

FINANCIAL DISCLOSURE REPORT

Report Required by the Ethics
in Government Act of 1978
(5 U.S.C. app. §§ 101-111)

NOMINATION REPORT

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 9/25/03
4. Title (Article III Judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. District Judge- Nominee	5. Report Type (check appropriate type) ☒ Nomination, Date 9/23/03 ☐ Initial ☐ Annual ☐ Final	6. Reporting Period 1/1/02 to 9/23/03
7. Chambers or Office Address BancorpSouth Building 2909 13th Street, Suite 214 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 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.)

POSITION	NAME OF ORGANIZATION/ENTITY
1. Trustee (2003)	Russell-Walker-Blass Chapter--American Inns of Court
2. President (2001-02)	Russell-Walker-Blass Chapter--American Inns of Court

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

☒ NONE - (No reportable agreements.)

DATE	PARTIES AND TERMS
1.	

III. NON-INVESTMENT INCOME. (Reporting individual and spouse; see pp. 17-24 of filing instructions)

☐ NONE - (No reportable non-investment income.)

DATE	SOURCE AND TYPE	GROSS INCOME (yours, not spouse's)
1. 1/6/03	University of Southern Mississippi (teaching)	\$1500.00
2. 8/11/03	Southern Rehabilitation Associates	
3. 1/1/02	McGowin Center For Neuroscience	

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

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

☐ NONE - (No such reportable reimbursements.)

SOURCE

DESCRIPTION

1. Exempt

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

☐ NONE - (No such reportable gifts.)

SOURCE

DESCRIPTION

VALUE

1. Exempt

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

☐ NONE - (No reportable liabilities.)

CREDITOR

DESCRIPTION

VALUE CODE

1. Grand Bank For Savings

Home Mortgage--Pelican Cove--Long Beach, Mississippi

M

VII. INVESTMENTS and TRUSTS — income, value, transactions (includes those of the spouse and dependent children. See pp. 34-57 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)	(2)	(1)	(2)	(1)	If not exempt from disclosure			
	Amount Code 1 (A-H)	Type (e.g. div. rent. or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g. buy, sell, merger, 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)
☐ NONE (No reportable income, assets, or transactions)									
1. Merrill Lynch IRA	A	Interest			redeem	5/20	J		
2. —ML Retirement Reserves	A	Interest			redeem	5/20	J		
3. —ML Global Value Fund	A	Interest			redeem	5/20	J		
4. —ML Global Growth Fund	A	Interest			redeem	5/20	J		
5. IRA—Western-Southern Life Assurance Co.		None	J	T	Buy	5/23	J		
6. Residential Property—Pelican Cove, Long Beach, Mississippi	E	Rent	M	T					

1. Income/Gain Codes:	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
(See Columns B1 and D4)	F = \$50,001-\$100,000	G = \$100,001-\$1,000,000	H1 = \$1,000,001-\$5,000,000	H2 = More than \$5,000,000	
2. Value Codes:	J = \$15,000 or less	K = \$15,001-\$50,000	L = \$50,001-\$100,000	M = \$100,001-\$250,000	
(See Columns C1 and D3)	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		
3. Value Method Codes	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash/Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS (Indicate part of Report.)

Part III--Line 1 & 2
McGowin Center for Neuroscience and Southern Rehabilitation Associates constitutes employment by spouse.

Part VII--Lines 1-5
Redemption of Merrill Lynch IRA constitutes a rollover to an IRA with Western-Southern Assurance Co.

Part VII--Line 6
The residential property identified as Pelican Cove--Long Beach, Mississippi was my primary residence. There is presently a contingent contract for the sale of this property. Closing is expected shortly. However, since I no longer actually live there, I am listing it as an asset (and listing the mortgage as a liability) in an abundance of caution.

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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.

Signature

Date

9/25/03

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

FINANCIAL STATEMENT

NET WORTH

Provide a complete, current financial net worth statement which itemizes in detail all assets (including bank accounts, real estate, securities, trusts, investments, and other financial holdings) all liabilities (including debts, mortgages, loans, and other financial obligations) of yourself, your spouse, and other immediate members of your household.

ASSETS		LIABILITIES	
Cash on hand and in banks	5,000	Notes payable to banks-secured	
U.S. Government securities-add schedule		Notes payable to banks-unsecured	
Listed securities-add schedule		Notes payable to relatives	
Unlisted securities--add schedule		Notes payable to others	
Accounts and notes receivable:		Accounts and bills due	
Due from relatives and friends		Unpaid income tax	
Due from others		Other unpaid income and interest	
Doubtful		Real estate mortgages payable-add schedule	659,000
Real estate owned-add schedule	689,000	Chattel mortgages and other liens payable	
Real estate mortgages receivable		Other debts-itemize:	
Autos and other personal property	50,000	Credit cards	17,000
Cash value-life insurance	2,000		
Other assets itemize:			
Boat	75,000		
401(K)	240,000		
IRA	2,400	Total liabilities	676,000
		Net Worth	387,400
Total Assets	1,063,400	Total liabilities and net worth	1,063,400
CONTINGENT LIABILITIES		GENERAL INFORMATION	
As endorser, comaker or guarantor	None	Are any assets pledged? (Add schedule)	No
On leases or contracts	None	Are you defendant in any suits or legal actions?	No
Legal Claims	None	Have you ever taken bankruptcy?	No
Provision for Federal Income Tax	None		
Other special debt	None		