

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2008**

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 03/31/2009
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 01/01/2008 to 12/31/2008
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: 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. Immediate Past Chair	American Bar Association's Appellate Judges Conference
2. Chair of Board of Directors	Appellate Judges Education Institute
3.	
4.	
5.	

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.	

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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. 11-13	Los Angeles, CA	Midyear Meeting	Transportation, lodging, and meals
2. Texas Tech University	April 4	Lubbock, TX	Lecture	Transportation
3. American Bar Association	Aug. 7-10	New York, NY	Annual Meeting	Lodging
4.				
5.				

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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.			

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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	B	Distribution	K	W					
2. Federal Bldg. Federal Credit Union	A	Interest	K	T					
3. Schwab Cash Reserves	B	Dividend	L	T					
4. DFA International Core Equity					Buy	2/29	L		
5. DFA International Core Equity					Sold	8/28	L		
6. DFA International Core Equity					Buy	9/30	M		
7. DFA International Core Equity	B	Dividend			Sold	11/21	L		
8. DFA US Small Cap Value					Buy	3/5	K		
9. DFA US Small Cap Value					Sold (part)	9/30	K		
10. DFA US Small Cap Value	A	Dividend	K	T	Buy	11/21	K		
11. DFA US Tax-Mdg. Small Cap Value	A	Dividend			Sold	9/30	M		
12. Fidelity Int'l Small Cap		None	L	T					
13. Fidelity Latin America	A	Dividend	K	T					
14. Fidelity U.S. Gov't Reserves	A	Dividend	J	T					
15. Goldman Sachs Satellite Strategies	B	Dividend	K	T	Buy	10/3	K		
16. Goldman Sachs Structured Int'l Equity		None			Sold	11/7	K		
17. iShares MSCI ACWI US Index					Buy	8/29	L		

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	

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18. iShares MSCI ACWI US Index					Sold	9/30	L		
19. iShares MSCI ACWI US Index	A	Dividend	M	T	Buy	11/21	L		
20. iShares Tr. MSCI EAFE Index		None			Sold	2/29	L		
21. iShares Tr. Russell 1000 Growth					Buy	10/3	J		
22. iShares Tr. Russell 1000 Growth	A	Dividend			Sold	11/13	K		
23. iShares Tr. Russell 2000 Value Index		None			Sold	3/5	K		
24. iShares Tr. Russell 3000 Index					Buy	9/30	L		
25. iShares Tr. Russell 3000 Index					Buy	10/3	K		
26. iShares Tr. Russell 3000 Index	D	Dividend			Sold	11/21	N		
27. iShares Russell Midcap Value Index	A	Dividend	L	T	Buy	11/24	L		
28. iShares S&P Midcap 400 Value					Buy	10/3	J		
29. iShares S&P Midcap 400 Value	B	Dividend			Sold	11/21	L		
30. iShares Tr. DJ Total lmarket		None			Sold	1/8	L		
31. iShares MSCI Emerging Markets Index	A	Dividend	K	T	Buy	11/10	K		
32. JP Morgan Chase Notes due 4/14/09		None	K	T	Buy	2/27	K		
33. JP Morgan Chase Notes due 1/4/10		None	K	T	Buy	11/14	K		
34. JP Morgan Tax Aware Real Return	A	Dividend	L	T	Buy	11/21	L		

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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	
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35. Julius Baer Int'l Equity (renamed Artio Int'l Equity)					Sold (part)	9/30	M		
36. Artio Int'l Equity (formerly Julius Baer Int'l Equity)	C	Dividend	M	T	Buy	11/21	K		
37. Old Mutual Analytic Defensive Equity					Buy	1/8	L		
38. Old Mutual Analytic Defensive Equity		None	K	T	Buy	10/3	J		
39. Pimco Fundamental Index Plus		None			Sold	2/22	K		
40. Schroder Muni Bond					Sold (part)	4/10	K		
41. Schroder Muni Bond					Sold (part)	9/29	M		
42. Schroder Muni Bond	D	Dividend			Sold	10/1	J		
43. Schroder Short Term Muni	D	Dividend	M	T	Sold (part)	9/30	K		
44. T Rowe Price Summit Muni Int. Term Bond	A	Dividend	L	T	Buy	11/21	L		
45. Thornburg Ltd. Term Muni					Buy	9/30	M		
46. Thornburg Ltd. Term Muni					Sold (part)	10/3	L		
47. Thornburg Ltd. Term Muni	C	Dividend	L	T	Sold (part)	11/21	K		
48. Vanguard Total Stock Market					Sold (part)	9/30	L		
49. Vanguard Total Stock Market	C	Dividend	O	T	Buy	11/21	N		
50.									
51. IRA #1	E	Dividend	N	T					

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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	
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52. Schwab Cash Reserves									
53. Artio Int'l Equity (formerly Julius Baer Int'l Equity)					Buy	9/30	M		
54. Artio Int'l Equity (formerly Julius Baer Int'l Equity)					Buy	10/3	K		
55. DFA US Small Cap Value					Buy	9/30	M		
56. DFA US Small Cap Value					Buy	10/3	J		
57. Julius Baer Total Return Bond					Sold (part)	9/29	L		
58. Julius Baer Total Return Bond					Sold	10/1	J		
59. Pimco Real Return Institutional					Sold	9/29	M		
60. Pimco Total Return Institutional					Sold	9/29	M		
61. Vanguard Total Stock Market					Sold (part)	9/30	J		
62. Vanguard Total Stock Market					Sold	11/21	J		
63.									
64. IRA #2	C	Dividend	L	T					
65. Schwab Cash Reserves									
66. iShares MSCI Emerging Markets Index					Buy	11/10	K		
67. JP Morgan High Yield Bond Select					Buy	11/10	K		
68. Pimco Developing Local Markets					Sold	11/7	K		

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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



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