

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) Kahn, Benjamin A.	2. Court or Organization United States Bankruptcy Court (MDNC)	3. Date of Report 05/14/2015
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) United States 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 United States Bankruptcy Court 101 South Edgeworth Street Greensboro, North Carolina 27401		
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. 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. 2014	Nexsen Pruet PLLC Operating Agreement - Separation payments for capital account & work completed prior to departure, no control
2.	
3.	

FINANCIAL DISCLOSURE REPORT

Page 2 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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	Nexsen Pruet PLLC	\$125,292.00
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. 2014	Wells Fargo - salary
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. NC Bar Foundation	Nov. 6-8, 2014	Asheville, NC	NC Bankruptcy Institute	Hotel, mileage, meals
2. Middle District Bankruptcy Seminar, Inc.	April 24-26, 2014	Southern Pines, NC	Bankruptcy Seminar	Hotel, mileage
3.				
4.				
5.				

FINANCIAL DISCLOSURE REPORT

Page 3 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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.	Nexsen Pruet PLLC	Investiture Reception	\$7,800.00
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.			

FINANCIAL DISCLOSURE REPORT

Page 4 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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. Wells Fargo Account	A	Interest	M	T					
2. Collegebound Fd 529 Agressive 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			Sold	02/07/14	K	D	
8. Wells Fargo HSA Account F/K/A Wells Fargo Investment Account #2	A	Interest	J	T					
9. Wells Fargo Investment Account #3(H)									
10. -SPY ETF	A	Dividend	K	T					
11. Wells Fargo Investment Account #4(H)									
12. -SPY ETF	A	Dividend	K	T					
13. Wells Fargo IRA #1	A	Dividend	L	T					
14. -Bank Deposit Sweep									
15. -AAPL Common									
16. -EEM ETF									
17. -SPY ETF									

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	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	

FINANCIAL DISCLOSURE REPORT

Page 5 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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. Wells Fargo 401K #1	D	Dividend	O	T					
19. -Wells Fargo Stable Value Fund									
20. -S&P 500 Index Fund									
21. -Wells Fargo Large Cap Growth Fund									
22. -S&P Midcap Index									
23. -Russell Small Cap Index Fund									
24. -Wells Fargo International Index Fund									
25. -Wells Fargo Emerging Market Equity Fund									
26. -Nasdaq 100 Index Fund									
27. -Wells Fargo ESOP Fund									
28. Fidelity 401K #1	D	Dividend			Closed	06/10/14	N		
29. -FUSVX					Closed	06/10/14	N		
30. -FSIVX					Closed	06/10/14	L		
31. -MIP CL 1					Closed	06/10/14	K		
32. -FSEVX					Closed	06/10/14	K		
33. -IARIX					Closed	06/10/14	K		
34. -FSCIX					Closed	06/10/14	K		

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	

FINANCIAL DISCLOSURE REPORT

Page 6 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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)

35. -PRSVX					Closed	06/10/14	K		
36. -FRTXX					Closed	06/10/14	K		
37. Fidelity 401K #2	C	Dividend			Closed	06/10/14	M		
38. -FUSVX					Closed	06/10/14	L		
39. -FSIVX					Closed	06/10/14	K		
40. -MIP CL 1					Closed	06/10/14	K		
41. -FSEVX					Closed	06/10/14	K		
42. -IARIX					Closed	06/10/14	K		
43. -FSCIX					Closed	06/10/14	K		
44. -PRSVX					Closed	06/10/14	K		
45. -FRTXX					Closed	06/10/14	K		
46. Wells Fargo 401K #2	B	Dividend	L	T					
47. -Wells Fargo Stable Value Fund									
48. -S&P 500 Index Fund									
49. -Wells Fargo Large Cap Growth Fund									
50. -S&P Midcap Index									
51. -Russell Smallcap Index Fund									

