

# FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2012

Report Required by the Ethics  
in Government Act of 1978  
(5 U.S.C. app. §§ 101-111)

|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                     |                                                                  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| <b>1. Person Reporting</b> (last name, first, middle initial)<br><br>Clement, Fredrick E.                                                                                                                                        | <b>2. Court or Organization</b><br><br>Bankruptcy Court California Eastern District                                                                                                                                                                                                                 | <b>3. Date of Report</b><br><br>06/04/2013                       |
| <b>4. Title</b> (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)<br><br>Bankruptcy Judge                                                                                     | <b>5a. Report Type</b> (check appropriate type)<br><input type="checkbox"/> Nomination <input type="checkbox"/> Date<br><input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final<br><b>5b.</b> <input checked="" type="checkbox"/> Amended Report | <b>6. Reporting Period</b><br><br>01/01/2012<br>to<br>12/31/2012 |
| <b>7. Chambers or Office Address</b><br><br>2500 Tulare Street<br>Fresno, CA 93721                                                                                                                                               |                                                                                                                                                                                                                                                                                                     |                                                                  |
| <p><b>IMPORTANT NOTES:</b> The instructions accompanying this form must be followed. Complete all parts, checking the <i>NONE</i> box for each part where you have no reportable information. Insert signature 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. Proprietor           | Fredrick E. Clement, Attorney at Law                 |
| 2. Trustee              | Trust #1 (See Part VIII)                             |
| 3. Memeber (Non-Voting) | Federal Bar Association (San Joaquin Valley Chapter) |
| 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. 2/1/2012 | Thomas Hjerpe -- Sale of Law Practice. Filer to receive 60% of collected accounts receivable due on date of sale. |
| 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.)*

| <u>DATE</u> | <u>SOURCE AND TYPE</u>                              | <u>INCOME</u><br>(yours, not spouse's) |
|-------------|-----------------------------------------------------|----------------------------------------|
| 1. 2012     | Fredrick E. Clement, Attorney at Law (gross amount) | \$45,492.00                            |
| 2. 2012     | Accounts Receivable from Sale of Practice           | \$29,996.52                            |
| 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. 2012     | Fredrick E. Clement, Attorney at Law (wages) |
| 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. Sacramento Valley Bankruptcy Forum | March 23, 2013 | Sacramento, California | Annual Conference | Hotel                         |
| 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. | Sacramento Valley Bankruptcy Forum | Conference registration | \$450.00     |
| 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. | Redding Bank of Commerce | Line of Credit     | K                 |
| 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.<br>Description of Assets<br>(including trust assets)<br><br>Place "(X)" after each asset<br>exempt from prior disclosure | B.<br>Income during<br>reporting period |                                               | C.<br>Gross value at end<br>of reporting period |                                           | D.<br>Transactions during reporting period      |                         |                                 |                                |                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------|-------------------------------------------------|-------------------------------------------|-------------------------------------------------|-------------------------|---------------------------------|--------------------------------|-------------------------------------------------------------------|
|                                                                                                                             | (1)<br>Amount<br>Code 1<br>(A-H)        | (2)<br>Type (e.g.,<br>div., rent,<br>or int.) | (1)<br>Value<br>Code 2<br>(J-P)                 | (2)<br>Value<br>Method<br>Code 3<br>(Q-W) | (1)<br>Type (e.g.,<br>buy, sell,<br>redemption) | (2)<br>Date<br>mm/dd/yy | (3)<br>Value<br>Code 2<br>(J-P) | (4)<br>Gain<br>Code 1<br>(A-H) | (5)<br>Identity of<br>buyer/seller<br>(if private<br>transaction) |
| 1. Trust #1                                                                                                                 | E                                       | Dividend                                      | O                                               | V                                         | Exempt                                          |                         |                                 |                                |                                                                   |
| 2. -American Funds- Income Fund of America A                                                                                |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 3. -American Funds- Investment Company of America                                                                           |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 4. -Franklin Funds- Franklin Income Fund                                                                                    |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 5. -Invesco VK Comstoc                                                                                                      |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 6. -Invesco VK Equity and Income                                                                                            |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 7. -Invesco VK Growth and Income                                                                                            |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 8. -Morgan Stanley Money Market Fund                                                                                        |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 9. -Real Property (Tri-Plex) - King City, Monterey County, CA                                                               |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 10. -Wells Fargo Bank Account                                                                                               |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 11. Trust #2                                                                                                                | D                                       | Dividend                                      | N                                               | V                                         |                                                 |                         |                                 |                                |                                                                   |
| 12. -Annuity-MetLife                                                                                                        |                                         |                                               |                                                 |                                           | Redeemed                                        | 01/05/12                | K                               | D                              |                                                                   |
| 13. -American Funds- Capital World Growth and Income                                                                        |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 14. -American Funds- Growth Fund of America A                                                                               |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 15. -American Funds- Income Fund of America A                                                                               |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 16. -American Funds- Investment Company of America A                                                                        |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 17. -Franklin Funds Income Fund                                                                                             |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |

