

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) Whipple, MaryAnn	2. Court or Organization U.S. Bankruptcy Court, N.D. OH	3. Date of Report 04/30/2015
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 1/1/2014 to 12/31/2014
7. Chambers or Office Address James M. Ashley and Thomas W.L. Ashley United States Courthouse 1716 Spielbusch Avenue, Room 111 Toledo, OH 43604		
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. Custodian	Uniform Gift to Minors Act #1 [See Note in Part VIII]
2. Custodian	Uniform Gift to Minors Act Minor #2 [See Note Part VIII]
3. Trustee	Trust #1 [See Note Part VIII]
4. Executive Committee Member	Morrison R. Waite Chapter, American Inns of Court
5. Executive Board Member	University of Michigan Club of Toledo
6. Part-time Faculty	University of Toledo College of Law [See Note in Part VIII]

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. 1991	State Teachers Retirement System (Ohio); interest in public pension plan
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. 12/31/14	Salary for teaching part time at the University of Toledo College of Law paid at various dates during Fall Semester 2014 [See Note in Part VIII]	\$3,960.00
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.)*

DATE	SOURCE AND TYPE
1.	
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. American Bankruptcy Institute (ABI)	6/12/14 to 6/15/14	Lake Geneva, WI	Workshop speaker	workshop registration fee and materials, lodging and mileage reimbursement
2. Cleveland Metro Bar Association	5/21/14	Cleveland, OH	Seminar Speaker	seminar registration fee, mileage and turnpike tolls reimbursement
3. Federal Bar Association, W.D. Mich.	8/1/14	Harbor Springs, MI	Seminar Speaker	seminar registration fee and mileage reimbursement
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.)*

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. Huntington National Bank(IRA)(CD) (Account)	A	Interest	M	T					See Note in Part VIII
2. Merrill Lynch Ready Assets Trust	A	Dividend	J	T					
3. Blackrock Mid Cap Growth Equity Portfolio Class A	D	Dividend	K	T					
4. AllianceBernstein International Growth Fund Class A	A	Dividend	J	T					
5. Nuveen Insured Municipal Opportunity Fund	A	Dividend	J	T					
6. Blackrock Balanced Capital Fund Class A	B	Dividend	J	T					
7. MFS Municipal Income Fund A	A	Dividend	J	T					
8. MFS Global Total Return Fund A	A	Dividend	K	T					
9. MainStay Large Cap Growth Fund Class A	C	Dividend	K	T					
10. MainStay Common Stock Fund Class A	A	Dividend	K	T					
11. MainStay ICAP Select EQ Fund Class A	C	Dividend	K	T					
12. MainStay Cornerstone Growth Fund Inv. Class (IRA)	A	Dividend	J	T					
13. Investment Company of America-A Fund Number 4	D	Dividend	L	T					
14. Franklin Equity Income Fund-Class A	B	Dividend	K	T					
15. UBS Pace Large Company Value Equity Fund Class C	B	Dividend	J	T					
16. UBS U.S.Equity Opportunity Fund Class C		None	K	T					
17. UBS Pace International Fixed Income Fund Class C	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 \$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)