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	

FINANCIAL DISCLOSURE REPORT

Page 7 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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)
52. -Wells Fargo International Index Fund									
53. -Wells Fargo Emerging Market Equity Fund									
54. -Nasdaq 100 Index Fund									
55. -Wells Fargo ESOP Fund									
56. Wells Fargo stock options vested		None	L	T					
57. Wells Fargo stock options unvested	A	Dividend	K	T					
58. Wells Fargo Investment Account #5(H)									
59. -CD-12 month Deposit	A	Interest	K	T					
60. -S&P Midcap Index Fund	A	Dividend	J	T					
61. -Russell Smallcap Index Fund	A	Dividend	J	T					
62. -Nasdaq 100 Index Fund	A	Dividend	K	T					
63. -Emerging Market Equity Fund	A	Dividend	J	T					
64. -S&P 500 Index Fund	B	Dividend	L	T					
65. -Wells Fargo International Equity Fund	A	Dividend	J	T					
66. -Wells Fargo Rollover IRA #1	D	Dividend	N	T	Open	06/24/14	J		
67. -Morgan Stanley Frontier Emerging Markets Fund					Buy	06/24/14	J		
68.					Sold (part)	10/17/14	J		

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	

FINANCIAL DISCLOSURE REPORT

Page 8 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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)
69. -Eaton Vance Global Macro Fund					Buy	06/24/14	J		
70.					Sold (part)	10/17/14	J		
71. -Ridgeworth Seix Floating Rate Fund					Buy	06/24/14	J		
72.					Sold (part)	10/17/14	J		
73. -Voya Real Estate Fund					Buy	06/24/14	K		
74.					Sold (part)	10/17/14	J		
75. -EII International Property Fund					Buy	06/24/14	K		
76.					Sold (part)	08/15/14	J		
77.					Sold (part)	08/18/14	J		
78.					Sold (part)	08/19/14	J		
79.					Sold	08/20/14	J		
80. -Credit Suisse Commodity Return Strategy Fund					Buy	06/24/14	K		
81.					Buy (add'l)	10/17/14	J		
82. -Robeco B/P Long/Short Fund					Buy	06/24/14	K		
83.					Sold (part)	10/17/14	J		
84. -Driehaus Active Income Fund					Buy	06/24/14	J		
85.					Sold (part)	10/17/14	J		

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	

FINANCIAL DISCLOSURE REPORT

Page 9 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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)

86. -ASG Global Alternative Fund					Buy	06/24/14	K		
87.					Sold (part)	10/17/14	J		
88. -Harbor Capital Appreciation Fund					Buy	06/24/14	L		
89.					Sold (part)	10/17/14	J		
90. -Federated Strategic Value Fund					Buy	06/24/14	K		
91.					Buy (add'l)	10/17/14	J		
92. -Crawford Dividend Growth Fund					Buy	06/24/14	K		
93.					Buy (add'l)	10/17/14	J		
94. -Calvert Capital Accumulation Fund					Buy	06/24/14	K		
95.					Buy (add'l)	10/17/14	J		
96. -Oppenheimer Developing Market Fund					Buy	06/24/14	K		
97.					Sold (part)	10/17/14	J		
98. -Harbor International Fund					Buy	06/24/14	K		
99.					Buy (add'l)	10/17/14	J		
100. -Dodge & Cox Int'l Stock Fund					Buy	06/24/14	K		
101.					Buy (add'l)	10/17/14	J		
102. -Pimco Low Duration Fund					Buy	06/24/14	J		

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	

FINANCIAL DISCLOSURE REPORT

Page 10 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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)

103.					Sold	09/29/14	J		
104. -Pimco Foreign Bond Fund					Buy	06/24/14	J		
105.					Sold	09/29/14	J		
106. -Fidelity Advisors Emerging Market Income Fund					Buy	06/24/14	J		
107.					Sold (part)	10/17/14	J		
108. -iShares Russell Mid-Cap Value					Buy	06/26/14	K		
109.					Buy (add'l)	10/21/14	J		
110. -iShares Core S & P Small Cap					Buy	06/26/14	K		
111.					Buy (add'l)	10/21/14	J		
112. -SPDR Wilshire Int'l Real					Buy	08/19/14	J		
113.					Buy (add'l)	08/20/14	J		
114.					Buy (add'l)	08/21/14	J		
115.					Buy (add'l)	08/22/14	J		
116.					Sold	10/21/14	K		
117. -Dreyfus Int'l Bond Fund					Buy	09/29/14	J		
118.					Sold (part)	10/17/14	J		
119. -T Rowe Price Short Term Bond Fund					Buy	09/29/14	J		

