

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2007**

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) Gorsuch, Neil M	2. Court or Organization Tenth Circuit Court of Appeals	3. Date of Report 04/28/2008
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Circuit Judge	5a. Report Type (check appropriate type) <input type="checkbox"/> Nomination, Date <input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final 5b. <input type="checkbox"/> Amended Report	6. Reporting Period 01/01/2007 to 12/31/2007
7. Chambers or Office Address Byron White Courthouse 1823 Stout Street Denver, CO 80257	8. On the basis of the information contained in this Report and any modifications pertaining thereto, it is, in my opinion, in compliance with applicable laws and regulations. Reviewing Officer _____ Date _____	

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. Sign on last page.

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.	Member	Walden Group LLC (mountain property)
2.		
3.		
4.		
5.		

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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.	2005	Kellogg, Huber, et al. - I retain an interest in certain contingency cases in recognition of legal services I rendered while at the firm.
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. 2007	Kellogg, Huber, et al., see note Part VII	\$ 77,370
2. 2007	Princeton University Press, see note Part VII	\$ 1,079
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.	Harvard Law School	3/20/07-3/22/07	Cambridge, MA	Moot court	Transportation, meals, hotel
2.	Harry Truman Foundation of US Government	6/5/07-6/6/07	Washington, D.C.	Award & scholars seminar	Transportation, meals, hotel
3.	Administrative Office reimbursed attendance at NYU program for new appellate judges	7/8/07-7/11/07	New York, NY	Training for new judges	Transportation, meals, hotel
4.	Federal Judicial Center	9/27/07-9/30/07	Washington, D.C.	Appellate judge training	Transportation, meals, hotel
5.	Wake Forest Law School	11/15/07-11/17/07	Winston Salem, NC	Moot court	Transportation, meals, hotel

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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.	Jim Weinstein	piece of artwork, gift related to investiture, value as stated by source	\$ 500
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 Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
1. USAA Money Market - Virginia	C	Int./Div.			Sell	4/24	M	A	
2. USAA Money Market - Tax Exempt	C	Int./Div.	N	T	Buy	4/24	M		
3. USAA Aggressive Growth	B	Int./Div.	K	T	Buy	4/20	K		
4. USAA Bond Fund	C	Int./Div.			Sell	4/20	M	A	
5. USAA High Yield Bond Fund	D	Int./Div.	M	T					
6. USAA Int'l Fund	D	Int./Div.	M	T					
7. USAA S&P Fund	C	Int./Div.	M	T	Sell pt.	4/20	K	C	
8. USAA Value Fund	C	Int./Div.	M	T					
9. USAA Tax Ex Interm Bond Fund	D	Int./Div.	N	T					
10. USAA Small Cap Fund	D	Int./Div.	L	T					
11. USAA Tax Ex Short Term Fund	C	Int./Div.	M	T	Buy	4/20	M		
12. Walden Group LLC		None	N	W					
13. 529 Plans		None	N	T					
14. 403B Plan - TIAA CREF		None	J	T					
15. Thrift Savings Plan		None	K	T	Exempt				
16. Senate Credit Union checking	A	Int./Div.	J	T	Exempt				
17. Diversified Investment 401K Stock Index		None			Rollover	4/25	M		

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. Diversified Investment 401K Amer Fds Growth		None			Rollover	4/25	L		
19. Diversified Investment 401 K US Lg Cap Fund		None			Rollover	4/25	M		
20. USAA IRA - Money Market	A	Int./Div.			Buy	4/25	N		
21. " "					Sell	5/1	N	A	
22. USAA IRA -GNMA Trust	B	Int./Div.	K	T	Buy	5/1	K		
23. USAA IRA -Growth & Income Fund	B	Int./Div.	K	T	Buy	5/1	K		
24. USAA IRA - High Yield Fund	A	Int./Div.	K	T	Buy	5/1	J		
25. USAA IRA - Total Return Fund	B	Int./Div.	K	T	Buy	5/1	K		
26. USAA IRA - Aggressive Growth	A	Int./Div.	L	T	Buy	5/1	K		
27. USAA IRA - Emerging Markets	B	Int./Div.	K	T	Buy	5/1	K		
28. USAA IRA - World Growth Fund	B	Int./Div.	K	T	Buy	5/1	K		
29. USAA IRA - Income Fund	A	Int./Div.	K	T	Buy	5/1	K		
30. USAA IRA - Income Stock Fund	B	Int./Div.	K	T	Buy	5/1	K		
31. USAA IRA - International Fund	B	Int./Div.	K	T	Buy	5/1	K		
32. USAA IRA - Precious Metals and Minerals Fund	B	Int./Div.	K	T	Buy	5/1	K		
33. USAA IRA - Small Cap Stock Fund	C	Int./Div.	K	T	Buy	5/1	K		
34. [REDACTED] USAA IRA -Growth & Income Fund	B	Int./Div.	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	
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35. [REDACTED] USAA IRA -Aggressive Growth	A	Int./Div.	J	T	Buy	4/16	J		
36. [REDACTED] USAA IRA - High Yield Fund	A	Int./Div.	J	T					
37. [REDACTED] USAA IRA - Total Return Fund	A	Int./Div.	J	T					
38. [REDACTED] USAA IRA - World Growth Fund	A	Int./Div.	J	T					
39. USAA SEP IRA - S&P 500 Index Fund	A	Int./Div.	K	T					

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

Notes to Part III.A: Income from Kellogg, Huber, et al. represents payments of contingency fee income received in 2007 subject to an agreement reached with the firm prior to my departure. Income from Princeton University Press represents royalties from a book I authored.

Note to Part VII: Assets from former employer's Diversified Investment Advisors 401K accounts were rolled over into USAA IRA.

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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 _____



NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILFULLY FALSIFIES OR FAILS TO FILE THIS REPORT MAY BE SUBJECT TO CIVIL AND CRIMINAL SANCTIONS (5 U.S.C. app. § 104)

FILING INSTRUCTIONS

Mail signed original and 3 additional copies to:

Committee on Financial Disclosure
Administrative Office of the United States Courts
Suite 2-301
One Columbus Circle, N.E.
Washington, D.C. 20544