

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2007

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 08/08/2008
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 01/01/2007 to 12/31/2007
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 filing instructions.)

☐ NONE (No reportable positions.)

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

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U.S. DISTRICT COURT
MONTGOMERY, AL

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.	
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> (yours, not spouse's)
1.		
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.		
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 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	C	Interest	K	T					
2. BROKERAGE ACCOUNT #1									
3. Regions Financial Corporation, Common	A	Dividend	J	T					
4. AL Drinking WFA RVL Bond 4.85% due 8/15/2022	A	Interest	J	T					
5. Evergreen Money Market Fund	A	Interest	J	T					
6. Sun Life Financial	A	Dividend	K	T					
7. Capital Income BLDR Fd Cl C	C	Dividend	L	T					
8. Calamos Growth & Income Fd C	C	Dividend	K	T	Buy	02/16	K		
9. AL State Brd Ed Reid St Tech College	B	Interest	L	T					
10. AL Bldg Rnvtn Fin Auth Rev Bldg	B	Interest	L	T					
11. Boaz AL 3.55% 3/1/2013	B	Interest	L	T					
12. Eaton Vance Muns TR EV Natl Muni FD	A	Int./Div.	K	T	Buy	8/03	L		
13. NCB FSB 5.25%	A	Interest			Buy	2/16	K		
14. ...Continued					Sell	5/23	K		
15. Regions Bank Account #1	B	Interest	L	T					
16. IRA #1									
17. Intel Corp.		None			Sell	1/22	J		

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				

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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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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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18. Microsoft Corp		None			Sell	1/22	K		
19. AT&T, Inc		None			Sell	1/22	J		
20. SunAmerica		None			Sell	05/21	K	D	
21. WesternBank PR	A	Interest			Redemption	3/05	K		
22. The National BK of SC	A	Interest			Redemption	8/06	K		
23. Athens First Bank & Tr	A	Interest	K	T					
24. Davis New York Venture	A	Dividend	K	T	Partial Sell	1/22	J	C	
25. Medco Health		None			Sell	1/22	J	A	
26. Wachovia Cash/Money Market Fund	A	Interest	J	T					
27. ...Continued	D	Distribution							
28. Evergreen Equity TR	A	Dividend			Sell	8/03	K	B	
29. Evergreen Fixed Income	A	Dividend			Sell	8/03	K		
30. Pfizer Inc.	A	Dividend	J	T					
31. Royce Fd Total Return Fd	B	Dividend	K	T					
32. T Rowe Price Blue Chip Grwth Fd	A	Dividend	K	T					
33. Davis Opportunity Fd Grwth Fd Cl A	A	Dividend	J	T					
34. RG Premier Bank	C	Interest	L	T					

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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35. Dodge & Cox Intl Stock Fund		None	K	T	Buy	1/23	K		
36. Longleaf Partners FDS Trust	B	Dividend	K	T	Buy	1/23	K		
37. ...continued					Buy	8/03	J		
38. Longleaf Partners FDS TR Small Cap	C	Dividend	K	T	Buy	8/03	K		
39. Discover Bank Greenwood DE	A	Interest	K	T	Buy	5/22	K		
40. Highland Bank ST Michael MN		None	K	T	Buy	8/08	K		
41. Regions Bank Account #2	C	Interest	J	T					
42. Brokerage Account #2									
43. Eaton Vance National Municipals Fund	C	Dividend	L	T					
44. Huntsville Madison Co AL Bond 5.0% due 7/1/18	B	Interest	K	T					
45. Jefferson CNTY AL Brd ED Bond 4.75% due 2/15/16	B	Interest	K	T					
46. Evergreen Reserve Money Market Fund	A	Interest	J	T					
47. Athens First Bk & Tr	A	Interest	K	T					
48. Western Bank	A	Interest			Sell	1/16	J		
49. Evergreen Fixed Hi Yld Cl C	B	Dividend	K	T					
50. AL Bldg Rnvn 4%	B	Interest	K	T					
51. Calamos Growth & Income Fd C	C	Dividend	K	T					

