

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2013

Report Required by the Ethics
in Government Act of 1978
(5 U.S.C. app. §§ 101-111)

1. Person Reporting (last name, first, middle initial) Opperman, Daniel S.	2. Court or Organization Bankruptcy Eastern District MI	3. Date of Report 05/08/2014
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Bankruptcy Judge	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2013 to 12/31/2013
7. Chambers or Office Address 111 First Street Bay City, Michigan 48708		
IMPORTANT NOTES: The instructions accompanying this form must be followed. Complete all parts, checking the NONE box for each part where you have no reportable information.		

I. POSITIONS. (Reporting individual only; see pp. 9-13 of filing instructions.)

☐ NONE (No reportable positions.)

<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1. Board of Directors Member	Midland Center for the Arts
2. Board Member	College of Arts and Sciences, Eastern Michigan University
3. Member	Bankruptcy Appellate Panel
4.	
5.	

II. AGREEMENTS. (Reporting individual only; see pp. 14-16 of filing instructions.)

☒ NONE (No reportable agreements.)

<u>DATE</u>	<u>PARTIES AND TERMS</u>
1.	
2.	
3.	

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III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see pp. 17-24 of filing instructions.)***A. Filer's Non-Investment Income**NONE *(No reportable non-investment income.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>INCOME</u> (yours, not spouse's)
1.		
2.		
3.		
4.		

B. Spouse's Non-Investment Income - *If you were married during any portion of the reporting year, complete this section.**(Dollar amount not required except for honoraria.)*NONE *(No reportable non-investment income.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>
1. 2013	The Dow Chemical Company - Salary and Bonus; Severance Benefits
2. 2013	The Dow Chemical Company - Pension
3. 2013	Opperman Consulting LLC - Earnings
4. 2013	Orrick, Herrington & Satchliffe, L.L.P. - Consultant Fees
5. 2013	Isabella Bank Corporation - Director Fees
6. 2013	West Wing Writers - Consultant Fees

IV. REIMBURSEMENTS *-- transportation, lodging, food, entertainment.**(Includes those to spouse and dependent children; see pp. 25-27 of filing instructions.)*NONE *(No reportable reimbursements.)*

<u>SOURCE</u>	<u>DATES</u>	<u>LOCATION</u>	<u>PURPOSE</u>	<u>ITEMS PAID OR PROVIDED</u>
1. American Bankruptcy Institute - Nuts & Bolts	05/16/13	Detroit, MI	Seminar	Transportation
2. American Bankruptcy Institute	06/13/13 - 06/15/13	Traverse City, MI	Seminar	Transportation and Lodging
3. Federal Bar Association	07/26/13 - 07/27/13	Traverse City, MI	Seminar	Transportation and Lodging

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4.	American Bankruptcy Institute Veteran's Day Consumer Conference	11/11/13	Detroit, MI	Seminar	Transportation
5.					

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V. GIFTS. *(Includes those to spouse and dependent children; see pp. 28-31 of filing instructions.)*NONE *(No reportable gifts.)*

	<u>SOURCE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
1.			
2.			
3.			
4.			
5.			

VI. LIABILITIES. *(Includes those of spouse and dependent children; see pp. 32-33 of filing instructions.)*NONE *(No reportable liabilities.)*

	<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
1.			
2.			
3.			
4.			
5.			

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VII. INVESTMENTS and TRUSTS – income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

☐ NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)

1. Bank Accounts "(H)"									
2. First Merit Bank f/k/a Citizens Bank	A	Interest	K	T					
3. Comerica Bank	A	Interest	K	T					
4. Dow Chemical Credit Union	B	Interest	M	T					
5. Members First Credit Union	B	Interest	K	T					
6. Members First Credit Union	B	Interest	J	T					
7. Members First Credit Union	B	Interest	J	T					
8. E-Trade	A	Interest	L	T					
9. Merrill Lynch	A	Interest	J	T					
10. Raymond James	A	Interest	J	T					
11. Certificates of Deposit "(H)"									
12. Members First Credit Union	B	Interest	L	T					
13. Dow Chemical Credit Union	B	Interest	L	T					
14. Municipal Bonds "(H)"									
15. CLARKSTON MI Cmnty Schls	B	Interest	K	T					
16. FLORIDA ST GO ULT	A	Interest	K	T					
17. GEORGIA ST GO ULT	B	Interest	K	T					

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$50,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
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18. LOUISIANA ST GO ULT BONDS	A	Interest	K	T					
19. MARYLAND ST GO ULT	B	Interest	L	T	Sold (part)	03/21/13	K	B	
20. MICHIGAN Drinking Wtr. Rev.	A	Interest	K	T					
21. Muniyield Michigan Insured	A	Interest	J	T					
22. Muniyield Michigan Insured	A	Interest	J	T					
23. MICHIGAN ST Trunk Line	B	Interest	K	T					
24. MINNESOTA ST GO ULT	B	Interest	K	T					
25. NEW JERSEY ST GO ULT	B	Interest	J	T					
26. NEW MEXICO ST GO ULT	A	Interest	K	T	Buy	03/20/13	K		
27. OAKLAND CNTY MI	A	Interest	K	T					
28. OHIO ST GO ULT	B	Interest	L	T					
29. OREGON ST GO ULT	B	Interest	K	T					
30. TEXAS ST GO ULT	B	Interest	K	T					
31. Treasury Bills	A	Interest	N	T					
32. WASHINGTON ST GO ULT	C	Interest	L	T					
33. Real Estate "(H)"									
34. Farmland, Millington, Michigan Acquired 04/13/89 for \$70,000		None	L	R					