|                         |                                 |                            |                               |                                |                        |
|-------------------------|---------------------------------|----------------------------|-------------------------------|--------------------------------|------------------------|
| 1. Income Gain Codes:   | 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 |
| (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 |                        |
| 3. Value Method Codes   | P3 ~\$25,000,001 - \$50,000,000 |                            | P4 ~More than \$50,000,000    |                                |                        |
| (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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## 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.<br>Description of Assets<br>(including trust assets)<br><br>Place "(X)" after each asset<br>exempt from prior disclosure | B.<br>Income during<br>reporting period |                                               | C.<br>Gross value at end<br>of reporting period |                                           | D.<br>Transactions during reporting period      |                         |                                 |                                |                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------|-------------------------------------------------|-------------------------------------------|-------------------------------------------------|-------------------------|---------------------------------|--------------------------------|-------------------------------------------------------------------|
|                                                                                                                             | (1)<br>Amount<br>Code I<br>(A-H)        | (2)<br>Type (e.g.,<br>div., rent,<br>or int.) | (1)<br>Value<br>Code 2<br>(J-P)                 | (2)<br>Value<br>Method<br>Code 3<br>(Q-W) | (1)<br>Type (e.g.,<br>buy, sell,<br>redemption) | (2)<br>Date<br>mm/dd/yy | (3)<br>Value<br>Code 2<br>(J-P) | (4)<br>Gain<br>Code 1<br>(A-H) | (5)<br>Identity of<br>buyer/seller<br>(if private<br>transaction) |
| 18. -Invesco VK Comstoc A                                                                                                   |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 19. -Invesco Equity Income A                                                                                                |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 20. -Invesco Growth and Income A                                                                                            |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 21. -New York Life Retirement Annuity                                                                                       |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 22. -Oil Painting                                                                                                           |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 23. -Wells Fargo Account #1                                                                                                 |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 24. -Wells Fargo Account #2                                                                                                 |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 25. -Gold Coins                                                                                                             |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 26. Fredrick E. Clement Attorney at Law Furn.<br>& Equip.                                                                   |                                         | None                                          |                                                 |                                           | Sold                                            | 02/01/12                | J                               |                                | Thomas Hjerpe                                                     |
| 27. Fredrick E. Clement Attorney at Law<br>Accounts Receivable                                                              | E                                       | Dividend                                      | K                                               | W                                         |                                                 |                         |                                 |                                |                                                                   |
| 28. IRA #1                                                                                                                  | B                                       | Dividend                                      |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 29. -American Funds Capital World Growth and<br>Income A                                                                    |                                         |                                               |                                                 |                                           | Sold                                            | 08/17/12                | J                               | A                              |                                                                   |
| 30. -American Funds Capital World Growth and<br>Income B                                                                    |                                         |                                               |                                                 |                                           | Sold                                            | 08/17/12                | J                               | A                              |                                                                   |
| 31. -American Funds Capital World Growth and<br>Income C                                                                    |                                         |                                               |                                                 |                                           | Sold                                            | 08/17/12                | J                               | B                              |                                                                   |
| 32. -Invesco Constellation A                                                                                                |                                         |                                               |                                                 |                                           | Sold                                            | 08/17/12                | J                               | A                              |                                                                   |
| 33. -Invesco Constellation C                                                                                                |                                         |                                               |                                                 |                                           | Sold                                            | 08/17/12                | J                               | A                              |                                                                   |
| 34. -Morgan Stanley Small Company Growth                                                                                    |                                         |                                               |                                                 |                                           | Sold                                            | 08/17/12                | J                               | B                              |                                                                   |

