AO-10 (WP)
Rev. 1/2004

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, middle initial)* Garland, Merrick B	2. Court or Organization US Court of Appeals/DC Circuit	3. Date of Report 05/11/2005
4. Title *(Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)* US Circuit Judge-Active Status	5. Report Type (check appropriate type) ___ Nomination, Date ________ ___ Initial _X_ Annual ___ Final	6. Reporting Period 01/01/2004 to 12/31/2004
7. Chambers or Office Address U.S. Courthouse 333 Constitution Avenue, N.W. Washington, D.C. 20001	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.

RECEIVED
MAY 18 21 AM '05
FINANCIAL DISCLOSURE OFFICE

I. POSITIONS. *(Reporting individual only; see pp. 9-13 of Instructions.)*

☐ NONE (No reportable positions.)

	POSITION	NAME OF ORGANIZATION/ENTITY
1	Member	Board of Overseers, Harvard University
2		
3		

II. AGREEMENTS. *(Reporting individual only; see pp. 14-16 of Instructions.)*

☒ NONE (No reportable agreements.)

	DATE	PARTIES AND TERMS
1		
2		

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

A. Filer's Non-Investment Income

☒ NONE (No reportable non-investment income.)

	DATE	SOURCE AND TYPE	GROSS INCOME
1			$
2			$
3			$

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.)

	DATE	SOURCE AND TYPE
1	2004	Sidwell Friends School - Substitute Teacher
2		

FINANCIAL DISCLOSURE REPORT	Name of Person Reporting Garland, Merrick B	Date of Report

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	Harvard University	Feb. 8; Apr. 2-4; June 8-9; Oct. 2-3; Dec. 4-5 - Cambridge, MA - Board of Overseers Meetings (transportation, meals, room)
2		
3		
4		
5		
6		
7		

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

X NONE (No such reportable gifts.)

	SOURCE	DESCRIPTION	VALUE
1			$
2			$
3			$
4			$

VI. LIABILITIES. *(Includes those of spouse and dependent children. See pp. 32-33 of Instructions.)*

X NONE (No reportable liabilities.)

	CREDITOR	DESCRIPTION	VALUE CODE*
1			
2			
3			
4			
5			

*Value Codes: J=$15,000 or less K=$15,001-$50,000 L=$50,001-$100,000 M=$100,001-$250,000
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 or more

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting	Date of Report
Garland, Merrick B.	05/11/2005

VII. Page 1 INVESTMENTS and TRUSTS -- income, value, transactions *(Includes those of spouse and dependent children. See pp. 34-57 of Instructions.)*

	A. Description of Assets (including trust assets)	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
							If not exempt from disclosure			
	Place "(X)" after each asset exempt from prior disclosure.	(1) Amt. Code1 (A-H)	(2) Type (e.g. div., rent or int.)	(1) Value Code2 (J-P)	(2) Value Method Code3 (Q-W)	(1) Type (e.g. buy, sell, merger, redemption)	(2) Date Month-Day	(3) Value Code2 (J-P)	(4) Gain Code1 (A-H)	(5) Identity of buyer/seller (if private transaction)
☐	NONE (No reportable income,									
1	Sun Trust Bank accounts	B	Interest	N	T					
2	Sun Trust Bank accounts	A	Interest	K	T					
3	Justice Fed. Credit Union accounts	B	Interest	M	T					
4	U.S. Savings Bonds		None	K	T					
5	IRA #1	A	Dividend	K	T					
6	–Edward Jones Co. Money Mkt.									
7	Brokerage Account #1									
8	–General Mills Inc. Common	B	Dividend	L	T					
9	–Wyeth Common	A	Dividend	K	T					
10	–Bristol-Myers Squibb Co. Common	A	Dividend	K	T					
11	–Zimmer Holdings Inc. Common		None	J	T					
12	–General Electric Co. Common	B	Dividend	M	T					
13	–Georgia Pacific Corp. Common	A	Dividend	K	T					
14	–Plum Creek Common	A	Dividend	J	T					
15	–Gillette Co. Common	A	Dividend	L	T					
16	–Procter & Gamble Co. Common	B	Dividend	M	T					
17	–J.M. Smucker Co. Common	A	Dividend	J	T					