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	

FINANCIAL DISCLOSURE REPORT

Page 11 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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)
120.					Sold (part)	10/17/14	J		
121. -Voya Int'l Real Estate Fund					Buy	10/17/14	K		
122. -Wells Fargo Rollover IRA #2 (X)	B	Dividend	M	T	Open				
123. -Morgan Stanley Frontier Emerging Markets					Buy	06/24/14	J		
124.					Sold (part)	10/17/14	J		
125. -Eaton Vance Global Macro Fund					Buy	06/24/14	J		
126.					Sold (part)	10/17/14	J		
127. -Ridgeworth Seix Floating Rate Fund					Buy	06/24/14	J		
128.					Sold (part)	10/17/14	J		
129. -Voya Real Estate Fund					Buy	06/24/14	J		
130.					Sold (part)	10/17/14	J		
131. -EII International Property Fund					Buy	06/24/14	J		
132.					Sold (part)	08/15/14	J		
133.					Sold (part)	08/18/14	J		
134.					Sold (part)	08/19/14	J		
135.					Sold	08/20/14	J		
136. -Credit Suisse Commodity Return Strategy Fund					Buy	06/24/14	J		

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	

FINANCIAL DISCLOSURE REPORT

Page 12 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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)
137.					Buy (add'l)	10/17/14	J		
138. -Robeco B/P Long/Short Fund					Buy	06/24/14	J		
139.					Sold (part)	10/17/14	J		
140. -Driehaus Active Income Fund					Buy	06/24/14	J		
141.					Sold (part)	10/17/14	J		
142. -ASG Global Alternatives Fund					Buy	06/24/14	J		
143.					Sold (part)	10/17/14	J		
144. -Harbor Capital Appreciation Fund					Buy	06/24/14	K		
145.					Sold (part)	10/17/14	J		
146. -Federated Strategic Value Fund					Buy	06/24/14	J		
147.					Buy (add'l)	10/17/14	J		
148. -Crawford Dividend Growth Fund					Buy	06/24/14	J		
149.					Buy (add'l)	10/17/14	J		
150. -Calvert Capital Accumulation Fund					Buy	06/24/14	J		
151.					Buy (add'l)	10/17/14	J		
152. -Oppenheimer Developing Market Fund					Buy	06/24/14	J		
153.					Sold (part)	10/17/14	J		

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	

FINANCIAL DISCLOSURE REPORT

Page 13 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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)
154. -Harbor International Fund					Buy	06/24/14	J		
155.					Buy (add'l)	10/17/14	J		
156. -Dodge & Cox Int'l Stock Fund					Buy	06/24/14	J		
157.					Buy (add'l)	10/17/14	J		
158. -Pimco Low Duration Fund					Buy	06/24/14	J		
159.					Sold	09/29/14	J		
160. -Pimco Foreign Bond Fund					Buy	06/24/14	J		
161.					Sold	09/29/14	J		
162. -Fidelity Advisors Emerging Market Income Fund					Buy	06/24/14	J		
163.					Sold (part)	10/17/14	J		
164. -iShares Russell Mid-Cap Value					Buy	06/26/14	J		
165.					Buy (add'l)	10/21/14	J		
166. -iShares Core S & P Small Cap					Buy	06/26/14	J		
167.					Buy (add'l)	10/21/14	J		
168. -SPDR Wilshire Int'l Real					Buy	08/19/14	J		
169.					Buy (add'l)	08/20/14	J		
170.					Buy (add'l)	08/21/14	J		

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

FINANCIAL DISCLOSURE REPORT

Page 14 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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)
171.					Buy (add'l)	08/22/14	J		
172.					Sold	10/21/14	J		
173. -Dreyfus Int'l Bond Fund					Buy	09/29/14	J		
174.					Sold (part)	10/17/14	J		
175. -Voya Int'l Real Estate Fund					Buy	10/17/14	J		
176. -Wells Fargo Inv. Account #6 (X)	B	Dividend	M	T	Open				
177. -ASG Global Alternatives Fund					Buy	11/14/14	J		
178.					Buy (add'l)	12/10/14	J		
179.					Buy (add'l)	12/16/14	J		
180. -Calvert Capital Accumulation Fund					Buy	11/18/14	J		
181.					Buy (add'l)	12/10/14	J		
182.					Buy (add'l)	12/16/14	J		
183. -Crawford Dividend Growth Fund					Buy	11/18/14	J		
184.					Buy (add'l)	12/10/14	J		
185.					Buy (add'l)	12/16/14	J		
186. -Credit Suisse Commodity Return Strategy Fund					Buy	11/18/14	J		
187.					Buy (add'l)	12/10/14	J		

