

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2012

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) Russell, David E.	2. Court or Organization Eastern District of California	3. Date of Report 03/18/2013
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Recalled Bankruptcy Judge	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2012 to 12/31/2012
7. Chambers or Office Address U.S. Bankruptcy Court 501 I Street, Suite 3-200 Sacramento, CA 95814		
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 of [REDACTED] Trust. Assets reported in Part VII	The Primary Trust
2.	Trustee of Living Trust [REDACTED]. Assets reported in Part VII	The Secondary Trust
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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Name of Person Reporting

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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.

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.		
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. ☐ IRA									
2. 1. American Electric Power Co	A	Dividend	J	T					
3. 2. Berkshire Hathaway Inc		None	J	T					
4. 3. BP PLC ADS	A	Dividend	J	T					
5. 4. Chico Fas Inc.	A	Dividend	J	T					
6. 5. Clorox Co De	A	Dividend	J	T					
7. 6. Emerson Electric Co	A	Dividend	J	T					
8. 7. General Mills Inc.	A	Dividend	J	T					
9. 8. Hawaiian Electric Ind	A	Dividend	J	T					
10. 9. Nestle Spon ADR Reg Shr	A	Dividend	J	T					
11. 10. Pepsico Inc	A	Dividend	J	T					
12. 11. PG&E Corporation	A	Dividend	J	T					
13. 12. Plum Creek Timber	A	Dividend	J	T					
14. 13. Procter & Gamble	A	Dividend	J	T					
15. 14. Target Corp	A	Dividend	J	T					
16. 15. M/S Bank	A	Interest	J	T					
17. ☐ IRA (see 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	
3. Value Method Codes	P3 = \$25,000,001 - \$50,000,000		P4 = More than \$50,000,000		
(See Column C2)	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash Market	
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18. 1. M/S Bank	A	Interest	L	T					
19. 2. Alerian MLP ETF	A	Distribution	J	T	Buy	11/15/12	J		
20. 3. CPFL Energia S.A.	A	Dividend	J	T	Buy	09/10/12	J		
21. 4. ISHARES Barclays Agg Bd Fd fka Lehmans Aggregate	A	Dividend	K	T					
22. 5. ISHARES S&P Midcap 400 Index	A	Dividend	J	T					
23. 6. ISHARES S&P Smallcap 600 Index	A	Dividend	J	T					
24. 7. American Euro - pacific Growth Fund	A	Dividend			Buy (add'l)		J		ReinvestDivdsExchanged for
25. 8 AmericanEuroPacifc Growth Fund 2	A	Dividend	J	T	Open	11/21/12	J		ExchangedfromaboveRevest D
26. 9. American GR FD of America F1	A	Dividend			Buy (add'l)		J		ReinvestDivdsExchanged for
27. 10. American GR FD of America F2	A	Dividend	K	T	Open	11/21/12	J		Exchanged from above Reinv
28. 11. Columbia Acorn A	A	Dividend			Buy (add'l)		J		ReinvestDivsExch ange for
29. 12. Columbia Acorn Z	A	Dividend	K	T	Open	01/04/12	J		Exchanged from above Reinv
30. 13. DWS Short Duration Plus A	A	Dividend	K	T	Buy (add'l)		J		Reinvested Dividends
31. 14. First Eagle Global I	A	Dividend	K	T	Buy (add'l)		J		Reinvested Dividends
32. 15. First Eagle Gold I	A	Dividend	J	T	Buy (add'l)		J		Reinvested Dividends
33. 16. Ing Global Real Estate	A	Dividend	K	T	Buy (add'l)		J		Reinvested Dividends
34. 17. Loomis Investment Grade Bd A	A	Dividend			Buy (add'l)		J		ReinvestDvdExchanged for

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35. 18. Nataxis Loomis Say Inv Gr Bd Y class Y share	A	Dividend	K	T	Open	03/20/12	J		Exchanged from above Reinv
36. 19. Pimco Real Return	A	Dividend	J	T	Buy (add'l)		J		Reinvested Dividends
37. CASH FUNDS									
38. 1. American Express Savings	A	Interest	J	T					
39. 2. Golden 1 Credit Union	A	Dividend	K	T					
40. 3. Schools Financial Credit Union	A	Interest	K	T					
41. 4. Tri Counties Bank	A	Interest	J	T					
42. PRIMARY TRUST									
43. 1. 3M Company	A	Dividend	J	T					
44. 2. Abbott Laboratories	A	Dividend	J	T					
45. 3. Altria Group Inc	A	Dividend	J	T					
46. 4. Anadarko Petroleum	A	Dividend	J	T					
47. 5. Analay Capital Mgmnt Inc	A	Dividend	J	T					
48. 6. Arthur J. Gallagher	A	Dividend	J	T					
49. 7. AT&T	A	Dividend	J	T					
50. 8. Atmos Energy	A	Dividend	J	T					
51. 9.. Barcap ETN-IPATH DJ-AIG Commodity Tot Ret		None	J	T					

