AO 10
Rev. 1/2019

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2024

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)	2. Court or Organization	3. Date of Report
Bress, Daniel A.	U.S. Court of Appeals for the Ninth Circuit	07/11/2025
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)	**5a. Report Type (check appropriate type)**	**6. Reporting Period**
U.S. Court of Appeals Judge -- Active Status	☐ Nomination Date ☐ Initial ☑ Annual ☐ Final **5b.** ☑ Amended Report	01/01/2024 **to** 12/31/2024
7. Chambers or Office Address		
United States Court of Appeals for the Ninth Circuit 95 7th Street San Francisco, CA 94103		

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.)*

	POSITION	NAME OF ORGANIZATION/ENTITY
1.	Trustee	Trust #1
2.		
3.		
4.		
5.		

II. AGREEMENTS. *(Reporting individual only; see pp. 14-16 of filing instructions.)*

☑ NONE *(No reportable agreements.)*

	DATE	PARTIES AND TERMS
1.		
2.		
3.		

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.	Federalist Society	February 14-16, 2024	Charlottesville, VA	Speaking event	Transportation, lodging, and meals.
2.	American Enterprise Institute	June 6-7, 2024	Washington, DC	Conference	Transportation, lodging, and meals
3.	Natoinal Conference of Bankruptcy Judges	September 18-19, 2024	Seattle, WA	Panel/Conference	Transportation, lodging, and meals
4.	Federalist Society	November 13-16, 2024	Washington, DC	Panel/Conference	Transportation, lodging, and meals
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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Bress, Daniel A.	07/11/2025

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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	D. (5) Identity of buyer/seller (if private transaction)
1. Bress Properties LLC	D	Distribution	N	W					
2. USAA cash accounts	A	Interest	K	T					
3. Citi Private Bank cash accounts	A	Interest	L	T					
4. Roth IRA (H)									
5. - Vanguard Mega Cap Growth Index	A	Dividend	K	T					
6. IRA #1 (H)									
7. - Fidelity government cash reserves (FDRXX)	A	Interest	J	T					
8. - DFA US Large Cap Value Port III	C	Dividend	M	T					
9. - DFA US Large Company Portfolio	A	Dividend	K	T					
10. - Vanguard Developed Markets Index Fund	A	Dividend	K	T					
11. IRA #2 (H)									
12. - Fidelity government cash reserves (FDRXX)	A	Interest	J	T					
13. - DFA Emerging Markets Portfolio	B	Dividend	K	T					
14. - Dimensional Emerging Mkts Val PRTF INSTL	B	Dividend	K	T					
15. - DFA US Targeted Value PRTF INSTL	A	Dividend	K	T					
16. - Avantis Emergeing Markets Equity ETF	A	Dividend	J	T					
17. - Vanguard Small-Cap Index Fund	A	Dividend	J	T					

1. Income Gain Codes: (See Columns B1 and D4)	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
	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 (See Columns C1 and D3)	J =$15,000 or less	K =$15,001 - $50,000	L =$50,001 - $100,000	M =$100,001 - $250,000	
	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 (See Column C2)	Q =Appraisal	R =Cost (Real Estate Only)	S =Assessment	T =Cash Market	
	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)	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
Place "(X)" after each asset exempt from prior disclosure	(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. - SPDR Portfolio S&P 400 Mid Cap ETF	A	Dividend	J	T	Buy	01/10/24	J		
19. Investment Account #1 (H)									
20. - Fidelity cash sweep account	A	Interest	J	T					
21. - Brown Advisory Flexible Equity INVS	A	Dividend	K	T					
22. - Brown Advisory Grwth Equity Investor	E	Dividend	K	T					
23. - Harbor Cap App INST	D	Dividend	L	T					
24. - Vanguard Div Apprec Index FD Admiral SHS	B	Dividend	L	T					
25. - Vanguard Small-Cap Index Admiral	A	Dividend	J	T					
26. - Fidelity Govt MMKT Fund Premium Class	B	Dividend	K	T	Sold (part)	01/10/24	L		
27.					Buy (add'l)	06/13/24	M		
28.					Sold (part)	06/14/24	J		
29.					Sold (part)	07/09/24	J		
30.					Sold (part)	08/13/24	K		
31.					Sold (part)	08/14/24	K		
32.					Sold (part)	10/07/24	J		
33.					Sold (part)	11/22/24	K		
34.					Buy (add'l)	12/19/24	K		

