

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2006**

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 08/23/2007
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	6. Reporting Period 01/01/2006 to 12/31/2006
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 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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 DISCLOSURE OFFICE

II. AGREEMENTS. (Reporting individual only; see pp. 14-16 of 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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Name of Person Reporting

Gorsuch, Neil M

Date of Report

08/23/2007

III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see pp. 17-24 of instructions.)*

A. Filer's Non-Investment Income

NONE *(No reportable non-investment income.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>INCOME</u> <i>(yours, not spouse's)</i>
1. 2006	Kellogg, Huber, et al., see note Part VII	\$ 697,148
2.		
3.		
4.		
5.		

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.	
5.	

IV. REIMBURSEMENTS -- *transportation, lodging, food, entertainment.*

(Includes those to spouse and dependent children. See pp. 25-27 of instructions.)

NONE *(No reportable reimbursements.)*

<u>SOURCE</u>	<u>DESCRIPTION</u>
1.	
2.	
3.	
4.	
5.	

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Name of Person Reporting

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V. GIFTS. *(Includes those to spouse and dependent children. See pp. 28-31 of 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 instructions.)*

NONE *(No reportable liabilities.)*

	<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
1.			
2.			
3.			
4.			
5.			

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Name of Person Reporting

Gorsuch, Neil M

Date of Report

08/23/2007

VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of the 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	D	Interest	N	T	Exempt				
2. USAA Bond Fund	D	Int./Div.	M	T	Buy	3/7	K		
3. USAA High Yield Bond Fund	D	Int./Div.	M	T	Buy	3/7	K		
4. USAA Int'l Fund	E	Int./Div.	M	T	Buy	3/7	K		
5. USAA S&P Fund	C	Int./Div.	M	T					
6. USAA Value Fund	B	Int./Div.	M	T	Buy	3/7	L		
7. USAA Tax Ex Intern Bond Fund	A	Int./Div.	N	T					
8. USAA Small Cap Fund	A	Int./Div.	L	T	Buy	3/7	L		
9. USAA GNMA Trust	B	Int./Div.			Sell	3/7	N	A	
10. Walden Group LLC		None	N	W					
11. 529 Plans		None	N	T					
12. ABA 401 K Value Fund		None			Rollover	11/15	M		See note, Part VII
13. ABA 401 K Growth Fund		None			Rollover	11/15	L		
14. ABA 401 K Equity Index Fund		None			Rollover	11/15	M		
15. Diversified Investment 401K Stock Index		None	M	T	Rollover	11/15			
16. Diversified Invest 401K Amer Fds Growth Fund		None	L	T	Rollover	11/15			
17. Diversified Invest 401K US Lg Cap Fund		None	M	T	Rollover	11/15			

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	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	P3 = \$25,000,001 - \$50,000,000 Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	P4 = More than \$50,000,000 S = Assessment W = Estimated	T = Cash Market	

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

Gorsuch, Neil M

Date of Report

08/23/2007

VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of the 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)
18. ██████████ 403B Plan - TIAA CREF		None	J	T					
19. Thrift Savings Plan		None	K	T	Exempt				
20. Senate Credit Union checking	A	Int./Div.	J	T	Exempt				
21. USAA IRA -Growth & Income Fund	A	Int./Div.	J	T	Buy	3/7	J		
22. USAA IRA -GNMA Trust	A	Int./Div.			Sell	3/7	J		
23. USAA IRA - High Yield Fund	A	Int./Div.	J	T	Buy	3/7	J		
24. USAA IRA - Total Return Fund	A	Int./Div.	J	T	Buy	3/7	J		
25. USAA IRA - World Growth Fund	A	Int./Div.	J	T	Buy	3/7	J		
26. ██████████ USAA IRA -Growth & Income Fund	A	Int./Div.	J	T	Buy	3/7	J		
27. ██████████ USAA IRA -GNMA Trust	A	Int./Div.			Sell	3/7	J		
28. ██████████ USAA IRA - High Yield Fund	A	Int./Div.	J	T	Buy	3/7	J		
29. ██████████ USAA IRA - Total Return Fund	A	Int./Div.	J	T	Buy	3/7	J		
30. ██████████ USAA IRA - World Growth Fund	A	Int./Div.	J	T	Buy	3/7	J		
31. USAA SEP IRA - S&P 500 Index Fund	A	Int./Div.	K	T	Buy	9/25	K		
32. Alpine FDS Dynamic Div Fund	A	Int./Div.			Sell	4/10	J	A	
33. Provident Energy Trust common	A	Int./Div.			Sell	4/10	K	A	
34. Vanguard Total Stock Mkt Fund	A	Int./Div.			Sell	4/10	J	A	