|                         |                                  |                             |                                |                                 |                         |
|-------------------------|----------------------------------|-----------------------------|--------------------------------|---------------------------------|-------------------------|
| 1. Income Gain Codes:   | 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 |
| (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    |                                 |                         |
| 3. Value Method Codes   | Q = Appraisal                    | R = Cost (Real Estate Only) | S = Assessment                 | T = Cash Market                 |                         |
| (See Column C2)         | U = Book Value                   | V = Other                   | W = Estimated                  |                                 |                         |

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| A.<br>Description of Assets<br>(including trust assets)<br><br>Place "(X)" after each asset<br>exempt from prior disclosure | B.<br>Income during<br>reporting period |                                               | C.<br>Gross value at end<br>of reporting period |                                           | D.<br>Transactions during reporting period      |                         |                                 |                                |                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------|-------------------------------------------------|-------------------------------------------|-------------------------------------------------|-------------------------|---------------------------------|--------------------------------|-------------------------------------------------------------------|
|                                                                                                                             | (1)<br>Amount<br>Code 1<br>(A-H)        | (2)<br>Type (e.g.,<br>div., rent,<br>or int.) | (1)<br>Value<br>Code 2<br>(J-P)                 | (2)<br>Value<br>Method<br>Code 3<br>(Q-W) | (1)<br>Type (e.g.,<br>buy, sell,<br>redemption) | (2)<br>Date<br>mm/dd/yy | (3)<br>Value<br>Code 2<br>(J-P) | (4)<br>Gain<br>Code 1<br>(A-H) | (5)<br>Identity of<br>buyer/seller<br>(if private<br>transaction) |

|                                             |   |          |   |   |      |          |   |   |  |
|---------------------------------------------|---|----------|---|---|------|----------|---|---|--|
| 35. -Morgan Stanley Money Market            |   |          |   |   | Sold | 08/17/12 | J | A |  |
| 36. IRA #2                                  | B | Dividend | L | T |      |          |   |   |  |
| 37. -American Funds- Growth Fund of America |   |          |   |   |      |          |   |   |  |
| 38. -American Funds- Income Fund of America |   |          |   |   |      |          |   |   |  |
| 39. -First Eagle Global Fund                |   |          |   |   |      |          |   |   |  |
| 40. -Franklin Funds Income Fund             |   |          |   |   | Sold | 08/17/12 | J | A |  |
| 41. -Invesco VK Comstoc                     |   |          |   |   |      |          |   |   |  |
| 42. -Invesco Small Cap Value                |   |          |   |   | Sold | 08/17/12 | J | A |  |
| 43. -Pimco Real Return                      |   |          |   |   |      |          |   |   |  |
| 44. -Morgan Stanley Money Market            |   |          |   |   |      |          |   |   |  |
| 45. -SPDR S&P Intr. Dividend ETF            |   |          |   |   | Sold | 01/03/12 | J | A |  |
| 46. -SPDR S&P Dividend ETF                  |   |          |   |   | Sold | 01/03/12 | J | A |  |
| 47. -Amex S&P 500 Index Fund                |   |          |   |   | Sold | 01/03/12 | J | A |  |
| 48. -SPDR Dividend                          |   |          |   |   | Sold | 01/03/12 | J | A |  |
| 49. -Ishares Iboxx Invest GR COR FD         |   |          |   |   | Sold | 01/03/12 | J | A |  |
| 50. -Bank Commerce Holdings CA              |   |          |   |   | Sold | 01/03/12 | J | A |  |
| 51. -Amex S&P 500 Index Fund                |   |          |   |   | Sold | 01/03/12 | J | A |  |

