

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2012

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) Baer, Janet S.	2. Court or Organization Bankruptcy Court- Northern District of Illinois	3. Date of Report 05/14/2013
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Bankruptcy Judge	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2012 to 12/31/2012
7. Chambers or Office Address 219 S. Dearborn Street, Suite 662, Chicago, IL 60604		
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. Member from 1/1/2011 to 3/2/2012	Baer Higgins Fruchtmann LLC
2. Trustee 1/2011 to 7/2012	Baer Higgins Fruchtmann LLC Defined Benefit Plan
3. Trustee 1/2011 to 7/2012	Baer Higgins Fruchtmann LLC 401K Plan
4. Trustee 2/2009 to 7/2012	The Law Offices of Janet S. Baer Defined Benefit Plan
5. Trustee 2/2009 to 7/2012	The Law Offices of Janet S. Baer 401 K Plan

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. 2011-2012	Baer Higgins Fruchtmann LLC Defined Benefit Plan with former law firm, control
2. 2011-2012	Baer Higgins Fruchtmann LLC 401K Plan with former law firm, control
3. 2009-2012	The Law Offices of Janet S. Baer Defined Benefit Plan with dissolved law firm, control
4. 2009-2012	The Law Offices of Janet S. Baer 401K Plan with dissolved law firm, control
5. 2011-2012	Baer Higgins Fruchtmann LLC, unwritten LLC agreement of former law firm with former members, Roger J. Higgins and Rebecca O. Fruchtmann, control

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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. 2012	Ordinary gross business income and guaranteed payments from former lawfirm, Law Offices of Roger Higgins for time billed July, 2011 - February, 2012	\$415,764.00
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	06/07/2012-06/10/2012	Traverse City, Michigan	ABI Central States Bankruptcy Workshop	Hotel and seminar attendance fee
2. National Conference of Bankruptcy Judges	10/24/2012-10/27/2012	San Diego, CA	NCBJ Annual meeting	Hotel
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. Fidelity Municipal Money Market Fund #1	A	Interest	L	T					
2. Fidelity Municipal Money Market Fund #2	A	Interest	M	T	Sold (part)	09/11/12	N	A	
3. Ally Bank Midvale Utah CD #1	A	Interest	L	T					
4. Ally Bank Midvale Utah CD #2	A	Interest	L	T					
5. American Express Cen CD	A	Interest	L	T					
6. Beal Bank USA Las Vegas Nev CD	A	Interest			Matured	08/08/12	L	A	
7. Discovery Bank Greenbrook Del CD	A	Interest	L	T					
8. Fidelity Global Balanced Fund	B	Int./Div.	L	T					
9. I shares TR S & P Midcap 400 Index Fund	A	Int./Div.	K	T					
10. I shares Trust S & P Small Cap 600 Index Fund	A	Int./Div.	K	T					
11. Forrester Discovery Fund	A	Int./Div.	K	T					
12. Matthews Asian Growth & Income Fund #1	A	Int./Div.	K	T					
13. Oakmark Equity & Income Fund #1	D	Int./Div.	M	T					
14. Pimco Investment Grade Corp bond Class D Fund	B	Int./Div.	K	T					
15. Pimco Global Multi Asset Class D Fund	B	Int./Div.	L	T					
16. T Rowe Price International Stock Fund #1	A	Int./Div.	L	T					
17. T Rowe Price Capital Appreciation Fund #1	D	Int./Div.	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 = \$250,000.01 - \$500,000.00	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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18. T Towe Price International Bond Fund #1	A	Int./Div.	K	T					
19. Templeton Global Bond Fund Class C	B	Int./Div.	K	T					
20. Vanguard Wellington Investor Fund	C	Int./Div.	L	T					
21. Fidelity Municipal Money Market Fund #3	A	Interest	M	T					
22. Illinois State G.O. College Savings Bond 8/1/2012	A	Interest			Matured	08/11/12	J	A	
23. Matthews Asian Growth & Income Fund #2	B	Int./Div.	L	T					
24. Oakmark Equity & Income Fund #2	B	Int./Div.	K	T					
25. T Rowe Price Short Term Bond Fund #1	A	Int./Div.	K	T					
26. T Rowe Price Capital Appreciation Fund #2	B	Int./Div.	K	T					
27. Fidelity Municipal Money Market Fund #4	A	Int./Div.	M	T					
28. Fidelity IRA #1	E	Int./Div.	N	T					
29. -Fidelity Cash Reserves									
30. -Powershares DB Commodity Index Tracking FD Unit Ben Int									
31. -Driehaur Emerging Markets Fund									
32. -Fidelity Real Estate Investment Fund									
33. -Ishares Trust S & P Midcap 400 Index FD									
34. -Ishares Trust S & P Small Cap 600 Index FD									

