

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2014

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 05/08/2015
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 01/01/2014 to 12/31/2014
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.)*

DATE	SOURCE AND TYPE	INCOME (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.)*

DATE	SOURCE AND TYPE
1. 2014	The Dow Chemical Company - Salary and Bonus; Severance Benefits
2. 2014	The Dow Chemical Company - Pension
3. 2014	Opperman Consulting LLC - Earnings
4. 2014	Orrick, Herrington & Satchliffe, L.L.P. - Consultant Fees
5. 2014	Isabella Bank Corporation - Director Fees
6. 2014	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.)*

SOURCE	DATES	LOCATION	PURPOSE	ITEMS PAID OR PROVIDED
1. American Bankruptcy Institute	06/12/14 - 06/15/14	Lake Geneva, WI	Seminar	Transportation and Lodging
2. Federal Bar Association	07/31/14 - 08/02/14	Harbor Springs, MI	Seminar	Transportation and Lodging
3. American Bankruptcy Institute Veteran's Day Consumer Conference	11/10/14	Detroit, MI	Seminar	Transportation
4.				

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V. GIFTS. *(Includes those to spouse and dependent children; see pp. 28-31 of filing instructions.)*

☒ NONE *(No reportable gifts.)*

SOURCE	DESCRIPTION	VALUE
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.)*

CREDITOR	DESCRIPTION	VALUE CODE
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. Mayville State Bank	A	Interest	K	T					
15. Municipal Bonds "(H)"									
16. CLARKSTON MI Cmnty Schls	B	Interest			Sold	05/01/14	K	A	
17. FLORIDA ST GO ULT	A	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. GEORGIA ST GO ULT	B	Interest	K	T					
19. LOUISIANA ST GO ULT BONDS	A	Interest	K	T					
20. MARYLAND ST GO ULT	B	Interest	L	T					
21. MICHIGAN Drinking Wtr. Rev.	A	Interest	K	T					
22. Muniyield Michigan Insured	A	Interest	J	T					
23. Muniyield Michigan Insured	A	Interest	J	T					
24. MICHIGAN ST Trunk Line	B	Interest	K	T					
25. MINNESOTA ST GO ULT	B	Interest	K	T					
26. NEW JERSEY ST GO ULT	B	Interest	J	T					
27. NEW MEXICO ST GO ULT	A	Interest	K	T					
28. OAKLAND CNTY MI	A	Interest	K	T					
29. OHIO ST GO ULT	B	Interest	L	T	Sold (part)	03/15/14	K	A	
30. OREGON ST GO ULT	B	Interest	K	T					
31. SAGINAW MI TWP	B	Interest	K	T	Buy	03/21/14	K		
32. TEXAS ST GO ULT	B	Interest	K	T					
33. Treasury Bills	A	Interest	N	T					
34. WASHINGTON ST GO ULT	C	Interest	L	T	Buy	01/09/14	K		

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35.					Buy (add'l)	08/28/14	K		
36. Real Estate "(H)"									
37. Farmland, Millington, Michigan Acquired 04/13/89 for \$70,000		None	L	R					
38. Life Insurance "(H)"									
39. Farm Bureau Life Insurance	A	Interest	K	T					
40. Stock and Certificates Held as Tenants By Entirety "(H)"									
41. ATMOS Energy	A	Dividend	J	T					
42. BP PLC	A	Dividend	K	T					
43. Citizens Communications	A	Dividend	J	T					
44. Chevron Corporation	B	Dividend	J	T					
45. CMS Energy	A	Dividend	J	T					
46. The Dow Chemical Company	D	Dividend	L	T					
47. Great Plains Energy	A	Interest	J	T					
48. Highwoods Property	A	Dividend	J	T					
49. News Corp	A	Dividend	J	T					
50. 20th Century Fox	A	Dividend	J	T					
51. Northwestern Corp	A	Dividend	J	T					

