

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2004**

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

1. Person Reporting (Last name, First name, Middle initial) Gilman, Ronald L	2. Court or Organization U.S. Court of Appeals, 6th Cir	3. Date of Report 04/11/2005
4. Title (Article III Judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Circuit Judge (Active)	5. Report Type (check appropriate type) ☐ Nomination Date _____ ☐ Initial ☒ Annual ☐ Final	6. Reporting Period 01/01/2004 to 12/31/2004
7. Chambers or Office Address 167 N. Main Street, Suite 1176 Memphis, TN 38103	8. On the basis of the information contained in this Report and any certifications 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. _____
2. _____

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

☒ **NONE** - (No reportable agreements.)

DATE

PARTIES AND TERMS

1. _____

FINANCIAL
DISCLOSURE OFFICE

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FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

Gilman, Ronald L.

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04/11/2005

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.)DATESOURCE AND TYPEGROSS INCOME

(Yours, not spouse's)

1.

B. Spouse's Non-Investment Income - (If you were married during any portion of the reporting year, please complete this section. Dollar amount not required except for honoraria.)☒ **NONE** - (No reportable non-investment income.)DATESOURCE AND TYPE

1.

IV. REIMBURSEMENTS - transportation, lodging, food, entertainment

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

☐ **NONE** - (No such reportable reimbursements.)SOURCEDESCRIPTION

1. Andy Rickman

April 30-May 1; Washington, DC; participated in wedding of former law clerk (transportation; lodging)

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

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

☒ **NONE** - (No such reportable gifts.)

SOURCE

DESCRIPTION

VALUE

1.

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

☒ **NONE** - (No reportable liabilities.)

CREDITOR

DESCRIPTION

VALUE CODE

1.

FINANCIAL DISCLOSURE REPORT

Page 1 of 3

Name of Person Reporting
Gilman, Ronald L

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04/11/2005

VII. INVESTMENTS and TRUSTS — income, value, transactions (includes those of the spouse and dependent children. See pp. 34-37 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, exchange, 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. Gulf Housing Ltd. Partnership		Rent	L	W					
2. Pasture land in Shelby County, TN	A	Rent	N	T					
3. Federal Bldg. Federal Credit Union	B	Interest	M	T					
4. Am. Century Small Cap Value	A	Dividend			Sold	6/1	M	E	
5. Schwab Money Market	A	Dividend	K						
6. Schwab Value Advantage		Dividend			Sold	6/14	K		
7. DFA US Tax-Mdg. Small Cap Value		Dividend	M	T	Partial Sale	5/20	K	D	
8. DFA US Tax-Mdg. Small Cap Value					Partial Sale	6/2	L	E	
9. DFA US Tax-Mdg. Small Cap Value					Buy	10/14	K		
10. Dodge & Cox Stock Fund	B	Dividend	L	T	Partial Sale	6/2	K	D	
11. Dodge & Cox Stock Fund					Buy	10/14	K		
12. iShares Tr. Russell 3000 Index	D	Dividend	N	T	Partial Sale	6/2	N	F	
13. iShares Tr. Russell 3000 Index					Buy	10/14	L		
14. Julius Baer Int'l Equity		Dividend		T	Partial Sale	6/2	L	E	
15. Julius Baer Int'l Equity					Buy	10/14			
16. Oppenheimer Developing Markets		Dividend	L		Partial Sale	6/2	K	D	
17. Profunds Rising Rates Oppty		None			Buy	10/6	L		
18. Profunds Rising Rates Oppty					Sold	11/12	L		

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 = \$250,001-\$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 = \$50,000,001-\$100,000,000		
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		

FINANCIAL DISCLOSURE REPORT

Page 2 of 3

Name of Person Reporting
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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				
	(1) Amount Code 1 (A-F)	(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, merger, redemption)	If not exempt from disclosure			
						(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A- H)	(5) (identity of buyer/seller (if private transaction))
19. Rydex Juno Fund		None	M	T	Buy	5/20	L		
20. Rydex Juno Fund					Partial Sale	10/5	L		
21. Rydex Juno Fund					Buy	11/5	L		
22. Rydex Juno Fund					Buy	11/23	K		
23. Scudder Micro Cap		None			Sold	5/20	M	E	
24. Scudder Muni Bond Inst'l	A	Dividend			Sold	1/5	M	B	
25. T Rowe Price Summit Muni Intern.	C	Dividend	M	T	Buy	1/6	M		
26. T Rowe Price Summit Muni Intern.					Buy	5/20	J		
27. T Rowe Price Summit Muni Intern.					Partial Sale	6/2	K		
28. T Rowe Price Summit Muni Intern.					Buy	10/14	K		
29. Thornburg Ltd. Term Muni	C	Dividend		T	Buy	5/20	K		
30. Thornburg Ltd. Term Muni					Partial Sale	6/2	K	A	
31. Thornburg Ltd. Term Muni					Buy	10/14	K		
32. Vanguard Short Term Muni		Dividend			Buy	5/21	K		
33. Vanguard Short Term Muni.					Partial Sale	6/3	L		
34. Vanguard Short Term Muni					Buy	10/14	K		
35. IRA #1	D	Dividend		T					
36. - Schwab Money Market									

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(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	
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	P3 = \$25,000,001-\$50,000,000		P4 = \$50,000,001-\$100,000,000		
3. Value Method Codes:	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Other Method	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

FINANCIAL DISCLOSURE REPORT

Page 3 of 3

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A. Description of Assets (including trust assets) Place "OO" 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-F)	(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, transfer, redemption)	If not exempt from disclosure			
						(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A- F)	(5) Identity of buyer/seller (if private transaction)
37. - Julius Baer Int'l Equity									
38. - Pimco Real Return Inst'l					Partial Sale	6/2	K		
39. - Rydex Juno Fund					Sold	6/2	K	A	
40. - Rydex Sphinx Fund					Buy	7/29	L		
41. IRA #2	A	Dividend	K	T					
42. - Schwab Money Market									
43. - iShares Tr. Russell 3000 Index									

1. Income/Gain Codes

(See Columns B1 and D4)

2. Value Codes

(See Columns C1 and D3)

3. Value Method Codes

(See Column C2)

A = \$1,000 or less

F = \$50,001-\$100,000

J = \$15,000 or less

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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-\$6,000

H1 = \$1,000,001-\$6,000,000

L = \$60,001-\$100,000

P1 = \$1,000,001-\$5,000,000

P4 = \$5,000,001-\$50,000,000

S = Assessment

W = Estimated

D = \$5,001-\$15,000

H2 = More than \$6,000,000

M = \$100,001-\$250,000

P2 = \$5,000,001-\$25,000,000

T = Cash/Market

E = \$15,001-\$50,000

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

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Date of Report

04/11/2005

VIII. ADDITIONAL INFORMATION OR EXPLANATIONS

(Indicate part of Report.)

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

Gilman, Ronald L

Date of Report

04/11/2005

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.

Sign 

Date April 11, 2005

NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILLFULLY FALSIFIES OR FAILS TO FILE THIS REPORT MAY BE SUBJECT TO CIVIL AND CRIMINAL SANCTIONS (5 U.S.C. app. § 104)

FILED 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