AO 10
Rev. 3/2023

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2024

Report Required by the Ethics in Government Act of 1978 (5 U.S.C. app. §§ 13101-13111)

1. Person Reporting (last name, first, middle initial)	2. Court or Organization	3. Date of Report
Simon, Philip P.	Northern District of Indiana	5/5/2025
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)	**5a. Report Type (check appropriate type)**	**6. Reporting Period**
U.S District Judge	☐ Nomination Date ☐ Initial ☑ Annual ☐ Final	01/01/2024 **to** 12/31/2024
	5b. ☐ Amended Report	
7. Chambers or Office Address		
5400 Federal Plaza Suite 4200 Hammond, IN 46320		

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 Guide to Judiciary Policy, Volume 2D, Ch. 3, § 345 Trustees, Executors, Administrators, and Custodians; § 350 Power of Attorney; § 355 Outside Positions.)*

☐ NONE *(No reportable positions.)*

	POSITION	NAME OF ORGANIZATION/ENTITY
1.	Board Member	Opportunity Enterprises
2.		
3.		
4.		
5.		

II. AGREEMENTS. *(Reporting individual only; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 340 Agreements and Arrangements.)*

☑ NONE *(No reportable agreements.)*

	DATE	PARTIES AND TERMS
1.		
2.		
3.		

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Simon, Philip P.	5/5/2025

III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 320 Income; § 360 Spouses and Dependent Children.)*

A. Filer's Non-Investment Income

☑ NONE *(No reportable non-investment income.)*

	DATE	SOURCE AND TYPE	INCOME (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.)*

	DATE	SOURCE
1.	2024	President -- Home Team Valpo Not for Profit
2.		
3.		
4.		

IV. REIMBURSEMENTS *-- transportation, lodging, food, entertainment.*

(Includes those to spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 330 Gifts and Reimbursements; § 360 Spouses and Dependent Children.)

☑ NONE *(No reportable reimbursements.)*

	SOURCE	DATES	LOCATION	PURPOSE	ITEMS PAID OR PROVIDED
1.					
2.					
3.					
4.					
5.					

V. GIFTS. *(Includes those to spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 330 Gifts and Reimbursements; § 360 Spouses and Dependent Children.)*

☑ NONE *(No reportable gifts.)*

	SOURCE	DESCRIPTION	VALUE
1.			
2.			
3.			
4.			
5.			

VI. LIABILITIES. *(Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 335 Liabilities; § 360 Spouses and Dependent Children.)*

☐ NONE *(No reportable liabilities.)*

	CREDITOR	DESCRIPTION	VALUE CODE
1.	Union Mortgage	Mortgage on rental property in New Buffalo, Michigan	M
2.			
3.			
4.			
5.			

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VII. INVESTMENTS and TRUSTS *-- income, value, transactions (Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investment Funds.)*

☐ 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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	
1. Old National Bank Accounts (formerly First Midwest Bank)	A	Interest	K	T					
2. Charles Schwab Account (Philip Simon) (H)									
3. -Vanguard Prime Money Market	A	Interest			Sold	10/01/24	J	A	
4. -Schwab Bank Account	A	Interest	J	T	Buy	10/01/24	J		
5. -Vanguard International Growth Fund	A	Int./Div.	K	T					
6. -Vanguard Total Stock Market Index Fund	B	Int./Div.	M	T					
7. -Vanguard European Stock Index Fund	A	Int./Div.	K	T					
8. HRC Hotels LLC	F	Distribution	N	T					
9. Charles Schwab [redacted] Roth IRA (H)									
10. -SPDR Portfolio Total Stock Market	A	Int./Div.	J	T					
11. -SPDR Portfolio Small Cap	A	Int./Div.	J	T					
12. -SPDR Portfolio MidCap	A	Int./Div.	J	T					
13. -SPDR Portfolio World Ex-US	A	Int./Div.	J	T					
14. -SPDR Portfolio Emerging Markets	A	Int./Div.	J	T					
15. -SPDR Aggregate Bond ETF	A	Interest	J	T					
16. -TD Ameritrade Money Market	A	Interest	J	T					
17. Nationwide 457(b) Plan (H)									

1. Income Gain Codes: (See Columns B1 and D4) — A =$1,000 or less; B =$1,001 - $2,500; C =$2,501 - $5,000; D =$5,001 - $15,000; E =$15,001 - $50,000; 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 (See Columns C1 and D3) — J =$15,000 or less; K =$15,001 - $50,000; L =$50,001 - $100,000; M =$100,001 - $250,000; 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
3. Value Method Codes (See Column C2) — Q =Appraisal; R =Cost (Real Estate Only); S =Assessment; T =Cash Market; U =Book Value; V =Other; W =Estimated

