

# FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2014

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>Clarkson, Scott C.                                                                                                                          | <b>2. Court or Organization</b><br><br>United States Bankruptcy Court                                                                                                                                                                                                                               | <b>3. Date of Report</b><br><br>04/03/2015                       |
| <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>01/01/2014<br>to<br>12/31/2014 |
| <b>7. Chambers or Office Address</b><br><br>Ronald Reagan Federal Building and Courthouse<br>411 West 4th Street<br>Santa Ana, CA 92701                                                                          |                                                                                                                                                                                                                                                                                                     |                                                                  |
| <p align="center"><b>IMPORTANT NOTES:</b> The instructions accompanying this form must be followed. Complete all parts, checking the <b>NONE</b> box for each part where you have no reportable information.</p> |                                                                                                                                                                                                                                                                                                     |                                                                  |

## 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. |  |

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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.          |                        |                                        |
| 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. 2014     | City of Beverly Hills, California, 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. George Mason University<br>SoL Law & Economics | July 22 - 27, 2014  | Routt County, Colorado   | Law & Economics Seminar  | Transportation, meals, hotel  |
| 2. California Bankruptcy Forum                    | May 15 - 18, 2014   | Santa Barbara County, CA | Law Seminar              | Transportation, meals, hotel  |
| 3. National Conf. of Bankruptcy<br>Judges         | Oct. 8 - 11, 2014   | Chicago, IL              | Professional Association | meals, hotel                  |
| 4. National Conf. of Bankruptcy<br>Judges         | Sept. 16 - 18, 2014 | Washington, DC           | Professional Association | meals, hotel                  |
| 5. National Conf. of Bankruptcy<br>Judges         | April 6 - 8, 2014   | Kansas City, MO          | Professional Association | meals, hotel                  |

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|--------------------------|----------------|
| Clarkson, Scott C.       | 04/03/2015     |

|    |                                   |                  |               |             |              |
|----|-----------------------------------|------------------|---------------|-------------|--------------|
| 6. | Turnaround Management Association | Feb. 5 - 7, 2014 | Las Vegas, NV | Law Seminar | meals, hotel |
| 7. |                                   |                  |               |             |              |

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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. | The Southern California Inn of Court | Honorary Membership (dues) | \$350.00     |
| 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. |                 |                    |                   |
| 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. Bank of America cash accounts                | A | Interest  | K | T |                       |          |   |  |  |
| 2. FolioFN Cash Account                         | A | Int./Div. | K | T |                       |          |   |  |  |
| 3. FolioFN Rollover IRA                         | A | Interest  | O | T | Distributed<br>(part) | 03/07/14 | L |  |  |
| 4. FolioFN IRA                                  | A | Int./Div. | M | T |                       |          |   |  |  |
| 5. - SPDR (common stock)                        |   |           |   |   |                       |          |   |  |  |
| 6. Parsons Corp. Employees Stock Ownership Plan | A | Dividend  | M | T |                       |          |   |  |  |
| 7. WMI (Common Stock)                           | A | Dividend  | J | T |                       |          |   |  |  |
| 8. Etrade IRA                                   | A | Int./Div. |   |   | Distributed           | 03/07/14 | J |  |  |
| 9. AXA Financial (AXA) Common Stock             | A | Int./Div. | J | T |                       |          |   |  |  |
| 10. HTLD Common Stock                           |   |           |   |   | Sold                  | 03/01/14 | J |  |  |
| 11. Etrade Cash Account                         |   |           |   |   | Closed                | 03/01/14 | J |  |  |
| 12. Private Bank of California cash account     | A | Interest  |   |   | Closed                | 01/03/14 | J |  |  |
| 13. City National Bank cash account             | A | Interest  |   |   | Closed                | 01/03/14 | J |  |  |
| 14.                                             |   |           |   |   |                       |          |   |  |  |
| 15.                                             |   |           |   |   |                       |          |   |  |  |
| 16.                                             |   |           |   |   |                       |          |   |  |  |
| 17.                                             |   |           |   |   |                       |          |   |  |  |

|                                                  |                                                                                       |                                                        |                                                                                           |                                                              |                         |
|--------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------|
| 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                                              |                         |

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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) |

|     |  |  |  |  |  |  |  |  |  |
|-----|--|--|--|--|--|--|--|--|--|
| 18. |  |  |  |  |  |  |  |  |  |
| 19. |  |  |  |  |  |  |  |  |  |

|                                                  |                                                                                       |                                                        |                                                                                           |                                                              |                         |
|--------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------|
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| 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                                              |                         |

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

CALPERS Retirement Account previously luisteedd on line 10 is an employer-funded defined benefit plan and has been removed from my reports.

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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/ Scott C. Clarkson**

**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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