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MACIAS GINI & O'CONNELL LLP
CERTIFIED PUBLIC ACCOUNTANTS & MANAGEMENT CONSULTANTS

July 19, 2007

Judicial Conference of the United States
Committee on Financial Disclosure
One Columbus Circle, N.E., Suite 2-301
Washington, DC 20544

RE: Honorable Frank C. Damrell, Jr.
Calendar year 2006 filing

The above referenced judge has asked us to correspond with you regarding the enclosed letter. The letter states that the value code for the Bank of America acquisition was missing from the original financial disclosure report. The value code should be "M". Please accept this letter as an amendment to the report.

Sincerely,

Macias Gini & O'Connell

Director

United States District Judge

July 31, 2007
Date

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Sacramento, CA
Walnut Creek, CA
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San Diego, CA

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2006

1. Person Reporting (last name, first, middle initial) DAMRELL, JR., FRANK C	2. Court or Organization USDC EASTERN DISTRICT OF CALIF	3. Date of Report 05/02/2007
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) ACTIVE	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 CHAMBERS OR OFFICE ADDRESS 501 I STREET, SUITE 15-210 SACRAMENTO, CA 95814	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: <i>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>		

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.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____

II. AGREEMENTS. *(Reporting individual only; see pp. 14-16 of instructions.)*

NONE *(No reportable agreements.)*

	<u>DATE</u>	<u>PARTIES AND TERMS</u>
1.	_____	_____
2.	_____	_____
3.	_____	_____

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FINANCIAL DISCLOSURE REPORT

Page 2 of 6

Name of Person Reporting	Date of Report
DAMRELL, JR., FRANK C	05/02/2007

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.		
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.	

FINANCIAL DISCLOSURE REPORT

Page 3 of 6

Name of Person Reporting

DAMRELL, JR., FRANK C

Date of Report

05/02/2007

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 DAMRELL, JR., FRANK C	Date of Report 05/02/2007
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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)
1. ALLIANCEBERNSTEIN HLDG LP	B	Int./Div.	K	T	Reinvest div	2006	J		
2. CBL & ASSOC PPTYS INC	A	Dividend	J	T	Reinvest div	2006	J		
3. HEALTH CARE PROPERTY INVS INC.	A	Dividend	J	T	Reinvest div	2006	J		
4. KINDER MORGAN ENERGY PRTRNS LP	A	Int./Div.	J	T	Reinvest div	2006	J		
5. NATIONWIDE HEALTH PPTYS INC.	A	Dividend	J	T	Reinvest div	2006	J		
6. SIMON PPTYS GROUP INC NEW	A	Dividend	J	T	Reinvest div	2006	J		
7. COHEN & STEERS ADVANTAGE INCOME REALTY FUND INC	B	Dividend	J	T	Reinvest div	2006	J		
8. CORTS FOR GREAT WEST FIN TR	B	Dividend	K	T					
9. CORTS-GS CAP I TR 6% SER II	A	Dividend	J	T					
10. WELLS FARGO CAP 5.625% CAP TRUSE IX	A	Dividend	J	T					
11. CALAMOS GROWTH AND INCOME FUND	B	Dividend	K	T	Sold 17 shrs	01/25	J	A	
12. MAINSTAY HIGH YIELD CORPORATE BOND FD CL A	B	Dividend	K	T	Reinvest div	2006	J		
13. PIMCO REAL RETURN FUND CL A	A	Dividend	K	T	Sold 1011 sh	1122	J	A	
14. CALAMOS GROWTH FD CL A	A	Dividend	J	T	Reinvest div	2006	J		
15. SMITH BARNEY CITIGROUP - BANK DEPOSIT PROGRAM	A	Interest	J	T					
16. BANK OF AMERICA	C	Interest	M	T	Buy	2006			
17.									

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
2. Value Codes (See Columns C1 and D3)					
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value				

FINANCIAL DISCLOSURE REPORT

Page 5 of 6

Name of Person Reporting DAMRELL, JR., FRANK C	Date of Report 05/02/2007
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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of Report.)*

FINANCIAL DISCLOSURE REPORT

Page 6 of 6

Name of Person Reporting	Date of Report
DAMRELL, JR., FRANK C	05/02/2007

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 5/9/07

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