18. UBS U.S. Allocation Fund Class C		None	K	T					
19. UBS Cash Fund	A	Dividend			Sold	06/19/14	J	A	
20. UBS RMA Money Market Portfolio	A	Dividend	J	T	Buy	06/19/14	J		
21. Columbus Life Ins. Co. Annuity	C	Interest	M	T					
22. Vanguard Windsor II Fund (UGMA #2)	B	Dividend	K	T					
23. Washington Federal Seattle Wash. (CD UGMA #1)	A	Interest	K	T					
24. Washington Federal Seattle Wash (CD UGMA #2)	A	Interest	K	T					
25. U.S. Savings Bonds		None	K	T					
26. STRS (Ohio) Money Market Account (Ohio public pension)	A	Dividend	J	T					
27. STRS (Ohio) Russell 1000 Index Fund (Ohio public pension)	A	Dividend	J	T					
28. PNC Bank (account)(CD)	A	Interest	L	T					
29. United Services Federal Credit Union (account)	A	Interest	J	T					
30. FirstMerit Bank(account)	A	Interest	K	T					
31. Northwestern Mutual Extra Ordinary Life Policy	A	Dividend	J	T					
32. Northwestern Mutual 65 Life Policy	A	Dividend	K	T					
33. New York Life Whole Life Policy	A	Dividend	J	T					
34. Washington Federal Seattle Wash (money market account)(CD)	A	Interest	M	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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35. The Trust Company of Toledo, N.A.(IRA Rollover)									
36. --Vanguard Institutional Index Fund (IRA)	C	Dividend	M	T					
37. --Buffalo Small Cap Fund (IRA)	D	Dividend	L	T	Buy (add'l)	12/22/14	J		
38. --MFS Int'l New Discovery-1 Fund (IRA)	A	Dividend	K	T					
39. --Vanguard Short Term Federal Bond Fund (IRA)	A	Dividend	L	T					
40. --Northern Institutional Prime Obligations Portfolio (IRA)	A	Interest	L	T					
41. --Vanguard Intermediate Term Bond Index (IRA)	C	Dividend	L	T	Buy (add'l)	4/2/14	J		
42.					Buy (add'l)	12/23/14	J		
43. --Harbor International Fund (IRA)	B	Dividend	L	T					
44. --Harbor Bond Fund (IRA)	A	Dividend	K	T	Buy (add'l)	12/22/14	J		
45. --Fidelity Contrafund (IRA)	C	Dividend	L	T	Buy (add'l)	12/10/14	J		
46.					Buy (add'l)	12/15/14	J		
47. --Stratton Small- Cap Value Fund (IRA)	A	Dividend	K	T	Buy (add'l)	12/22/14	J		
48. --Jensen Quality Growth Fund Inv Class (IRA)	A	Dividend			Sold	11/18/14	L	E	
49. --Dodge & Cox Stock Fund	A	Dividend	L	T	Buy	11/18/14	L		
50.					Buy (add'l)	12/23/14	J		
51. --Vanguard Dividend Growth-1 (IRA)	B	Dividend	K	T	Buy (add'l)	3/24/14	J		

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(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		
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52.					Buy (add'l)	12/16/14	J		
53.					Buy (add'l)	12/23/14	J		
54. --Invesco Int'l Growth (IRA)	C	Dividend	K	T					
55. Trust #1									See Note in Part VIII
56. --Massachusetts Mutual Permanent Life Policy (X)	C	Dividend	M	T					
57. --Northwestern Mutual Whole Life Policy (X)	D	Dividend	M	T					
58. --Columbus Life Insurance Policy (whole life) (X)	A	Dividend	K	T					

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

Parts I and VII Notes: Trust #1 is a life insurance trust for [REDACTED] of which I am the trustee. The three whole life insurance policies assigned to Trust #1 are reported in Part VII [Lines 56-58]. I previously reported two Successor Trustee positions for [REDACTED] [Trust #2 and Trust #3] that were contingent on events that had not occurred, as a result of which no assets were reported in Part VII. The contingencies have not occurred during this reporting period. Per the Revised February 2015 instructions at p. 10, I am not reporting those positions in this report.

Part I and VII Notes: Minor #1, [REDACTED], reached the age of majority under the Ohio UGMA statute in 2011. However, the Washington Federal (Seattle Wash) CD reported at Part VII [Line 23] was still maintained in my name as custodian at December 31, 2014. Minor #2, [REDACTED] reached the age of majority under the Ohio UGMA statute in calendar year 2014. However, the Washington Federal (Seattle Wash) CD reported at Part VII [Line 24] and the Vanguard Windsor II Fund [Line 22] were both still maintained in my name as custodian and in my custody at December 31, 2014.

Part I and III Note: Chief Judge Alice M. Batchelder of the United States Court of Appeals for the Sixth Circuit approved this teaching activity on June 30, 2014.

Part VII Note: The Huntington National Bank IRA reported at Part VII [Line 1] is invested in a Huntington National Bank CD.

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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/ MaryAnn Whipple**

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