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Simon, Philip P.	5/5/2025

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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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	
18. -AB LgCap Gr	A	Dividend			Sold	01/22/24	J	B	
19. -DBline Enhcd CAPE I	A	Dividend			Sold	01/22/24	J	A	
20. -Fid Intl Indx	A	Dividend			Sold	01/22/24	J	A	
21. -MetWest Ttl Ret Bond	A	Interest			Sold	01/22/24	J	A	
22. -PIMCO Inc Inst	A	Int./Div.			Sold	01/22/24	J	A	
23. -Prncpl Sm Cap Gr	A	Dividend			Sold	01/22/24	J	A	
24. Transamerica Income Elite II -- "76" Annuity (H)									
25. -Blackrock Global Real Estate Securities	A	Int./Div.	K	T					
26. - Transamerica: JPM MidCap Value	A	Int./Div.	K	T					
27. -Transamerica: U.S. Govt Secs	A	Interest	J	T					
28. -Transamerica: Bond	A	Interest	K	T					
29. -JP Morgan Midcap Value	A	Int./Div.	K	T					
30. -Aegon High Yield	A	Interest	J	T					
31. -Transamerica Aegon Sustainable Equity Income	A	Int./Div.	K	T					
32. -Blackrock Government Money market	A	Interest	J	T					
33. Transamerica Income Elite II -- "77" Annuity (H)									
34. -Transamerica Sm/MidCap Value	A	Int./Div.	K	T					

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35. - TA Aegon High Yield Bond	A	Interest	K	T					
36. -Transamerica Aegon Sustainable Equity Income	A	Int./Div.	K	T					
37. -BlackRock Global Real Estate Securities	A	Int./Div.	K	T					
38. - TA JP Morgan Midcap Value	A	Int./Div.	K	T					
39. -Transamerica: Bond	A	Interest	K	T					
40. - TA Aegon US Govt Secs	A	Interest	J	T					
41. -BlackRock Government Money Market	A	Interest	J	T					
42. Schwab IRA (H)									
43. -Invesco S&P 500 Low Volatility	A	Int./Div.	K	T					
44. -Invesco DWA (Dorsey Wright) Momentum	A	Int./Div.	K	T	Buy (add'l)	12/20/24	J		
45. - TD Schwab Cash Fund	A	Interest	J	T					
46. -Sprott Physical Gold Units	A	Interest	J	T	Buy (add'l)	05/17/24	J		
47. -iShares Edge MSCI Intl Value Factor	A	Int./Div.	J	T	Buy (add'l)	06/12/24	J		
48. - Capital GroupCore Equity ETF	A	Int./Div.	K	T	Buy (add'l)	10/02/24	J		
49. -Goldman Sach Treasury Access 0-1 year	A	Interest			Sold (part)	04/15/24	J	A	
50.					Sold (part)	06/20/24	J	A	
51.					Sold	08/01/24	J	A	

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52. -First Trust North American Energy ETF	A	Int./Div.	J	T	Buy (add'l)	02/12/24	J		
53. -Blackrock Strategic Income	A	Interest	J	T	Buy (add'l)	02/05/24	J		
54. -Diamond Hill Core Bond I	A	Interest	J	T	Buy (add'l)	02/09/24	J		
55. -JP Morgan Income I	A	Int./Div.	J	T	Buy (add'l)	02/16/24	J		
56. -FT CBOE Vest Rising Div	A	Int./Div.	K	T	Buy (add'l)	03/04/24	J		
57. -FT CBOE Vest Smid RGG	A	Int./Div.	J	T	Buy (add'l)	03/04/24	J		
58.					Buy (add'l)	04/15/24	J		
59. -ISHS MSCI Intl Quality	A	Int./Div.	J	T	Buy (add'l)	04/08/24	J		
60.					Buy (add'l)	06/20/24	J		
61. Schwab Inherited IRA (H)									
62. -Vanguard Federal Money Market Fund	B	Interest			Sold	09/20/24	J	A	
63. -Schwab Bank	A	Interest	J	T	Buy	09/20/24	J		
64. - Energy transfer Ltd Partnership	D	Dividend	L	T					
65. - Sector Energy Select Spdr ETF	B	Int./Div.	L	T					
66. -Vanguard Total Stock Market Index	A	Int./Div.	L	T					
67. Rental Home in New Buffalo, Michigan	E	Rent	O	W					

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

In Section VII line 1, First Midwest Bank was acquired by Old National Bank, thus the name change. In Section VII lines 2-7, my personal brokerage account was moved to Schwab from Vanguard although the most of the holdings remained the same. The same goes for my inherited IRA in lines 61-66. The custodian of the account is now Charles Schwab but the investments contained therein remain the same, other than noted.

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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. § 13141 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature: s/ Philip P. Simon

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. § 13106)

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