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	

FINANCIAL DISCLOSURE REPORT

Page 15 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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)
188.					Buy (add'l)	12/16/14	J		
189. -Dodge & Cox Int'l Stock Fund					Buy	11/18/14	J		
190.					Buy (add'l)	12/10/14	J		
191.					Buy (add'l)	12/16/14	J		
192. -Driehaus Active Income Fund					Buy	11/18/14	J		
193.					Buy (add'l)	12/10/14	J		
194.					Buy (add'l)	12/16/14	J		
195. -Eaton Vance Global Macro Fund					Buy	11/18/14	J		
196.					Buy (add'l)	12/10/14	J		
197. -Federated Strategic Value Fund					Buy	11/18/14	J		
198.					Buy (add'l)	12/10/14	J		
199.					Buy (add'l)	12/16/14	J		
200. -Fidelity Advisors Emerging Markets Income Fund					Buy	11/18/14	J		
201.					Buy (add'l)	12/10/14	J		
202.					Buy (add'l)	12/16/14	J		
203. -Harbor Capital Appreciation Fund					Buy	11/18/14	J		
204.					Buy (add'l)	12/10/14	J		

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	
	P3 = \$25,000,001 - \$50,000,000		P4 = More than \$50,000,000		
3. Value Method Codes	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

FINANCIAL DISCLOSURE REPORT

Page 16 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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)
205.					Buy (add'l)	12/16/14	J		
206. -Harbor International Fund					Buy	11/18/14	J		
207.					Buy (add'l)	12/10/14	J		
208.					Buy (add'l)	12/16/14	J		
209. -iShares Core S&P Small Cap					Buy	11/20/14	J		
210.					Buy (add'l)	12/12/14	J		
211.					Buy (add'l)	12/18/14	J		
212. -iShares Russell Midcap Value					Buy	11/20/14	J		
213.					Buy (add'l)	12/12/14	J		
214.					Buy (add'l)	12/18/14	J		
215. -Morgan Stanley Frontiere Emerging Fund					Buy	11/18/14	J		
216.					Buy (add'l)	12/10/14	J		
217.					Buy (add'l)	12/16/14	J		
218. -Nuveen Limited Term Muni Bond					Buy	11/18/14	J		
219.					Buy (add'l)	12/10/14	J		
220.					Buy (add'l)	12/16/14	J		
221. -Oppenheimer Developing Market					Buy	11/18/14	J		

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	
	P3 = \$25,000,001 - \$50,000,000		P4 = More than \$50,000,000		
3. Value Method Codes	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

FINANCIAL DISCLOSURE REPORT

Page 17 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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)
222.					Buy (add'l)	12/10/14	J		
223.					Buy (add'l)	12/16/14	J		
224. -Ridgeworth Seix Floating Rate Fund					Buy	11/18/14	J		
225.					Buy (add'l)	12/10/14	J		
226.					Buy (add'l)	12/16/14	J		
227. -Robeco BP Long/Short					Buy	11/18/14	J		
228.					Buy (add'l)	12/10/14	J		
229.					Buy (add'l)	12/16/14	J		
230. -Voya International Real Estate Fund					Buy	11/18/14	J		
231.					Buy (add'l)	12/10/14	J		
232.					Buy (add'l)	12/16/14	J		
233. -Voya Real Estate Fund					Buy	11/18/14	J		
234.					Buy (add'l)	12/10/14	J		
235.					Buy (add'l)	12/16/14	J		

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		

FINANCIAL DISCLOSURE REPORT

Page 18 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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

-In order to more fully describe the investment accounts on rows 9 & 11 of Part VII, I have added details.

-Assets listed on lines 27, 55, & 65 of Part VII were inadvertently omitted from the initial report.

FINANCIAL DISCLOSURE REPORT

Page 19 of 19

Name of Person Reporting

Kahn, Benjamin A.

Date of Report

05/14/2015

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