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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	
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35. -Matthews Asian Growth & Income Fund #3									
36. -Oakmark International Small Cap Investment Fund									
37. -Pimco All Asset All Authority Class D Fund									
38. -Pimco Foreign Bond Fund Unhedged Class D									
39. -Pimco Real Return Fund Class D									
40. -Pimco Total Return Fund Class D									
41. -RS Global Natural Resources Fund Class A									
42. -TCW Total Return Bond Fund Class N					Buy	09/07/12	J		
43. Vanguard International Value Fund	B	Int./Div.	K	T	Distributed (part)	12/20/12	K	A	
44. Allianz Inherited Annuity	A	Int./Div.	K	T	Distributed (part)	05/07/12	J	A	
45. T Rowe Rollover 401K	E	Int./Div.			Closed	09/29/12	O	E	
46. -T Rowe Price Balanced Fund	E	Int./Div.			Sold	09/29/12	O	E	
47. -T Rowe Price Capital Appreciation Fund #3					Sold	07/09/12	K	A	
48. -T Rowe Price International Stock Fund #2					Sold	07/09/12	J	A	
49. -PIMCO Real Return Bond, Adm Fund #1					Sold	07/09/12	K	A	
50. -Pimco Total Return Fund Adm #1					Sold	07/09/12	J	A	
51. -Templeton Global Bond Fund Adm #1					Sold	07/09/12	K	A	

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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	
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52. T Rowe Price International Bond Fund #2					Sold	07/09/12	K	A	
53. -T. Rowe Price Spectrum Income Fund #1					Sold	07/09/12	J	A	
54. -Oakmark Equity & Income Fund #3					Sold	07/09/12	K	A	
55. -T Rowe Price Equity Income Fund #1					Sold	07/09/12	J	A	
56. -T Rowe Price Extended Equity Mid Index Fund #1					Sold	07/09/12	J	A	
57. -T Rowe Price Global Real Estate Fund #1					Sold	07/09/12	K	A	
58. -T Rowe Price International Growth & Income Fund #1					Sold	07/09/12	J	A	
59. -T Rowe Price International Discovery Fund #1					Sold	07/09/12	K	A	
60. -T Rowe Price New America Growth Fund #1					Sold	07/09/12	J	A	
61. -T Rowe Price New Era Fund #1					Sold	07/09/12	K	A	
62. -T Rowe Price Personal Strategy Income Fund #1					Sold	07/09/12	K	A	
63. -T Rowe Price Real Estate Fund #1					Sold	07/09/12	K	A	
64. -T. Row Price Small-Cap Stock Fund #1					Sold	07/09/12	J	A	
65. -T Rowe Price Spectrum Growth Fund #1					Sold	07/09/12	J	A	
66. -T Rowe Spectrum International Fund #1					Sold	07/09/12	J	A	
67. -PIMCO All Asset Fund A #1					Sold	07/09/12	K	A	
68. -PIMCO Commodities Real Return Strategy Fund #1					Sold	07/09/12	K	A	

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69. -PIMCO Low Duration Bond, Adm Fund #1					Sold	07/09/12	K	A	
70. -T Rowe Price Emerging Markets Bond Fund #1					Sold	07/09/12	K	A	
71. -T Rowe Price GNMA Fund #1					Sold	07/09/12	J	A	
72. -T Rowe Price High Yield Fund #1					Sold	07/09/12	K	A	
73. -T Rowe Inflation Protected Bond Fund #1					Sold	07/09/12	K	A	
74. -T Rowe Price New Income Fund #1					Sold	07/09/12	K	A	
75. -T Rowe Price Short Term Bond Fund #1					Sold	07/09/12	J	A	
76. -T Rowe Price U.S. Bond Index Fund #1					Sold	07/09/12	J	A	
77. -T Rowe Price International Bond Fund #3					Sold	07/09/12	J	A	
78. T Rowe Defined Benefit Plan Rollover	E	Int./Div.	O	T					
79. -T Rowe Price Balanced Fund #2									
80. -T Rowe Price Capital Appreciation Fund #2					Sold	07/09/12	K	A	
81. -T Rowe Price Global Real Estate Fund #2					Sold	07/09/12	J	A	
82. -T Rowe Price International Equity Index Fund					Sold	07/09/12	J	A	
83. -T Rowe Price International Discovery Fund #2					Sold	07/09/12	K	A	
84. -T Rowe Price New Era Fund #2					Sold	07/09/12	J	A	
85. -T Rowe Price Overseas Stock Fund					Sold	07/09/12	J	A	

