

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2011

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) Walter, Lawrence S.	2. Court or Organization Bankruptcy Court - S.D. Ohio	3. Date of Report 04/11/2012
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U. S. Bankruptcy Judge-Active	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2011 to 12/31/2011
7. Chambers or Office Address 120 West Third Street Dayton, Ohio 45402-1819		
IMPORTANT NOTES: The instructions accompanying this form must be followed. Complete all parts, checking the <i>NONE</i> box for each part where you have no reportable information. Insert signature on last page.		

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

☒ **NONE** (No reportable positions.)

POSITION

NAME OF ORGANIZATION/ENTITY

1.		
2.		
3.		
4.		
5.		

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

☒ **NONE** (No reportable agreements.)

DATE

PARTIES AND TERMS

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. 2011	STRS Retirement Income
2.	
3.	
4.	

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. National Conference of Bankruptcy Judges	April 4-6, 2011	Palm Desert, CA	Mid-Year Meeting	Travel, Food & Hotel
2. American Bankruptcy Institute	June 9-12, 2011	Traverse City, MI	Seminar (teach)	Travel, Food, Hotel & Tuition
3. Norton Institutes	June 24-July 1, 2011	Jackson Hole, WY	Seminar (teach)	Travel, Food, Hotel & Tuition
4. Advanced Consumer Bankruptcy Practice Institute (ACBPI)	July 20-23, 2011	Albuquerque, NM	Instructor Training	Travel, Food, & Hotel
5. National Conference of Bankruptcy Judges	Oct. 12-15, 2011	Tampa, FL	Annual Meeting	Travel, Food, Hotel & Tuition

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6.	ACBPI/Capital Region Bankruptcy Bar Association	Nov. 9-12, 2011	Lake George, NY	Seminar (teach)	Travel, Food & Hotel
7.					
8.					

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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. US Bank Accounts (aggregated)	A	Interest	K	T					
2. MetLife: Flexible Premium Life	A	Interest	K	T					
3. New England Financial - Variable Life-Zenith Equity Fund		None	K	T					
4. State Teachers Retirement System of Ohio (no control)		None	M	T					
5. US Bank IRA #1:									See note in Part VIII
6. - AIM Mid Cap Equity Fund		None			Sold	09/16/11	J		See note in Part VIII
7. - First American US Gov't Mortgage Fund		None			Sold	09/16/11	J		See note in Part VIII
8. - First American Small Cap Growth Fund		None			Sold	09/16/11	J		See note in Part VIII
9. - Franklin Templeton Income Fund		None			Sold	09/16/11	J		See note in Part VIII
10. - American Growth Fund		None			Sold	09/16/11	J		See note in Part VIII
11. ING Direct Accounts (aggregated)	A	Interest	L	T					
12. US Bank IRA: Pacific Funds Portfolio Optimization Moderate		None	K	T	Buy	09/16/11	K		See note in Part VIII
13.									
14.									
15.									
16.									
17.									

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

Part VII, Lines 5-10 and 12: The US Bank IRA account remains open, but the shares in mutual funds listed on lines 5-10 were sold with the proceeds used to purchase shares in the single mutual fund listed at line 12, Pacific Funds Portfolio Optimization Moderate. There was no gain or loss in the transaction. For clarity, future reports will drop the header "USA Bank IRA #1" in favor of a single entry as shown at line 12: "US Bank IRA:Pacific Funds Portfolio Optimization Moderate."

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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/ **Lawrence S. Walter**

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