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52. XCEL Energy	A	Dividend	J	T					
53. Stocks and Bonds - Broker Account DSO and BLO "(H)"									
54. Alliance Bernstein Int'l Growth	A	Dividend	K	T	Buy	09/06/14	K		
55. Ameriprise Insured Money Market	A	Interest	L	T	Buy	09/06/14	L		
56. Camden Property	A	Dividend	J	T	Buy	09/06/14	J		
57. Centrus Energy Corp.		None	J	T	Buy	09/06/14	J		
58. Equity Commonwealth	A	Dividend	J	T	Buy	09/06/14	J		
59. Essex Property	A	Dividend	J	T	Buy	09/06/14	J		
60. First Industrial Realty	A	Dividend	J	T	Buy	09/06/14	J		
61. Five Star Quality Care Inc.		None	J	T	Buy	09/06/14	J		
62. Great Plains Energy	A	Dividend	J	T	Buy	09/06/14	J		
63. John Hancock Financial		None	J	T	Buy	09/06/14	J		
64. Knightsbridge Shipping	A	Dividend	J	T	Buy	09/06/14	J		
65. Nordic American Tanker	A	Dividend	J	T	Buy	09/06/14	J		
66. Petroleum & Resources Corp.	A	Dividend	J	T	Buy	09/06/14	J		
67. Royal Dutch Shell PLC	A	Dividend	J	T	Buy	09/06/14	J		
68. Southern Company	A	Dividend	J	T	Buy	09/06/14	J		

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69. TECO Energy Inc.	A	Dividend	J	T	Buy	09/06/14	J		
70. Vornado Realty	A	Dividend	J	T	Buy	09/06/14	J		
71. Stocks and Certificates "(H)"									
72. The Dow Chemical Company	D	Dividend	M	T					
73. Van Kampen Municipal Trust	A	Interest	J	T					
74. Restricted Stock - The Dow Chemical Company		None	M	T					
75. Restricted Stock - Isabella Bank Corporation	A	Dividend	J	T					
76. Stock Options "(H)"									
77. The Dow Chemical Company		None	K	T					
78. Limited Liability Company Units - SRO "(H)"									
79. Opperman Consulting LLC	G	Dividend	L	T					
80. Rowley Family Properties, LLC		None	L	W					
81. Stocks and Bonds - Broker Accounts IRA SRO "(H)"									
82. Actavis PLC		None	L	T	Sold (part)	01/02/14	K	B	
83.					Sold (part)	03/11/14	K	D	
84. A.O. Smith Corp.	A	Dividend	K	T	Buy	11/10/14	K		
85. Akamai Tech. Inc.	B	Dividend	K	T	Buy	11/10/14	K		

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86.					Buy (add'l)	12/09/14	K		
87. Allergan Inc	A	Dividend			Buy	03/31/14	J		
88.					Buy (add'l)	05/15/14	J		
89.					Sold	07/17/14	K	D	
90. American Tower Corp.	B	Dividend	K	T	Buy	09/26/14	K		
91.					Buy (add'l)	10/07/14	K		
92. Apple Computer Inc.	A	Dividend	J	T					
93. Biogen Idec Inc.		None	K	T	Sold (part)	07/08/14	K	D	
94. Carter's Inc.	A	Dividend	K	T	Buy	10/07/14	K		
95. Celgene Corp.		None	L	T	Sold (part)	03/31/14	J	B	
96.					Sold (part)	04/15/14	J	A	
97.					Sold (part)	08/07/14	J	C	
98.					Buy (add'l)	08/27/14	J		
99.					Buy (add'l)	11/04/14	J		
100. Cerner Corp.		None	K	T	Sold (part)	04/29/14	K	C	
101. Cooper Companies		None	K	T	Buy	06/17/14	K		
102.					Buy (add'l)	07/17/14	K		

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103.					Buy (add'l)	09/19/14	K		
104.					Sold (part)	12/09/14	K	A	
105. Covance		None			Sold (part)	01/28/14	K	B	
106.					Buy (add'l)	04/24/14	J		
107.					Sold (part)	05/13/14	J	A	
108.					Sold	10/07/14	K	B	
109. DIRECTV Class A		None			Buy (add'l)	03/11/14	J		
110.					Buy (add'l)	05/07/14	K		
111.					Sold	10/10/14	L	D	
112. Dollar Tree Inc		None	K	T	Sold (part)	03/04/14	K	A	
113. Dow Chemical Co	B	Dividend	K	T					
114. Ebay Inc.		None			Sold	01/27/14	K	D	
115. Edwards Lifesciences		None	K	T	Buy	11/10/14	K		
116. Euronet Worldwide		None	K	T	Buy (add'l)	03/11/14	J		
117.					Sold (part)	08/07/14	K	C	
118. F5 Networks Inc.		None	L	T	Buy	03/04/14	K		
119.					Buy (add'l)	04/29/14	K		