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	K =\$15,001 - \$50,000 O =\$500,001 - \$1,000,000	L =\$50,001 - \$100,000 P1 =\$1,000,001 - \$5,000,000	M =\$100,001 - \$250,000 P2 =\$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	P3 =\$25,000,001 - \$50,000,000 Q =Appraisal U =Book Value	R =Cost (Real Estate Only) V =Other	P4 =More than \$50,000,000 S =Assessment W =Estimated	T =Cash Market	

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Name of Person Reporting Gorsuch, Neil M	Date of Report 08/23/2007
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VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of the 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)
35. Ameren common (X)	A	Int./Div.			Sell	4/10	J	A	
36. Dell common (X)	A	Int./Div.			Sell	4/10	J	A	
37. FNM common (X)	A	Int./Div.			Sell	4/10	J	A	
38. GE common (X)	A	Int./Div.			Sell	4/10	J	A	
39. Intel common (X)	A	Int./Div.			Sell	4/10	J	A	
40. Mattel common (X)	A	Int./Div.			Sell	4/10	J	A	
41. Microsoft common (X)	A	Int./Div.			Sell	4/10	J	A	
42. RMKR common (X)	A	Int./Div.			Sell	4/10	J	A	
43. UNP common (X)	A	Int./Div.			Sell	3/16	J	A	
44. WMT common (X)	A	Int./Div.			Sell	4/10	J	A	

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000 J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000 Q = Appraisal U = Book Value	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000 K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000 R = Cost (Real Estate Only) V = Other	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000 L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$50,000,000 S = Assessment W = Estimated	D = \$5,001 - \$15,000 H2 = More than \$5,000,000 M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000 T = Cash Market	E = \$15,001 - \$50,000
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Name of Person Reporting

Gorsuch, Neil M

Date of Report

08/23/2007

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

Note to Part III.A: Income from Kellogg, Huber, et al. represents payments of contingency fee income received in 2006 subject to an agreement reached with the firm prior to my departure.

Note to Part VII: Assets from ABA 401K account were directly rolled over into similar Diversified Investment Advisors 401K account.

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Name of Person Reporting	Date of Report
Gorsuch, Neil M	08/23/2007

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  Date 8/23/07

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

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2006**

1. Person Reporting (last name, first, middle initial) Gorsuch, Neil M	2. Court or Organization Tenth Circuit Court of Appeals	3. Date of Report 04/26/2007
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 01/01/2006 to 12/31/2006
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 _____	
<p align="center">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.</p>		

I. POSITIONS. (Reporting individual only; see pp. 9-13 of 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 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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Name of Person Reporting

Gorsuch, Neil M

Date of Report

04/26/2007

III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see pp. 17-24 of instructions.)*

A. Filer's Non-Investment Income

NONE *(No reportable non-investment income.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>INCOME</u> <i>(yours, not spouse's)</i>
1. 2006	Kellogg, Huber, et al., see note Part VII	\$ 697,148
2.		
3.		
4.		
5.		

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.	
5.	

IV. REIMBURSEMENTS -- *transportation, lodging, food, entertainment.*

(Includes those to spouse and dependent children. See pp. 25-27 of instructions.)

NONE *(No reportable reimbursements.)*

<u>SOURCE</u>	<u>DESCRIPTION</u>
1.	
2.	
3.	
4.	
5.	

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Name of Person Reporting

Gorsuch, Neil M

Date of Report

04/26/2007

V. GIFTS. *(Includes those to spouse and dependent children. See pp. 28-31 of 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 instructions.)*

NONE *(No reportable liabilities.)*

	<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
1.			
2.			
3.			
4.			
5.			

