

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2010**

1. Person Reporting (last name, first, middle initial) Gorsuch, Neil M.	2. Court or Organization Tenth Circuit Court of Appeals	3. Date of Report 08/03/2011
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 01/01/2010 to 12/31/2010
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. Executive Committee, Board of Directors	Federal Judges Association
3. Adjunct Professor	University of Colorado Law School
4. Visiting Jurist	Oklahoma City University School of Law
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. 2010	University of Colorado Law School - teaching agreement for school year.
2. 2010	Oklahoma City University School of Law - visiting jurist program.
3.	

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Name of Person Reporting

Gorsuch, Neil M.

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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. 2010	Princeton University Press - book royalties	\$250.06
2. 2010	University of Colorado Law School - teaching	\$14,500.00
3. 2010	Oklahoma City University School of Law - teaching	\$2,500.00
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.	Oklahoma City University School of Law	2/9/10-2/12/10	Oklahoma City	teaching	Transportation, meals, hotel
2.	University of Michigan Law School	4/6/10-4/8/10	Ann Arbor	moot court	Transportation, meals, hotel
3.	University of Chicago Law School	4/21/10-4/23/10	Chicago	moot court	Transportation, meals, hotel
4.	Federal Judges Association	5/22/10-5/26/10	Washington, D.C.	conference	Transportation, meals, hotel
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.)*

	<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 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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
	1. USAA Brokerage Acct:								
2. - Money Market, Tax Exempt	A	Int./Div.	L	T					
3. - Aggressive Growth Fund	A	Int./Div.	M	T					
4. - Long Term Tax Ex Bond Fund	D	Int./Div.	M	T					
5. - Capital Growth Fund	B	Int./Div.	M	T					
6. - High Yield Bond Fund	D	Int./Div.	M	T					
7. - Int'l Fund	B	Int./Div.	M	T					
8. - S&P Fund	B	Int./Div.	M	T					
9. - Value Fund	B	Int./Div.	M	T					
10. - Interm Tax Ex Bond Fund	D	Int./Div.	N	T					
11. - Small Cap Fund	A	Int./Div.	M	T					
12. - Short Term Tax Ex Bond Fund	C	Int./Div.	M	T					
13. Walden Group LLC		None	N	W					
14. 529 Plans - VA Educ Savings Trust (Age Based)		None	N	T					
15. 529 Plans - College Invest Savings Plan (Age Based)		None	L	T					
16. 403B Plan - TIAA CREF	A	Int./Div.	J	T					
17. Senate Credit Union checking	A	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	
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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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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	Amount Code 1 (A-H)	Type (e.g., div., rent, or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g., buy, sell, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
18. USAA IRA Acct:									
19. - GNMA Trust	A	Int./Div.	K	T					
20. - Money Market Fund	A	Int./Div.	J	T					
21. - High Yield Fund	B	Int./Div.	K	T					
22. - Total Return Fund	A	Int./Div.	K	T					
23. - Aggressive Growth Fund	A	Int./Div.	L	T					
24. - Emerging Markets Fund	A	Int./Div.	K	T					
25. - World Growth Fund	A	Int./Div.	K	T					
26. - Income Fund	B	Int./Div.	K	T					
27. - Income Stock Fund	A	Int./Div.	K	T					
28. - International Fund	A	Int./Div.	L	T					
29. - Precious Metals and Minerals Fund	C	Int./Div.	K	T					
30. - Small Cap Stock Fund	A	Int./Div.	L	T					
31.  USAA IRA Acct:									
32. - Money Market Fund	A	Int./Div.	J	T					
33. - Growth & Income Fund	A	Int./Div.	J	T					
34. - Aggressive Growth Fund	A	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 \$5,000,000 | 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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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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	Amount Code 1 (A-H)	Type (e.g., div., rent, or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g., buy, sell, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
35. - High Yield Fund	A	Int./Div.	J	T					
36. - Total Return Fund	A	Int./Div.	J	T					
37. - World Growth Fund	A	Int./Div.	J	T					
38. USAA SEP IRA Acct:									
39. - Money Market	A	Int./Div.	J	T					
40. - Precious Metals & Minerals Fund	A	Int./Div.	J	T					
41. - Global Oppty Fund	A	Int./Div.	L	T					
42. - Short Term Bond Fund	A	Int./Div.	K	T					
43. USAA CDs	D	Int./Div.	N	T	Matured (part)	03/17/10	O	D	
44.					Buy (add'l)	04/20/10	M		
45. USAA P.I. Mgmt Acct:									
46. - Money Market, Tax Ex Fund	A	Int./Div.	K	T					
47. - Adams & Weld Cts School Muni Bond 12/1/24	B	Interest	K	T	Buy	01/05/10	K		
48. - Adams 12 Muni Bond 12/15/14	B	Interest	K	T					
49. - Aurora Wtr Rev Muni Bond 8/1/22	B	Interest	K	T					
50. - Boulder Sch Dist 2 Muni Bond 12/1/15	A	Interest	K	T					
51. - Colo Sch Mines Muni Bond 12/1/13	A	Interest	K	T					