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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)	05/13/14	K		
121. Gilead Sciences Inc.		None	L	T	Buy (add'l)	03/21/14	J		
122.					Sold (part)	05/15/14	J	A	
123.					Sold (part)	08/07/14	J	C	
124. Google Inc C1 A		None	K	T	Buy (add'l)	04/24/14	K		
125.					Sold (part)	11/04/14	L	D	
126. Halliburton Co.	A	Dividend			Buy	05/06/14	K		
127.					Buy (add'l)	08/04/14	K		
128.					Buy (add'l)	08/26/14	K		
129.					Sold (part)	11/04/14	K	A	
130.					Sold	12/16/14	K	A	
131. Henry Schein		None	L	T					
132. Illumina Inc.		None	L	T	Sold (part)	01/17/14	K	D	
133.					Sold (part)	02/18/14	J	D	
134.					Buy (add'l)	12/16/14	J		
135. iShares S&P 100	A	Dividend	K	T					
136. MWI Veterinary Supply		None			Sold	09/19/14	K	D	

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)
137. Neogen Corp.		None			Sold	05/06/14	J	C	
138. Oceaneering Int'l	A	Dividend			Buy (add'l)	03/11/14	J		
139.					Sold (part)	06/17/14	K	A	
140.					Sold	12/16/14	K	A	
141. Omnicell Inc.		None	K	T	Buy	11/10/14	K		
142.					Buy (add'l)	12/09/14	K		
143. O'Reilly Automotive Inc		None	K	T	Buy (add'l)	08/27/14	J		
144.					Sold (part)	12/10/14	J	B	
145. PetSmart	A	Dividend			Sold	05/22/14	K	A	
146. Qualcomm Inc.	A	Dividend			Buy (add'l)	03/11/14	K		
147.					Sold	11/10/14	K	B	
148. RBC Money Market	A	Interest	L	T					
149. Signature Bank NY		None	K	T	Sold (part)	10/07/14	K	C	
150. Starbucks	A	Dividend	K	T	Buy (add'l)	03/11/14	J		
151.					Sold (part)	05/07/14	K	C	
152.					Buy (add'l)	12/16/14	J		
153. Stericycle Inc		None	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	
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)
154. VCA Antech Inc.		None	L	T	Buy	11/10/14	K		
155.					Buy (add'l)	12/16/14	J		
156. Wright Express Corp. a/k/a WEX Inc.		None	K	T	Buy (add'l)	06/17/14	J		
157.					Sold (part)	12/09/14	K	A	
158. Stocks and Bonds - Broker Accounts IRA DSO "(H)"									
159. Actavis PLC		None	J	T	Sold (part)	02/03/14	J	A	
160. Akamai Tech Inc.		None	J	T	Buy	11/10/14	J		
161.					Buy (add'l)	12/09/14	J		
162. ALLERGAN INC. - Bond	A	Interest	J	T					
163. Allergan Inc. - Stock	A	Dividend			Buy	03/31/14	J		
164.					Buy (add'l)	05/15/14	J		
165.					Sold	07/17/14	J	A	
166. A.O. Smith Corp.	A	Dividend	J	T	Buy	11/10/14	J		
167. American Tower Corp.	A	Dividend	J	T	Buy	09/26/14	J		
168.					Buy (add'l)	10/07/14	J		
169. Biogen Idec Inc.		None	J	T	Sold (part)	03/18/14	J	A	
170.					Buy (add'l)	05/20/14	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)
171.					Sold (part)	07/08/14	J	A	
172.					Buy (add'l)	08/27/14	J		
173. BOEING CAP CORP. BONDS	A	Interest			Sold	10/27/14	J	A	
174. Carter's Inc.	A	Dividend	J	T	Buy	10/07/14	J		
175. Celgene Corp.		None	J	T	Sold (part)	03/31/14	J	A	
176.					Buy (add'l)	08/27/14	J		
177. Cerner Corp.		None	J	T	Sold (part)	02/03/14	J	A	
178.					Sold (part)	04/29/14	J	A	
179. Cooper Companies		None	J	T	Buy	06/17/14	J		
180.					Buy (add'l)	07/17/14	J		
181.					Buy (add'l)	09/19/14	J		
182.					Sold (part)	12/10/14	J	A	
183. Covance Inc.		None			Sold (part)	01/28/14	J	A	
184.					Buy (add'l)	03/21/14	J		
185.					Sold (part)	05/13/14	J	A	
186.					Sold	10/07/14	J	A	
187. DIRECTV Class A		None			Buy (add'l)	03/21/14	J		

