

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2006

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) DE MENT, IRA	2. Court or Organization US DIST COURT, MIDDLE DIST- AL	3. Date of Report 07/25/2007
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) US DISTRICT JUDGE, SENIOR STAT	5a. Report Type (check appropriate type) ☐ Nomination, ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2006 to 12/31/2006
7. Chambers or Office Address P O BOX 2149 MONTGOMERY, AL 36102-2149	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 instructions.)

☐ NONE (No reportable positions.)

	<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1.	TRUSTEE	GRANTOR TRUST
2.	CO-TRUSTEE	[REDACTED] TRUST
3.		
4.		
5.		

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 DISCLOSURE OFFICE

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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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> (yours, not spouse's)
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.	

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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.			

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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. U.S. SAVINGS BOND #1	B	Interest	K	T					
2. BROKERAGE ACCOUNT #1									
3. Regions Financial Corporation, Common	A	Dividend	K	T					
4. Mobile AL Wts 5.0% due 2/15/16	B	Interest			Sell	08/15	K	A	
5. Jefferson CNTY AL Brd ED Bond 5.0% due 2/15/2020	B	Interest			Sell	03/03	L	B	
6. AL Drinking WFA RVL Bond 4.85% due 8/15/2022	A	Interest	J	T					
7. Scottsboro Ala WTS 6.0% due 7/1/19	D	Interest			Sell	07/03	M		
8. Evergreen Money Market Fund	B	Interest	K	T					
9. Sun Life Financial	A	Dividend	K	T					
10. Capital Income BLDR Fd Cl C	B	Dividend	L	T	Buy	03/03	K		
11. Calamos Growth & Income Fd C	C	Dividend	K	T	Buy	03/03	K		
12. ...Continued					Buy	08/25	K		
13. AL State Brd Ed Reid St Tech College	A	Interest	K	T	Buy	06/30	K		
14. Israel Disc 5% 10/5/06		None			Buy	06/30	K		
15. ...Continued					Sell	10/05	K		
16. AL Bldg Rnvtn Fin Auth Rev Bldg		None	K	T	Buy	08/18	L		
17. Boaz AL 3.55% 3/1/2013		None	K	T	Buy	10/17	L		

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 Q = Appraisal U = Book Value	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
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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)
18. Regions Bank Account #1	B	Interest	L	T					
19. IRA #1									
20. EMC Corp Mass		None			Sell	03/03	J		
21. Intel Corp.	A	Dividend	J	T					
22. Microsoft Corp	A	Dividend	J	T					
23. AT&T, Inc	A	Dividend	J	T					
24. SunAmerica	B	Dividend	K	T	Partial Sell	01/17	J		
25. ...Continued					Partial Sell	03/15	J		
26. Solectron Corp		None			Sell	03/03	J		
27. CitiGroup, Inc.		None			Sell	03/03	J	A	
28. Duke Energy Corp.		None			Sell	03/03	J		
29. Nokia Corp. Sponsored ADR		None			Sell	03/03	J		
30. Pepsico Incorporated		None			Sell	03/03	J	A	
31. WesternBank PR	A	Interest	K	T					
32. Coca Cola		None			Sell	03/03	J	A	
33. Nicolet Bank	A	Interest			Sell	03/03	K		
34. The National BK of SC	A	Interest	K	T					

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

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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		C. Gross value at end of reporting period		D. Transactions during reporting period				
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35. Athens First Bank & Tr	A	Interest	K	T					
36. Davis New York Venture	A	Dividend	K	T					
37. Medco Health		None	J	T					
38. Wachovia Cash/Money Market Fund	A	Interest	J	T					
39. ...Continued	D	Distribution							
40. Evergreen Equity TR	B	Dividend	K	T					
41. Evergreen Fixed Income	B	Dividend	K	T					
42. Pfizer Inc.	A	Dividend	J	T					
43. Royce Fd Total Return Fd	B	Dividend	K	T	Buy	03/03	K		
44. T Rowe Price Blue Chip Grwth Fd	A	Dividend	K	T	Buy	03/03	K		
45. Franklin Bank	B	Interest			Buy	03/03	K		
46. ...Continued					Sell	09/08	K		
47. Davis Opportunity Fd Grwth Fd Cl A	A	Dividend	J	T	Buy	09/18	J		
48. RG Premier Bank		None	K	T	Buy	09/18	K		
49. Regions Bank Account #2	B	Interest	M	T					
50. Brokerage Account #2									
51. Eaton Vance National Municipals Fund	B	Dividend	L	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	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	P3 = \$25,000,001 - \$50,000,000 Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	P4 = More than \$50,000,000 S = Assessment W = Estimated	T = Cash Market	