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35. Life Insurance "(H)"									
36. Farm Bureau Life Insurance	A	Interest	K	T					
37. Stock and Certificates Held as Tenants By Entirety "(H)"									
38. ATMOS Energy	A	Dividend	J	T					
39. BP PLC	A	Dividend	K	T					
40. Citizens Communications	A	Dividend	J	T					
41. Chevron Corporation	B	Dividend	J	T					
42. CMS Energy	A	Dividend	J	T					
43. The Dow Chemical Company	D	Dividend	L	T					
44. Great Plains Energy	A	Interest	J	T					
45. Highwoods Property	A	Dividend	J	T					
46. News Corp	A	Dividend	J	T					
47. 20th Century Fox	A	Dividend	J	T	Spinoff (from line 46)	07/01/13	J		
48. Northwestern Corp	A	Dividend	J	T					
49. XCEL Energy	A	Dividend	J	T					
50. Stocks and Certificates "(H)"									
51. The Dow Chemical Company	D	Dividend	M	T					

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52. Van Kampen Municipal Trust	A	Interest	J	T					
53. Restricted Stock - The Dow Chemical Company		None	M	T					
54. Restricted Stock - Isabella Bank Corporation	A	Dividend	J	T					
55. Stock Options "(H)"									
56. The Dow Chemical Company		None	K	T					
57. Limited Liability Company Units - SRO "(H)"									
58. Opperman Consulting LLC	G	Dividend	L	T					
59. Rowley Family Properties, LLC		None	L	W					
60. Stocks and Bonds - Broker Accounts IRA SRO "(H)"									
61. Actavis PLC		None	K	T	Buy	01/29/13	J		
62.					Sold (part)	05/20/13	K	C	
63.					Buy (add'l)	06/26/13	J		
64.					Buy (add'l)	10/01/13	K		
65.					Sold (part)	10/01/13	K	A	
66.					Buy (add'l)	10/22/13	J		
67. ALLERGAN INC,	A	Interest			Sold	08/14/13	J	A	
68. Allergan Inc	A	Dividend			Sold	08/19/13	J	C	

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69. Apple Computer Inc.	A	Dividend			Sold	01/15/13	J	C	
70. Biogen Idec Inc.		None	L	T	Buy	05/07/13	J		
71.					Buy (add'l)	06/10/13	J		
72.					Buy (add'l)	06/26/13	K		
73.					Buy (add'l)	08/28/13	J		
74.					Sold (part)	12/05/13	J	C	
75. BOEING CAP CORP. BONDS	A	Interest			Sold	08/14/13	J	A	
76. Celgene Corp.		None	L	T	Buy (add'l)	01/09/13	J		
77.					Sold (part)	04/23/13	J	B	
78.					Buy (add'l)	05/02/13	J		
79.					Buy (add'l)	06/26/13	J		
80.					Buy (add'l)	10/21/13	K		
81.					Sold (part)	12/03/13	K	A	
82. Cerner Corp.		None	K	T	Buy (add'l)	08/28/13	J		
83. COCA-COLA CO.	A	Interest			Sold	08/14/13	J	A	
84. Covance		None	K	T	Buy	03/18/13	J		
85.					Buy (add'l)	06/10/13	J		

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86.					Buy (add'l)	10/21/13	J		
87. DIRECTV Class A		None	K	T	Sold (part)	02/15/13	K	A	
88.					Buy (add'l)	04/23/13	K		
89.					Buy (add'l)	05/28/13	K		
90.					Sold (part)	09/24/13	K	A	
91. Dollar Tree Inc		None	K	T	Buy (add'l)	06/03/13	J		
92.					Buy (add'l)	10/22/13	J		
93.					Buy (add'l)	12/20/13	J		
94. Dow Chemical Co	B	Dividend	K	T					
95. EATON CORP. BONDS	A	Interest			Sold	08/14/13	J	A	
96. Ebay Inc.		None	K	T	Buy (add'l)	03/27/13	J		
97.					Sold (part)	04/18/13	J	B	
98.					Buy (add'l)	06/26/13	J		
99.					Sold (part)	08/07/13	J	C	
100.					Buy (add'l)	12/20/13	J		
101. Euronet Worldwide		None	K	T	Buy	06/20/13	J		
102.					Buy (add'l)	07/15/13	J		

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103.					Buy (add'l)	08/28/13	J		
104.					Sold (part)	12/03/13	J	B	
105. F5 Networks Inc.		None			Buy (add'l)	04/23/13	J		
106.					Sold	06/03/13	J	A	
107. FEDEX CORP.	A	Dividend			Sold	08/14/13	J	A	
108. Gilead Sciences Inc.		None	L	T	Buy	07/01/13	J		
109.					Buy (add'l)	08/07/13	J		
110.					Buy (add'l)	08/28/13	J		
111.					Buy (add'l)	10/21/13	J		
112.					Buy (add'l)	10/22/13	J		
113. GLAXOSMITHKLINE CAP INC. BONDS	A	Interest			Sold	08/14/13	J	A	
114. Google Inc C1 A		None	L	T	Buy (add'l)	12/20/13	K		
115. Henry Schein		None	K	T	Buy (add'l)	10/22/13	J		
116. HEWLETT-PACKARD CO. BONDS	A	Interest			Sold	08/14/13	J	A	
117. Illumina Inc.		None	K	T	Buy (add'l)	06/25/13	J		
118.					Buy (add'l)	08/28/13	J		
119. Intuitive Surgical Inc.		None			Sold (part)	01/29/13	K	D	

