

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2014

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) Albert, Theodor C.	2. Court or Organization U.S. Bankruptcy Court	3. Date of Report 08/05/2015
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Bankruptcy Judge	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☒ Amended Report	6. Reporting Period 01/01/2014 to 12/31/2014
7. Chambers or Office Address 411 W. Fourth Street Santa Ana, CA 92701-4593 Suite 5085		
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.		

FINANCIAL DISCLOSURE REPORT

Page 2 of 9

Name of Person Reporting

Albert, Theodor C.

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08/05/2015

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. 2014	Chapman University, Fowler School of Law	\$12,300.00
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.				
2.				
3.				
4.				
5.				

FINANCIAL DISCLOSURE REPORT

Page 3 of 9

Name of Person Reporting

Albert, Theodor C.

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08/05/2015

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.	Bank of America	credit card balance	J
2.	American Express	credit card balance	J
3.	Wells Fargo	credit card balance	J
4.	Bank of America	overdraft line	J
5.			

FINANCIAL DISCLOSURE REPORT

Page 4 of 9

Name of Person Reporting

Albert, Theodor C.

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08/05/2015

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. Georgia Dover Educ. Trust #2	A	Dividend	L	T	Distributed (part)	09/01/14	J		
2. -Washington Mutual Investors Fund									
3. Bank of America checking	A	Interest	J	T					
4. Griffin&Griffin 401k	C	Interest	L	T					
5. -The Growth Fund of America									
6. -The New Economy Fund									
7. -Small Cap World Fund									
8. -Washington Mutual Investors Fund									
9. -The Income Fund of America									
10. -The Bond Fund of America									
11. -American High Income Trust									
12. -U.S. Government Securities Fund									
13. -Intermediate Bond Fund of America									
14. -American Funds Money Market Fund									
15. Wells Fargo Checking	A	Interest	J	T					
16. Simple IRA Wells Fargo Advisors	A	Interest	K	T					
17. Wells Fargo Advisors #1 header									

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	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	

FINANCIAL DISCLOSURE REPORT

Page 5 of 9

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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. -Wells Fargo Cash deposit	A	Interest	J	T					
19. -Alpha Pro Tech	C	Distribution	J	T	Sold (part)	10/15/14	J	C	
20. -BP PLC Spons ADR	A	Dividend	J	T					
21. -Darden Restaurants	A	Dividend	J	T					
22. -Frontier Communications	A	Dividend	J	T					
23. -General Electric Corp.	A	Dividend	J	T					
24. -New York Community Bancorp.	A	Distribution	J	T	Sold	01/28/14	J	A	
25. -Morgan Stanley Fix/Float CPA Note	A	Dividend	J	T					
26. -U.S. Treasury Bond	A	Interest	J	T					
27. -Aberdeen Asia Pacific Fund	B	Dividend	J	T					
28. -Morgan Stanley Emerging Market Fund	A	Dividend	J	T					
29. -Eaton Vance Tax Managed Global	A	Dividend	J	T					
30. -Gabeli Dividend&Income Trust	A	Dividend	J	T					
31. -Blackrock Enhanced Govt. Fund	A	Dividend	J	T					
32. -Green Mountain Coffee	A	Dividend	J	T					
33. -Frontier Communications	A	Dividend	J	T					
34. Wells Fargo Advisors #2 header		None							

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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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FINANCIAL DISCLOSURE REPORT

Page 6 of 9

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35. -Cash sweep account	A	Interest	J	T					
36. -Two Harbors Invt. Corp.	A	Dividend	J	T					
37. -LaSalle Bank Floating Rate	B	Interest	J	T					
38. Wells Fargo Advisors #3 IRA header		None							
39. -Aust. Currency Shres DL ETF	A	None	J	T	Sold (part)	7/9/14	K	A	
40. -SPDR DB Intl. Govt.	A	None	J	T	Sold (part)	11/14/14	J	A	
41. -Xerox Corp.	A	None	J	T	Sold (part)	12/26/14	J	C	
42. -C. SPLS 032015.	A	None	J	T	Buy	09/17/14	J		
43. -C SPLS 032015	A	None	J	T	Sold	12/22/14	J	A	
44. -Staples Inc.	A	None	J	T	Buy	07/09/14	J		
45. -Staples inc.	A	None	J	T	Sold	12/22/14	J	A	
46. -Apple	A	Dividend	K	T					
47. -Hecla Mining	A	Dividend	J	T					
48. -AT&T	A	Dividend	J	T					
49. -Guggenheim Build Am.	A	Dividend	K	T	Buy	11/14/14	J		
50. -Pfizer	A	Dividend	J	T	Buy	09/10/14	J		
51. -Pfizer	A	Dividend	J	T	Buy (add'l)	12/02/14	J		

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FINANCIAL DISCLOSURE REPORT

Page 7 of 9

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52. -Amgen, Inc.	A	Dividend	J	T	Buy	04/24/14	K		
53. -Amgen, Inc.	A	Dividend	J	T	Buy (add'l)	09/05/14	J		
54. -Amgen, Inc.	A	Dividend	J	T	Buy (add'l)	12/05/14	J		
55. -Starz Series A	A	Dividend	J	T			J		
56. -Guggenheim Build Am.	A	Dividend	J	T	Buy (add'l)	12/31/14	J		

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FINANCIAL DISCLOSURE REPORT

Page 8 of 9

Name of Person Reporting

Albert, Theodor C.

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

VII Investments cont. Items #1 Georgia Dover Educational trusts are invested in Washington Mutual Investor's Fund administered by Learning Quest.

Item # 6: Griffin and Griffin 401k maintained by [REDACTED] former employer invested in American Funds: The Growth Fund of America-R3, The New Economy Fund r-3, Smallcap World Fund R3, The Income Fund of America R3, American High Income Trust R-3, U.S. Securities Fund R-3, Intermediate Bond Fund of America R-3 and American Funds Money Market Fund R3.

Item # 15: This account is the operating account for [REDACTED] lawfirm Gaskell&Brown. Balance fluctuates daily.

Item #55: This Starz investment may have been acquired sometime in 2014, or possibly in 2013. We are researching the exact date. I can amend again when the exact date is determined.

2013 report; Two investments listed on the 2013 report, Part VII, nos. 47 and 48, were , respectively, John Hancock Life Ins. Floating Rate and Protective Life Secd. Tr. Floating rate notes. Each was reported as having been "sold in part." This was reported in error as both postions were actually completely liquidated on 12/10/13 and 8/22/13, respectively. The same value codes as reported applied. This explains why these investments were not reported at all in the 2014 report.

FINANCIAL DISCLOSURE REPORT

Page 9 of 9

Name of Person Reporting

Albert, Theodor C.

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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/ Theodor C. Albert

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