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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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)
188.					Buy (add'l)	05/07/14	J		
189.					Sold	10/10/14	J	A	
190. Dollar Tree Inc.		None	J	T	Sold (part)	03/04/14	J	A	
191. Dreyfus Money Market	A	Interest	K	T					
192. Ebay Inc.		None			Sold	01/27/14	J	A	
193. Edwards Lifesciences		None	J	T	Buy	11/10/14	J		
194. Euronet Worldwide Inc.		None	J	T	Buy (add'l)	03/11/14	J		
195.					Sold (part)	12/09/14	J	A	
196. F5 Network		None	J	T	Buy	03/04/14	J		
197.					Buy (add'l)	03/11/14	J		
198.					Buy (add'l)	05/13/14	J		
199. Gilead Sciences Inc.		None	J	T	Buy (add'l)	01/08/14	J		
200.					Sold (part)	05/15/14	J	A	
201.					Buy (add'l)	05/13/14	J		
202. Google Inc. Cl A		None	J	T	Sold (part)	11/04/14	J	A	
203. Halliburton Co.		None			Buy	05/06/14	J		
204.					Buy (add'l)	08/04/14	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)
205.					Buy (add'l)	08/26/14	J		
206.					Sold (part)	11/04/14	J	A	
207.					Sold	12/16/14	J	A	
208. Henry Schein		None	J	T					
209. Illumina Inc.		None	J	T	Sold (part)	02/18/14	J	A	
210. INTEL CORP.	A	Interest	J	T					
211. iShares S&P 100	A	Dividend	J	T					
212. MCDONALD'S CORP. BONDS	A	Interest	J	T					
213. MWI Veterinary Supply		None			Sold	09/19/14	J	A	
214. Neogen Corp.		None			Sold	05/06/14	J	A	
215. OCCIDENTAL PETROLEUM	A	Interest	J	T					
216. Oceaneering Int'l	A	Dividend			Buy (add'l)	05/20/14	J		
217.					Sold (part)	06/25/14	J	A	
218.					Sold	12/16/14	J	A	
219. Omnicell Inc.		None	J	T	Buy	11/10/14	J		
220.					Buy (add'l)	12/09/14	J		
221. O'Reilly Automotive Inc.		None	J	T	Sold (part)	12/10/14	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 H = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 I = More than \$5,000,000	E = \$15,001 - \$50,000 J = More than \$50,000,000
2. Value Codes (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P = \$250,000,001 - \$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)

222. Petsmart	A	Dividend			Sold	05/22/14	J	A	
223. PROCTOR & GAMBLE CO. BONDS	A	Interest	J	T					
224. Qualcomm Inc.	A	Dividend			Buy (add'l)	03/21/14	J		
225.					Sold	11/10/14	J	A	
226. Starbucks Corp.	A	Dividend	J	T	Sold (part)	05/07/14	J	A	
227.					Buy (add'l)	12/16/14	J		
228. Stericycle		None	J	T					
229. VCA Antech Inc.		None	J	T	Buy	11/10/14	J		
230.					Buy (add'l)	12/16/14	J		
231. WEYERHAEUSER CO.	A	Dividend	J	T					
232. Wright Express Corp. a/k/a WEX Inc.		None	J	T	Buy (add'l)	06/17/14	J		
233.					Sold (part)	12/09/14	J	A	
234. YUM! BRANDS INC.	A	Dividend	J	T					
235. Broker Account - DSO and SRO "(H)"									
236. Abbott Lab	A	Dividend	K	T	Buy	08/11/14	J		
237.					Buy (add'l)	09/03/14	J		
238. Accenture LTD Cl A	A	Dividend	J	T	Sold (part)	09/26/14	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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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)

239. Actavis Inc.		None	K	T	Sold (part)	04/04/14	K	D	
240. American Tower Corp.	A	Dividend			Sold	04/04/14	K	B	
241. Apple Computer Inc.	A	Dividend	L	T	Buy (add'l)	05/27/14	K		
242.					Sold (part)	09/04/14	K	B	
243.					Buy (add'l)	10/23/14	J		
244. ARM Hldgs PLC	A	Dividend	K	T	Sold (part)	02/04/14	J	B	
245. Avago Technologies Ltd.	A	Dividend			Sold (part)	01/10/14	J	B	
246.					Sold (part)	03/24/14	K	D	
247.					Sold	04/04/14	J	C	
248. Baxter Int'l Inc.	A	Dividend			Sold	08/11/14	J	B	
249. Becton Dickinson	A	Dividend	K	T					
250. Boeing Co.	A	Dividend			Buy (add'l)	04/04/14	K		
251.					Sold	07/24/14	K	D	
252. Bristow Group	A	Dividend			Sold	11/21/14	J	A	
253. Canadian Nat'l Railway	A	Dividend	K	T	Sold (part)	08/28/14	J	B	
254. Cerner Corp.		None	L	T					
255. Check Point Software		None	L	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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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)