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	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
120.					Buy (add'l)	03/27/13	K		
121.					Sold	07/15/13	K	A	
122. iShares MCSI EAFE	A	Dividend			Sold	01/09/13	J	A	
123. iShares S&P 100	A	Dividend	K	T	Buy	04/02/13	J		
124.					Buy (add'l)	10/21/13	J		
125. MCDONALD'S CORP. BONDS	A	Interest			Sold	08/14/13	J	A	
126. MEDTRONIC INC. BONDS	A	Interest			Sold	08/14/13	J	A	
127. MICHIGAN ST TAXABLE GO ULT BONDS	A	Interest			Sold	08/14/13	K	A	
128. MICROS Systems, Inc		None			Sold	01/09/13	J	A	
129. MWI Veterinary Supply		None	K	T	Sold (part)	01/29/13	J	A	
130.					Sold (part)	04/02/13	J	C	
131.					Sold (part)	06/25/13	J	B	
132. Neogen Corp.		None	K	T					
133. OCCIDENTAL PETROLEUM	A	Interest			Sold	08/14/13	J	A	
134. Oceaneering Int'l	A	Dividend	K	T	Buy	08/19/13	J		
135.					Buy (add'l)	08/28/13	J		
136.					Buy (add'l)	11/26/13	K		

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$50,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	

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VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

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A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
137. O'Reilly Automotive Inc		None	K	T					
138. Panera Bread		None			Sold (part)	06/10/13	K	C	
139.					Sold	08/19/13	K	C	
140. PEPSI BOTTLING GROUP LLC BONDS	A	Interest			Sold	08/14/13	J	A	
141. PetSmart	A	Dividend	K	T	Buy (add'l)	01/29/13	J		
142.					Buy (add'l)	10/21/13	J		
143.					Sold (part)	11/26/13	K	A	
144. Portfolio Recovery Assoc.		None			Sold (part)	04/02/13	J	C	
145.					Sold	05/30/13	K	D	
146. PRAXAIR INC. BONDS	A	Interest			Sold	08/14/13	J	A	
147. Qualcomm Inc.	A	Dividend	K	T	Buy (add'l)	01/31/13	J		
148.					Sold (part)	05/30/13	J	A	
149.					Buy (add'l)	08/28/13	J		
150.					Sold (part)	11/07/13	J	A	
151. RBC Money Market	A	Interest	L	T					
152. Signature Bank NY		None	K	T	Buy	09/24/13	K		
153.					Buy (add'l)	10/21/13	J		

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$50,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	

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154. Starbucks	A	Dividend	K	T	Buy (add'l)	12/20/13	J		
155. Stericycle Inc		None	K	T	Sold (part)	04/23/13	J	A	
156.					Buy (add'l)	10/21/13	J		
157. STRYKER CORP. BONDS	A	Interest			Sold	08/14/13	J	A	
158. Treasury Bills	A	Interest			Sold	01/07/13	K	A	
159. Vitamin Shoppe Inc.		None			Buy (add'l)	04/23/13	J		
160.					Sold	06/26/13	K	A	
161. WALGREEN CO. BONDS	A	Interest			Sold	08/01/13	J	A	
162. Watson Pharm. Inc.		None			Sold	01/07/13	K	B	
163. Wright Express Corp. a/k/a WEX Inc.		None	K	T	Sold (part)	06/19/13	J	D	
164.					Buy (add'l)	09/09/13	J		
165.					Buy (add'l)	10/21/13	J		
166. YUM BRANDS INC.	A	Dividend			Sold	08/14/13	J	A	
167. Stocks and Bonds - Broker Accounts IRA DSO "(H)"									
168. Actavis PLC		None	J	T	Buy	10/01/13	J		
169.					Sold (part)	10/01/13	J	A	
170. ALLERGAN INC. - Bond	A	Interest	J	T					

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
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A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
171. Allergan Inc. - Stock	A	Dividend			Buy (add'l)	04/22/13	J		
172.					Sold	08/19/13	J	A	
173. Biogen Idec Inc.		None	J	T	Buy	05/07/13	J		
174.					Buy (add'l)	06/26/13	J		
175. BOEING CAP CORP. BONDS	A	Interest	J	T					
176. Celgene Corp.		None	J	T	Buy (add'l)	01/09/13	J		
177.					Buy (add'l)	05/02/13	J		
178. Cerner Corp.		None	J	T					
179. Covance Inc.		None	J	T	Buy	03/18/13	J		
180.					Buy (add'l)	04/22/13	J		
181.					Buy (add'l)	06/10/13	J		
182. DIRECTV Class A		None	J	T	Buy	04/22/13	J		
183.					Buy (add'l)	05/28/13	J		
184.					Sold (part)	09/24/13	J	A	
185. Dollar Tree Inc.		None	J	T	Buy (add'l)	06/03/13	J		
186. Dreyfus Money Market	A	Interest	J	T					
187. Ebay Inc.		None	J	T	Sold (part)	04/18/13	J	A	

