

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2019

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) Nielson, Jr., Howard C.	2. Court or Organization U.S. District Court, Utah	3. Date of Report 08/11/2020
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. District Judge	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final	6. Reporting Period 01/01/2019 to 12/31/2019
	5b. ☐ Amended Report	
7. Chambers or Office Address United States District Court 351 S. West Temple Salt Lake City, UT 84101		
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. Partner	Cooper & Kirk, PLLC
2. Unit Chartered Organization Head	Boy Scouts of America
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. 2008	Cooper & Kirk, PLLC 401(k) plan
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. 2019	Cooper & Kirk, PLLC, income	\$136,402.75
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.	
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	American Express	Credit card	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 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. Individual Assets (H)									
2. Utah Community Credit Union (cash)	B	Interest	M	T					
3. Wells Fargo Bank (cash) (Y)									
4. Chase Bank (cash)		None	J	T					
5. U.S. Savings Bonds (Series I)	B	Interest			Sold	08/30/19	J		
6. State Farm Whole Life Insurance	B	Dividend	J	T					
7. 401k #1 (H)									
8. Morgan Stanley Bank Account (cash) (Y)									
9. Vanguard FTSE Emerging Markets (VWO) (Y)									
10. The India Fund Inc (IFN) (Y)									
11. IShares MSCI EAFE ETF (EFA)	B	Dividend			Sold	06/18/19	L	C	
12. IShares Core U.S. Aggregate (AGG)	A	Dividend			Buy (add'l)	08/05/19	J		
13.					Sold	08/29/19	K	B	
14. IShares Russell Midcap G ETF (IWP)	A	Dividend			Sold	08/29/19	K	D	
15. IShares S&P 500 Growth ETF (IVW)	B	Dividend			Buy (add'l)	08/05/19	J		
16.					Sold	08/29/19	M	E	
17. IShares S&P Mid-Cap 400 V ETF (IJJ)	A	Dividend			Sold	08/29/19	K	C	

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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18. IShares S&P US Pfd Stk Idx Fd (PFF)	A	Dividend			Sold	08/29/19	K		
19. IShares Small Cap 600 G Etf (IJT)	A	Dividend			Sold	08/29/19	K	D	
20. IShares Tips Bond Etf (TIP)	A	Dividend			Sold	08/29/19	K	A	
21. SPDR Portfolio Dev Wor E Us (SPDW)	B	Dividend			Buy	06/18/19	L		
22.					Buy (add'l)	08/05/19	J		
23.					Sold	08/29/19	L		
24. SPDR S&P China ETF (GXC)	A	Dividend			Buy (add'l)	08/05/19	J		
25.					Sold	08/29/19	K	A	
26. Blackrock Equity Dividend I (MADVX)	D	Dividend			Buy (add'l)	08/05/19	J		
27.					Sold	08/29/19	L		
28. Blackrock Hi Yield Bd Ptf Inst (BHYIX)	B	Dividend			Buy (add'l)	08/05/19	J		
29.					Sold	08/29/19	K		
30. Davis International Y (DILYX) (X)		None			Buy (add'l)	08/05/19	J		
31.					Sold	08/29/19	K		
32. Delaware Inv Sm Cap Val Inst (DEVIX)		None			Sold	08/29/19	K		
33. Delaware Value Instl (DDVIX)	A	Dividend			Buy (add'l)	08/05/19	J		
34.					Sold	08/29/19	L	C	

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35. Harding Loevner Intl Eqty Inst (HLMIX)		None			Buy (add'l)	08/05/19	J		
36.					Sold	08/29/19	L	D	
37. Virtus Vontobel Emrg Mkt Opp I (HIEMX)		None			Buy (add'l)	08/05/19	J		
38.					Sold	08/29/19	K	B	

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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.)*

Part VII, Column B: Lines reflecting no income are so reported because none was attributed to those particular holdings during the reporting period, whether taxable, tax exempt, or tax deferred, or because the investments do not allocate income to individual holdings, but instead are credited only in unit value, per page 42 of the filing instructions.

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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/ **Howard C. Nielson, Jr.**

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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