256. Chevron Texaco Corp.	B	Dividend	K	T					
257. Chicago Bridge & Iron NY	A	Dividend			Sold (part)	09/03/14	J	B	
258.					Sold	12/04/14	J	A	
259. Comcast Corp	A	Dividend			Sold	11/10/14	K	D	
260. Companhia Brasileira-SP PRF	A	Dividend			Sold	12/04/14	J	A	
261. Core Labs	A	Dividend			Sold (part)	01/27/14	K	D	
262.					Sold (part)	04/02/14	J	B	
263.					Sold (part)	06/03/14	J	B	
264.					Sold	12/04/14	J	A	
265. Costco Wholesale	A	Dividend	K	T	Buy	11/13/14	K		
266. CVS Corp.	A	Dividend	K	T	Buy (add'l)	03/11/14	K		
267. Diageo PLC ADR	A	Dividend			Sold	08/11/14	K	A	
268. Eaton	A	Dividend			Sold	07/31/14	K	C	
269. Ebay Inc.		None			Sold	01/28/14	K	A	
270. Enerplus Resources Fund	A	Dividend			Sold	12/10/14	J	A	
271. Enterprise Prod	A	Dividend	J	T					
272. Exxon Mobil Corp	A	Dividend			Buy (add'l)	06/19/14	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 ~\$2,501 - \$5,000	C ~\$5,001 - \$15,000 H1 ~\$15,001 - \$50,000	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.					Sold	11/21/14	K	A	
274. Fomento Eco Mexicano	A	Dividend			Sold	12/04/14	J	A	
275. General Dynamics	A	Dividend	K	T					
276. Gilead Sciences Inc.		None	K	T	Buy (add'l)	04/21/14	K		
277.					Sold (part)	08/15/14	K	D	
278. Google		None	J	T	Buy (add'l)	03/14/14	K		
279. Hershey Co	A	Dividend			Sold	05/29/14	K	C	
280. Home Depot Inc.	A	Dividend	K	T	Buy (add'l)	09/04/14	J		
281. Hormel Foods Corp.	A	Dividend	K	T					
282. Icici Bank	A	Dividend	K	T	Buy	08/11/14	J		
283.					Buy (add'l)	08/26/14	J		
284. Isabella Bank Corporation	B	Dividend	K	T					
285. iShares FTSE/China 25	A	Dividend	K	T	Buy (add'l)	07/15/14	J		
286.					Buy (add'l)	09/03/14	J		
287. iShares MCSI EAFE	C	Dividend	M	T	Sold (part)	08/05/14	J	A	
288.					Sold (part)	10/07/14	J	B	
289.					Buy (add'l)	12/04/14	M		

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)

