

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) Lipp, Wendelin I.	2. Court or Organization Maryland- Bankruptcy Court	3. Date of Report 04/22/2015
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Active US 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 6500 Cherrywood Lane Third Floor Greenbelt, Maryland 20770		
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	Walter Chandler American Bankruptcy Inn of Court
2. TRUSTEE FOR [REDACTED] TRUST	N/A
3.	
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

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.

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.)*SOURCEDESCRIPTIONVALUE

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.)*CREDITORDESCRIPTIONVALUE 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. Rental property Montgomery County, MD (\$148,000)	D	Rent	M	S					
2. GE-common	D	Dividend	M	T					
3. United Tech-common	D	Dividend	N	T					
4. [REDACTED]		None	L	U					
5. [REDACTED]		None	J	U					
6. 401K									
7. SWMXX	A	Dividend	N	T					
8. EUEYX	A	Dividend	J	T					
9. JENSX	A	Dividend	K	T					
10. BJBIX	A	Dividend	J	T					
11. Capital One Bank-Various Accounts	A	Interest	M	T					
12. Acacia Whole Life Insurance policy	A	Dividend	J	T					
13. Acacia Whole Life Insurance policy	A	Dividend	K	T					
14. AIG Sun America	A	Interest	J	T					
15. IRA#1									
16. RBC Bank Deposit Program/cash	B	Interest	J	T					
17. AGDAX		None	K	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	
3. Value Method Codes	P3 = \$25,000,001 - \$50,000,000		P4 = More than \$50,000,000		
(See Column C2)	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash Market	
	U = Book Value	V = Other	W = Estimated		

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18. HFLAX	A	Dividend			Sold	11/04/14	K	A	
19. PONAX	B	Dividend	K	T					
20. TPINX	B	Dividend			Sold	11/04/14	K	B	
21. SGENX	D	Dividend	L	T					
22. GIOAX	A	Dividend			Sold	07/11/14	K	A	
23. GSDAX	A	Dividend			Sold	03/26/14	J	A	
24. ITHAX		None	K	T	Buy	11/04/14	K		
25. BME		None	K	T	Buy	11/04/14	K		
26. NEFZX		None	K	T	Buy	07/14/14	K		
27. TGTRX		None	K	T	Buy	11/04/14	K		
28. UIT FT DIV. INCOME PLUS PORT SERIES 5	A	Dividend			Sold	02/20/14	K	C	
29. UIT FT SMID HIGH DIV. PORT SERIES 5 f/k/a SMDV5R UFT SMID DIV 5	A	Dividend			Sold	03/20/14	K	D	
30. UIT FT DIV. INC. PLUS PORT SERIES 8	A	Dividend			Sold	11/26/14	K	C	
31. UIT FTP, High Dividend Port Series Equity 10	A	Dividend			Sold	04/14/14	L	D	
32. GLOBAL X FDX (SDIV)		None	K	T					
33. UIT GUGG DEF PORT ZACKS INC SERIES 20	A	Dividend			Sold (part)	04/14/14	K	A	
34.					Sold (part)	05/20/14	J	A	

