

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) Sacca, James R.	2. Court or Organization Bankruptcy Court, Northern District Georgia	3. Date of Report 05/14/2014
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Bankruptcy Judge, Full time	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 1480 U.S. Courthouse 75 Spring Street Atlanta, GA 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.		
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.)*DATESOURCE AND TYPEINCOME
(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.)*DATESOURCE 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.)*SOURCEDATESLOCATIONPURPOSEITEMS PAID OR PROVIDED

1.	Georgia Bar Assoc. Bankruptcy Section CLE Seminar	December 5-6, 2013	Greensboro, Georgia	Seminar	Hotel, Food
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.		
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.		

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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. Northwestern Mutual Whole Life Policy	C	Dividend	M	T					
2. Northwestern Mutual Variable Life Policy	B	Dividend	M	T					
3. -MSA Select Bond									
4. -MSA Money Market									
5. -MSA Index 500 Stock									
6. -MSA Mid Cap Growth Stock									
7. -MSA High Yield Bond									
8. -MSA Growth Stock									
9. -MSA Small Cap Growth Stock									
10. -MSA Small Cap Value									
11. -MSA Index 400 Stock									
12. -MSA International Growth									
13. -MSA Domestic Equity									
14. -MSA International Equity									
15. -MSA Asset Allocation									
16. -Russell Real Estate Securities									
17. IRA #1	E	Dividend	O	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 \$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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	(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.	-American Century Diversified Bond Investment Fund Class								
19.	-American Funds Europacific Growth Fund								
20.	-American Funds Fundamental Investors								
21.	-American Funds High Income TrustFund								
22.	-Invesco International Growth Fund								
23.	-Fidelity Advisor Newinsights Fund								
24.	-Fidelity Advisor Leveraged Company Stock Fund								
25.	-DWS Dremen Small Cap Value Fund				Sold	02/07/13	K		
26.	-Fidelity Advisor Small Cap Value Fund				Buy	02/07/13	K		
27.	-Lazard Emerging Markets Portfolio Funnd								
28.	-MFS International Value Fund								
29.	-PIMCO Commodity Real Return Strategy Fund								
30.	-PIMCO Real Return Fund Class A								
31.	-PIMCO Total Return Class A								
32.	-Russell Global Real Estate Securities Fund								
33.	-Templeton Global Bond Fund								
34.	-Vanguard 500 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	
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35. -Dreyfus Insured Deposit Program money market account									
36. Brokerage Account									
37. -American Funds Europacific Growth Fund	B	Dividend	M	T	Buy (add'l)	01/23/13	J		
38. -Pimco Commodities Plus	A	Dividend	K	T	Buy	12/17/13	K		
39. -The Growth Fund of America	D	Dividend	L	T	Buy (add'l)	01/23/13	J		
40. -MFS Value Fund	C	Dividend	L	T	Buy (add'l)	01/23/13	J		
41. -PIMCO Commodity Real Return Strategy Fund	A	Dividend			Sold	12/17/13	K		
42. -PIMCO Real Return Fund	A	Dividend	K	T	Buy (add'l)	01/23/13	J		
43. -PIMCO Total Return Fund	A	Dividend	L	T	Buy (add'l)	01/23/13	J		
44. -Russell Emerging Markets Fund	B	Dividend			Sold	09/16/13	L		
45. -Russell International Developed Markets Fund	B	Dividend			Sold	09/16/13	L		
46. -Oakmark International Fund	B	Distribution	L	T	Buy	09/16/13	L		
47. -Russell Global Real Estate Securities Fund	B	Dividend	K	T					
48. -Stratton Small Cap Value Fund	B	Dividend	K	T	Buy (add'l)	01/23/13	J		
49. -American Century Tax Free Bond Fund	A	Interest	J	T	Buy (add'l)	01/23/13	J		
50. -Vanguard Mid-Cap Stock Index Fund	A	Dividend	K	T	Buy (add'l)	01/23/13	J		
51. -Vanguard Index Trust Total Stock Market Portfolio Fund	B	Dividend	M	T	Buy (add'l)	01/23/13	K		

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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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52. -Perkins Mid Cap Value Fund	C	Dividend	K	T	Buy (add'l)	01/23/13	J		
53. -Templeton Global Bond Fund	A	Dividend	K	T	Buy (add'l)	01/23/13	J		
54. Vanguard BD Index Fund	B	Distribution	K	T	Buy	01/17/13	K		
55. -Dreyfus General Money Market Fund	A	Interest	J	T					
56. Serenity Partners, LLC-Astoria, Oregon	C	Distribution			Closed	12/31/13	J		
57. SunTrust Bank deposit accounts	A	Interest	K	T					
58. Virginia 529 Plan-American Funds	D	Dividend	N	T	Sold (part)	08/01/13	K	A	
59. -Capital World Growth and Income Fund					Redeemed (part)	01/30/13	L		
60. -American Balanced Fund					Redeemed (part)	01/30/13	L		
61. -AMCAP Fund					Redeemed (part)	01/30/13	L		
62. -The Bond Fund of America					Redeemed (part)	01/30/13	L		
63. -2021 Fund					Buy	01/30/13	M		
64. -2024 Fund					Buy	01/30/13	M		
65. Great American Life Insurance Annuity	C	Distribution	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 H = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 I = More than \$5,000,000	E = \$15,001 - \$50,000
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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

Lines 35 and 55 of Part VII disclose money market accounts associated with my IRA and Brokerage accounts. I believe the purpose of the accounts is to hold money from trades until it is reinvested (usually very quickly) or otherwise distributed (although no funds have ever been distributed to me from these accounts). I did not realize until this year that I had the accounts when I notice them on my year end tax reporting statement because I personally never actually use them (my financial advisor causes the trades to be made). I do not have access to records earlier than 2012 about these accounts, but given their purpose, they have probably existed for more than 10 years, although they could have been at different institutions, but for the same purpose.

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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 R. Sacca**

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