

# FINANCIAL DISCLOSURE REPORT INITIAL FILING

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

|                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                          |                                                                  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| <b>1. Person Reporting</b> (last name, first, middle initial)<br><br>Kahn, Benjamin A.                                                                                                                    | <b>2. Court or Organization</b><br><br>United States Bankruptcy Court (MDNC)                                                                                                                                                                                                             | <b>3. Date of Report</b><br><br>05/07/2014                       |
| <b>4. Title</b> (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)<br><br>United States Bankruptcy Judge                                                | <b>5a. Report Type</b> (check appropriate type)<br><input type="checkbox"/> Nomination <input type="checkbox"/> Date<br><input checked="" type="checkbox"/> Initial <input type="checkbox"/> Annual <input type="checkbox"/> Final<br><b>5b.</b> <input type="checkbox"/> Amended Report | <b>6. Reporting Period</b><br><br>01/01/2012<br>to<br>04/30/2014 |
| <b>7. Chambers or Office Address</b><br><br>United States Bankruptcy Court<br>101 South Edgeworth Street<br>Greensboro, North Carolina 27401                                                              |                                                                                                                                                                                                                                                                                          |                                                                  |
| <p align="center"><b>IMPORTANT NOTES:</b> The instructions accompanying this form must be followed. Complete all parts, checking the NONE box for each part where you have no reportable information.</p> |                                                                                                                                                                                                                                                                                          |                                                                  |

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

☐ NONE (No reportable positions.)

POSITION

NAME OF ORGANIZATION/ENTITY

|           |                   |
|-----------|-------------------|
| 1. Member | Nexsen Pruet PLLC |
| 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. 2013 | Nexsen Pruet PLLC Operating Agreement - Separation payments for capital account & work completed prior to departure, no control |
| 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><br>(yours, not spouse's) |
|-------------|------------------------|----------------------------------------|
| 1. 2013     | Nexsen Pruet PLLC      | \$206,202.00                           |
| 2. 2012     | Nexsen Pruet PLLC      | \$261,622.00                           |
| 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     | Wells Fargo - salary   |
| 2. 2014     | Wells Fargo - salary   |
| 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. Exempt     |              |                 |                |                               |
| 2.            |              |                 |                |                               |
| 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. | Exempt        |                    |              |
| 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.<br>Description of Assets<br>(including trust assets)<br><br>Place "(X)" after each asset<br>exempt from prior disclosure | B.<br>Income during<br>reporting period |                                               | C.<br>Gross value at end<br>of reporting period |                                           | D.<br>Transactions during reporting period      |                         |                                 |                                |                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------|-------------------------------------------------|-------------------------------------------|-------------------------------------------------|-------------------------|---------------------------------|--------------------------------|-------------------------------------------------------------------|
|                                                                                                                             | (1)<br>Amount<br>Code 1<br>(A-H)        | (2)<br>Type (e.g.,<br>div., rent,<br>or int.) | (1)<br>Value<br>Code 2<br>(J-P)                 | (2)<br>Value<br>Method<br>Code 3<br>(Q-W) | (1)<br>Type (e.g.,<br>buy, sell,<br>redemption) | (2)<br>Date<br>mm/dd/yy | (3)<br>Value<br>Code 2<br>(J-P) | (4)<br>Gain<br>Code 1<br>(A-H) | (5)<br>Identity of<br>buyer/seller<br>(if private<br>transaction) |
| 1. Wells Fargo Account                                                                                                      | A                                       | Interest                                      | M                                               | T                                         | Exempt                                          |                         |                                 |                                |                                                                   |
| 2. Collegebound Fd 529 Aggressive Growth 1996-1998 Alt R                                                                    |                                         | None                                          | L                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 3. Collegebound Fd 529 Aggressive Growth 1999-2001 Alt R                                                                    |                                         | None                                          | L                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 4. Wells Fargo Investment Account #1(H)                                                                                     |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 5. -SPY ETF                                                                                                                 | C                                       | Dividend                                      | M                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 6. -EEM ETF                                                                                                                 | A                                       | Dividend                                      | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 7. -BAC Common                                                                                                              | A                                       | Dividend                                      |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 8. -LVS Common                                                                                                              | A                                       | Dividend                                      |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 9. Wells Fargo Investment Account #2(H)                                                                                     | A                                       | Dividend                                      | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 10. Wells Fargo Investment Account #3(H)                                                                                    | A                                       | Dividend                                      | K                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 11. Wells Fargo Investment Account #4(H)                                                                                    | A                                       | Dividend                                      | K                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 12. Wells Fargo IRA #1                                                                                                      | A                                       | Dividend                                      | L                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 13. -Bank Deposit Sweep                                                                                                     |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 14. -AAPL Common                                                                                                            |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 15. -EEM ETF                                                                                                                |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 16. -SPY ETF                                                                                                                |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 17. -BAC Common                                                                                                             |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |

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

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Name of Person Reporting

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05/07/2014

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

|                                    |   |          |   |   |  |  |  |  |  |
|------------------------------------|---|----------|---|---|--|--|--|--|--|
| 18. Wells Fargo 401K #1            | D | Dividend | O | T |  |  |  |  |  |
| 19. -Wells Fargo Stable Value Fund |   |          |   |   |  |  |  |  |  |
| 20. -S&P 500 Index Fund            |   |          |   |   |  |  |  |  |  |
| 21. -Large Cap Growth Fund         |   |          |   |   |  |  |  |  |  |
| 22. -S&P Midcap Index              |   |          |   |   |  |  |  |  |  |
| 23. -Russell Small Cap Index Fund  |   |          |   |   |  |  |  |  |  |
| 24. -International Index Fund      |   |          |   |   |  |  |  |  |  |
| 25. -Emerging Market Equity Fund   |   |          |   |   |  |  |  |  |  |
| 26. -Nasdaq 100 Index Fund         |   |          |   |   |  |  |  |  |  |
| 27. Fidelity 401K #1               | D | Dividend | N | T |  |  |  |  |  |
| 28. -FUSVX                         |   |          |   |   |  |  |  |  |  |
| 29. -FSIVX                         |   |          |   |   |  |  |  |  |  |
| 30. -MIP CL 1                      |   |          |   |   |  |  |  |  |  |
| 31. -FSEVX                         |   |          |   |   |  |  |  |  |  |
| 32. -IARIX                         |   |          |   |   |  |  |  |  |  |
| 33. -FSCIX                         |   |          |   |   |  |  |  |  |  |
| 34. -PRSVX                         |   |          |   |   |  |  |  |  |  |

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

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

|                                    |   |          |   |   |  |  |  |  |  |
|------------------------------------|---|----------|---|---|--|--|--|--|--|
| 35. -FRTXX                         |   |          |   |   |  |  |  |  |  |
| 36. Fidelity 401K #2               | C | Dividend | M | T |  |  |  |  |  |
| 37. -FUSVX                         |   |          |   |   |  |  |  |  |  |
| 38. -FSIVX                         |   |          |   |   |  |  |  |  |  |
| 39. -MIP CL 1                      |   |          |   |   |  |  |  |  |  |
| 40. -FSEVX                         |   |          |   |   |  |  |  |  |  |
| 41. -IARIX                         |   |          |   |   |  |  |  |  |  |
| 42. -FSCIX                         |   |          |   |   |  |  |  |  |  |
| 43. -PRSVX                         |   |          |   |   |  |  |  |  |  |
| 44. -FRTXX                         |   |          |   |   |  |  |  |  |  |
| 45. Wells Fargo 401K #2            | B | Dividend | L | T |  |  |  |  |  |
| 46. -Wells Fargo Stable Value Fund |   |          |   |   |  |  |  |  |  |
| 47. -S&P 500 Index Fund            |   |          |   |   |  |  |  |  |  |
| 48. -Large Cap Growth Fund         |   |          |   |   |  |  |  |  |  |
| 49. -S&P Midcap Index              |   |          |   |   |  |  |  |  |  |
| 50. -Russell Smallcap Index Fund   |   |          |   |   |  |  |  |  |  |
| 51. -International Index Fund      |   |          |   |   |  |  |  |  |  |

|                                                  |                                                                                       |                                                        |                                                                                           |                                                              |                         |
|--------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------|
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| 2. Value Codes<br>(See Columns C1 and D3)        | J = \$15,000 or less<br>N = \$250,001 - \$500,000<br>P3 = \$25,000,001 - \$50,000,000 | K = \$15,001 - \$50,000<br>O = \$500,001 - \$1,000,000 | L = \$50,001 - \$100,000<br>P1 = \$1,000,001 - \$5,000,000<br>P4 = More than \$50,000,000 | M = \$100,001 - \$250,000<br>P2 = \$5,000,001 - \$25,000,000 |                         |
| 3. Value Method Codes<br>(See Column C2)         | Q = Appraisal<br>U = Book Value                                                       | R = Cost (Real Estate Only)<br>V = Other               | S = Assessment<br>W = Estimated                                                           | T = Cash Market                                              |                         |

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

|                                          |   |          |   |   |  |  |  |  |  |
|------------------------------------------|---|----------|---|---|--|--|--|--|--|
| 52. -Emerging Market Equity Fund         |   |          |   |   |  |  |  |  |  |
| 53. -Nasdaq 100 Index Fund               |   |          |   |   |  |  |  |  |  |
| 54. Wells Fargo stock options vested     |   | None     | L | T |  |  |  |  |  |
| 55. Wells Fargo stock options unvested   | A | Dividend | K | T |  |  |  |  |  |
| 56. Wells Fargo Investment Account #5(H) |   |          |   |   |  |  |  |  |  |
| 57. -CD-12 month Deposit                 | A | Interest | K | T |  |  |  |  |  |
| 58. -S&P Midcap Index Fund               | A | Dividend | J | T |  |  |  |  |  |
| 59. -Russell Smallcap Index Fund         | A | Dividend | J | T |  |  |  |  |  |
| 60. -Nasdaq 100 Index Fund               | A | Dividend | K | T |  |  |  |  |  |
| 61. -Emerging Market Equity Fund         | A | Dividend | J | T |  |  |  |  |  |
| 62. -S&P 500 Index Fund                  | B | Dividend | L | T |  |  |  |  |  |

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

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

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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/ **Benjamin A. Kahn**

**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