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52. 10. Berkshire Hathaway B		None	J	T					
53. 11. Blackrock CA Muni Income Trust	A	Dividend	J	T					
54. 12. Catapillar Inc	A	Dividend	J	T					
55. 13. Cincinnati Financial	A	Dividend	J	T					
56. 14. Conoco Phillips	A	Dividend	J	T	Distributed (part)	01/30/12			See Part VIII
57. 15. Dow Chemical Company	A	Dividend	J	T					
58. 16. Duke Energy Corp	A	Dividend	K	T					
59. 17. Eli Lilly & Co	A	Dividend	J	T					
60. 18. Frontier Communications Corp	A	Dividend	J	T					
61. 19. Google Inc-CI A		None	J	T	Buy	11/29/11	J		
62. 20. Health Care REIT	A	Dividend	J	T					
63. 21. Home Depot Inc	A	Dividend	J	T					
64. 22. ISHARES MSCI EAFE Fund	A	Dividend	J	T					
65. 23. ISHARES MSCI Emerging Mks Fd	A	Dividend	J	T					
66. 24. Johnson & Johnson	A	Dividend	J	T					
67. 25. Kimberly Clark Corp	A	Dividend	J	T					
68. 26. Kraft Food Group Inc Com		None	J	T		10/01/12	J		See Part VIII

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69. 27. Kraft Foods Inc	A	Dividend			Distributed (part)	10/05/12			Name Changed to Mondelez
70. 28. Lowes Companies Inc	A	Dividend	J	T					
71. 29. MercadoLibre Inc	A	Dividend	J	T	Buy	06/08/12			
72. 30. Mondalez Intl Inc Com		None	J	T		10/05/12			Name change fr Kraft Foods
73. 31. Netgear Inc		None	J	T					
74. 32. Nextera Energy Inc Com	A	Dividend	J	T					
75. 33. Novartis AG ADR	A	Dividend	J	T					
76. 34. Otter Tail Corp	A	Dividend	J	T					
77. 35. Pfizer Inc	A	Dividend			Sold	09/05/12	J		Sold for loss
78. 36. Phillip Morris Intl Inc	A	Dividend	J	T					
79. 37. Phillips 66 Com		None	J	T		04/30/12	J		See Part VIII
80. 38. Sohu.Com Inc		None	J	T	Buy	03/02/12	J		
81. 39..SPDR S&P Emerging Asia Pacif	A	Dividend	J	T					
82. 40. SPDR S&P Intl Utilities Sector	A	Dividend	J	T	Buy	09/05/12	J		
83. 41. Spectra Energy Corp	A	Dividend	J	T					
84. 42. Sysco Corp	A	Dividend	J	T					
85. 43. The Technology Sel Sec SPDR Fd	A	Dividend	J	T					

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86. 44. Time Warner Cable Inc New	A	Dividend	J	T					
87. 45. Time Warner Inc New	A	Dividend	J	T					
88. 46. TJX COS Inc New	A	Dividend	K	T					
89. 47. USG Corp New		None	K	T					
90. 48. Verizon Communications	A	Dividend	J	T					
91. 49. Waste Connections		None	J	T					
92. 50. California St Genl Oblig	A	Interest	K	T					
93. 51. Columbia Select Smllr Cp Val A	A	Dividend	J	T					
94. 52. Franklin CA Tax Free Income Fd	A	Dividend	J	T					
95. 53. Franklin Mutual Global Discovery A	A	Dividend	J	T					
96. 54. Thornburg CA Ltd Term Muni A Fd	A	Dividend	J	T					
97. 55. M/S Bank & Money Mkt Fds	A	Interest	K	T					
98. SECONDARY TRUST									
99. 1. American Express Savings A/c	A	Interest			Closed	11/22/12	M		Transfer to M/S Bank
100. 2. M/S Bank A/c	A	Interest	K	T	Distributed (part)	12/03/12	L		Transferr to Beneficiaries
101. 3. Hawaiian Electric Ind	D	Dividend	M	T	Sold (part)	06/18/12	K	D	
102. 4. Wells Fargo & Co New	A	Dividend			Sold	04/26/12	J	D	

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103. 5. California St Var Purpose Bond	A	Interest	K	T					
104. 6. Franklin CA Tax Free Income Fd, Class A	A	Dividend	J	T					
105. 7. Hartford Fortis Masters VA	A	Interest			Redeemed	12/31/12	L	E	
106. 8. Rental Property, San Lorenzo, CA	E	Rent	N	V					See Part VIII

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

Part VII, line 17. The DER IRA is managed by our broker. We have no control over the investments.

Part VII, line 69. Kraft Foods Inc declared a dividend creating Kraft Food Group Com, and then changed its name to Modelez (see line 71).

Part VII, line 37. Conoco Phillips (line 14) declared a dividend creating Phillips 66 Com.

Part VII, line 106. The value was determined by a real estate broker using comparable sales.

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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/ **David E. Russell**

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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