1. Income Gain Codes: (See Columns B1 and D4) — 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; 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 (See Columns C1 and D3) — J =$15,000 or less; K =$15,001 - $50,000; L =$50,001 - $100,000; M =$100,001 - $250,000; 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
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☐ 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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	D. (5) Identity of buyer/seller (if private transaction)
35.					Sold (part)	12/19/24	J		
36. - Avantis US Small Cap Equity ETF	A	Dividend	L	T					
37. - Avantis Emerging MKTS Value ETF USD	B	Dividend	K	T					
38. - Avantis US Small Cap Value ETF	C	Dividend	M	T					
39. - Dimensional ETF Trust US Equity ETF	B	Dividend	M	T					
40. - Dimensional ETF Trust US Small Cap	A	Dividend	K	T					
41. - Dimensional ETF Trust US Mktwide Value	B	Dividend	L	T					
42. - Vanguard Mega Cap Growth Index Fund	B	Dividend	N	T					
43. - Vanguard Developed Markets Index Fund	D	Dividend	M	T					
44. - Vanguard Small Cap Value ETF	C	Dividend	M	T					
45. - Vanguard Index FDS Vanguard Value	A	Dividend	K	T					
46. - International Business Machines Corp. stock	B	Dividend	K	T					
47. - Kyndryl HLDGS Inc. stock		None	J	T					
48. - US Treasury SER AJ-2025	A	Interest	L	T					
49. - US Treasury SER AJ-2026	A	Interest	K	T					
50. - Barclays CD		None			Redeemed	06/03/24	L		
51. - US Treasury Bills Zero Cpn		None	K	T	Buy	08/13/24	K		

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52. - US Treasury SER G-2027	A	Interest	L	T	Buy	01/10/24	K		
53. - US Treasury SER AB-2027	B	Interest	K	T	Buy	01/10/24	K		
54. Investment Account #2 (H)									
55. - Fidelity government cash reserves (FDRXX)	A	Interest	J	T					
56. - Dimensional Emerging Mkts Val PRTF INSTL	A	Dividend	J	T					
57. - DFA Emerging Markets Portfolio	A	Dividend	J	T					
58. - Avantis US Small Cap Equity ETF	A	Dividend	L	T					
59. - IShares Core MSCI Emerging Markets ETF	A	Dividend	J	T	Buy	01/10/24	J		
60. - SDPR S&P 500 ETF Trust	A	Dividend	K	T					
61. - Vanguard Developed Markets Index Fund	B	Dividend	L	T					
62. - Pepsico Inc. stock	A	Dividend	K	T					
63. - Procter & Gamble stock	A	Dividend	K	T					
64. - SYSCO Corp. stock	A	Dividend	K	T					
65. 529 Account #1 (H)									
66. - American Funds: AMCAP Fund	D	Dividend	L	T					
67. - American Funds: American Balanced Fund	C	Dividend	L	T					
68. - American Funds: Fundamental Investors	D	Dividend	L	T					

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69. - American Funds: New World Fund	B	Dividend	K	T					
70. 529 Account #2 (H)									
71. - American Funds: AMCAP Fund	C	Dividend	L	T					
72. - American Funds: American Balanced Fund	C	Dividend	K	T					
73. - American Funds: Fundamental Investors	C	Dividend	L	T					
74. - American Funds: New World Fund	B	Dividend	K	T					
75. 529 Account #3 (H)									
76. - American Funds Growth Portfolio	A	Dividend	K	T					
77. 529 Account #4 (H)									
78. - American Funds Growth Portfolio	A	Dividend	K	T					
79. 529 Account #5 (H)									
80. - Vanguard 500 Index Portfolio		None	K	T	Buy	12/19/24	J		
81. - Vanguard Mid-Cap Index Portfolio		None	K	T	Buy	12/19/24	J		
82. - Vanguard Small-Cap Index Portfolio		None	K	T	Buy	12/19/24	J		
83. - Vanguard Total Stock Index Portfolio		None	K	T	Buy	12/19/24	J		
84. - Vanguard Value Index Portfolio		None	K	T	Buy	12/19/24	J		
85. - 529 Account #6 (H)									

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86. - Vanguard 500 Index Portfolio		None	K	T	Buy	12/19/24	J		
87. - Vanguard Mid-Cap Index Portfolio		None	K	T	Buy	12/19/24	J		
88. - Vanguard Small-Cap Index Portfolio		None	K	T	Buy	12/19/24	J		
89. - Vnaugard Total Stock Market Index Portfolio		None	K	T	Buy	12/19/24	J		
90. - Vanguard Value Index Portfolio		None	K	T	Buy	12/19/24	J		
91. 401(k) #1 (H)									
92. - Target Retirement 2045 Trust 1		None	P1	T					
93. 401(k) #2 (H)									
94. - Schwab Indexed Retirement Trust Fund 2040		None	M	T					
95. Associated Bank HSA: Dodge & Cox Balanced	A	Dividend	J	T					
96. Fidelity Charitable Moderate Growth Fund		None	K	T					

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

I am informed that for the Schwab and Vanguard 401(k) accounts and the Vanguard 529 accounts, there are no distributions to date. Dividends and capital gains remain in the funds and are reflected in the net asset value rather than being distributed and reinvested in additional shares of the funds.

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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/ Daniel A. Bress

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
Suite 2-301
One Columbus Circle, N.E.
Washington, D.C. 20544