farms, Inc.  V. B. Investments, Inc.  130 North Tamiami Trail, LLC  996, Inc. Buchanan Investment Co., L.P. Georgetowne Properties, LLC  6430 Hollywood Blvd., LLC  Five Points Residential Investments, LLC  Jamatt Properties, LLC  Buchanan Investment Co., L.P.  Creekwood Hotel, LLC - Bradenton, FL  High Aspen Ranch Holdings, LLC - Colorado	President President	on, inc.
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Creekwood Hotel, LLC - Bradenton, FL High Aspen Ranch Holdings, LLC - Colorado	President President	L.P.
	Partner Partner	adenton, FL s, LLC - Colorado
	Parmer	

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## **EXHIBIT 12**

Companies Sack Shirk - Salasania, FL	The same	Oversight Challes Proteon, Ltd Tunga, 71.	Visit desputationals of Communical CLC - Points March	VS Invadingues of Copin, LLC - Cicain, PL -Auto Disable and 2008 (Apple Sout 67 disable)	Bands Paint Correlo - Longbrett Key, FL - 225 Specia Printe	Control of the Contro	Charles Cir. 11 C. Strategi Cir. W. And Charles	TO COMPANY, LELY - THE PROPERTY OF THE PROPERT	19-1000, LLC - Park Markey, FL - Park Danke	1000 Minagement Ca., LLC - Bergonin, FL ford Saldings belong					6430 Hallywood Shell, LLC - Senzovin, FL - Rental Tryperty - 5430 Hellywood Shel	Country Chip Shares, U.C Langford Key, FL - Rendal Property - 530 Beveryel Un	NB Chaire Charjen - Semanie, Fields - Yechl Charles	VO Meter Yachty - Vision Algeria	Grainus Congression, LLC - Mollowere, FL - Communical Constitución	Could Advant States, LLC - principy Market	Aircraft emperation and leading operations	Saley of Charles & Leaving, LLC - Community Platfols - One Saley	SunTrust Begin 1886(T (2400)	San Trade (Sanger Connecting (1988))	Sun Trust Stay: - Chaothing (3395)	Mincheyin Beyk CSS, - Samanha, FL	Villacirevia Brank - Guranamin Fil.	JT Set Back of Padecols, XY accounts	Examples	SZP Maga Cerp, Steck	Appel and for invaring Source  Blooks.  Appel and for invaring Source  Blooks.  Appel and for invaring Source  Expending (c) went sums had by requiring period, and (c) my other sums of source of economic who manusching \$1,000 at the and of the requiring period, and (c) my other sums of source of economic which panelses may shan \$1,000 in virusing of the year of the year for making property or land, provide an advance of the year of th	ASSETS
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SCHEDULE VIII - POSITIONS	Name: Vernon G. Buchanan Page 1 of
Report all positions, compensated or unco	Report all positions, compensated or uncompensated, held during the current calendar year as an officer, director, trustee of an organization, partner, proprietor, representative, employee, or consultant of any corporation, firm partnership, or other business enterprise, any nonprofit organization, any labor organization, or any
Exclude: Positions held in any religious, social, fraternal, or	Exclude: Positions held in any religious, social, fraternal, or political entities; positions solely of an honorary nature; and positions listed on Schedule I.
Position	Name of Organization
Parther	1099, LC dba Venice Nissan - Venice Dodge
Partner	Sarasota 500, LLC dba Sarasota Ford
Partner	10-2002, LLC dba SunCoast Ford
Partner	
Partner	
Partner	8-2001, LLC dba Lighthouse Toyota
Partner	Bowling Green Dealership, LLC dba Bowling Green BMW - Mercedes Benz
President	Auto Central Services, Inc.
President	Auto Liquidators of SW FL, Inc.
President	Beaver Creek, LLC
President	Buchanan Automotive Holdings, Inc.
President	
Partner	Graham Construction, LLP
President	Jamatt Financial, Inc.
President	Jamatt Realty, Inc.
President	Aircraft Holding and Leasing, LLC
President	Sarasota-Bradenton Aviation, Inc.
President	V.B. Motor Yaichts, I.L.C.
President	V.B. Cruise Charters, LLC
President	Buchenen Reinsurance, Inc.
Partner	Speed-Wing Investment Co.
Parther	Buchanan Farms, Inc.
Partner	V. B. Investments, Inc.
Partner	130 North Tamiami Trail, LLC
President	996, Inc.
Pather	Buchanan Investment Co., L.P.
Partner	Georgetowne Properties, LLC
President	6430 Hollywood Blvd., LLC
Partner	Five Points Residential Investments, LLC
President	Jamatt Properties, LLC
Parmer	Creekwood Hotel, LLC - Bradenkon, FL
Parmer	High Aspen Ranch Holdings, LLC - Colorado
President	Orange Park, LLC
Parmer	MB Acquisition and Leasing, LLC
President	VB Investments of Delaware, LC
Partner	301 Oxford, LLC
Darthey	High Aspen Florida LLC