

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) Gregg, John T.	2. Court or Organization U. S. Bankruptcy Court - Western District of Michigan	3. Date of Report 05/06/2015
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 1 Division Avenue, North Grand Rapids, Michigan 49503		
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.	Partner	Barnes & Thornburg LLP (withdrawn from partnership)
2.	Partner	BT Building Company, LLP (withdrawn from partnership)
3.	Board Member	American Bankruptcy Institute - Central States Advisory Board
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1. 2014	Profit Sharing Plan and Trust with former law firm (no control) maintained by PNC (withdrawn)
2. 2013	Cash Balance Pension Plan with former law firm (no control) administered by Fifth Third Bank (withdrawn)
3. 2012	Partnership Agreement with former law firm (no control) (withdrawn)
4. 2012	Partnership Agreement with real estate holding company associated with former law firm (no control) (withdrawn)

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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. 2014	Barnes & Thornburg LLP - compensation from former law firm	\$376,506.00
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. 2013-2014	Reagan Marketing & Design, LLC - compensation from employer: \$37,758.85 (2014)
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.)*

<u>SOURCE</u>	<u>DATES</u>	<u>LOCATION</u>	<u>PURPOSE</u>	<u>ITEMS PAID OR PROVIDED</u>
1. Federal Bar Association - Bankruptcy Section	7/31/14 - 8/2/14	Boyme, MI	Educational Seminar	Lodging and Mileage
2. National Conference of Bankruptcy Judges	10/8/14 - 10/11/14	Chicago, IL	Educational Seminar	Lodging and Registration (discount)
3.				
4.				
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.	JPMorgan Chase, N.A.	Guarantee of former law firm obligations (guarantee released)	None
2.	1st Source Bank	Guarantee of former law firm obligations (guarantee released)	None
3.	Fifth Third Bank	Guarantee of former law firm obligations (guarantee released)	None
4.	Patrick Connor	Landlord - contingent aggregate rent due each month (lease terminated on 9/30/2014)	None
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. JPMorgan Chase, N.A. - Accounts	A	Interest	L	T					
2. Mercantile Bank - Account	A	Interest			Closed	08/28/14	M	A	N/A
3. Macatawa Bank - Account	A	Interest	J	T					
4. Independent Bank - Account	A	Interest			Closed	08/28/14	M	A	N/A
5. Citibank, N.A. - Account	A	Interest	J	T					
6. Lake Michigan Credit Union - Account	A	Interest	J	T					
7. Barnes & Thornburg Cash Balance Pension Plan		None	J	T					
8. Charles Schwab Money Market	A	Interest	J	T					
9. Cenovos Energy Inc. - Stock	A	Dividend			Sold	09/08/14	J	A	N/A
10. Encana Corp. - Stock	A	Dividend			Sold	09/08/14	J	A	N/A
11. Independent Bank CP New - Stock	A	Dividend			Sold	09/08/14	J	A	N/A
12. Universal Forest Products - Stock	A	Dividend			Sold	09/08/14	J	A	N/A
13. Charles Schwab 401(k) - Simple IRA (Cash)	A	Interest	J	T					
14. Columbia Acorn Fund Z	A	Dividend	J	T					
15. Templeton Inst. Foreign Equity Fund	A	Dividend	J	T					
16. Vanguard Institute Index Fund	A	Dividend	K	T					
17. Vanguard Target Date 2010	A	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
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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	(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)

18. PIMCO Total Return Institutional Class	A	Dividend	K	T					
19. KeyBank EB Magic 20 Fund	A	Dividend	K	T					
20. Fed Gov Ultrashort Dur SA 14	A	Dividend	J	T					
21. AmerFunds EuroPac Growth SA54	A	Dividend	J	T					
22. LVIP Clarion Global Real Estate SA55	A	Dividend	J	T					
23. LVIP Del Growth & Income SA11	A	Dividend	J	T					
24. LVIP Mon Int'l Value SA22	A	Dividend	J	T					
25. LVIP Vanguard Int'l Equity SA59	A	Dividend	J	T					
26. AmerFunds SMALLCAP World SA46	A	Dividend	J	T					
27. Janus Aspen Enterprise SA64	A	Dividend	J	T					
28. LVIP SSgA Small-Cap Index SA36	A	Dividend	J	T					
29. Oppenheimer Developing Markets SA94	A	Dividend	J	T					

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

In Section III.A, I have included compensation from my former law firm for the year 2014 in the amount of \$376,506.00, which is derived from my K-1 under the category "Distributions." However, actual "self-employment" earnings were only \$250,362.00, according to my K-1.

In Section VI, my initial financial disclosure report identified credit card debt to Lake Michigan Credit Union. Upon closer review, it does not appear as this disclosure was needed because the debt never exceeded \$10,000 at any time during the reporting period. I mention this solely to explain its omission from this annual report.

In Section VII, accounts maintained at Mercantile Bank and Independent Bank were closed on or around August 28, 2014. The funds in those accounts were used to purchase a home in Grand Rapids, Michigan.

Finally, in Section VII, the interest generated from the aforementioned account at Mercantile Bank was inadvertently omitted from my 2014 tax return. The interest was approximately \$300 or less. I am in the process of amending my 2014 tax return to include this interest.

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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/ **John T. Gregg**

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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