

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2009

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) Gorsuch, Neil M.	2. Court or Organization Tenth Circuit Court of Appeals	3. Date of Report 8/2/2010
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Circuit Judge	5a. Report Type (check appropriate type) ☐ Nomination, ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2009 to 12/31/2009
7. Chambers or Office Address Byron White Courthouse 1823 Stout Street Denver, CO 80257	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. Member	Walden Group LLC (mountain property)
2. Executive Committee, Board of Directors	Federal Judges Association
3. Adjunct Professor	University of Colorado Law School
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. 2005	Kellogg, Huber, et al. - I retained an interest in certain contingency cases in recognition of legal services rendered while at the firm.
2. 2009	University of Colorado Law School - teaching agreement for school year.
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. 2009	Princeton University Press - book royalties	\$271.07
2. 2009	University of Colorado Law School - teaching	\$19,000.00
3. 2009	Kellogg Huber et al. - see Part II.	\$2,506,485.00
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. Yale Law School Fed. Soc.	2/4/09-2/5/09	New Haven	talk	Transportation, meals, hotel
2. USC Law School	3/5/09-3/6/09	Los Angeles	moot court	Transportation, meals, hotel
3. Princeton Univ. Witherspoon Institute	4/16/09-4/18/09	Princeton	conference	Transportation, meals, hotel
4. Federal Bar Association	12/14/09-12/15/09	Oklahoma City	talk	Transportation, meals
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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
1. USAA Brokerage Acct:									
2. - Money Market, Tax Exempt	C	Int./Div.	N	T					
3. - Aggressive Growth Fund	A	Int./Div.	L	T					
4. - Long Term Tax Ex Bond Fund	D	Int./Div.	M	T					
5. - Capital Growth Fund	B	Int./Div.	M	T					
6. - High Yield Bond Fund	D	Int./Div.	M	T					
7. - Int'l Fund	B	Int./Div.	M	T					
8. - S&P Fund	B	Int./Div.	M	T					
9. - Value Fund	B	Int./Div.	M	T					
10. - Interim Tax Ex Bond Fund	D	Int./Div.	N	T					
11. - Small Cap Fund	A	Int./Div.	M	T					
12. - Short Term Tax Ex Bond Fund	D	Int./Div.	M	T					
13. Walden Group LLC		None	N	W					
14. 529 Plans - VA Educ Savings Trust (Age Based)		None	N	T					
15. 529 Plans - College Invest Savings Plan (Age Based)		None	L	T	Buy	08/26/09	L		
16. 403B Plan - TIAA CREF	A	Int./Div.	J	T					
17. Senate Credit Union checking	A	Int./Div.	J	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 I12 = 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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☐ 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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
18. USAA IRA Acct:									
19. - GNMA Trust	A	Int./Div.	K	T					
20. - Money Market Fund	A	Int./Div.	J	T	Buy	03/18/09	J		
21. - High Yield Fund	B	Int./Div.	K	T					
22. - Total Return Fund	A	Int./Div.	K	T					
23. - Aggressive Growth Fund	A	Int./Div.	K	T					
24. - Emerging Markets Fund	A	Int./Div.	K	T					
25. - World Growth Fund	A	Int./Div.	K	T					
26. - Income Fund	B	Int./Div.	K	T					
27. - Income Stock Fund	A	Int./Div.	K	T					
28. - International Fund	A	Int./Div.	K	T					
29. - Precious Metals and Minerals Fund	A	Int./Div.	K	T					
30. - Small Cap Stock Fund	A	Int./Div.	K	T					
31. ☐ USAA IRA Acct:									
32. - Money Market Fund	A	Int./Div.	J	T	Buy	03/18/09	J		
33. - Growth & Income Fund	A	Int./Div.	J	T					
34. - Aggressive Growth Fund	A	Int./Div.	J	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 O = \$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. - High Yield Fund	A	Int./Div.	J	T					
36. - Total Return Fund	A	Int./Div.	J	T					
37. - World Growth Fund	A	Int./Div.	J	T					
38. USAA SEP IRA Acct:									
39. - S&P 500 Index Fund	A	Int./Div.			Sold	08/31/09	K	A	
40. - GNMA Fund	A	Int./Div.			Sold	09/01/09	K	A	
41. - Money Market	A	Int./Div.	J	T	Sold (part)	08/31/09	J	A	
42. - Precious Metals & Minerals Fund	A	Int./Div.	J	T	Buy	09/01/09	J		
43. - Global Oppty Fund	A	Int./Div.	L	T	Buy	09/01/09	L		
44. - Short Term Bond Fund	A	Int./Div.	K	T	Buy	09/01/09	K		
45. USAA CDs	E	Int./Div.	P1	T	Buy	08/28/09	M		
46.					Buy	09/15/09	O		
47. USAA P.I. Mgmt Acct:									
48. - Money Market, Tax Ex Fund	A	Int./Div.	M	T	Buy	08/28/09	O		
49. - Adams 12 Muni Bond 12/15/14	A	Interest	K	T	Buy	10/07/09	K		
50. - Aurora Wtr Rev Muni Bond 8/1/22	A	Interest	K	T	Buy	10/07/09	K		
51. - Boulder Sch Dist 2 Muni Bond 12/1/15	A	Interest	K	T	Buy	09/23/09	K		

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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52. - Colo Sch Mines Muni Bond 12/1/13	A	Interest	K	T	Buy	11/18/09	K		
53. - Colo Wtr Res & Pwr Muni Bond 8/1/24	A	Interest	K	T	Buy	12/16/09	K		
54. - Denver Cnty Sch Muni Bond 12/1/12	A	Interest	K	T	Buy	09/18/09	K		
55. - Denver Exc Tax Rev Muni Bond 9/1/18	A	Interest	K	T	Buy	11/18/09	K		
56. - Eagle Garfield Routt Muni Bond 12/1/23	A	Interest	K	T	Buy	12/16/09	K		
57. - El Paso Sch Dist Muni Bond 12/1/12	A	Interest	K	T	Buy	09/10/09	K		
58. - Left Hand Wtr Muni Bond 5/15/13	A	Interest	K	T	Buy	10/07/09	K		
59. - Mesa College Muni Bond 5/15/23	A	Interest	K	T	Buy	11/18/09	K		
60. - Pueblo Sch Dist Muni Bond 12/15/11	A	Interest	K	T	Buy	09/18/09	K		
61. - S Migel & Montrose Muni Bond 12/1/17	A	Interest	K	T	Buy	09/18/09	K		
62. - Teller Sch Dist Muni Bond 12/1/20	A	Interest	K	T	Buy	10/01/09	K		
63. - Univ Colo Ent Sys Muni Bond 6/1/14	A	Interest	K	T	Buy	08/31/09	K		
64. - Weld Sch Dist Muni Bond 12/1/19	A	Interest	K	T	Buy	10/07/09	K		
65. - Westminster Sl's and Use Muni Bond 12/1/15	A	Interest	L	T	Buy	09/18/09	L		
66. - Short Term Tax Ex Bond Fund	A	Int./Div.	K	T	Buy	12/17/09	K		

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3. Value Method Codes (See Column C2)					

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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