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|--|---|--|---|--|-------------------------|
| 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
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	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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
		Amount Code 1 (A-H)	Type (e.g., div., rent, or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g., buy, sell, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
52.	- Colo St Brd Gov Unv Entr Sys Muni Bond 3/1/16	B	Interest	K	T	Buy	01/27/10	K		
53.	- Colo Springs Col Util Muni Bond 11/15/20	B	Interest	K	T	Buy	02/03/10	K		
54.	- Colo Wtr Res & Pwr Muni Bond 8/1/24	B	Interest	K	T					
55.	- Denver Cnty Sch Muni Bond 12/1/12	B	Interest	K	T					
56.	- Denver Exc Tax Rev Muni Bond 9/1/18	B	Interest	K	T					
57.	- Eagle Garfield Routt Muni Bond 12/1/23	B	Interest	K	T					
58.	- El Paso Sch Dist Muni Bond 12/1/12	B	Interest	K	T					
59.	- Left Hand Wtr Muni Bond 5/15/13	B	Interest	K	T					
60.	- Mesa College Muni Bond 5/15/23	B	Interest	K	T					
61.	- Pueblo Sch Dist Muni Bond 12/15/11	A	Interest	K	T					
62.	- Pueblo Cnty Sch Dist Muni Bond 12/15/21	A	Interest	K	T	Buy	03/15/10	K		
63.	- S Migel & Montrose Muni Bond 12/1/17	B	Interest	K	T					
64.	- Teller Sch Dist Muni Bond 12/1/20	B	Interest	K	T					
65.	- Univ Colo Ent Sys Muni Bond 6/1/14	A	Interest	K	T					
66.	- Weld Sch Dist Muni Bond 12/1/19	B	Interest	K	T					
67.	- Westminster Sls and Use Muni Bond 12/1/15	B	Interest	L	T					
68.	- Short Term Tax Ex Bond Fund	B	Int./Div.	K	T	Buy (add'l)	03/02/10	J		

- | | | | | | |
|--|---|--|--|--|-------------------------|
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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 \$5,000,000 | M = \$100,001 - \$250,000
P2 = \$5,000,001 - \$25,000,000 | T = Cash Market |
| 3. Value Method Codes
(See Column C2) | Q = Appraisal
U = Book Value | R = Cost (Real Estate Only)
V = Other | S = Assessment
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.)

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	(1)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	Amount Code 1 (A-H)	Type (e.g., div., rent, or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g., buy, sell, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
69.					Buy (add'l)	06/17/10	J		
70.					Sold (part)	02/03/10	J		

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|--|--|--|--|--|-------------------------|
| 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 | 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 | D = \$5,001 - \$15,000
H2 = More than \$5,000,000
M = \$100,001 - \$250,000
P2 = \$5,000,001 - \$25,000,000 | E = \$15,001 - \$50,000 |
| 2. Value Codes
(See Columns C1 and D3) | Q = Appraisal
U = Book Value | R = Cost (Real Estate Only)
V = Other | S = Assessment
W = Estimated | T = Cash Market | |
| 3. Value Method Codes
(See Column C2) | | | | | |

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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part 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: **s/ Neil M. Gorsuch**

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)

Committee on Financial Disclosure
Administrative Office of the United States Courts
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Washington, D.C. 20544