1. Income Gain Codes:	A = \$1,000 or less	B = \$1,001 - \$2,500	C = \$2,501 - \$5,000	D = \$5,001 - \$15,000	E = \$15,001 - \$50,000
(See Columns B1 and D4)	F = \$50,001 - \$100,000	G = \$100,001 - \$1,000,000	H1 = \$1,000,001 - \$5,000,000	H2 = More than \$5,000,000	
2. Value Codes	J = \$15,000 or less	K = \$15,001 - \$50,000	L = \$50,001 - \$100,000	M = \$100,001 - \$250,000	
(See Columns C1 and D3)	N = \$250,001 - \$500,000	O = \$500,001 - \$1,000,000	P1 = \$1,000,001 - \$5,000,000	P2 = \$5,000,001 - \$25,000,000	
	P3 = \$25,000,001 - \$50,000,000		P4 = More than \$50,000,000		
3. Value Method Codes	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

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A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
188. Euronet Worldwide Inc.		None	J	T	Buy	06/20/13	J		
189.					Buy (add'l)	07/15/13	J		
190. F5 Network		None			Buy (add'l)	04/22/13	J		
191.					Sold	06/03/13	J	A	
192. Gilead Sciences Inc.		None	J	T	Buy	07/01/13	J		
193.					Buy (add'l)	08/07/13	J		
194. Google Inc. Cl A		None	J	T					
195. Henry Schein		None	J	T					
196. Illumina Inc.		None	J	T	Buy (add'l)	06/25/13	J		
197. INTEL CORP.	A	Interest	J	T	Buy	03/18/13	J		
198. iShares S&P 100	A	Dividend	J	T	Buy	04/02/13	J		
199. MCDONALD'S CORP. BONDS	A	Interest	J	T					
200. MICROS Systems, Inc.		None			Sold	01/09/13	J	A	
201. MWI Veterinary Supply		None	J	T	Sold (part)	06/25/13	J	A	
202. Neogen Corp.		None	J	T	Sold (part)	11/21/13	J	A	
203. OCCIDENTAL PETROLEUM	A	Interest	J	T					
204. Oceaneering Int'l	A	Dividend	J	T	Buy	08/19/13	J		

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
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3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	

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A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
205.					Buy (add'l)	11/26/13	J		
206. O'Reilly Automotive Inc.		None	J	T					
207. Panera Bread Co.		None			Sold (part)	05/30/13	J	A	
208.					Sold	08/19/13	J	A	
209. Petsmart	A	Dividend	J	T	Sold (part)	11/26/13	J	A	
210. PFIZER Bonds	A	Interest			Sold	12/16/13	J	A	
211. Portfolio Recovery Assoc.		None			Sold	04/02/13	J	A	
212. PROCTOR & GAMBLE CO. BONDS	A	Interest	J	T					
213. Qualcomm Inc.	A	Dividend	J	T	Sold (part)	11/07/13	J	A	
214. SPDR Gold Trust		None			Sold	04/22/13	J	A	
215. Starbucks Corp.	A	Dividend	J	T	Sold (part)	05/30/13	J	A	
216. Stericycle		None	J	T					
217. Vitamin Shoppe Inc.		None			Buy (add'l)	04/22/13	J		
218.					Sold	06/26/13	J	A	
219. Watson Pharm. Inc.		None			Sold	01/07/13	J	A	
220. WEYERHAEUSER CO.	A	Dividend	J	T	Buy	12/19/13	J		
221. Wright Express Corp. a/k/a WEX Inc.		None	J	T	Sold (part)	06/19/13	J	A	

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000 J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000 K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000 L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$50,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000 M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	E = \$15,001 - \$50,000
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222.					Buy (add'l)	09/09/13	J		
223. YUM! BRANDS INC.	A	Dividend	J	T					
224. Broker Account - DSO and SRO "(H)"									
225. Accenture LTD Cl A	A	Dividend	K	T					
226. Actavis Inc.		None			Buy	05/02/13	K		
227.					Sold (part)	05/23/13	K	C	
228.					Buy (add'l)	10/01/13	K		
229.					Sold	10/01/13	K	A	
230. Allergan	A	Dividend			Buy	07/18/13	K		
231.					Sold	10/29/13	K	A	
232. AmBev Prf ADR	A	Dividend			Sold (part)	05/03/13	J	A	
233.					Sold	12/20/13	K	A	
234. American Tower Corp.	A	Dividend	K	T	Buy	06/21/13	J		
235. Apple Computer Inc.	A	Dividend	K	T	Buy (add'l)	02/26/13	J		
236.					Sold (part)	09/10/13	K	A	
237.					Buy (add'l)	10/15/13	K		
238.					Buy (add'l)	12/03/13	J		

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
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	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)

239. ARM Hldgs PLC	A	Dividend	K	T	Buy (add'l)	01/07/13	K		
240.					Sold (part)	01/18/13	K	A	
241.					Buy (add'l)	04/17/13	K		
242.					Sold (part)	05/20/13	K	C	
243.					Buy (add'l)	06/10/13	K		
244.					Buy (add'l)	06/27/13	J		
245.					Sold (part)	09/12/13	K	C	
246. Avago Technologies Ltd.	A	Dividend	K	T	Buy	09/19/13	K		
247.					Buy (add'l)	10/14/13	J		
248. Baker Hughes Inc.	A	Dividend			Buy	02/19/13	K		
249.					Sold	04/15/13	K	A	
250. Banco Bradesco	A	Dividend			Buy (add'l)	05/03/13	J		
251.					Sold (part)	07/25/13	J	A	
252.					Sold	12/20/13	J	A	
253. Baxter Int'l Inc.	A	Dividend	J	T					
254. Becton Dickinson	A	Dividend	K	T	Buy	07/01/13	J		
255.					Buy (add'l)	10/14/13	J		