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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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35.					Sold (part)	08/25/14	J	A	
36.					Sold	12/25/14	J	A	
37. UIT FT DIV INC PLUS PORT SERIES 12	A	Dividend	K	T	Buy	02/20/14	K		
38. UIT FT HIGH DIV EQUITY PORT SERIES 18		None	L	T	Buy	04/15/14	L		
39. UIT FT SER 16 DIV INC PLUS PORT		None	K	T	Buy	11/24/14	K		
40. UIT FT SMID HIGH DIV PORT SERIES 12		None	K	T	Buy	03/20/14	K		
41. UIT GUGG DEF PORT SER 7 ZACKS IAS		None	K	T	Buy	04/15/14	K		
42. WISDOMTREE TRUST MIDCAP DIV FD ETF (DON)	C	Dividend	K	T					
43. WISDOMTREE TRUST SMALLCAP FUND ETF	B	Dividend	K	T					
44. WISDOMTREE TR EUROPE HEDGE EQUITY FUND (HEDJ)	A	Dividend			Sold	10/14/14	J	A	
45. WISDOMTREE TRUST EUROPE SMALLCAP DIV. FUND ETF (DFE)	A	Dividend			Sold	10/14/14	J	A	
46. IRA#2:									
47. Oppenheimer Value Fund (CGRWX)	A	Dividend	J	T					
48. RBC BANK DEP PROG/CASH	A	Interest	J	T					
49. Growth Fund of America MF	A	Dividend	J	T					
50. Washington Mutual Investors Fund MT	A	Dividend	J	T					
51. QQQ 100 Trust/Powershares	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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52. Blackrock US Opportunities Portfolio Class A (BMEAX)	A	Dividend	J	T					
53. Allianz RCM Global Technology-MF (RAGTX)	B	Dividend	K	T					
54. Goldman Sachs Mid Value Fund-MF	A	Dividend	K	T					
55. Ivy Asset Strategy Fund Class A (WASAX)	A	Dividend	J	T					
56. Prudential Jennison 20/20 Focus Fund-MF	B	Dividend	L	T					
57. Oppenheimer Value Fund Class A	A	Dividend	K	T					
58. Oppenheimer Amt-Free Municipals FD CL A	A	Interest	K	T					
59. The Growth Fund of America-MF	B	Dividend	L	T					
60. LMP Short Duration Muni Income Fund (SHDAX)	A	Interest	K	T					
61. UIT FTP High Div Equity Portfolio 10	A	Dividend			Sold (part)	04/14/14	K	D	
62.					Sold	05/30/14	J	A	
63. New Perspective Fund A	A	Dividend	L	T					
64. Fundamental Investors A	A	Dividend	K	T					
65. UIT FTP Dividend Income Plus Port Series 5	A	Dividend			Sold (part)	02/20/14	K	D	
66.					Sold	04/08/14	J	A	
67. UIT FTP Dividend Strength Port Series 13		None			Sold	01/21/14	K	D	
68. UIT FTP SMID High Div. Port Series 5 F/ K/A UTS FTP SMID DIV STRENGTH	A	Dividend			Sold (part)	03/20/14	K	D	

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69.					Sold	05/20/14	J	A	
70. Citigroup SmithBarney Various Accounts		None			Sold	01/30/14	J	A	
71. Alpine Global Premier Fund	A	Dividend			Sold	12/30/14	J	A	
72. UIT FTP, SMID Capital Strength Port Series 14		None			Sold	09/15/14	J	D	
73. UIT FT SERIES 21 CAP STRENGTH PORT SEMI-ANNUAL	A	Dividend	K	T					
74. DE	A	Dividend			Sold	07/11/14	J	D	
75. EEP		None	J	T					
76. JOY	A	Dividend			Sold	09/15/14	J	C	
77. STXAX	B	Int./Div.	K	T					
78. MFC	A	Dividend	J	T					
79. JTD	A	Dividend	J	T					
80. ONEOK Partners LP		None	J	T					
81. UIT,GUGG, Zacks Income Advantage Strategy Series 20		None			Sold (part)	04/14/14	K	B	
82.					Sold	05/20/14	J	A	
83. UIT GUGG DEF PORT SERIES 2 MLP & ENERGY	A	Dividend	K	T					
84. PGHYX	B	Dividend			Sold	12/30/14	K	A	
85. XLK	A	Dividend	K	T					

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86. SPH	A	Interest	J	T					
87. TPINX	B	Dividend	K	T					
88. RIG	A	Dividend	J	T					
89. CIBFX	A	Dividend	J	T					
90. IGD	A	Dividend			Sold	12/30/14	J	A	
91. DVY	A	Dividend	J	T					
92. MOO		None			Sold	10/14/14	J	B	
93. SDIV	B	Dividend			Buy	07/11/14	K		
94.					Sold	10/14/14	K	A	
95. ICE	A	Dividend	J	T					
96. UIT FT HIGH DIV EQUITY PORT SER 18	A	Dividend	L	T	Buy	04/15/14	L		
97. UIT FT DIV STRENGTH PORT SER 21	A	Dividend	L	T	Buy	01/21/14	L		
98. UIT FT SMID HIGH DIV PORT SER 12	B	Dividend	L	T	Buy	03/20/14	L		
99. UIT FTP DIV INC PLUS PORT SER 12	B	Dividend	K	T	Buy	02/20/14	K		
100. UIT FT SMID SER 22 CAP STR PORT	A	Dividend	K	T	Buy	09/16/14	K		
101. UIT GUGG DEF PORT SER 7 ZACKS INC ADV	A	Dividend	K	T	Buy	04/15/14	K		
102. UIT GUGG DEF PORT SER 9 ZACKS INC ADV	A	Dividend	K	T	Buy	11/14/14	K		

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

PART VII. Investments and Trusts:

No. 1: The tax assessment is \$148,000.

I have listed my position as Trustee in Part I, but I am no longer reporting the assets formerly listed below the words "TRUSTEE" because [REDACTED]
[REDACTED] receive any income from or have a beneficial interest in the principal or income from the trust.

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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/ Wendelin I. Lipp

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