

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2007

*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 Circuit	3. Date of Report 4/10/2008
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	6. Reporting Period 01/01/2007 to 12/31/2007
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 _____	
IMPORTANT NOTES: <i>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>		

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.	Chair	American Bar Association's Appellate Judges Conference
2.		
3.		
4.		
5.		

RECEIVED
 APR 15 11:17
 CLERK'S 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.		

FINANCIAL DISCLOSURE REPORT

Page 2 of 9

Name of Person Reporting

Gilman, Ronald L

Date of Report

4/10/2008

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.	American Bar Association	Feb. 10-11	Miami, FL	Midyear Meeting	Transportation, lodging, and meals
2.	New York School of Law	March 11-12	New York, NY	Judging Moot Court	Transportation, lodging, and meals
3.	American Bar Association	April 12-15	Charlotte, NC	Spring Planning Meeting	Transportation, lodging, and meals
4.	American Bar Association	Aug. 10-13	San Francisco, CA	Annual Meeting	Transportation, lodging, and meals
5.					

FINANCIAL DISCLOSURE REPORT
Page 3 of 9

Name of Person Reporting Gilman, Ronald L	Date of Report 4/10/2008
---	-----------------------------

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 4/10/2008
---	-----------------------------

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 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	E	Rent	L	W					
2. Federal Bldg. Federal Credit Union	A	Interest	K	T					
3. Schwab Cash Reserves	C	Dividend	M	T					
4. Schwab Value Advantage	B	Dividend			Sold	1/9	M		
5. Schwab Value Advantage					Buy	3/16	M		
6. Schwab Value Advantage					Partial Sale	4/25	L		
7. Schwab Value Advantage					Buy	5/17	L		
8. Schwab Value Advantage					Sold	6/20	M		
9. DFA International Core Equity	B	Dividend			Buy	7/10	M		
10. DFA International Core Equity					Sold	12/27	M		
11. DFA US Small Cap Value	A	Dividend	J	T	Partial Sale	12/18	K		
12. DFA US Tax-Mdg. Small Cap Value	B	Dividend	M	T	Partial Sale	1/31	K	D	
13. DFA US Tax-Mdg. Small Cap Value					Partial Sale	7/10	L	E	
14. Fidelity Int'l Small Cap	E	Dividend	M	T					
15. Fidelity Int'l Small Cap Opp.		None			Sold	5/29	K	C	
16. Fidelity Latin America	B	Dividend	K	T					
17. Fidelity U.S. Gov't Reserves	A	Dividend	J	T					

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 H2 = 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 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 \$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 5 of 9

Name of Person Reporting

Gilman, Ronald L

Date of Report

4/10/2008

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 Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
18. Goldman Sachs Satellite Strategies	B	Dividend	K	T	Buy	7/11	K		
19. Goldman Sachs Structured Int'l Eq.	A	Dividend	K	T	Buy	7/10	K		
20. iShares Tr. MSCI EAFE Index	A	Dividend	M	T	Buy	12/28	M		
21. iShares TR. Russell 1000 Growth	A	Dividend	L	T	Partial Sale	3/13	K	C	
22. iShares Tr. Russell 2000 Value Index	A	Dividend	K	T	Buy	12/19	K		
23. iShares Tr. Russell 3000 Index	D	Dividend	O	T	Partial Sale	1/31	L	D	
24. iShares S&P Midcap 400 Value	B	Dividend	L	T					
25. iShares Tr. DJ Total Market	A	Dividend	L	T	Buy	11/21	L		
26. Julius Baer Int'l Equity	E	Dividend	N	T					
27. Matthews Asia Pacific Fund		None			Sold	3/12	L	D	
28. Old Mutual Analytic Defensive Eq.	A	Dividend			Buy	4/27	L		
29. Old Mutual Analytic Defensive Eq.					Sold	11/20	L		
30. Pimco Foreign Bond Fund	C	Dividend			Buy	1/9	M		
31. Pimco Foreign Bond Fund					Buy	1/31	K		
32. Pimco Foreign Bond Fund					Sold	7/10	M		
33. Pimco Fundamental Index Plus	B	Dividend	K	T	Buy	8/2	K		
34. Profunds Rising Rates Opportunity		None			Sold	5/16	L	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 H2 = 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 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 \$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

4/10/2008

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 Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)

35. Schroder Muni Bond	D	Dividend	N	T	Buy	2/2	K		
36. Schroder Muni Bond					Buy	7/10	M		
37. Schroder Short Term Muni	D	Dividend	M	T	Buy	2/2	K		
38. Thornburg Ltd. Term Muni	D	Dividend	L	T	Buy	2/2	J		
39. Thornburg Ltd. Term Muni					Partial Sale	7/10	M		
40. Vanguard Total Stock Market	B	Dividend	L	T					
41.									
42. IRA #1	E	Dividend	N	T					
43. Schwab Cash Reserves									
44. Julius Baer Int'l Equity					Partial Sale	1/31	L	E	
45. Julius Baer Int'l Equity					Sold	7/10	K	D	
46. Julius Baer Total Return Bond					Buy	7/12	L		
47. Pimco Real Return Institutional									
48. Pimco Total Return Institutional					Buy	1/31	L		
49. Pimco Total Return Institutional					Buy	7/12	L		
50. Vanguard Total Stock Market					Partial Sale	7/10	L		
51.									

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 H2 = 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 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 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 7 of 9

Name of Person Reporting Gilman, Ronald L	Date of Report 4/10/2008
---	-----------------------------

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 Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
52. IRA #2		D Dividend	L	T					
53. Schwab Cash Reserves									
54. Pimco Developing Local Markets									

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 H2 = 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 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 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	4/10/2008

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 4/10/2008
--	-----------------------------

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 _____



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