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VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

☐ NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)

256. BlackRock Inc.	A	Dividend			Sold	01/08/13	K	A	
257. Boeing Co.	A	Dividend	J	T	Buy	03/20/13	K		
258.					Sold (part)	07/24/13	J	B	
259. Bristow Group	A	Dividend	J	T	Buy	12/26/13	J		
260. Canadian Nat'l Railway	A	Dividend	K	T	Buy	10/23/13	J		
261.					Buy (add'l)	11/08/13	J		
262.					Buy (add'l)	12/13/13	J		
263. Celgene Corp.		None			Buy	01/04/13	K		
264.					Buy (add'l)	02/20/13	J		
265.					Sold (part)	02/26/13	K	A	
266.					Buy (add'l)	07/11/13	J		
267.					Sold	07/29/13	K	D	
268. Cerner Corp.		None	K	T	Buy (add'l)	09/27/13	J		
269. Check Point Software		None	K	T	Buy	10/21/13	K		
270. Chevron Texaco Corp.	A	Dividend	K	T					
271. Chicago Bridge & Iron NY	A	Dividend	K	T	Buy	03/26/13	J		
272.					Buy (add'l)	04/04/13	J		

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	

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VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

☐ NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
273.					Buy (add'l)	04/30/13	J		
274.					Sold (part)	06/04/13	J	A	
275. CIA Sanegmento Basico ADR		None			Buy	03/26/13	J		
276.					Buy (add'l)	04/04/13	J		
277.					Buy (add'l)	06/27/13	J		
278.					Buy (add'l)	09/19/13	J		
279.					Sold	11/08/13	K	A	
280. Cisco	A	Dividend			Sold	05/23/13	J	B	
281. Coca Cola	A	Dividend			Sold	05/23/13	K	B	
282. Comcast Corp	A	Dividend	K	T	Buy (add'l)	02/13/13	J		
283.					Buy (add'l)	05/02/13	J		
284. Companhia Brasileira-SP PRF	A	Dividend	J	T	Buy (add'l)	05/21/13	J		
285.					Buy (add'l)	06/27/13	J		
286.					Sold (part)	07/29/13	J	A	
287. Core Labs	A	Dividend	L	T	Buy	02/15/13	J		
288.					Buy (add'l)	04/18/13	K		
289.					Buy (add'l)	07/29/13	J		

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	

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Opperman, Daniel S.

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VII. INVESTMENTS and TRUSTS – income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

☐ NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
290. CVS Corp.	A	Dividend	J	T	Sold (part)	01/08/13	J	B	
291.					Sold (part)	05/01/13	J	C	
292. Diageo PLC ADR	A	Dividend	J	T	Sold (part)	06/04/13	J	A	
293.					Sold (part)	07/25/13	J	A	
294.					Buy (add'l)	09/19/13	J		
295. Eaton	A	Dividend	K	T	Buy (add'l)	04/10/13	K		
296. Ebay Inc.		None	K	T	Buy (add'l)	04/11/13	K		
297.					Sold (part)	12/20/13	K	A	
298. Enerplus Resources Fund	A	Dividend	J	T					
299. Enterprise Prod	A	Dividend	J	T					
300. Exxon Mobil Corp	A	Dividend	J	T	Sold (part)	12/13/13	J	A	
301. F5 Networks Inc.		None			Sold	02/04/13	K	C	
302. Fomento Eco Mexicano	A	Dividend	K	T	Sold (part)	05/21/13	J	A	
303.					Sold (part)	06/18/13	J	A	
304. Fresenius Med Care ADR	A	Dividend			Sold	04/18/13	J	A	
305. General Dynamics	A	Dividend	K	T	Buy	09/10/13	K		
306. Gilead Sciences Inc.		None	K	T	Buy	08/13/13	K		

1. Income Gain Codes: (See Columns B1 and D4)	A ~\$1,000 or less F ~\$50,001 - \$100,000	B ~\$1,001 - \$2,500 G ~\$100,001 - \$1,000,000	C ~\$2,501 - \$5,000 H1 ~\$1,000,001 - \$5,000,000	D ~\$5,001 - \$15,000 H2 ~More than \$5,000,000	E ~\$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	J ~\$15,000 or less N ~\$250,001 - \$500,000 P3 ~\$25,000,001 - \$50,000,000	K ~\$15,001 - \$50,000 O ~\$500,001 - \$1,000,000	L ~\$50,001 - \$100,000 P1 ~\$1,000,001 - \$5,000,000 P4 ~More than \$5,000,000	M ~\$100,001 - \$250,000 P2 ~\$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	

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VII. INVESTMENTS and TRUSTS – income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

☐ NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)