290. iShares MSCI Emerging	A	Dividend			Buy	07/08/14	J		
291.					Buy (add'l)	07/15/14	J		
292.					Buy (add'l)	09/03/14	J		
293.					Sold	12/04/14	K	A	
294. iShares MSCI EU Financial	A	Dividend	J	T	Sold (part)	07/08/14	J	A	
295.					Sold (part)	10/09/14	J	A	
296. Japan Index	A	Dividend	K	T	Sold (part)	03/20/14	K	A	
297. Johnson & Johnson	B	Dividend	M	T	Buy (add'l)	09/19/14	J		
298. Kinder Morgan Energy Partners	B	Dividend			Sold	12/02/14	J	A	
299. Kraft Foods Inc.	A	Dividend			Buy	03/11/14	J		
300.					Sold	07/31/14	J	A	
301. Luxottica Group A	A	Dividend			Sold	10/13/14	J	B	
302. March & McLennan	A	Dividend	K	T	Buy	07/31/14	K		
303. McKesson Corp.	A	Dividend	K	T	Sold (part)	01/08/14	K	C	
304.					Sold (part)	01/13/14	K	D	
305.					Buy (add'l)	03/11/14	K		
306. McDonald's Corp.	A	Dividend			Sold	11/10/14	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
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. Mead Johnson Nutrition Co.	A	Dividend	K	T	Buy	08/26/14	K		
308. Merck & Co. Inc.	A	Dividend	K	T	Buy	04/09/14	K		
309. Microsoft Corp.	B	Dividend	K	T	Buy (add'l)	07/17/14	K		
310. Mondelez International	A	Dividend	J	T					
311. NICE Systems Ltd	A	Dividend			Sold (part)	06/03/14	J	B	
312.					Sold	08/11/14	J	B	
313. Nike Inc.	A	Dividend	K	T	Buy (add'l)	10/07/14	J		
314. Nippon Tel & Tel ADR	A	Dividend			Buy	08/11/14	J		
315.					Buy (add'l)	08/28/14	J		
316.					Sold	12/04/14	K	A	
317. Novo-Nordisk ADR	A	Dividend	K	T					
318. Omnicom Group Inc.	A	Dividend	K	T					
319. Oneok Partners LP	B	Dividend	K	T					
320. Open Text Corp.	A	Dividend	J	T	Buy (add'l)	04/02/14	J		
321. Oracle Corp.	A	Dividend	J	T					
322. Pepsico Inc.	A	Dividend	K	T	Buy	08/11/14	K		
323. Perrigo Co.	A	Dividend			Sold	05/21/14	K	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
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. Praxair Inc.	A	Dividend			Sold	11/10/14	J	B	
325. Qualcomm Inc.	A	Dividend			Sold	04/04/14	K	C	
326. Reins Grp of America	A	Dividend	K	T	Buy	07/31/14	K		
327.					Buy (add'l)	11/10/14	J		
328. Rentech Nitrogen Partners	A	Dividend			Sold	11/21/14	J	A	
329. Republic Services	A	Dividend	K	T	Buy	08/11/14	J		
330.					Buy (add'l)	09/03/14	J		
331. Roche Holdings LTD	A	Dividend	K	T	Sold (part)	01/15/14	K	B	
332.					Buy (add'l)	12/16/14	J		
333. Ross Stores	A	Dividend	K	T	Sold (part)	07/17/14	K	A	
334.					Buy (add'l)	09/26/14	K		
335. S&P 500 Trust	A	Dividend	K	T					
336. SAP AG ADR a/k/a SAP Aktiengesellschaft	A	Dividend			Sold	05/19/14	J	A	
337. Schlumberger Ltd.	A	Dividend	K	T	Sold (part)	07/08/14	K	D	
338. Shire LTD-ADR	A	Dividend			Sold (part)	01/13/14	J	D	
339.					Sold	07/15/14	K	E	
340. Stryker Corp.	A	Dividend	K	T	Buy	01/29/14	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.)

☐ 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.					Buy (add'l)	03/04/14	J		
342. Svenska Cellulosa	A	Dividend			Buy	02/14/14	J		
343.					Sold	12/04/14	J	A	
344. T Rowe Price Group	A	Dividend			Buy	03/11/14	J		
345.					Sold	11/21/14	J	A	
346. Taiwan Semiconductor	A	Dividend	K	T	Buy	05/19/14	J		
347.					Buy (add'l)	06/03/14	J		
348.					Buy (add'l)	10/09/14	J		
349. Tata Motors Ltd.	A	Dividend	K	T	Buy	07/15/14	J		
350.					Buy (add'l)	08/14/14	J		
351.					Buy (add'l)	10/13/14	J		
352. Teekay Offshore	A	Dividend	J	T					
353. TELUS Corp.	A	Dividend			Buy	05/22/14	J		
354.					Buy (add'l)	06/03/14	J		
355.					Sold	12/04/14	K	A	
356. Toronto-Dominion Bank	A	Dividend	K	T	Sold (part)	09/03/14	J	B	
357. Total SA ADR	A	Dividend			Sold (part)	09/18/14	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
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)
358.					Sold	12/16/14	J	A	
359. Total System Services, Inc.	A	Dividend			Sold	10/07/14	K	D	
360. Towers Watson & Co.	A	Dividend			Buy	03/11/14	K		
361.					Sold	08/26/14	K	A	
362. Unilever NV	A	Dividend			Sold	02/25/14	J	B	
363. UnitedHealth Group	A	Dividend	L	T	Buy	10/22/14	K		
364.					Buy (add'l)	11/10/14	K		
365. Union Pacific Corp.	A	Dividend	K	T					
366. United Technologies	A	Dividend	J	T	Buy (add'l)	05/21/14	J		
367.					Sold (part)	07/31/14	J	A	
368.					Sold (part)	09/03/14	J	B	
369. Verizon	A	Dividend	J	T	Sold (part)	11/13/14	J	B	
370. Visa Inc.	A	Dividend	K	T	Buy	11/12/14	K		
371. Wal-Mart Stores Inc.	A	Dividend	L	T	Sold (part)	03/04/14	J	A	
372. West Pharmaceutical Services	A	Dividend	J	T	Buy	05/27/14	J		
373. Wisconsin Energy	A	Dividend	K	T	Buy	03/11/14	J		
374.					Buy (add'l)	03/24/14	J		

