

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2015**

*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) Nakagawa, Mike K.	2. Court or Organization U.S. Bankruptcy Court, Nevada	3. Date of Report 07/09/2016
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Bankruptcy Judge	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final	6. Reporting Period 01/01/2015 to 12/31/2015
	5b. ☐ Amended Report	
7. Chambers or Office Address 300 Las Vegas Boulevard South, Room 3-210 Las Vegas, Nevada 89101		
IMPORTANT NOTES: <i>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>		

I. POSITIONS. *(Reporting individual only; see pp. 9-13 of filing instructions)*

☒ **NONE** *(No reportable positions.)*

	<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1.		
2.		
3.		
4.		
5.		

II. AGREEMENTS. *(Reporting individual only; see pp. 14-16 of filing instructions)*

☒ **NONE** *(No reportable agreements.)*

	<u>DATE</u>	<u>PARTIES AND TERMS</u>
1.		
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> (yours, not spouse's)
1. 2015	UNLV Law School - teaching	\$9,200.00
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.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>
1.	
2. 2015	Williams-Sonoma - part-time wages
3.	
4.	

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

(Includes those to spouse and dependent children; see pp. 25-27 of filing instructions.)

☒ NONE *(No reportable reimbursements.)*

<u>SOURCE</u>	<u>DATES</u>	<u>LOCATION</u>	<u>PURPOSE</u>	<u>ITEMS PAID OR PROVIDED</u>
1.				
2.				
3.				
4.				
5.				

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V. GIFTS. *(Includes those to spouse and dependent children; see pp. 28-31 of filing instructions.)*

☒ NONE *(No reportable gifts.)*

<u>SOURCE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
1.		
2.		
3.		
4.		
5.		

VI. LIABILITIES. *(Includes those of spouse and dependent children; see pp. 32-33 of filing instructions.)*

☐ NONE *(No reportable liabilities.)*

<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
1. Chase Bank	credit card	J
2. Wells Fargo Bank	credit card	J
3. Chase Bank	credit card	J
4. Capital One	credit card	J
5. NelNet	student loan	J

Table with 2 columns: Name of Person Reporting, Date of Report. Values: Nakagawa, Mike K., 07/09/2016

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.)

Table with 10 columns: A (Description of Assets), B (Income during reporting period), C (Gross value at end of reporting period), D (Transactions during reporting period). Rows include Wells Fargo Bank accounts, accounts receivable from former law practice, IRA account - Fidelity Select Health Care Fund, ScholarShare College Savings Plan, Macy's, Inc. Cash Account Pension Plan, California Public Employees Retirement Systems benefit, and empty rows 8-17.

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
2 Value Codes: J=\$15,000 or less, K=\$15,001 - \$50,000, L=\$50,001 - \$100,000, M=\$100,001 - \$250,000, P2=\$5,000,001 - \$25,000,000
3 Value Method Codes: Q=Appraisal, R=Cost (Real Estate Only), S=Assessment, T=Cash Market

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

Part VII:

Line 2 - uncollected accounts receivable remaining after closure of law practice consisting primarily of privileged insolvency and bankruptcy consultation fees, as well as percentage interest in an international arbitration award against The Main Administration for Services to the Diplomatic Corps of the Russian Federation; value estimate based on collectibility; none collected during reporting period

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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/ Mike K. Nakagawa**

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
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