

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2005**

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, 6th Cir	3. Date of Report 03/21/2006
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Circuit Judge (Active)	5a. Report Type (check appropriate type) <input type="checkbox"/> Nomination, Date _____ <input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final 5b. <input type="checkbox"/> Amended Report	6. Reporting Period 01/01/2005 to 12/31/2005
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 modifications pertaining thereto, it is, in my opinion, in compliance with applicable laws and regulations. Reviewing Officer _____ Date _____	
<p>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.</p>		

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

NONE (No reportable positions.)

<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1. Executive Committee Member	American Bar Association, Appellate Judges Conference
2.	
3.	
4.	
5.	

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 U.S. COURT OF APPEALS
 6TH CIRCUIT

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

NONE (No reportable agreements.)

<u>DATE</u>	<u>PARTIES AND TERMS</u>
1.	
2.	
3.	

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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.)

<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>INCOME</u> (yours, not spouse's)
1.		
2.		
3.		
4.		
5.		

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.	
5.	

IV. REIMBURSEMENTS -- transportation, lodging, food, entertainment.
(Includes those to spouse and dependent children. See pp. 25-27 of instructions.)

NONE (No reportable reimbursements.)

<u>SOURCE</u>	<u>DESCRIPTION</u>
1. American Bar Association	Feb. 12-13; Salt Lake City, UT; attended meeting of Appellate Judges Conference (transportation, lodging, and meals)
2. American Bar Association	Aug. 5-7; Chicago, IL; attended meeting of Appellate Judges Conference (lodging)
3.	
4.	
5.	

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V. GIFTS. (Includes those to spouse and dependent children. See pp. 28-31 of 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. 32-34 of 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 the spouse and dependent children. See pp. 34-57 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, 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)
1. Gulf Housing Ltd. Partnership	A	Rent	L	W					
2. Pasture land in Shelby County, TN	A	Rent			Sold	3/8	N	G	
3. Federal Bldg. Federal Credit Union	B	Interest	L	T					
4. Schwab Money Market	A	Dividend			Sold	10/17	K	A	
5. Schwab Cash Reserves	A	Dividend	K	T	Buy	11/15	K		
6. DFA US Tax-Mdg. Small Cap Value	A	Dividend	M	T					
7. DFA US Small Cap Value	A	Dividend	K	T	Buy	3/15	K		
8. Dodge & Cox Stock Fund	B	Dividend	L	T					
9. Fidelity Int'l Small Cap	C	Dividend	M	T	Buy	3/17	L		
10. Fidelity New Markets Income	D	Dividend	M	T	Buy	3/17	L		
11. iShares Tr. Russell 1000 Growth	A	Dividend	L	T	Buy	10/4	L		
12. iShares Tr. Russell 1000 Index	A	Dividend			Buy	7/8	L		
13. iShares Tr. Russell 1000 Index					Sold	10/4	M	A	
14. iShares Tr. Russell 3000 Index	D	Dividend	O	T					
15. Julius Baer Int'l Equity	C	Dividend	N	T	Buy	3/15	L		
16. Matthews Asia Pacific Fund	A	Dividend	L	T	Buy	10/6	L		
17. Oppenheimer Developing Markets		None			Sold	1/10	L	E	

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 G = \$100,001 - \$1,000,000 K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000 R = Cost (Real Estate Only) V = Other U = Book Value	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 S = Assessment 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
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18. Pimco Foreign Bond Fund	D	Dividend	M	T	Buy	7/8	M		
19. Profunds Rising Rates Opportunity	B	Dividend	L	T	Buy	7/8	L		
20. Rydex Juno Fund		None			Sold	7/8	M	A	
21. Rydex Sphinx Fund	A	Dividend	L	T	Buy	4/25	K		
22. Schroder Muni Bond	A	Dividend	K	T	Buy	7/8	K		
23. Schroder Short Term Muni	B	Dividend	M	T	Buy	7/8	M		
24. T Rowe Price Summit Muni Intern.	C	Dividend			Sold	7/8	M	A	
25. Thornburg Ltd. Term Muni	D	Dividend	M	T					
26. Vanguard Short Term Muni	B	Dividend			Sold	7/8	M	A	
27. IRA #1	D	Dividend	N	T					
28. - Schwab Money Market					Sold	10/17	J	A	
29. - Schwab Cash Reserves					Buy	11/15	J		
30. - Julius Baer Int'l Equity									
31. - Pimco Real Return Institutional									
32. - Rydex Sphinx Fund									
33. IRA #2	A	Dividend	K	T					
34. - Schwab Money Market					Sold	10/17	J	A	

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						(2) Date Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
35. - Schwab Cash Reserves					Buy	11/15	J		
36. - iShares Tr. Russell 3000 Index					Sold	10/4	K	E	
37. - Pimco Developing Local Markets									

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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 

Date March 21, 2006

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