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 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. Wisdom Tree Japan	A	Dividend	K	T	Buy	02/25/14	J		
376.					Buy (add'l)	07/31/14	J		
377.					Buy (add'l)	09/18/14	J		
378. Retirement Funds "(H)"									
379. ABBVIE Inc.,	A	Dividend			Sold	06/30/14	J	A	
380. Abbott Labs	A	Dividend	J	T					
381. ALPS ETF	A	Dividend	J	T	Buy	04/10/14	J		
382. Analog Devices	A	Dividend	J	T	Buy	11/11/14	K		
383. BP Prudhoe	A	Dividend	J	T					
384. Bristol Myers	A	Dividend	K	T	Sold (part)	10/31/14	J	B	
385. Caterpillar Inc.	A	Dividend			Sold	06/30/14	J	A	
386. Chesapeake Utils Corporation	A	Dividend	J	T					
387. Cisco Systems	A	Dividend			Sold	03/21/14	J	A	
388. Citadel Broadcasting Corporation		None	J	T					
389. Clearbridge Energy MLP	A	Dividend	J	T					
390. Cleco Corporation New	A	Dividend			Sold (part)	11/03/14	J	B	
391.					Sold	11/21/14	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
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	

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting

Opperman, Daniel S.

Date of Report

05/08/2015

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. Cliffs Natural Resources	A	Dividend			Sold	06/02/14	J	A	
393. CM Finance	A	Dividend	J	T	Buy	11/21/14	J		
394. Conagra	A	Dividend			Sold	11/21/14	J	A	
395. Consolidated Edison	B	Dividend	K	T	Sold (part)	07/02/14	K	B	
396. Consolidated Water Company	A	Dividend			Sold	11/13/14	J	A	
397. Covanta	A	Dividend	J	T	Buy	03/21/14	J		
398.					Buy (add'l)	06/06/14	J		
399.					Buy (add'l)	07/08/14	J		
400. Dine Equity	A	Dividend	J	T	Buy	06/06/14	J		
401. Disney Walt Company Com Disney	A	Dividend	J	T					
402. Dominion Res Incorporated	A	Dividend	K	T	Sold (part)	04/30/14	J	B	
403. Dreyfus Treas Prime Cash	A	Dividend	L	T					
404. Exxon Mobil - IRA	A	Dividend	K	T					
405. First Trust Health	A	Dividend	J	T	Buy	10/29/14	K		
406. Fidus Investment	A	Dividend	J	T	Buy	11/21/14	J		
407. Freeport-McMoran	A	Dividend	J	T	Buy	07/14/14	J		
408. Getty Realty	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		

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. Gov. Properties Income Trust	B	Dividend	K	T	Buy (add'l)	09/26/14	J		
410. Haynard Health	A	Dividend	J	T	Buy	11/03/14	J		
411. Healthcare Rlty Tr Reit	A	Dividend	J	T					
412. Heritage Cash Trust	A	Interest	K	T					
413. Integrys	A	Dividend			Sold	04/30/14	K	B	
414. International Paper Co.	A	Dividend	K	T	Buy (add'l)	09/26/14	J		
415. Johnson & Johnson	A	Dividend	J	T	Buy	02/07/14	J		
416. Johnson Controls	A	Dividend			Buy	03/19/14	J		
417.					Sold	11/18/14	J	A	
418. J.P. Morgan Certificate of Deposit		None	K	T					
419. Kimberly Clark	A	Dividend	J	T					
420. Kinder Morgan	A	Dividend	J	T	Buy (add'l)	11/21/14	J		
421. Knightsbridge Tankers Limited	B	Dividend	J	T					
422. Lincoln National	A	Dividend	J	T	Buy	11/13/14	J		
423. Linnco LLC	B	Dividend	K	T	Buy (add'l)	02/17/14	J		
424. Marathon Oil	A	Dividend	J	T	Buy	06/02/14	J		
425. Merck & Co.	A	Dividend	K	T	Sold (part)	10/31/14	J	B	

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. Nationwide Health Ppty's; Merged with Ventas	B	Dividend	K	T					
427. Nike	A	Dividend	J	T	Buy	03/21/14	J		
428.					Buy (add'l)	04/10/14	J		
429.					Sold (part)	09/29/14	J	B	
430. Nisource Incorporated	A	Dividend			Sold	10/24/14	J	B	
431. Occidental Petroleum	A	Dividend	K	T					
432. Paychex, Inc.	A	Dividend	J	T					
433. Petroleum & Res Corporation	A	Dividend	J	T					
434. Phillips 66	A	Dividend	J	T					
435. Plum Creek Timber Co.	A	Dividend	K	T					
436. Raymond James Bank Deposit Program	A	Interest	M	T					
437. Rayonier Incorp.	A	Dividend			Buy	06/02/14	J		
438.					Sold (part)	12/02/14	J	A	
439.					Sold	12/10/14	J	A	
440. Realty Income Corp.	B	Dividend	J	T					
441. S&P 500 Trust	A	Dividend	J	T					
442. Ship Finance International	B	Dividend	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 \$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	