|                                                  |                                                                                       |                                                        |                                                                                          |                                                              |                         |
|--------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------|------------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------|
| 1. Income Gain Codes:<br>(See Columns B1 and D4) | A = \$1,000 or less<br>F = \$50,001 - \$100,000                                       | B = \$1,001 - \$2,500<br>G = \$100,001 - \$1,000,000   | C = \$2,501 - \$5,000<br>H1 = \$1,000,001 - \$5,000,000                                  | D = \$5,001 - \$15,000<br>H2 = More than \$5,000,000         | E = \$15,001 - \$50,000 |
| 2. Value Codes<br>(See Columns C1 and D3)        | J = \$15,000 or less<br>N = \$250,001 - \$500,000<br>P3 = \$25,000,001 - \$50,000,000 | K = \$15,001 - \$50,000<br>O = \$500,001 - \$1,000,000 | L = \$50,001 - \$100,000<br>P1 = \$1,000,001 - \$5,000,000<br>P4 = More than \$5,000,000 | M = \$100,001 - \$250,000<br>P2 = \$5,000,001 - \$25,000,000 |                         |
| 3. Value Method Codes<br>(See Column C2)         | Q = Appraisal<br>U = Book Value                                                       | R = Cost (Real Estate Only)<br>V = Other               | S = Assessment<br>W = Estimated                                                          | T = Cash Market                                              |                         |

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| A.<br>Description of Assets<br>(including trust assets)<br><br>Place "(X)" after each asset<br>exempt from prior disclosure | B.<br>Income during<br>reporting period |                                               | C.<br>Gross value at end<br>of reporting period |                                           | D.<br>Transactions during reporting period      |                         |                                 |                                |                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------|-------------------------------------------------|-------------------------------------------|-------------------------------------------------|-------------------------|---------------------------------|--------------------------------|-------------------------------------------------------------------|
|                                                                                                                             | (1)<br>Amount<br>Code 1<br>(A-H)        | (2)<br>Type (e.g.,<br>div., rent,<br>or int.) | (1)<br>Value<br>Code 2<br>(J-P)                 | (2)<br>Value<br>Method<br>Code 3<br>(Q-W) | (1)<br>Type (e.g.,<br>buy, sell,<br>redemption) | (2)<br>Date<br>mm/dd/yy | (3)<br>Value<br>Code 2<br>(J-P) | (4)<br>Gain<br>Code 1<br>(A-H) | (5)<br>Identity of<br>buyer/seller<br>(if private<br>transaction) |
| 52. -Plumas Bank Corp                                                                                                       |                                         |                                               |                                                 |                                           | Sold                                            | 01/03/12                | J                               | A                              |                                                                   |
| 53. -Energy Transfer Partners                                                                                               |                                         |                                               |                                                 |                                           | Sold                                            | 01/03/12                | J                               | A                              |                                                                   |
| 54. -Kinder Morgan Energy Ptrs LP                                                                                           |                                         |                                               |                                                 |                                           | Sold                                            | 01/03/12                | J                               | B                              |                                                                   |
| 55. -ARES Corp                                                                                                              |                                         |                                               |                                                 |                                           | Sold                                            | 01/03/12                | J                               | A                              |                                                                   |
| 56. -Ishares Barclays                                                                                                       |                                         |                                               |                                                 |                                           | Sold                                            | 01/03/12                | J                               | A                              |                                                                   |
| 57. New York Life: Whole Life Policy                                                                                        | A                                       | Dividend                                      | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 58. 1/12 Real Prop. Int. (Vacant Land) Grays Harbor County, WA                                                              |                                         | None                                          | J                                               | W                                         |                                                 |                         |                                 |                                |                                                                   |
| 59. Tri Counties Bank Account #1                                                                                            | A                                       | Interest                                      | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 60. Tri Counties Bank Account #2                                                                                            | A                                       | Interest                                      | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 61. Redding Bank of Commerce Account #1                                                                                     | A                                       | Interest                                      | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 62. Accounts Receivable collected after sale of Law Practice                                                                | E                                       | Dividend                                      | K                                               | W                                         |                                                 |                         |                                 |                                |                                                                   |
| 63. Lawyers Mutual Insurance Company Policy                                                                                 | A                                       | Dividend                                      | J                                               | W                                         |                                                 |                         |                                 |                                |                                                                   |
| 64.                                                                                                                         |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 65.                                                                                                                         |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 66.                                                                                                                         |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 67.                                                                                                                         |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 68.                                                                                                                         |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |

