

**FINANCIAL DISCLOSURE REPORT  
FOR CALENDAR YEAR 2008**

<b>1. Person Reporting</b> (last name, first, middle initial)  Neff, Janet T.	<b>2. Court or Organization</b>  US District Court Western District of Michigan	<b>3. Date of Report</b>  05/06/2009
<b>4. Title</b> (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)  US District Judge, active status	<b>5a. Report Type</b> (check appropriate type) <input type="checkbox"/> Nomination,                      Date <input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final  <b>5b.</b> <input type="checkbox"/> Amended Report	<b>6. Reporting Period</b>  01/01/2008 to 12/31/2008
<b>7. Chambers or Office Address</b>  110 Michigan St NW Suite 403 Grand Rapids, Michigan 49503	<b>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.</b>  Reviewing Officer _____ Date _____	
<b>IMPORTANT NOTES:</b> 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.		

**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. _____	_____

**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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 2009 MAY 21 A 11:20  
 FINANCIAL DISCLOSURE OFFICE

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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. 2008	State of Michigan pension	\$90,864.60
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. 2008	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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**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 Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)

1. Grand Rapids Family Credit Union account (X)	A	Interest	K	T					
2. IRA - Charles Schwab	D	Int./Div.	O	T					
3. - Wintergreen Fund					Buy	1/18	L		
4. - Diamond Hill Small Cap Fund CI A					Buy	7/18	K		
5. - Fairholme Fund					Buy	1/18	L		
6. - Fairholme Fund					Buy (add'l)	1/30	K		
7. - Fairholme Fund					Buy (add'l)	7/18	L		
8. - FBR Large Cap Financial Fund Inv CI					Buy	7/18	K		
9. - Keeley All Cap Value Fund					Buy	1/28	L		
10. - Keeley All Cap Value Fund					Buy (add'l)	7/18	L		
11. - Wintergreen Fund					Buy (add'l)	1/28	L		
12. - Wintergreen Fund					Buy (add'l)	1/30	K		
13. - Wintergreen Fund					Buy (add'l)	7/18	L		
14. - Compass Diversified Hldg					Buy	01/18	K		
15. - Royce Value Plus Fund					Buy	7/18	K		
16. - IVA Worldwide Fund					Buy	12/31	K		
17. - Schwab Adv Cash Reserve					Buy (add'l)	5/21	N		

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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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)
	18. - Schwab Adv Cash Reserve					Buy (add'l)	10/31	M	
19. - Schwab Adv Cash Reserve					Buy (add'l)	11/06	M		
20. - Diamond Hill Small Cap Fund Cl A					Sold	10/31	K	A	
21. - Fairholme Fund					Sold (part)	05/21	M	D	
22. - Fairholme Fund					Sold	11/06	M	A	
23. - FBR Large Cap Financial Fund Inv Cl					Sold	10/31	K	A	
24. - Keeley All Cap Value Fund					Sold (part)	05/21	L	D	
25. - Keeley All Cap Value Fund					Sold	10/31	L	A	
26. - Wintergreen Fund					Sold (part)	05/21	N	D	
27. - Wintergreen Fund					Sold	10/31	L	A	
28. - Schwab Adv Cash Reserve					Sold (part)	1/18	M	A	
29. - Schwab Adv Cash Reserve					Sold (part)	1/28	M	A	
30. - Schwab Adv Cash Reserve					Sold (part)	1/30	L	A	
31. - Schwab Adv Cash Reserve					Sold (part)	7/18	N	A	
32. - Schwab Adv Cash Reserve					Sold (part)	12/31	K	A	
33. - IVA Worldwide Fund					Buy	12/31	K		
34.									

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
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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



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

CT 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