

**FINANCIAL DISCLOSURE REPORT  
FOR CALENDAR YEAR 2012**

*Report Required by the Ethics  
in Government Act of 1978  
(5 U.S.C. app. §§ 101-111)*

<b>1. Person Reporting (last name, first, middle initial)</b>  Gilman, Ronald L.	<b>2. Court or Organization</b>  U. S. Court of Appeals, Sixth Circuit	<b>3. Date of Report</b>  3/21/2013
<b>4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)</b>  U. S. Circuit Judge (Senior Status)	<b>5a. Report Type (check appropriate type)</b> <input type="checkbox"/> Nomination <input type="checkbox"/> Date <input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final <b>5b.</b> <input type="checkbox"/> Amended Report	<b>6. Reporting Period</b>  01/01/2012 to 12/31/2012

**7. Chambers or Office Address**

167 North Main Street, Suite 1176  
Memphis, TN 38103

**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.*

**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.	

**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.	University of Wisconsin School of Law	March 23-25	Madison, WI	Judge moot court competition	Transportation, lodging, and meals
2.	American Bar Association	November 1-3	Atlanta, GA	Speaker at CLE Conference	Transportation, lodging, and meals
3.					
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 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 multistate projects)	A	Rent	K	W					
3.	Federal Bldg. Federal Credit Union	A	Interest	L	T					
4.	Schwab Cash Reserves	A	Dividend	M	T					
5.	AQR Diversified Arbitrage		None			Sold	09/20/12	L	C	
6.	AQR Managed Futures Strategy	A	Dividend	L	T					
7.	ASG Global Alternatives		None	K	T	Sold (part)	09/20/12	K		
8.	Barclays Bank Ipath DJ UBS Commodity Index		None			Sold	05/31/12	L	C	
9.	Barclays Bank Ipath ETN S&P 500 Dynamic VIX		None	L	T	Buy	09/24/12	M		
10.	DFA Emerging Markets Core Equity Portfolio	B	Dividend	L	T	Buy	06/05/12	L		
11.	DFA International Core Equity	D	Dividend	M	T					
12.	DFA U.S. Small Cap Value	C	Dividend	K	T					
13.	Fidelity International Small Cap	A	Dividend	K	T					
14.	Fidelity OTC Portfolio	A	Dividend	K	T					
15.	Fidelity Real Estate Investment	A	Dividend	L	T					
16.	Fidelity Select Materials Portfolio	B	Dividend	L	T					
17.	Fidelity Small Cap Discovery	B	Dividend	L	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 H=\$1,000,001 - \$5,000,000	D=\$5,001 - \$15,000 I1=\$1,000,001 - \$5,000,000 I2=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	

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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. Goldman Sachs Satellite Strategies	C	Dividend	L	T				
19. Invesco Balanced Risk Commodity	B	Dividend	L	T	Buy	05/31/12	L		
20. iShares MSCI ETF High Dividend Equity					Sold (part)	10/02/12	L	C	
21. iShares MSCI ETF High Dividend Equity	B	Dividend			Sold	10/03/12	J	A	
22. iShares S&P Midcap 400 Value	B	Dividend	M	T	Sold (part)	09/25/12	J	C	
23. iShares Tr. Russell 3000 Index	D	Dividend	O	T	Sold (part)	09/25/12	L	E	
24. JP Morgan Chase Notes due 12/31/12		None			Redeemed	12/31/12	L	D	
25. JP Morgan Tax Aware Real Return	A	Dividend	K	T					
26. Pimco Enhanced Short Maturity Strategy	A	Dividend	K	T	Buy	09/25/12	K		
27. Pimco Unconstrained Bond	B	Dividend	K	T					
28. Powershares S&P 500 High Quality Portfolio	A	Dividend	L	T	Buy	10/02/12	L		
29. Powershares S&P 500 Low Volatility Portfolio	A	Dividend	L	T	Buy	10/02/12	L		
30. T Rowe Price Summit Muni Int. Term Bond	C	Dividend	M	T					
31. Thornburg Ltd. Term Muni	B	Dividend	M	T	Buy	09/25/12	K		
32. Vanguard Dividend Appreciation	A	Dividend			Sold	10/02/12	L	C	
33. Vanguard Meg Cap 300	A	Dividend	K	T					
34. Vanguard MSCI Emerging Markets		None			Sold	06/05/12	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 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 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	

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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)
35. Vanguard Short Term Tax Exempt	A	Dividend	L	T	Buy	09/26/12	J		
36.									
37. IRA #1	D	Dividend	N	T					
38. -Schwab Cash Reserves									
39. -DFA Int'l Core Equity									
40. -DFA Int'l Small Company Port.									
41. -DFA U.S. Small Cap Value					Sold (part)	09/25/12	K	D	
42. -iShares Tr. Russell 3000 Index					Sold	09/25/12	J	C	
43. -JP Morgan Strategic Income Oppty.					Buy	09/25/12	J		
44. -Pimco Total Return					Buy	09/25/12	K		
45. -Pimco Unconstrained Bond					Buy	09/25/12	J		
46.									
47. IRA #2	C	Dividend	L	T					
48. -Schwab Cash Reserves									
49. -DFA U.S. Small Cap Value									
50. -iShares MSCI U.S. Minimum Volility Index					Buy	10/02/12	L		
51. -JP Morgan High Yield Bond Select					Sold	10/02/12	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 H = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 I = \$15,001 - \$50,000	E = \$15,001 - \$50,000 J = \$50,001 - \$100,000
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	

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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.)

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	(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. -Sector SPDR Industrial Select					Sold	01/10/12	J	A	
53. -Vanguard Meg Cap 300									

- |  |   |  |  |  |                         |
|--|---|--|--|--|-------------------------|
| 1. Income Gain Codes:<br>(See Columns B1 and D4) | A = \$1,000 or less<br>F = \$50,001 - \$100,000                                       | B = \$1,001 - \$2,500<br>G = \$100,001 - \$1,000,000   | C = \$2,501 - \$5,000<br>H1 = \$1,000,001 - \$5,000,000                                  | D = \$5,001 - \$15,000<br>I12 = More than \$5,000,000        | E = \$15,001 - \$50,000 |
| 2. Value Codes<br>(See Columns C1 and D3)        | J = \$15,000 or less<br>N = \$250,001 - \$500,000<br>P3 = \$25,000,001 - \$50,000,000 | K = \$15,001 - \$50,000<br>O = \$500,001 - \$1,000,000 | L = \$50,001 - \$100,000<br>P1 = \$1,000,001 - \$5,000,000<br>P4 = More than \$5,000,000 | M = \$100,001 - \$250,000<br>P2 = \$5,000,001 - \$25,000,000 |                         |
| 3. Value Method Codes<br>(See Column C2)         | Q = Appraisal<br>U = Book Value   | R = Cost (Real Estate Only)<br>V = Other               | S = Assessment<br>W = Estimated  | T = Cash Market  |                         |

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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: **s/ Ronald L. Gilman**

**NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILLFULLY 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
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