

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2013

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, Mary Ann	2. Court or Organization U.S. Bankruptcy Court, N.D. OH	3. Date of Report 05/08/2014
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 12/31/2013
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 Minor #1 [See Note Part VIII]
2. Custodian	Uniform Gift to Minors Act Minor #2 [See Note Part VIII]
3. Trustee	Trust #1 [See Note Part VIII]
4. Successor Trustee	Trust #2 [See Note Part VIII]
5. Successor Trustee	Trust #3 [See Note Part VIII]
6. Executive Committee Member	Morrison R. Waite Chapter, American Inns of Court
7. Executive Board Secretary	University of Michigan Club of Toledo

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.)*

	<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>INCOME</u> (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.)*

	<u>DATE</u>	<u>SOURCE AND TYPE</u>
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.)*

	<u>SOURCE</u>	<u>DATES</u>	<u>LOCATION</u>	<u>PURPOSE</u>	<u>ITEMS PAID OR PROVIDED</u>
1.	American Bankruptcy Institute (ABI)	6/13/13 to 6/16/13	Traverse City, MI	Workshop speaker	workshop registration fee and materials
2.	Cleveland Metro Bar Association	6/5/13 to 6/6/13	Cleveland, OH	Seminar Speaker	seminar registration fee, mileage, lodging and turnpike tolls
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.)*

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	C	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	A	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 Inv Class		None			Matured	09/20/13	K		See Note in Part VIII
10. MainStay Large Cap Growth Fund Class A	B	Dividend	K	T	Open	09/20/13	K		See Note in Part VIII
11. MainStay Common Stock Fund Inv. Class		None			Matured	09/20/13	K		See Note in Part VIII
12. MainStay Common Stock Fund Class A	A	Dividend	K	T	Open	09/20/13	K		See Note in Part VIII
13. MainStay ICAP Select EQ Fund Inv. Class		None			Matured	09/20/13	K		See Note in Part VIII
14. MainStay ICAP Select EQ Fund Class A	A	Dividend	K	T	Open	09/20/13	K		See Note in Part VIII
15. MainStay Growth Equity Fund Inv. Class (IRA)		None			Merged (with line 16)	01/18/13	J		See Note in Part VIII
16. MainStay Cornerstone Growth Fund Inv. Class (IRA)	A	Dividend	J	T		01/18/13	J		See Note in Part VIII
17. Investment Company of America-A Fund Number 4	C	Dividend	L	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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☐ 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				
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18. Franklin Equity Income Fund-Class A	A	Dividend	K	T					
19. UBS Pace Large Company Value Equity Fund Class C	A	Dividend	J	T					
20. UBS U.S.Equity Opportunity Fund Class C		None	K	T					
21. UBS Pace International Fixed Income Fund Class C	A	Dividend	K	T					
22. UBS U.S. Allocation Fund Class C		None	K	T					
23. UBS Cash Fund	A	Dividend	J	T					
24. Columbus Life Ins. Co. Annuity	C	Interest	L	T					
25. Vanguard Windsor II Fund (UGMA #2)	A	Dividend	K	T					
26. Washington Federal [Seattle Wash.] (CD) (UGMA #1)	A	Interest	K	T					
27. Washington Federal [Seattle Wash] (CD) (UGMA #2)	A	Interest	K	T					
28. U.S. Savings Bonds		None	K	T					
29. STRS (Ohio) Money Market Account (Ohio public pension)	A	Dividend	J	T					
30. STRS (Ohio) Russell 1000 Index Fund (Ohio public pension)	A	Dividend	J	T					
31. PNC Bank (account)(CD)	A	Interest	L	T					
32. United Services Federal Credit Union (account)	A	Interest	J	T					
33. FirstMerit Bank(account)	A	Interest	K	T					
34. Northwestern Mutual Extra Ordinary Life Policy	A	Dividend	J	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. Northwestern Mutual 65 Life Policy	A	Dividend	K	T					
36. New York Life Whole Life Policy	A	Dividend	J	T					
37. Washington Federal [Seattle Wash] (money market account)(CD)	A	Interest	M	T					
38. The Trust Company of Toledo, N.A.(IRA Rollover)	F	Int./Div.	O	T					
39. --Vanguard Institutional Index Fund (IRA)									
40. --Buffalo Small Cap Fund (IRA)									
41. --MFS Int'l New Discovery-1 Fund (IRA)									
42. --Vanguard Short Term Federal Bond Fund (IRA)									
43. --Northern Institutional Prime Obligations Portfolio (IRA)									
44. --Vanguard Intermediate Term Bond Index (IRA)									
45. --Harbor International Fund (IRA)									
46. --Harbor Bond Fund (IRA)									
47. --Fidelity Contrafund (IRA)									
48. --Stratton Small- Cap Value Fund (IRA)									
49. --Jensen Quality Growth Fund Inv Class (IRA)									
50. --Vanguard Dividend Growth-1 (IRA)									
51. --Invesco Int'l Growth (IRA)									

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52. Trust #1									See Note in Part VIII
53. --Massachusetts Mutual Permanent Life Policy	C	Dividend	M	T					
54. --Northwestern Mutual Whole Life Policy	D	Dividend	M	T					
55. --Columbus Life Insurance Policy (whole life)	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 53-55]. I am the designated successor trustee for Trust #2 and Trust #3 for [REDACTED]. However, the trustee for each of Trust #2 and Trust #3 was still living at December 31, 2013, so no assets are being reported in Part VII.

Minor #1 reached the age of majority under the Ohio UGMA statute in 2011. However, the Washington Federal (Seattle Wash) CD reported at Part VII [Line 26] was still maintained in my name as custodian at December 31, 2013.

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

My interests in the three MainStay mutual funds at Part VII [Lines 9, 11 and 13] were all Investor Class shares. When the fund balances reached certain designated levels, the shares in each fund were converted by the funds on September 20, 2013, from Investor Class shares to Class A shares as reported at Part VII [Lines 10, 12 and 14]. The precise terminology for this sort of conversion does not seem to be available with the report software, so I chose "matured" and "opened" as the available terms that seemed most descriptive of the transactions.

The MainStay Growth Equity Fund in the the IRA reported at Part VII [Line 15] merged into the MainStay Cornerstone Growth Fund reported at Part VII [Line 16] on January 18, 2013.

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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/ Mary Ann 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