

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2004**

Report Required by the Ethics
in Government Act of 1978
(5 U.S.C. app. § 101-11f)

1. Person Reporting (Last name, First name, Middle initial) Guirola, Louis, Jr.	2. Court or Organization U.S. District Court, S.D. Miss	3. Date of Report 3/4/2005
4. Title (Article III Judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. District Judge- Active	5. Report Type (check appropriate type) <input type="radio"/> Nomination, Date <input checked="" type="radio"/> Initial <input checked="" type="radio"/> Annual <input type="radio"/> Final	6. Reporting Period 1/1/2004 to 12/31/2004
7. Chambers or Office Address United States Courthouse 2012 15th Street, Suite 814 Gulfport, Mississippi 39501	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 regulation. 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 individually; see pp. 9-13 of filing instructions)

NONE - (No reportable positions.)

POSITION	NAME OF ORGANIZATION/ENTITY
1. Trustee	Russell-Walker-Blass Chapter of the American Inns of Court

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II. AGREEMENTS. (Reporting individually; see pp. 14-16 of filing instructions)

NONE - (No reportable agreements.)

DATE	PARTIES AND TERMS
1.	

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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>GROSS INCOME</u> (yours, not spouse's)
1.		

B. Spouse's Non-Investment Income - (if you were married during any portion of the reporting year, please 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. 2004	Southern Rehabilitation Associates LLC
2. 2004	Memorial Hospital at Gulfport

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

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

NONE - (No such reportable reimbursements.)

<u>SOURCE</u>	<u>DESCRIPTION</u>
1.	

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

NONE - (No such reportable gifts.)

<u>SOURCE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
1.		

VI. LIABILITIES. (Includes those of spouse and dependent children. See pp. 32-34 of instructions.)

NONE - (No reportable liabilities.)

<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
1. Citi	Credit card	K

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VII. INVESTMENTS and TRUSTS - income, value, transactions (includes those of the spouse and dependent children. See pp. 34-37 of filing instructions.)

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. reat. or int.)	(1) Value Code 2 (J-P)	(2) Value Method Code 3 (Q-W)	(1) Type (e.g. buy, sell, merger, redemption)	If not exempt from disclosure			
						(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
<input type="checkbox"/> NONE (No reportable income, assets, or transactions)									
1. Western-Southern Life Assurance Co. (IRA)		None	J	T					
2.									
3.									
4.									
5.									
6.									

1. Income/Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less	B = \$1,001-\$2,500	C = \$2,501-\$5,000	D = \$5,001-\$15,000	E = \$15,001-\$50,000
2. Value Codes: (See Columns C1 and D3)	F = \$50,001-\$100,000	G = \$100,001-\$1,000,000	H1 = \$1,000,001-\$6,000,000	H2 = More than \$5,000,000	I = \$100,001-\$250,000
3. Value Method Codes (See Column C2)	J = \$15,000 or less	K = \$15,001-\$50,000	L = \$50,001-\$100,000	M = \$100,001-\$250,000	N = \$250,000-\$500,000
	O = \$500,001-\$1,000,000	P1 = \$1,000,001-\$5,000,000	P2 = \$5,000,001-\$25,000,000	P3 = \$25,000,001-\$50,000,000	P4 = More than \$50,000,000
	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessed	T = Cash/Market	U = Book Value
	V = Other	W = Estimated			

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VII. ADDITIONAL INFORMATION OR EXPLANATIONS

(Indicate part of Report.)

VII. Investments and Trusts

In the FDR report for the year 2003 Western-Southern Life Assurance Co. was misidentified as "Western South Life Assurance Co." This error has been corrected for the 2004 reporting year.

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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. § 501 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Sign

Date


3/4/2005

NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILLFULLY 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