

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2018

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) Clement, Fredrick E.	2. Court or Organization Bankruptcy Court California Eastern District	3. Date of Report 04/01/2019
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 5b. ☐ Amended Report	6. Reporting Period 01/01/2018 to 12/31/2018
7. Chambers or Office Address 2500 Tulare Street Fresno, CA 93721		
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.)

<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1. Trustee	Trust #1 (See Part VIII)
2. Member Board of Directors	Central California Bankruptcy Association
3. Member Board of Directors	Sacramento Valley Bankruptcy Forum
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.)*

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 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. Sacramento Valley Bankruptcy Forum	February 22-23, 2018	Sacramento, California	Annual Conference	Meals, Travel, Lodging and Registration
2. Central California Bankruptcy Association	September 21-22, 2018	Fresno, California	Annual Conference	Registration and Meals
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.)*

SOURCE	DESCRIPTION	VALUE
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.)*

CREDITOR	DESCRIPTION	VALUE CODE
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. 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. Trust #1(H)/(Includes Non-Roth account)									
2. -American Funds- Income Fund of America A	C	Dividend							
3.					Buy (add'l)	4/24/18	J		
4.					Sold	10/31/18			
5. -American Funds- Investment Company of America	B	Dividend					L		
6.					Buy (add'l)	04/24/18	J		
7.					Sold	10/31/18	L		
8. -Franklin Funds- Franklin Income Fund	B	Dividend							
9.					Buy (add'l)	04/24/18	J		
10.					Sold	10/31/18	L		
11. -Invesco VK Comstoc	A	Dividend			Sold	10/31/18	K		
12. -Invesco VK Equity and Income	A	Dividend							
13.					Buy (add'l)	04/24/18	J		
14.					Sold	10/31/18	K		
15. -Invesco VK Growth and Income	A	Dividend			Sold	10/31/18	L		
16. -Morgan Stanley Money Market account (fka MS Money Mkt Fd)	A	Interest			Sold	10/31/18	J		
17. -Real Property (Tri-Plex) - King City, Monterey County, CA	E	Rent			Sold	07/12/18	N		

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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	(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)

18. -Wells Fargo Bank Account	A	Interest	J	T					
19. Trust #2(H)/(Includes Roth account)									
20. -American Funds- Capital World Growth and Income	B	Dividend	J	T					
21. -American Funds- Income Fund of America A	C	Dividend	L	T	Buy (add'l)	10/31/18	L	E	
22. -American Funds- Investment Company of America A	D	Dividend	L	T					
23.					Buy (add'l)	10/31/18	L	E	
24.					Sold (part)	11/20/18	J	A	
25. -Franklin Funds Income Fund	B	Dividend	L	T					
26.					Buy (add'l)	04/24/18	J		
27.					Sold (part)	05/02/18	J		
28.					Buy (add'l)	10/31/18	L	E	
29. -Invesco VK Comstoc A	A	Dividend	L	T	Buy (add'l)	10/31/18	K	E	
30. -Invesco Equity Income A	B	Dividend	K	T	Buy	10/31/18	K	D	
31. -Invesco Growth and Income A	D	Dividend	K	T	Buy	10/31/18	L	E	
32. -Morgan Stanley Money Market account	A	Interest	K	T					
33. -Oil Painting		None	K	W					
34. -Wells Fargo Account #1	A	Interest	J	T					

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	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	
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	

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35. -Wells Fargo Account #2	A	Interest	J	T					
36. -Gold Coins (13 oz)		None	K	W					
37. -Real Property (Tri-Plex)-King City, Monterey County, CA	D	Rent	N	W	Buy	07/12/18	N		
38. IRA(H)									
39. -American Funds- Growth Fund of America	C	Dividend	K	T					
40. -American Funds- Income Fund of America	B	Dividend	K	T					
41. -First Eagle Global Fund	A	Dividend	J	T					
42. -Invesco VK Comstoc	B	Dividend	K	T					
43. -Investment Company of America	B	Dividend	J	T					
44. -Morgan Stanley Money Market account	A	None	J	T					
45. New York Life: Whole Life Policy (no control)	A	Dividend	J	T					
46. Tri Counties Bank Account #1	A	Interest	J	T					
47. Tri Counties Bank Account #2	A	Interest	J	T					
48.									

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	L = \$50,001 - \$100,000 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	

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

I. Positions

Prior to 2018, Filer was a trustee of trust #1 and will be a future beneficiary of trusts # 1 and #2. In 2018, the assets of trust # 1 were distributed to trustee #2.

VII. Investments and Trusts

Trust # 1 distributed assets (lines 4, 7, 10, 11 , 14, 15 and 17) are shown as "Sold." Trust # 2's receipt of those same assets (lines 21, 23, 28, 29, and 37) is shown as "Buy (add'l)."

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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
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