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

Gorsuch, Neil M

Date of Report

04/26/2007

VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of the 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	D	Interest	N	T	Exempt				
2. USAA Bond Fund	D	Int./Div.	M	T	Buy	3/7	K		
3. USAA High Yield Bond Fund	D	Int./Div.	M	T	Buy	3/7	K		
4. USAA Int'l Fund	E	Int./Div.	M	T	Buy	3/7	K		
5. USAA S&P Fund	C	Int./Div.	M	T					
6. USAA Value Fund	B	Int./Div.	M	T	Buy	3/7	L		
7. USAA Tax Ex Interm Bond Fund	A	Int./Div.	N	T					
8. USAA Small Cap Fund	A	Int./Div.	L	T	Buy	3/7	L		
9. USAA GNMA Trust	B	Int./Div.			Sell	3/7	N	A	
10. Walden Group LLC		None	N	W					
11. 529 Plans		None	N	T					
12. ABA 401 K Value Fund		None			Rollover	11/15	M		See note, Part VII
13. ABA 401 K Growth Fund		None			Rollover	11/15	L		
14. ABA 401 K Equity Index Fund		None			Rollover	11/15	M		
15. Diversified Investment 401K Stock Index		None	M	T	Rollover	11/15			
16. Diversified Invest 401K Amer Fds Growth Fund		None	L	T	Rollover	11/15			
17. Diversified Invest 401K US Lg Cap Fund		None	M	T	Rollover	11/15			

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	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	P4 = More than \$50,000,000
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18. [REDACTED] 403B Plan - TIAA CREF		None	J	T					
19. Thrift Savings Plan		None	K	T	Exempt				
20. Senate Credit Union checking	A	Int./Div.	J	T	Exempt				
21. USAA IRA -Growth & Income Fund	A	Int./Div.	J	T	Buy	3/7	J		
22. USAA IRA -GNMA Trust	A	Int./Div.			Sell	3/7	J		
23. USAA IRA - High Yield Fund	A	Int./Div.	J	T	Buy	3/7	J		
24. USAA IRA - Total Return Fund	A	Int./Div.	J	T	Buy	3/7	J		
25. USAA IRA - World Growth Fund	A	Int./Div.	J	T	Buy	3/7	J		
26. [REDACTED] USAA IRA -Growth & Income Fund	A	Int./Div.	J	T	Buy	3/7	J		
27. [REDACTED] USAA IRA -GNMA Trust	A	Int./Div.			Sell	3/7	J		
28. [REDACTED] USAA IRA - High Yield Fund	A	Int./Div.	J	T	Buy	3/7	J		
29. [REDACTED] USAA IRA - Total Return Fund	A	Int./Div.	J	T	Buy	3/7	J		
30. [REDACTED] USAA IRA - World Growth Fund	A	Int./Div.	J	T	Buy	3/7	J		
31. USAA SEP IRA - S&P 500 Index Fund	A	Int./Div.	K	T	Buy	9/25	K		
32. Alpine FDS Dynamic Div Fund	A	Int./Div.			Sell	4/10	J	A	
33. Provident Energy Trust common	A	Int./Div.			Sell	4/10	K	A	
34. Vanguard Total Stock Mrkt Fund	A	Int./Div.			Sell	4/10	J	A	

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
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Name of Person Reporting Gorsuch, Neil M	Date of Report 04/26/2007
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35. Ameren common	A	Int./Div.			Sell	4/10	J	A	
36. Dell common	A	Int./Div.			Sell	4/10	J	A	
37. FNM common	A	Int./Div.			Sell	4/10	J	A	
38. GE common	A	Int./Div.			Sell	4/10	J	A	
39. Intel common	A	Int./Div.			Sell	4/10	J	A	
40. Mattel common	A	Int./Di			Sell	4/10	J	A	
41. Microsoft common	A	Int./Div.			Sell	4/10	J	A	
42. RMKR common	A	Int./Di			Sell	4/10	J	A	
43. UNP common	A	Int./Div.			Sell	3/16	J	A	
44. WMT common	A	Int./Div.			Sell	4/10	J	A	

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000 J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000 K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000 R = Cost (Real Estate Only) V = Other	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000 L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$50,000,000 S = Assessment W = Estimated	D = \$5,001 - \$15,000 H2 = More than \$5,000,000 M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000 T = Cash Market	E = \$15,001 - \$50,000
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FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting	Date of Report
Gorsuch, Neil M	04/26/2007

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

Note to Part III.A: Income from Kellogg, Huber, et al. represents payments of contingency fee income received in 2006 subject to an agreement reached with the firm prior to my departure.

Note to Part VII: Assets from ABA 401K account were directly rolled over into similar Diversified Investment Advisors 401K account.

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting

Gorsuch, Neil M

Date of Report

04/26/2007

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



Date

4.26.07

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