AO 10
Rev. 1/2008

FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2008

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** 05/14/2009
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) ☐ Nomination, Date ☐ Initial ☑ Annual ☐ Final **5b.** ☐ Amended Report	**6. Reporting Period** 01/01/2008 to 12/31/2008
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.)*

	POSITION	NAME OF ORGANIZATION/ENTITY
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.)*

	DATE	PARTIES AND TERMS
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.		

Name of Person Reporting	Date of Report
Gorsuch, Neil M.	05/14/2009

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. 2008	Princeton University Press - book royalties	$489.00
2. 2008	University of Colorado Law School - teaching	$7,250.00
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 Soc. of Univ. of Ch icago Law School and Univ. of Michagan Law School	4/17/08-4/19/08	Chicago and Ann Arbor	speeches	Transportation, meals, hotel
2. Florida State University Law S chool	5/2/08-5/3/08	Tallahassee, FL	commencement speech	Transportation, meals, hotel
3. Federal Bar Association of Okl ahoma City	10/23/08-10/23/08	Oklahoma City, OK	appellate advocacy panel	Transportation, meals, hotel
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.	Canon & Lyndia Harvey (friends)	hospitality (value is source's estimate)	$400.00
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.			

Name of Person Reporting	Date of Report
Gorsuch, Neil M.	05/14/2009

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 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 - Tax Exempt	C	Int./Div.	M	T					
2. USAA Aggressive Growth	A	Int./Div.	L	T	Buy (add'l)	1/30	L		
3. USAA Bond Fund (long term tax exempt)	D	Int./Div.	M	T	Sold (part)	1/30	L	A	
4. USAA Capital Growth Fund	B	Int./Div.	L	T	Buy	1/30	M		
5. USAA High Yield Bond Fund	D	Int./Div.	M	T	Buy (add'l)	1/30	K		
6. USAA Int'l Fund	C	Int./Div.	L	T	Sold (part)	1/30	L	D	
7. USAA S&P Fund	B	Int./Div.	L	T	Sold (part)	1/30	M	D	
8. USAA Value Fund	B	Int./Div.	L	T	Buy (add'l)	1/30	J		
9. USAA Tax Ex Interm Bond Fund	D	Int./Div.	N	T	Sold (part)	1/30	K	A	
10. USAA Small Cap Fund	A	Int./Div.	L	T	Buy (add'l)	1/30	L		
11. USAA Tax Ex Short Term Fund	D	Int./Div.	M	T	Sold (part)	1/30	J	A	
12. Walden Group LLC		None	N	W					
13. 529 Plans		None	N	T					
14. [redacted] 403B Plan - TIAA CREF	A	Int./Div.	J	T					
15. Senate Credit Union checking	A	Int./Div.	J	T					
16. USAA IRA -GNMA Trust	A	Int./Div.	K	T	Sold (part)	1/30	K	A	
17. USAA IRA -Growth & Income Fund	A	Int./Div.			Sold	1/30	K	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 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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Gorsuch, Neil M.	05/14/2009

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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)	(2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (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.	USAA IRA - High Yield Fund	B	Int./Div.	K	T	Buy (add'l)	1/30	J		
19.	USAA IRA - Total Return Fund	A	Int./Div.	K	T					
20.	USAA IRA - Aggressive Growth	A	Int./Div.	K	T	Buy (add'l)	1/30	J		
21.	USAA IRA - Emerging Markets	B	Int./Div.	J	T	Sold (part)	1/30	J	A	
22.	USAA IRA - World Growth Fund	B	Int./Div.	K	T	Buy (add'l)	1/30	J		
23.	USAA IRA - Income Fund	B	Int./Div.	K	T	Buy (add'l)	1/30	J		
24.	USAA IRA - Income Stock Fund	B	Int./Div.	K	T	Buy (add'l)	1/30	J		
25.	USAA IRA - International Fund	B	Int./Div.	K	T	Buy (add'l)	1/30	J		
26.	USAA IRA - Precious Metals and Minerals Fund	B	Int./Div.	K	T	Sold (part)	1/30	J	A	
27.	USAA IRA - Small Cap Stock Fund	A	Int./Div.	K	T	Buy (add'l)	1/30	J		
28.	[redacted] USAA IRA -Growth & Income Fund	A	Int./Div.	J	T					
29.	[redacted] USAA IRA -Aggresive Growth	A	Int./Div.	J	T					
30.	[redacted] USAA IRA - High Yield Fund	A	Int./Div.	J	T					
31.	[redacted] USAA IRA - Total Return Fund	A	Int./Div.	J	T					
32.	[redacted] USAA IRA - World Growth Fund	A	Int./Div.	J	T					
33.	USAA SEP IRA - S&P 500 Index Fund	A	Int./Div.	K	T	Sold (part)	1/30	J	A	
34.	USAA SEP IRA - GNMA	A	Int./Div.	K	T	Buy	1/30	K		

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	(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. USAA SEP IRA - Money Market	A	Int./Div.	J	T	Buy	1/18	J		
36.					Sold (part)	1/30	J		

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

Name of Person Reporting	Date of Report
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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 [redacted]

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

United States Court of Appeals for the Tenth Circuit
Byron White United States Courthouse
1823 Stout Street
Denver, Colorado 80257
303-335-2800

Neil M. Gorsuch
Circuit Judge

July 22, 2009

Honorable Bobby R. Baldock
Chair
Judicial Conference of the United States
Committee on Financial Disclosure
Administrative Office of the United States Courts
One Columbus Circle, N.E., Suite 2-301
Washington, D.C. 20544

Re: Calendar Year 2008 Financial Disclosure Report

Dear Judge Baldock:

Thank you for your letter of July 17, 2009 (copy enclosed).

The 529 Plans referenced in Part VII, page 4, line 13 of my 2008 financial disclosure report are Virginia Education Savings Trust (VEST) accounts [redacted]. VEST is administered by the State of Virginia. Assets are currently invested in "age based" portfolios. I do not control the allocation of funds within these age based portfolios.

I trust this information responds to your inquiry. Of course, if you have any further questions, do not hesitate to let me know.

Please consider this letter a clarifying amendment to my financial disclosure report. Pursuant to your request, three copies of this letter are enclosed.

[redacted]

NMG/hc
Enclosures

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