

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2017

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 04/06/2018
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 01/01/2017 to 12/31/2017
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.	
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	March 30-31, 2017	Sacramento, California	Annual Conference	Meals, Travel, Lodging and Registration
2.	Central California Bankruptcy Association	September 21-22, 2017	Fresno, California	Annual Conference	Registration and Meals
3.	Sacramento Valley Bankruptcy Forum	November 2, 2017	Sacramento, California	Ask the Judges Dinner	Meal
4.	Central California Bankruptcy Association	November 8, 2017	Bakersfield, California	Annual Fall Dinner	Meal
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.		
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	L	T					
3. -American Funds- Investment Company of America	D	Dividend	L	T					
4. -Franklin Funds- Franklin Income Fund	C	Dividend	L	T					
5. -Invesco VK Comstoc	B	Dividend	K	T					
6. -Invesco VK Equity and Income	C	Dividend	K	T					
7. -Invesco VK Growth and Income	D	Dividend	L	T					
8. -Morgan Stanley Money Market account (fka MS Money Mkt Fd)	A	Interest	K	T					
9. -Real Property (Tri-Plex) - King City, Monterey County, CA	E	Rent	N	W					
10. -Wells Fargo Bank Account	A	Interest	J	T					
11. Trust #2(H)/(Includes Roth account)									
12. -American Funds- Capital World Growth and Income	B	Dividend	J	T					
13. -American Funds- Growth Fund of America A		None			Sold	3/7/2017	J	B	
14. -American Funds- Income Fund of America A	A	Dividend	J	T	Sold (part)	02/23/17			
15. -American Funds- Investment Company of America A	C	Dividend	K	T					
16. -Franklin Funds Income Fund	B	Dividend	K	T					
17. -Invesco VK Comstoc A	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 H ~\$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 ~\$250,000,001 - \$50,000,000	K ~\$15,001 - \$50,000 O ~\$500,001 - \$1,000,000	P1 ~\$1,000,001 - \$5,000,000 P4 ~More than \$5,000,000	L ~\$50,001 - \$100,000 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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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				
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18. -Invesco Equity Income A		None			Sold	03/07/17	J	B	
19. -Invesco Growth and Income A		None			Sold	03/07/17	K	C	
20. -Morgan Stanley Money Market account	A	Interest	K	T					
21. -Oil Painting		None	K	W					
22. -Wells Fargo Account #1	A	Interest	J	T					
23. -Wells Fargo Account #2	A	Interest	K	T					
24. -Gold Coins (13 oz)		None	K	W					
25. IRA(H)									
26. -American Funds- Growth Fund of America	B	Dividend	K	T					
27. -American Funds- Income Fund of America	A	Dividend	K	T					
28. -First Eagle Global Fund	A	Dividend	K	T					
29. -Invesco VK Comstoc	B	Dividend	K	T					
30. -Investment Company of America	B	Dividend	K	T					
31. -Morgan Stanley Money Market account	A	Interest	J	T					
32. New York Life: Whole Life Policy (no control)	A	Dividend	J	T					
33. Tri Counties Bank Account #1	A	Interest	J	T					
34. Tri Counties Bank Account #2	A	Interest	J	T					

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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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35.									
36.									
37.									
38.									
39.									

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

I. Positions

Line 1: Filer will be the Successor Trustee for Trust #2 in the future. Filer is the beneficiary of Trusts #1 and 2, and the assets of those trusts are listed in Part VII.

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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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