307. Google		None	J	T					
308. Health Care REIT	A	Dividend			Buy	08/30/13	K		
309.					Buy (add'l)	09/19/13	K		
310.					Sold	12/03/13	K	A	
311. Hershey Co	A	Dividend	K	T					
312. Home Depot Inc.	A	Dividend	K	T	Buy	12/26/13	K		
313. Hormel Foods Corp.	A	Dividend	K	T					
314. Illumina Inc.	A	Dividend			Buy	01/07/13	J		
315.					Sold	07/12/13	J	C	
316. Isabella Bank Corporation	A	Dividend	K	T					
317. iShares FTSE/China 25	A	Dividend	J	T	Sold (part)	04/16/13	J	A	
318. iShares MSCI EAFE	B	Dividend	K	T	Buy (add'l)	12/20/13	J		
319. iShares MSCI Emerging	A	Dividend			Sold (part)	03/16/13	K	A	
320.					Sold	04/02/13	J	A	
321. iShares MSCI EU Financial	A	Dividend	J	T	Buy	06/18/13	K		
322.					Buy (add'l)	12/13/13	J		
323. Japan Index	A	Dividend	K	T	Buy (add'l)	05/28/13	J		

1. Income Gain Codes: (See Columns B1 and D4)	A –\$1,000 or less F –\$50,001 - \$100,000	B –\$1,001 - \$2,500 G –\$100,001 - \$1,000,000	C –\$2,501 - \$5,000 H1 –\$1,000,001 - \$5,000,000	D –\$5,001 - \$15,000 H2 –More than \$5,000,000	E –\$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	J –\$15,000 or less N –\$250,001 - \$500,000 P3 –\$25,000,001 - \$50,000,000	K –\$15,001 - \$50,000 O –\$500,001 - \$1,000,000	L –\$50,001 - \$100,000 P1 –\$1,000,001 - \$5,000,000 P4 –More than \$50,000,000	M –\$100,001 - \$250,000 P2 –\$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	Q –Appraisal U –Book Value	R –Cost (Real Estate Only) V –Other	S –Assessment W –Estimated	T –Cash Market	

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VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

☐ NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)

324.					Buy (add'l)	12/20/13	J		
325. Johnson & Johnson	B	Dividend	K	T					
326. Kinder Morgan Energy Partners	B	Dividend	K	T					
327. Kraft Foods Inc.	A	Dividend			Buy (add'l)	05/03/13	K		
328.					Sold	09/19/13	K	B	
329. Lindsay Corp.	A	Dividend			Buy (add'l)	02/19/13	J		
330.					Sold	09/26/13	K	A	
331. Luxottica Group A	A	Dividend	J	T	Sold (part)	03/26/13	J	C	
332.					Sold (part)	10/08/13	K	D	
333. McKesson Corp.	A	Dividend	K	T	Buy	03/20/13	J		
334.					Buy (add'l)	04/15/13	J		
335.					Buy (add'l)	05/08/13	J		
336. McDonald's Corp.	A	Dividend	J	T					
337. Microsoft Corp.	A	Dividend	K	T	Sold (part)	04/04/13	K	A	
338. Mindray Medical Int'l	A	Dividend			Buy	03/26/13	J		
339.					Buy (add'l)	04/16/13	K		
340.					Sold (part)	06/04/13	J	A	

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
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3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	

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VII. INVESTMENTS and TRUSTS – income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

☐ NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
341.					Sold (part)	12/13/13	J	A	
342.					Sold	12/18/13	K	A	
343. Mondelez International	A	Dividend	J	T					
344. NICE Systems Ltd	A	Dividend	K	T	Sold (part)	02/15/13	J	A	
345. Nike Inc.	A	Dividend	K	T	Buy (add'l)	03/26/13	J		
346.					Sold (part)	12/03/13	K	D	
347. Novo-Nordisk ADR	A	Dividend	K	T	Buy (add'l)	01/22/13	J		
348.					Sold (part)	06/19/13	K	B	
349. OCCIDENTAL PETROLEUM	A	Dividend			Buy	01/31/13	K		
350.					Sold	04/04/13	K	A	
351. Omnicom Group Inc.	A	Dividend	K	T					
352. Oneok Partners LP	B	Dividend	K	T					
353. Open Text Corp.	A	Dividend	J	T	Sold (part)	04/25/13	K	B	
354. Oracle Corp.	A	Dividend	J	T	Sold (part)	06/24/13	J	A	
355. Perrigo Co.	A	Dividend	K	T	Buy (add'l)	12/16/13	K		
356.					Sold (part)	12/19/13	K	D	
357. Praxair Inc.	A	Dividend	J	T	Sold (part)	02/19/13	J	B	

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
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VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

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358. Qualcomm Inc.	A	Dividend	J	T	Sold (part)	02/04/13	J	A	
359. Rayonier Inc.	A	Dividend			Sold	11/08/13	J	A	
360. Rentech Nitrogen Partners	A	Dividend	J	T	Buy	01/07/13	J		
361. Roche Holdings LTD	A	Dividend	K	T	Buy	07/25/13	J		
362.					Buy (add'l)	09/24/13	K		
363. Ross Stores	A	Dividend	K	T	Buy	12/03/13	K		
364. S&P 500 Trust	A	Dividend	J	T					
365. SAP AG ADR a/k/a SAP Aktiengesellschaft	A	Dividend	J	T	Buy	04/03/13	K		
366.					Sold (part)	06/04/13	J	A	
367. Schlumberger Ltd.	A	Dividend	K	T	Buy	08/14/13	K		
368.					Buy (add'l)	12/05/13	J		
369. Shire LTD-ADR	A	Dividend	K	T	Sold (part)	04/04/13	J	A	
370.					Buy (add'l)	05/21/13	K		
371.					Buy (add'l)	08/09/13	J		
372.					Buy (add'l)	10/08/13	J		
373.					Sold (part)	10/24/13	K	D	
374.					Sold (part)	10/25/13	J	B	

