

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2013

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) BESOSA, FRANCISCO A.	2. Court or Organization U.S. DISTRICT COURT, PR	3. Date of Report 08/28/2014
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) ACTIVE U.S. DISTRICT JUDGE	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☒ Amended Report	6. Reporting Period 01/01/2013 to 12/31/2013
7. Chambers or Office Address U.S. COURTHOUSE 150 CHARDON AVENUE, CH-119 SAN JUAN, PR 00918		
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.	PRESIDENT - TREASURER	FILIAL AMOR CORPORATION (CLOSELY HELD)
2.	EXECUTOR	ESTATES #1, #2, #3 AND #4
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.)*

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. 2013	PUERTO RICO GENERAL COURT OF JUSTICE - SUPERIOR COURT JUDGE - SALARY
2. 2013	DOCTO JURIS, INC. - BAR REVIEW COURSE INSTRUCTOR - DIVIDEND INCOME
3. 2013	BIBLIO SERVICES, INC. - BAR REVIEW COURSE INSTRUCTOR - PROFESSIONAL SERVICES FEES
4. 2013	FIDEICOMISO PARA LA ESCUELA DE DERECHO UPR - BAR REVIEW INSTRUCTOR - PROFESSIONAL SERVICES FEES

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.				
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.)

	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.	CARIBE FEDERAL CREDIT UNION	PERSONAL LOAN	K
2.	UBS INVERTMENT ACCOUNT	MARGIN LOAN	None
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. ORIENTAL GROUP DIVERSIFIED GROWTH IRA	D	Int./Div.	M	T					
2. ORIENTAL GROUP DIVERSIFIED GROWTH IRA	D	Int./Div.	M	T					
3. FILIAL AMOR CORP - COMMON STOCK	A	Dividend	L	U					
4. SHARES IN FAHBU, SE	A	Dividend	K	U					
5. DOCTO JURIS, INC. - COMMON STOCK	B	Dividend	J	T					
6. ESTATES #1, #2, AND #4 (SEE LINES 7-13)	D	Int./Div.	N	T					
7. - GNMA UNIT 093	A	Int./Div.			Sold	8/15/13	K	A	SEE NOTE IN PART VIII
8. - GNMA UNIT 081	A	Int./Div.	K	T					
9. - GNMA UNIT 082	A	Int./Div.	K	T					
10. - PR COMMONWEALTH INDL DEC CO REV RDFG	B	Int./Div.	J	T					
11. - MONEY MARKET FUND (Santander Securities)	A	Int./Div.	M	T					
12. - COMMON STOCK IN CONAGRA FOODS INC	C	Dividend	L	T					
13. - COMMON STOCK IN CIBC MELLON TRUST CO	B	Dividend	K	T					
14. ESTATE #3 (SEE LINE 15)	B	Dividend	L	T					
15. - GEORGE PUTNAM FUND OF BOSTON CI	B	Dividend	L	T					
16. BROKERAGE ACCOUNT #1 (SEE LINES 17-19)	C	Int./Div.			Closed	12/15/13	K	A	
17. - GNMA UNIT 59		None			Sold	1/15/13	K	A	SEE NOTE IN PART VIII

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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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 I (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. - GNMA UNIT 00	A	Interest			Sold	9/13/13	K	B	SEE NOTE IN PART VIII
19. - STOCKS OF PR AAA	B	Dividend			Sold	11/27/13	K	A	SEE NOTE IN PART VIII
20. SCOTIABANK - CASH IN BANK	A	Interest	K	T					
21. CARIBE FEDERAL CREDIT UNION - CASH IN BANK	A	Interest	J	T					
22. COMMON STOCK IN METLIFE INC	A	Dividend	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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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

PART VII

LINE 3) This is a closely held corporation in which my spouse and I are the only shareholders. These shares are not publicly traded.

LINE 6) Estates #1, #2 and #4 are invested in a Santander Security account.

LINES 7, 17, 18,19) These transactions resulted in net capital losses.

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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/ FRANCISCO A. BESOSA

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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