



UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF MICHIGAN

JANET T. NEFF
DISTRICT JUDGE

June 26, 2008


Honorable Ortrie D. Smith
Chair
Judicial Conference of the U.S.
Committee on Financial Disclosure
One Columbus Circle, N.E.
Washington, D.C. 20544

RE: Calendar Year 2007 Filing

Dear Judge Smith:

In response to your letter regarding my 2007 Financial Disclosure Report regarding Part VII, page 4, line 16, the money market fund is maintained by Charles Schwab. I understand that this letter is considered an amendment to my report and is releasable to members of the public.

Very truly yours



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**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2007**

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) Neff, Janet T	2. Court or Organization US District Court Western District of Michigan	3. Date of Report 05/06/2008
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) US District Judge, active status	5a. Report Type (check appropriate type) <input type="checkbox"/> Nomination, Date <input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final 5b. <input type="checkbox"/> Amended Report	6. Reporting Period 01/01/2007 to 12/31/2007
7. Chambers or Office Address 330 Tonia Ave NW Suite 201 Grand Rapids, Michigan 49503 <i>110 Michigan NW</i>	8. On the basis of the information contained in this Report and any modifications pertaining thereto, it is, in my opinion, in compliance with applicable laws and regulations. Reviewing Officer _____ Date _____	
<p align="center">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. Sign on last page.</p>		

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.	_____
2.	_____
3.	_____
4.	_____
5.	_____

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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. 1989	Michigan Judges Retirement System - Pension upon Retirement from Michigan Court of Appeals
2.	_____
3.	_____

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Name of Person Reporting

Neff, Janet T

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05/06/2008

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> <i>(yours, not spouse's)</i>
1. 2007	State of Michigan wages	\$ 92,349
2. 2007	State of Michigan pension	\$ 30,288
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. 2007	State of Michigan pension
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.				
2.				
3.				
4.				
5.				

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Name of Person Reporting

Neff, Janet T

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05/06/2008

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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Neff, Janet T

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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 Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
1. US Treasury Bonds	E	Interest			Redeemed	07/02	K		
2. §401(k)									
3. -Dodge & Cox	A	Dividend			Sell	10/25	M	A	
4. -Columbia Acorn	A	Dividend			Sell	10/25	L	A	
5. -Europacific Growth	A	Dividend			Sell	10/25	M	D	
6. -STI Small Cap Value Fund	A	Dividend			Sell	10/30	L	A	
7. -SSgA Yield Enhanced STIF	A	Dividend			Buy	10/25	O		
8. -SSgA Yield Enhanced STIF	A	Dividend			Buy	10/30	L		
9. -SSgA Yield Enhanced STIF	A	Dividend			Sell	12/03	O		
10. §457									
11. -STI Small Cap Value Fund	A	Dividend			Sell	10/25	L	A	
12. -Columbia Acorn	A	Dividend			Sell	10/25	L	A	
13. -SSgA Yield Enhanced STIF	A	Dividend			Buy	10/25	L		
14. -SSgA Yield Enhanced STIF					Sell	12/03	L		
15. IRA									
16. - Money market	A	Interest	O	T	Buy	12/03	O		
17.									

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)					

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

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Name of Person Reporting	Date 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.

Sign _____



NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILFULLY FALSIFIES THIS REPORT IS SUBJECT TO CIVIL AND CRIMINAL SANCTIONS (5 U.S.C. app. § 104)

_____ SUBJECT TO CIVIL

FILING INSTRUCTIONS

Mail signed original and 3 additional copies to:

Committee on Financial Disclosure
Administrative Office of the United States Courts
Suite 2-301
One Columbus Circle, N.E.
Washington, D.C. 20544



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