1	Income/Gain Codes: (See Col. B1, 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 Col. C1, 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 Col. C2)	Q=Appraisal U=Book value	R=Cost (real estate only) V=Other	S=Assessment W=Estimated	T=Cash/Market	

NANCIAL DISCLOSURE REPORT

Name of Person Reporting	Date of Report
Garland, Merrick B	05/11/2005

VII. Page 2 INVESTMENTS and TRUSTS -- income, value, transactions *(Includes those of spouse and dependent children. See pp. 34-57 of Instructions.)*

	A. Description of Assets (including trust assets)	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
							If not exempt from disclosure			
	Place "(X)" after each asset exempt from prior disclosure.	(1) Amt. Code1 (A-H)	(2) Type (e.g., div., rent or int.)	(1) Value Code2 (J-P)	(2) Value Method Code (Q-W)	(1) Type (e.g., buy, sell, merger, redemption)	(2) Date: Month-Day	(3) Value Code2 (J-P)	(4) Gain Code1 (A-H)	(5) Identity of buyer/seller (if private transaction)
	☐ NONE (No reportable income, assets, or transactions)									
18	–The Reserve Fund (money mkt)	B	Dividend	N	T					
19	–Citigroup Inc. Common	C	Dividend	L	T					
20	–Credit Suisse Cap. Apprec. Fund		None	M	T					
21	–Nuveen Maryland Prem. Inc. Municipal Fund	D	Dividend	L	T					
22	–US Treasury Notes due 2005	D	Interest	M	T					
23	–US Treasury Notes due 2006	D	Interest	M	T					
24	–US Treasury Notes due 2007	D	Interest	M	T					
25	Brokerage Account #2									
26	–Fidelity Municipal Money Market Trust	A	Dividend	K	T					
27	–Fidelity Equity Income II	D	Dividend	N	T					
28	–Fidelity Spartan 500 Index Fund	C	Dividend	N	T	Buy	01/09	K		
29						Buy	03/15	K		
30	Fidelity Contrafund	A	Dividend	O	T					
31	IRA #2	A	Dividend	J	T					
32	–Edward Jones Co. Money Market									
33	–Prudential Jennison Growth Fund									

1	Income/Gain Codes: (See Col. B1, 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 Col. C1, 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 Col. C2)	Q=Appraisal U=Book value	R=Cost (real estate only) V=Other	S=Assessment W=Estimated	T=Cash/Market	

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting	Date of Report
Garland, Merrick B	05/11/2005

VII. Page 3 INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of spouse and dependent children. See pp. 34-57 of Instructions.)

A. Description of Assets (including trust assets)	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
						If not exempt from disclosure			
Place "(X)" after each asset exempt from prior disclosure	(1) Amt. Code1 (A-H)	(2) Type (e.g., div., rent or int.)	(1) Value Code2 (J-P)	(2) Value Method Code (Q-W)	(1) Type (e.g., buy, sell, merger, redemption)	(2) Date Month Day	(3) Value Code2 (J-P)	(4) Gain Code1 (A-H)	(5) Identity of buyer/seller (if private transaction)
☐ NONE (No reportable income, assets, or transactions)									
34 Retirement Account	A	Dividend	M	T					
35 –Fidelity Magellan Fund									
36 Trust #1	D	Dividend	N	T					
37 –US Treasury Bonds									
38 –Gabelli Growth Fund									
39 –The Reserve Fund (money Market)									
40 Trust #2	D	Dividend	N	T					
41 –US Treasury Bonds									
42 –Gabelli Growth Fund									
43 –The Reserve Fund (money market)									
44 Rollover IRA	D	Dividend	N	T					
45 –Spartan US Equity Index									
46									
47									
48									
49									

1	Income/Gain Codes: (See Col. B1, 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 Col. C1, 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 Col. C2)	Q=Appraisal U=Book value	R=Cost (real estate only) V=Other	S=Assessment W=Estimated	T=Cash/Market	

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting	Date of Report
Garland, Merrick B.	05/11/2005

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

X. 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 [redacted] Date 5/11/05

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