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. Southern Company	A	Dividend	J	T					
444. SPDR Gold Trust		None			Sold	10/24/14	J	A	
445. SPDR Tech	A	Dividend	J	T	Buy	11/21/14	J		
446. Spectra Energy	A	Dividend	J	T					
447. St. Jude Medical	A	Dividend	J	T	Buy	10/29/14	J		
448. STAG Industrial	A	Dividend	J	T	Buy	04/10/14	J		
449.					Buy (add'l)	04/30/14	J		
450. Starbucks	A	Dividend	J	T	Buy	12/10/14	J		
451. Stryker Corporation	A	Dividend	J	T	Buy	10/29/14	K		
452. Teco Energy Incorporated	A	Dividend			Sold	03/19/14	J	A	
453. Teekay Offshore	A	Dividend	J	T					
454. Tortoise Energy	B	Dividend	K	T					
455. T. Rowe Price - Latin America - IRA	A	Dividend	K	T					
456. United Tech	A	Dividend	J	T	Buy	06/30/14	J		
457. Vanguard Group - Energy Fund	B	Dividend	K	T					
458. Waste Management	A	Dividend	J	T					
459. Wells Fargo Certificate of Deposit		None	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	P1 = \$1,000,001 - \$5,000,000 P4 = More than \$50,000,000	L = \$50,001 - \$100,000 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)

460. Weyerhaeuser	A	Dividend	J	T	Buy	03/19/14	J		
461. Wisdom Tree	A	Dividend			Sold	07/08/14	J	A	
462. Dow Chemical Retirement Health Care Assoc.		None	J	T					
463. Dow Chemical Elective Deferral Plan		None	J	T					
464. Freeland State Bank - Certificate of Deposit - IRA	A	Dividend	K	T					
465. YUM, Inc		None	J	T					
466. Auto Owners Insurance - Annuity	A	Interest	K	T					
467. SEP-IRA - SRO "(H)"									
468. BNY Deposit	A	Interest	J	T					
469. Health Care Select	A	Dividend	J	T					
470. iShares MSCI/S Africa ETF	A	Dividend	J	T	Buy	07/15/14	J		
471.					Buy (add'l)	08/13/14	J		
472. iShares MSCI EAFE	A	Dividend	K	T	Buy (add'l)	04/11/14	J		
473.					Sold (part)	10/07/14	J	A	
474. iShares MSCI Emerging Mkts	A	Dividend	K	T	Buy (add'l)	04/11/14	J		
475.					Buy (add'l)	09/03/14	J		
476.					Buy (add'l)	11/21/14	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	
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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)

477. iShares S&P 500 Growth Index	A	Dividend	K	T	Buy (add'l)	03/04/14	J		
478.					Buy (add'l)	03/20/14	J		
479.					Buy (add'l)	04/11/14	J		
480. iShares S&P 500 Val	A	Dividend	J	T	Buy	02/25/14	J		
481.					Buy (add'l)	03/20/14	J		
482. iShares Russell 1000	A	Dividend	K	T	Sold (part)	02/25/14	J	A	
483.					Sold (part)	03/20/14	J	C	
484.					Buy (add'l)	04/11/14	J		
485.					Sold (part)	05/09/14	J	A	
486. iShares Russell 2000	A	Dividend	K	T	Buy (add'l)	03/20/14	J		
487.					Buy (add'l)	04/11/14	J		
488.					Sold (part)	05/09/14	J	A	
489.					Sold (part)	07/15/14	J	A	
490. Japan Index (ETF)	A	Dividend			Buy (add'l)	04/11/14	J		
491.					Sold (part)	03/20/14	J	A	
492.					Sold	11/11/14	J	A	
493. NASDAQ 100 Index	A	Dividend			Buy	03/20/14	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	

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)
494.					Sold	07/15/14	J	A	
495. SPDR Gold Trust		None			Sold	02/25/14	J	A	
496. WisdomTree India Earnings Fund	A	Dividend	J	T	Buy	03/20/14	J		
497.					Buy (add'l)	05/09/14	J		
498.					Buy (add'l)	05/28/14	J		
499. Wisdom Tree Japan	A	Dividend	J	T	Buy	11/11/14	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	

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
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Washington, D.C. 20544