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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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52. Capital Income Bldr Cl C	C	Dividend	K	T					
53. Luana Savgs 5.1%	A	Interest			Sell	1/8	K		
54. Franklin Income FD CL C	C	Dividend	K	T	Buy	1/19	K		
55. Beneficial Interest in the [REDACTED] Trust #1									
56. AmSouth Bank, Montgomery, AL									
57. Income Beneficiary only, no interest in principal									
58. U.S. Savings Bonds, Series HH, various maturities	D	Interest	M	T	Redemption	11/14	K	D	
59. ...Continued					Redemption	11/29	K	E	
60. ...Continued					Redemption	12/24	K	E	
61. Pioneer Value Fund Class Y	A	Dividend			Sell	11/05	L	A	
62. Pioneer Tax-Free Income Fund CL Y	E	Dividend	N	T	Buy	11/07	K		
63. Pioneer Growth Opportunities Fd Cl Y		None			Sell	11/05	J		
64. Pioneer Oak Ridge Large Cap Growth Fund Cl Y		None			Sell	11/05	L		
65. Pioneer International Core Equity Fd Cl Y	A	Dividend			Buy	9/20	J		
66. ...Continued					Sell	11/05	K		
67. Pioneer Fund Cl Y	A	Dividend	M	T	Buy	11/07	L		
68. ...Continued					Buy	11/30	J		

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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69. ...Continued					Buy	12/04	K		
70. Regions Trust Money Market Account	C	Dividend	K	T					
71. AIM Trimark CL I		None	J	T	Buy	11/07	J		
72. ...Continued					Buy	12/04	J		
73. Pioneer Mid Cap Value Fund Class	A	Dividend	J	T	Buy	11/07	J		
74. ...Continued					Buy	12/04	J		
75. RMK Mid Cap Growth Fund		None	J	T	Buy	11/07	J		
76. ...Continued					Buy	12/04	J		
77. Europacific Growth FD CL F	A	Dividend	K	T	Buy	11/07	J		
78. ...Continued					Buy	12/04	J		
79. ...Continued					Buy	12/31	J		
80. Regions CD #1	B	Interest	L	T					
81. Regions CD #2 (Formerly Amsouth)	D	Interest	M	T					
82. Grantor Trust #2									
83. Davis NY Venture Fd B		None			Exchange	6/01			
84. Davis NY Venture Fd A	A	Dividend	K	T	Exchange	6/01			
85. Evergreen Equity Indx CI C		None	J	T					

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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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86. VK Emerging Grwth Cl C		None			Sell	1/19	J		
87. Evergreen Money Market Fund	A	Int./Div.	J	T					
88. SunAmerica Funds FOC MLT/CP VL II	B	Dividend	J	T					
89. General Electric Company		None			Sell	1/19	J		
90. Capital Income BLDR Fd Cl C	B	Dividend	K	T	Buy	1/19	J		
91. IRA #2									
92. Davis NY Venture Fd B	A	Dividend	K	T					
93. Evergreen Equity Index Fd Cl C	A	Dividend	J	T					
94. Washington Mutual Investment Fd Cl B	A	Dividend	J	T	Partial Sell	10/22	J	A	
95. General Electric Company		None			Sell	1/19	J		
96. Microsoft Corp		None			Sell	1/19	J		
97. Cash	B	Distribution							
98. Series HH Bonds	A	Interest	J	T					
99. AmSouth Bank Account #5	C	Interest	L	T					
100. Regions CD #3	D	Interest			Matured	2/14	M		
101. Regions CD #4	D	Interest	M	T	Buy	11/15	M		
102. BROKERAGE ACCOUNT #3									

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
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103. Wachovia Money Market/Sweep Funds (X)	A	Interest	J	T					
104. Banco Popular NA CD	B	Interest	K	T					
105. Washington Mutual BK CD 5.00%	B	Interest			Sell	1/02	L		
106. Washington Mut BK CD 5.2%		None			Sell	1/02	K		
107. Western Bank PR CD	B	Interest	K	T	Buy	2/27	K		
108. Pinnacle National Bank CD	B	Interest	L	T	Buy	1/19	L		
109. FirstBank PR CD	A	Interest	K	T	Buy	5/21	K		
110. Flagstar Bank FSB CD		None	K	T	Buy	8/02	K		
111. Bangor Savings Bank CD	A	Interest			Buy	2/27	K		
112. ...Continued					Sell	6/07	K		
113. Washington Mutual BK FA CD 5.25%	B	Interest			Buy	2/01	K		
114. ...Continued					Sell	5/09	K		
115. Regions Bank Account #7 (X)	A	Interest	J	T					
116.									

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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

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