

UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA  
RONALD REAGAN FEDERAL BUILDING AND U.S. COURTHOUSE  
411 WEST FOURTH STREET  
SANTA ANA, CALIFORNIA 92701-4516



CHAMBERS OF  
ANDREW J. GUILFORD  
UNITED STATES DISTRICT JUDGE

TELEPHONE  
(714) 338-4710

August 19, 2008

The Honorable Ortrie D. Smith, Chair  
Committee on Financial Disclosure  
One Columbus Circle, N.E.  
Washington, D.C. 20544

Re: Guilford Calendar Year 2007 Filing

Dear Judge Smith,

Thank you for your helpful July 17, 2008 letter sent July 21 and received July 23 concerning my May 15, 2008 report. Enclosed are four copies of my report *with an amendment only to page 4, Section VII, line 12, Columns A and B.*

On becoming a judge after 31 years at my prior law firm, I have been working to understand and simplify aspects of my retirement plan. I remain uncertain about the reportability aspects of the subject asset, which my accountant has now informed me is a pension vehicle my prior firm implemented to supplement its retirement plan. Nevertheless, I have found it easier and best to simply report the asset in 2007 for the first time.

I appreciate your careful assistance in helping me correctly respond to the sometimes confusing requirements in my time of transition.

Andrew J. Guilford  
United States District Judge

cc: Four copies of amended May 15, 2008 report

RECEIVED  
2008 AUG 26 A 9:51  
FINANCIAL  
DISCLOSURE OFFICE

**FINANCIAL DISCLOSURE REPORT  
FOR CALENDAR YEAR 2007**

Report Required by the Ethics  
in Government Act of 1978  
(5 U.S.C. app. §§ 101-111)

<b>1. Person Reporting</b> (last name, first, middle initial)  Guilford, Andrew J	<b>2. Court or Organization</b>  U.S. District Court-CA-C	<b>3. Date of Report</b>  05/15/2008
<b>4. Title</b> (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)  U.S. District Judge - Active	<b>5a. Report Type</b> (check appropriate type) <input type="checkbox"/> Nomination,                      Date <input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final <b>5b.</b> <input checked="" type="checkbox"/> Amended Report	<b>6. Reporting Period</b>  01/01/2007 to 12/31/2007
<b>7. Chambers or Office Address</b>  U.S. Courthouse 411 W. Fourth Street, #10160 Santa Ana, CA 92701	<b>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.</b>  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.	Board Member	Federal Bar Association, Orange County Chapter
2.	Board Member	Western Justice Center Foundation
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.	2006	Sheppard, Mullin, Richter & Hampton, LLP, retirement benefits, no control
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> <i>(yours, not spouse's)</i>
1. 10/2006	The Rutter Group (Thomson), Continuing Legal Education, "Civil Procedure Before Trial"	\$ 500
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.)*

<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.				
2.				
3.				
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.)*

	<u>SOURCE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
1.	Cary Sarnoff	Ticket to Ducks Hockey Game (refused reimbursement check)	?
2.	American College of Trial Lawyers	Membership	\$ 600
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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\* Line 12 amended 8/20/08

**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. Bank of America Accounts	A	Interest	J	T					
2. Bank of America - Cert. of Deposit	D	Interest	N	T					
3. IDS Universal Life Policy	A	Interest	K	T					
4. RVS Cash Management Fund	A	Dividend	J	T					
5. SHEPPARD MULLIN PTNRS 401K									
6. -American Funds US Govt. Secur A		None	J	T	Sell	12/26	M		
7. -Scudder Dreman Sm Cap Fund A		None	J	T	Sell	12/26	L		
8. -Dreyfus S&P 500 Index Fund		None	J	T	Sell	12/26	L		
9. -Dodge & Cox Balanced Fund		None	J	T	Sell	12/26	L		
10. -American Funds Bond Fund A		None	J	T	Sell	12/26	M		
11. -American Funds Cash Mgmt Trust		None	J	T	Sell	12/26	N		
12. SMRH Cash Balance Plan (Y)	D	Interest	M	T					
13. Thrift Savings Plan		None	P1	T	Buy	12/26	P1		
14.									
15.									
16.									
17.									

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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**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.

Sign



**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