|                                                  |                                                                                       |                                                        |                                                                                           |                                                              |                         |
|--------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------|
| 1. Income Gain Codes:<br>(See Columns B1 and D4) | A = \$1,000 or less<br>F = \$50,001 - \$100,000                                       | B = \$1,001 - \$2,500<br>G = \$100,001 - \$1,000,000   | C = \$2,501 - \$5,000<br>H1 = \$1,000,001 - \$5,000,000                                   | D = \$5,001 - \$15,000<br>H2 = More than \$5,000,000         | E = \$15,001 - \$50,000 |
| 2. Value Codes<br>(See Columns C1 and D3)        | J = \$15,000 or less<br>N = \$250,001 - \$500,000<br>P3 = \$25,000,001 - \$50,000,000 | K = \$15,001 - \$50,000<br>O = \$500,001 - \$1,000,000 | L = \$50,001 - \$100,000<br>P1 = \$1,000,001 - \$5,000,000<br>P4 = More than \$50,000,000 | M = \$100,001 - \$250,000<br>P2 = \$5,000,001 - \$25,000,000 |                         |
| 3. Value Method Codes<br>(See Column C2)         | Q = Appraisal<br>U = Book Value                                                       | R = Cost (Real Estate Only)<br>V = Other               | S = Assessment<br>W = Estimated                                                           | T = Cash Market                                              |                         |

# FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting

Clement, Fredrick E.

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

### I. Positions

Line 2: Filer will be the Successor Trustee for Trust #2 in the future. Filer is the beneficiary of Trusts #1 and 2, and the assets of those trusts are listed in Part VII.

### VII. Investments and Trusts

Line 2 (Trust #1): Value of Mutual Funds from Broker and real estate is Trustee's estimate.

Line 3 (Trust #2): Stock and Mutual Fund values are from Broker and all else is Trustee's estimate.

Line 20: Filer deems this to have no value. Filer has an Errors & Omissions policy with Lawyers Mutual Insurance Company, and, by definition, a residual ownership interest. Based on conversations with Office of the General Counsel at Lawyers Mutual, filer believes this to have no value.

Mutual Fund Conversion: The Initial Financial Disclosure Report contained 7 "B" mutual funds that in 2012 automatically converted to "A" mutual funds of the same fund. Those are: (1) American Funds-Income Fund of America B; (2) American Funds-Growth Fund of America B; (3) American Funds-Income Fund of America B; (4) American Funds-Investment Company of America B; (5) Invesco VK Comstoc B; (6) Invesco Equity Income B; and (7); Invesco Growth and Income B.

SPDR S & P Inter. DVD ETF (Line 57 of Initial Report) was duplicate entry and has been deleted as erroneous.

Tips BD Fd. (Line 67 of Initial Report) was duplicate of Ishares Barclays and has been deleted as erroneous.

Amended Report: Amendments were made to Parts I, IV and V only.

# FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting

Clement, Fredrick E.

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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/ **Fredrick E. Clement**

**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  
Suite 2-301  
One Columbus Circle, N.E.  
Washington, D.C. 20544