

FINANCIAL DISCLOSURE REPORT FINAL FILING

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) Massey, James E.	2. Court or Organization U. S. Bankruptcy Court, ND GA.	3. Date of Report 05/01/2014
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 01/01/2013 to 04/30/2014
7. Chambers or Office Address 1252 U.S.Courthouse 75 Spring Street Atlanta, Georgia 30303		
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.)

POSITION

NAME OF ORGANIZATION/ENTITY

1. Trustee	Trust # 1 (settled by deceased friend)
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.

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. Bankruptcy Section of the
State Bar of Georgia, Ga
Institute for Continuing Legal
Ed.12/04/2014 to
12/06/2014

Greensboro, GA

Seminar on Bankruptcy
Law

Meals, Parking , Hotel

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.	Southeastern Bankruptcy Law Institute	Seminar 2013 - Registration fee waived	\$725.00
2.	Southeastern Bankruptcy Law Institute	Seminar 2014 - Registration fee waived	\$725.00
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. State St. Bank & Trust Co., Trustee IRA - Crawford Retirement		None	O	T					
2. Teachers Ins. & Annuity Association (TIAA Traditional)		None	K	T					
3. Schwab Money Market Fund	A	Dividend	J	T					
4. La Banque Postale Account #1	A	Interest	K	T					
5. La Banque Postale Account #2	A	Interest	J	T					
6. La Banque Postale Account #3		None	J	T					
7. College Savings Iowa Account 1 Growth Portfolio		None	K	T					
8. College Savings Iowa Account 2 Growth Portfolio		None	J	T					
9. Rollover IRA (Fidelity Cash Reserves)	A	Dividend	L	T					
10. Bank of America Accounts	A	Interest	K	T					
11.									
12. Assets of Friend's Trust (Lines 14-22)									
13.									
14. Trust # 1									
15. - Bank of America Checking Account		None	J	T					
16. - Bank of America (Certif. of Deposit)	A	Interest	L	T	Buy	02/22/13	M		
17. --- Withdrawal from C/D					Redeemed (part)	04/26/13	L		Funds To BOA Trust Acct

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 = \$250,001 - \$500,000	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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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 I (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. --- Renewal of C/D					Buy	11/22/13	L		
19. - Brokerage Account No. 1 for Trust # 1 at Fidelity Invest.	A	Interest			Distributed (part)	02/06/13			To Beneficiaries BOA Trst
20.					Distributed	03/27/13	J		To BOA Trust Acct Line 15
21.					Closed	03/31/13			
22. - Brokerage Account No. 2 for Trust # 1 at Charles Schwab	A	Interest			Distributed (part)	02/04/13			To Fidelity Acct Line 18
23.					Distributed	03/20/13	J		To BOA Trust Acct Line 15
24.					Closed	03/31/13			
25.									

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.)*

3. (Part I) I serve as the Trustee of a Trust created by a close family friend, who died in 2012.

2. (Part V) The Southeastern Bankruptcy Law Institute is a not-for-profit organization that sponsors an annual seminar on bankruptcy.

3 (Part VII)

Line 1 - State Street Bank & Trust Co. is the Trustee for IRAs that are managed in the group trusts by Crawford Investment Counsel, that are not self-directed and that invest in publicly traded stocks and bonds.

Lines 12-24 reflect assets and transactions in the Trust of a deceased family friend, disclosed in Part I, for which I serve as the sole Trustee.

Lines 19-21 The only asset in this brokerage account during the period of this report was cash. Checks written on this account for distributions to beneficiaries and for deposit in the Trust Account at Bank of America shown on Line 15 cleared on various dates beginning on 02/06/13 and ending on 02/25/13. The transfer on Line 20 resulted in a zero balance and the account was closed at that end of the same month.

Lines 22-24 The only asset in this second brokerage account during the period of this report was cash, which was transferred to the first brokerage account shown on Line 19 or to the Trust Account at Bank of America as indicated. The transfer on Line 23 resulted in a zero balance and the account was closed at that end of the same month.

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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/ **James E. Massey**

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