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86. -T Rowe Price Personal Strategy Balanced Fund					Sold	07/09/12	K	A	
87. -T Rowe Price Real Estate Fund #2					Sold	07/09/12	K	A	
88. -T Rowe Price Small Cap Value Fund					Sold	07/09/12	J	A	
89. -T Rowe Price Spectrum International Fund #2					Sold	07/09/12	J	A	
90. -T Rowe Price Total Equity Market Index Fund					Sold	07/09/12	K	A	
91. -PIMCO All Asset Fund A #2					Sold	07/09/12	K	A	
92. -PIMCO Commodities Real Return Strategy Fund #2					Sold	07/09/12	J	A	
93. -PIMCO Low Duration Bond, Adm Fund #2					Sold	07/09/12	J	A	
94. -T Rowe Price Corporate Income Fund					Sold	07/09/12	J	A	
95. -T Rowe Price GNMA Fund #2					Sold	07/09/12	J	A	
96. -T Rowe Price High Yield Fund #2					Sold	07/09/12	J	A	
97. -T Rowe Inflation Protected Bond Fund #2					Sold	07/09/12	K	A	
98. -T Rowe Price New Income Fund #2					Sold	07/09/12	J	A	
99. -T Rowe Price Short Term Bond Fund #2					Sold	07/09/12	J	A	
100. -T Rowe Price Spectrum Income #2					Sold	07/09/12	J	A	
101. -T Rowe Price U.S. Bond Index Fund #2					Sold	07/09/12	K	A	
102. -T Rowe Price U.S. Treasury Intermediate Fund					Sold	07/09/12	J	A	

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103. Vanguard Wellington Investor Fund (UTMA #1)	B	Int./Div.	K	T					
104. Fidelity Municipal Money Market Fund (UTMA #1)	A	Int./Div.	J	T					
105. Vanguard Wellington Investor Fund (UTMA #2)	B	Int./Div.	K	T					
106. Fidelity Municipal Money Market Fund (UTMA #2)	A	Int./Div.	J	T					
107. I Shares Core Total US Bond Market ETF	C	Int./Div.	N	T	Buy	09/11/12	N		
108. Vanguard Rollover IRA #2	D	Int./Div.	O	T	Open	09/29/12	O		
109. -Vanguard Developed Markets Index Fund Admiral					Buy	10/09/12	K		
110. -Vanguard Emerging Markets Stock Index Fund Adm					Buy	10/09/12	K		
111. -Vanguard Equity Income Fund Inv.					Buy	10/09/12	K		
112. -Vanguard Growth Index Fund Adm.					Buy	10/09/12	K		
113. -Vanguard Inflation Protect Sec Adm Fund					Buy	10/09/12	L		
114. -Vanguard Long Term Investment Growth Inv. Fund					Buy	10/09/12	J		
115. -Vanguard Mid Cap Value Index Fund Adm					Buy	10/09/12	K		
116. -Vanguard Precious Metals & Mining Fund					Buy	10/09/12	K		
117. -Vanguard Prime Money Market Fund					Buy	10/09/12	K		
118. -Vanguard REIT Index Fund Adm					Buy	10/09/12	K		
119. -Vanguard Wellington Fund Admiral					Buy	10/09/12	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	

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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)

120. -Vanguard Global Ex US Real Estate Index FD ETF					Buy	10/09/12	K		
121. -Vanguard MSCI EAFE ETF					Buy	10/09/12	K		
122. -Vanguard S & P 500 Index ETF					Buy	10/09/12	K		
123. -Vanguard Short Term Bond ETF					Buy	10/09/12	L		
124. -Vanguard Small Cap ETF					Buy	10/09/12	K		
125. -Vanguard Total Bond Market ETF					Buy	10/09/12	M		

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.)*

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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/ **Janet S. Baer**

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
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