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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		C. Gross value at end of reporting period		D. Transactions during reporting period				
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52. ...Continued					Buy	07/20	K		
53. Mobile AL WTS 5.0% due 2/15/16	B	Interest			Sell	08/15	K		
54. Huntsville Madison Co AL Bond 5.0% due 7/1/18	B	Interest	K	T					
55. Birmingham AL Bond 5.0% due 4/1/21	A	Interest			Sell	03/03	K		
56. Jefferson CNTY AL Brd ED Bond 4.75% due 2/15/16	B	Interest	K	T					
57. Scottsboro Ala Wts	B	Interest			Sell	07/03	K		
58. Eaton Vance Marathon Tax Mngd Grwth Tr Cl B		None			Sell	07/20	J	A	
59. Evergreen Reserve Money Market Fund	A	Interest	J	T					
60. Athens First Bk & Tr	A	Interest	K	T					
61. Western Bank	A	Interest	J	T					
62. Evergreen Fixed Hi Yld Cl C	B	Dividend	K	T					
63. Lehman Bros 3.45%	B	Interest			Sell	08/24	K		
64. AL Bldg Rnvn 4%		None	K	T	Buy	08/18	K		
65. Calamos Growth & Income Fd C	A	Dividend	K	T	Buy	03/03	K		
66. Capital Income Bldr Cl C	A	Dividend	K	T	Buy	03/03	K		
67. ...Continued					Buy	08/25	K		
68. Luana Savgs 5.1%		None	K	T	Buy	08/25	K		

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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				
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69. AmSouth Bank Account # 3 (See Part VIII)		None							
70. Beneficial Interest in the Family Trust #1									
71. AmSouth Bank, Montgomery, AL									
72. Income Beneficiary only, no interest in principal									
73. U.S. Savings Bonds, Series HH, various maturities	E	Interest	M	T					
74. ...Continued					Redemption	02/10	L	F	
75. ...Continued					Redemption	06/01	K	E	
76. ...Continued					Redemption	07/21	K	E	
77. ...Continued					Redemption	07/26	K	E	
78. ...Continued					Redemption	10/18	M	F	
79. AmSouth Master Money Market Account	C	Dividend			Exchange	11/06	M		
80. Pioneer Value Fund Class Y	B	Dividend	L	T					
81. ...Continued					Buy	12/01	J		
82. Pioneer Tax-Income Fund CL Y	E	Dividend	N	T					
83. Pioneer Growth Opportunities Fd Cl Y		None	J	T					
84. ...Continued					Buy	11/29	J		
85. Pioneer Oak Ridge Large Cap Growth Fund	A	Dividend	K	T					

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

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CI Y									
86. Pioneer International Core Equity Fd CI Y	A	Dividend	K	T					
87. ...Continued					Buy	12/01	J		
88. Pioneer Fund CI Y	A	Dividend	K	T					
89. ...Continued					Buy	11/30	J		
90. Regions Trust Money Market Account	A	Dividend	M	T	Exchange	11/06	M		
91. Regions CD #1	B	Interest	L	T					
92. AmSouth CD #2	C	Interest	M	T					
93. Grantor Trust #2									
94. Davis NY Venture Fd B	A	Dividend	K	T					
95. Davis NY Venture Fd A	A	Dividend	J	T					
96. Evergreen Equity Indx CI C	A	Dividend	J	T					
97. VK Emerging Grwth CI C		None	J	T					
98. Evergreen Money Market Fund	A	Interest	J	T					
99. SunAmerica Funds FOC MLT/CP VL II	A	Dividend	J	T					
100. General Electric Company	A	Dividend	J	T					
101. Capital Income BLDR Fd CI C	A	Dividend	J	T					

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102. IRA #2									
103. Davis NY Venture Fd B	A	Dividend	K	T					
104. Evergreen Equity Index Fd Cl C	A	Dividend	J	T	Partial Sell	10/02	J		
105. Washington Mutual Investment Fd Cl B	A	Dividend	J	T					
106. General Electric Company	A	Dividend	J	T					
107. Microsoft Corp	A	Dividend	J	T					
108. Cash	B	Distribution							
109. Series HH Bonds	A	Interest	J	T					
110. AmSouth Bank Account #5	C	Interest	L	T					
111. Regions CD #3	D	Interest	M	T					

1. Income Gain Codes: (See Columns BI 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)					
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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of Report.)*

1. Value and income of asset on page 8, line 69 of previous report have declined below reporting value.

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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



Date

7-25-07

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