

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2010

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) Gilman, Ronald L.	2. Court or Organization U.S. Court of Appeals, Sixth Circuit	3. Date of Report 03/25/2011
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Circuit Judge (Senior Status)	5a. Report Type (check appropriate type) ☐ Nomination, Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2010 to 12/31/2010
7. Chambers or Office Address 167 North Main Street, Suite 1176 Memphis, TN 38103	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. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____

RECEIVED
 2011 APR -5 A 11:08
 FINANCIAL
 DISCLOSURE OFFICE

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. _____	_____

Gilman, Ronald L.

FINANCIAL DISCLOSURE REPORT

Page 2 of 9

Name of Person Reporting

Gilman, Ronald L.

Date of Report

03/25/2011

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.				

FINANCIAL DISCLOSURE REPORT

Page 3 of 9

Name of Person Reporting

Gilman, Ronald L.

Date of Report

03/25/2011

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.		

FINANCIAL DISCLOSURE REPORT

Page 4 of 9

Name of Person Reporting

Gilman, Ronald L.

Date of Report

03/25/2011

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. Gulf Housing Ltd. Partnership	A	Interest							
2. Gulf Housing Ltd. Partnership (six multi-state projects)	C	Rent	K	W					
3. Federal Bldg. Federal Credit Union	A	Interest	L	T					
4. Schwab Cash Reserves	A	Dividend	K	T					
5. AQR Diversified Arbitrage	A	Dividend	L	T	Buy	09/30/10	K		
6. Artio Int'l Equity	C	Dividend	M	T					
7. ASG Global Alternatives	A	Dividend	L	T	Buy	09/30/10	K		
8. Barclays Bank Ipath DJ UBS Commodity Index		None	L	T					
9. Deutsche Bank Notes due 08/23/11		None	K	T	Buy	02/18/10	K		
10. DFA Emerging Markets	A	Dividend	L	T	Buy	09/30/10	L		
11. DFA International Core Equity	C	Dividend	M	T					
12. DFA U.S. Small Cap Value	A	Dividend	K	T					
13. Fidelity Cash Reserves					Buy	12/17/10	K		
14. Fidelity Cash Reserves	A	Dividend	K	T	Buy	12/21/10	J		
15. Fidelity Int'l Small Cap		None			Sold	03/15/10	M		
16. Fidelity Latin America	A	Dividend	K	T					
17. Fidelity New Markets Income					Buy	03/15/10	K		

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
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
H11 = \$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 = Appraisal
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

FINANCIAL DISCLOSURE REPORT

Page 5 of 9

Name of Person Reporting

Gilman, Ronald L.

Date of Report

03/25/2011

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)
18. Fidelity New Markets Income					Sold (part)	12/17/10	K	A	
19. Fidelity New Markets Income	B	Dividend			Sold	12/21/10	J	A	
20. Fidelity Select Materials Portfolio	A	Dividend	K	T	Buy	03/15/10	K		
21. Fidelity Select Medical Equip. & Sys.		None	K	T	Buy	03/15/10	K		
22. Fidelity Tax Free Bond					Buy	02/11/10	J		
23. Fidelity Tax Free Bond	B	Interest			Sold	12/13/10	L		
24. Goldman Sachs Satellite Strategies	C	Dividend	L	T					
25. iShares MSCI Emerging Markets Index	A	Dividend	K	T					
26. iShares S&P Midcap 400 Value	B	Dividend	M	T					
27. iShares Tr. Russell 3000 Index	D	Dividend	O	T	Sold (part)	09/30/10	L	E	
28. JP Morgan Chase Notes due 01/04/10		None			Redeemed	01/04/10	L	D	
29. JP Morgan Chase Notes due 04/18/11		None	L	T	Buy	02/10/10	L		
30. JP Morgan Tax Aware Real Return	C	Dividend	L	T	Sold (part)	09/30/10	K	B	
31. Matthews Pacific Tiger	A	Dividend	L	T	Buy	02/10/10	L		
32. Pimco Enhanced Short Maturity Strategy	A	Dividend	K	T	Buy	04/21/10	K		
33. Pimco Unconstrained Bond	A	Dividend	L	T	Buy	09/30/10	L		
34. T Rowe Price Summit Muni Int. Term Bond	C	Dividend	L	T	Sold (part)	09/30/10	K	C	

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

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

H2 = 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

FINANCIAL DISCLOSURE REPORT

Page 6 of 9

Name of Person Reporting

Gilman, Ronald L.

Date of Report

03/25/2011

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-I)	(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-I)	(5) Identity of buyer/seller (if private transaction)
35. Thornburg Ltd. Term Muni	C	Dividend	M	T	Buy	09/30/10	J		
36. Vanguard Short Term Tax Exempt	B	Dividend	L	T	Sold (part)	09/30/10	K	A	
37.									
38. IRA #1	D	Dividend	N	T					
39. -Schwab Cash Reserves									
40. -Artio Int'l Equity					Buy	03/11/10	K		
41. -Artio Int'l Equity					Sold (part)	09/30/10	L		
42. -Blackrock Low Duration Bond					Sold (part)	09/30/10	L	B	
43. -Blackrock Low Duration Bond					Sold	10/22/10	J	A	
44. -DFA Int'l Core Equity					Buy	03/11/10	J		
45. -DFA U.S. Small Cap Value					Sold (part)	03/11/10	K	B	
46. -JP Morgan Strategic Income Oppty.					Buy	09/30/10	L		
47. -Pimco Unconstrained Bond					Buy	09/30/10	K		
48.									
49. IRA #2	D	Dividend	L	T					
50. -Schwab Cash Reserves									
51. -iShares MSCI Emerging Market Index									

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

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

FINANCIAL DISCLOSURE REPORT

Page 7 of 9

Name of Person Reporting

Gilman, Ronald L.

Date of Report

03/25/2011

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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	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, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
52. -JP Morgan High Yield Bond Select									
53. -Pimco Real Return									

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
H = \$5,001 - \$100,000

D = \$5,001 - \$15,000
I = \$15,001 - \$50,000

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

2. Value Codes
(See Columns C1 and D3)

J = \$15,000 or less
N = \$250,001 - \$500,000
P1 = \$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

FINANCIAL DISCLOSURE REPORT
Page 8 of 9

Name of Person Reporting	Date of Report
Gilman, Ronald L.	03/25/2011

VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

FINANCIAL DISCLOSURE REPORT

Page 9 of 9

Name of Person Reporting

Gilman, Ronald L.

Date of Report

03/25/2011

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.

Sign: _____

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)

Committee on Financial Disclosure
Administrative Office of the United States Courts
Suite 2-301
One Columbus Circle, N.E.
Washington, D.C. 20544