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
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VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)
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	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
375. SPDR Gold Trust		None			Sold	04/15/13	K	A	
376. Starbucks Corp.	A	Dividend			Buy (add'l)	04/26/13	J		
377.					Sold (part)	05/23/13	J	A	
378.					Sold (part)	07/17/13	J	B	
379.					Sold	07/24/13	K	C	
380. T Rowe Price Group	A	Dividend			Sold	01/29/13	K	A	
381. Target Corp	A	Dividend			Sold (part)	03/26/13	J	A	
382.					Sold	09/19/13	J	B	
383. Teekay Offshore	A	Dividend	J	T					
384. Toronto-Dominion Bank	A	Dividend	K	T	Buy (add'l)	10/08/13	J		
385. Total SA ADR	A	Dividend	K	T					
386. Total System Services, Inc.	A	Dividend	K	T	Buy (add'l)	07/11/13	J		
387.					Buy (add'l)	09/05/13	J		
388. Towers Watson & Co.	A	Dividend			Buy	04/04/13	J		
389.					Buy (add'l)	04/15/13	J		
390.					Sold (part)	07/16/13	K	C	
391.					Buy (add'l)	09/09/13	K		

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	

VII. INVESTMENTS and TRUSTS – income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)
☐ NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
392.					Sold	09/23/13	K	C	
393. Tupperware Brands	A	Dividend			Sold (part)	02/20/13	K	A	
394.					Sold (part)	02/26/13	J	A	
395.					Sold	08/15/13	K	C	
396. Unilever NV	A	Dividend	J	T	Sold (part)	06/04/13	K	B	
397.					Sold (part)	08/09/13	J	B	
398. UnitedHealth Group	A	Dividend			Sold	01/03/13	K	A	
399. Union Pacific Corp.	A	Dividend	K	T	Buy	04/25/13	J		
400.					Buy (add'l)	05/07/13	K		
401. United Technologies	A	Dividend	J	T	Buy	03/20/13	J		
402.					Buy (add'l)	04/15/13	J		
403. Verizon	B	Dividend	K	T	Sold (part)	05/01/13	J	A	
404. Wal-Mart Stores Inc.	A	Dividend	K	T	Sold (part)	04/18/13	J	A	
405. Watson Pharm. Inc.		None			Sold	01/07/13	K	B	
406. Retirement Funds "(H)"									
407. ABBVIE Inc.,	A	Dividend	J	T	Spinoff (from line 408)	01/02/13	J		
408. Abbott Labs	A	Dividend	J	T					

1. Income Gain Codes:	A = \$1,000 or less	B = \$1,001 - \$2,500	C = \$2,501 - \$5,000	D = \$5,001 - \$15,000	E = \$15,001 - \$50,000
(See Columns B1 and D4)	F = \$50,001 - \$100,000	G = \$100,001 - \$1,000,000	H1 = \$1,000,001 - \$5,000,000	H2 = More than \$5,000,000	
2. Value Codes	J = \$15,000 or less	K = \$15,001 - \$50,000	L = \$50,001 - \$100,000	M = \$100,001 - \$250,000	
(See Columns C1 and D3)	N = \$250,001 - \$500,000	O = \$500,001 - \$1,000,000	P1 = \$1,000,001 - \$5,000,000	P2 = \$5,000,001 - \$25,000,000	
	P3 = \$25,000,001 - \$50,000,000		P4 = More than \$50,000,000		
3. Value Method Codes	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting

Opperman, Daniel S.

Date of Report

05/08/2014

VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

☐ NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
409. BP Prudhoe	A	Dividend	J	T					
410. Bristol Myers	A	Dividend	K	T					
411. Caterpillar Inc.	A	Dividend	J	T					
412. Chesapeake Utils Corporation	A	Dividend	J	T					
413. Cisco Systems	A	Dividend	J	T					
414. Citadel Broadcasting Corporation		None	J	T					
415. Clearbridge Energy MLP	A	Dividend	J	T					
416. Cleco Corporation New	A	Dividend	J	T					
417. Cliffs Natural Resources	A	Dividend	J	T					
418. Conagra	A	Dividend	J	T	Buy	10/10/13	J		
419. Conoco Phillips	A	Dividend			Sold	02/15/13	J	A	
420. Consolidated Edison	B	Dividend	K	T					
421. Consolidated Water Company	A	Dividend	J	T					
422. Disney Walt Company Com Disney	A	Dividend	J	T					
423. Dominion Res Incorporated	B	Dividend	K	T					
424. Dreyfus Treas Prime Cash	A	Dividend	L	T					
425. Exxon Mobil - IRA	A	Dividend	K	T					

1. Income Gain Codes:	A = \$1,000 or less	B = \$1,001 - \$2,500	C = \$2,501 - \$5,000	D = \$5,001 - \$15,000	E = \$15,001 - \$50,000
(See Columns B1 and D4)	F = \$50,001 - \$100,000	G = \$100,001 - \$1,000,000	H1 = \$1,000,001 - \$5,000,000	H2 = More than \$5,000,000	
2. Value Codes	J = \$15,000 or less	K = \$15,001 - \$50,000	L = \$50,001 - \$100,000	M = \$100,001 - \$250,000	
(See Columns C1 and D3)	N = \$250,001 - \$500,000	O = \$500,001 - \$1,000,000	P1 = \$1,000,001 - \$5,000,000	P2 = \$5,000,001 - \$25,000,000	
	P3 = \$25,000,001 - \$50,000,000		P4 = More than \$50,000,000		
3. Value Method Codes	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)
☐ NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code I (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)

426. First Industrial Realty Trust		None			Sold	01/07/13	J	A	
427. Frontline	A	Dividend			Sold	01/07/13	J	A	
428. Getty Realty	A	Dividend	J	T					
429. Gov. Properties Income Trust	B	Dividend	K	T					
430. Healthcare Rlty Tr Reit	A	Dividend	J	T					
431. Heritage Cash Trust	A	Interest	K	T					
432. Integrys	A	Dividend	K	T					
433. International Paper Co.	A	Dividend	K	T					
434. J.P. Morgan Certificate of Deposit		None	K	T					
435. Kimberly Clark	A	Dividend	J	T	Sold (part)	04/01/13	J	A	
436. Kinder Morgan	A	Dividend	J	T					
437. Knightsbridge Tankers Limited	B	Dividend	J	T					
438. Linco LLC	B	Dividend	K	T	Buy (add'l)	12/20/13	J		
439. Merck & Co.	A	Dividend	K	T	Buy	04/01/13	J		
440. Nationwide Health Ptyys; Merged with Ventas	B	Dividend	K	T					
441. Nisource Incorporated	A	Dividend	J	T					
442. Occidental Petroleum	A	Dividend	K	T	Buy	02/15/13	K		

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$50,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
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VII. INVESTMENTS and TRUSTS – income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)
☐ NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)

443. Paychex, Inc.	A	Dividend	J	T					
444. Permian Basin	A	Dividend			Sold	01/07/13	J	A	
445. Petroleum & Res Corporation	A	Dividend	J	T					
446. Phillips 66	A	Dividend	J	T					
447. Plum Creek Timber Co.	A	Dividend	K	T					
448. Raymond James Bank Deposit Program	A	Interest	M	T					
449. Realty Income Corp.	B	Dividend	J	T	Buy (add'l)	12/20/13	J		
450. S&P 500 Trust	A	Dividend	J	T					
451. Ship Finance International	B	Dividend	J	T					
452. Southern Company	A	Dividend	J	T					
453. SPDR Gold Trust		None	K	T					
454. Spectra Energy	A	Dividend	J	T					
455. Teco Energy Incorporated	A	Dividend	J	T					
456. Teekay Offshore	A	Dividend	J	T					
457. Tortoise Energy	B	Dividend	K	T					
458. T. Rowe Price - Latin America - IRA	A	Dividend	K	T					
459. Vanguard Group - Energy Fund	B	Dividend	K	T					

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
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460. Waste Management	A	Dividend	J	T					
461. Wells Fargo Certificate of Deposit		None	J	T					
462. Wisdom Tree	A	Dividend	J	T	Buy	12/20/13	J		
463. Dow Chemical Retirement Health Care Assoc.		None	J	T					
464. Dow Chemical Elective Deferral Plan		None	J	T					
465. Freeland State Bank - Certificate of Deposit - IRA	A	Dividend	K	T					
466. YUM, Inc		None	J	T					
467. Auto Owners Insurance - Annuity	A	Interest	K	T					
468. SEP-IRA - SRO "(H)"									
469. BNY Deposit	A	Interest	J	T					
470. Health Care Select	A	Dividend	J	T	Buy (add'l)	05/02/13	J		
471. iShares MSCI EAFE	A	Dividend	J	T					
472. iShares MSCI Emerging Mkts	A	Dividend	J	T	Sold (part)	04/04/13	J	A	
473. iShares S&P 500 Growth Index	A	Dividend	J	T	Buy (add'l)	05/02/13	J		
474. iShares Russell 1000	A	Dividend	K	T	Buy (add'l)	05/02/13	J		
475. iShares Russell 2000	A	Dividend	K	T	Buy (add'l)	04/15/13	J		
476. Japan Index (ETF)	A	Dividend	J	T	Buy (add'l)	04/04/13	J		

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	(1) Amount Code 1 (A-H)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g., buy, sell, redemption)	(2) Date mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
477.					Buy (add'l)	05/02/13	J		
478.					Buy (add'l)	05/28/13	J		
479. SPDR Gold Trust		None	J	T	Sold (part)	04/15/13	J	A	
480. WisdomTree India Earnings Fund	A	Dividend			Sold	04/04/13	J	A	

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000	E = \$15,001 - \$50,000
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3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	

VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

IX. CERTIFICATION.

I certify that all information given above (including information pertaining to my spouse and minor or dependent children, if any) is accurate, true, and complete to the best of my knowledge and belief, and that any information not reported was withheld because it met applicable statutory provisions permitting non-disclosure.

I further certify that earned income from outside employment and honoraria and the acceptance of gifts which have been reported are in compliance with the provisions of 5 U.S.C. app. § 501 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature: **s/ Daniel S. Opperman**

NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILLFULLY FALSIFIES OR FAILS TO FILE THIS REPORT MAY BE SUBJECT TO CIVIL AND CRIMINAL SANCTIONS (5 U.S.C. app. § 104)

Committee on Financial Disclosure
Administrative Office of the United States Courts
Suite 2-301
One Columbus Circle, N.E.
Washington, D.C. 20544