

AO-20
Rev. 1/2004

FINANCIAL DISCLOSURE REPORT

Calendar Year 2003

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

| | | |
|--|---|---|
| 1. Person Reporting (Last name, First name, Middle initial) Gitman, Ronald L. | 2. Court or Organization U.S. Court of Appeals, 6th Cir. | 3. Date of Report 03/29/2004 |
| 4. Title (Article III Judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Circuit Judge (Active) | 5. Report Type (check appropriate type) <input type="radio"/> Nomination Date <input type="radio"/> Initial <input checked="" type="radio"/> Annual <input type="radio"/> Final | 6. Reporting Period 01/01/2003 to 12/31/2003 |
| 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.)

POSITION

NAME OF ORGANIZATION/ENTITY

| | |
|----|--|
| 1. | |
| 2. | |

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

NONE - (No reportable agreements.)

DATE

PARTIES AND TERMS

| | |
|----|--|
| 1. | |
|----|--|

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FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

Gilman, Ronald L.

Date of Report

03/29/2004

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.)DATESOURCE AND TYPEGROSS INCOME

(yours, not spouse's)

1.

_____**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.)DATESOURCE AND TYPE1.

_____**IV. REIMBURSEMENTS** - transportation, lodging, food, entertainment.

(Includes those to spouse and dependent children. See pp. 25-27 of instructions.)

 NONE - (No such reportable reimbursements.)SOURCEDESCRIPTION1.

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

NONE - (No such reportable gifts.)

SOURCE

DESCRIPTION

VALUE

1.

VI. LIABILITIES. (Includes those of spouse and dependent children. See pp. 32-34 of instructions.)

NONE - (No reportable liabilities.)

CREDITOR

DESCRIPTION

VALUE CODE

1.

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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.)

| 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) |
| <input type="checkbox"/> NONE (No reportable income, assets, or transactions) | | | | | | | | | |
| 1. Gulf Housing Ltd. Part. | A | Rent | | W | | | | | |
| 2. Pasture Land in Shelby County, TN | A | Rent | M | W | | | | | |
| 3. Federal Bldg. Federal Credit Union | B | Interest | L | T | | | | | |
| 4. Am. Century Small Cap Value | A | Dividend | M | T | | | | | |
| 5. Schwab Money Market | A | Dividend | J | T | | | | | |
| 6. Schwab Value Advantage | A | Dividend | K | T | | | | | |
| 7. DFA US Tax-Mdg. Small Cap Value | A | Dividend | M | T | | | | | |
| 8. Dodge & Cox Stock Fund | B | Dividend | L | T | | | | | |
| 9. iShares Tr. Russell 3000 Index | D | Dividend | O | T | | | | | |
| 10. Julius Baer Int'l Equity | B | Dividend | M | T | | | | | |
| 11. Oppenheimer Developing Markets | B | Dividend | L | T | | | | | |
| 12. Scudder Micro Cap | | None | M | T | | | | | |
| 13. Scuder Muni Bond Inst'l | D | Dividend | M | T | | | | | |
| 14. Thornburg Ltd. Term Muni | C | Dividend | L | T | | | | | |
| 15. Vanguard Short Term Muni | C | Dividend | M | T | | | | | |
| 16. IRA #1 | C | Dividend | M | T | | | | | |
| 17. - Schwab Money Mkt | | | | | | | | | |
| 18. - Julius Baer Int'l Equity | | | | | | | | | |

1. Income/Gain Codes: A = \$1,000 or less B = \$1,001-\$2,500 C = \$2,501-\$5,000 D = \$5,001-\$15,000 E = \$15,001-\$50,000
 (See Columns B1 and D4) F = \$50,001-\$100,000 G = \$100,001-\$1,000,000 H1 = \$1,000,001-\$5,000,000 H2 = More than \$5,000,000

2. Value Codes: J = \$15,000 or less K = \$15,001-\$50,000 L = \$50,001-\$100,000 M = \$100,001-\$250,000
 (See Columns C1 and D3) N = \$250,000-\$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-\$100,000,000

3. Value Method Codes Q = Appraisal R = Cost (Real Estate Only) S = Assessment T = Cash/Market
 (See Column C2) U = Book Value V = Other W = Estimated

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| 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) |
| 19. - Oppenheimer Real Estate | | | | | Sold | 2/28 | L | D | |
| 20. - Pimco Real Return Inst'l | | | | | | | | | |
| 21. - Rydex Juno Fund | | | | | Buy | 4/22 | K | | |
| 22. IRA #2 | A | Dividend | K | T | | | | | |
| 23. - Schwab Money Mkt | | | | | | | | | |
| 24. - iShares Tr. Russell 3000 Index | | | | | | | | | |

| | | | | | |
|-------------------------|--------------------------------|-----------------------------|-------------------------------|-------------------------------|-----------------------|
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| (See Columns B1 and D4) | F = \$50,001-\$100,000 | G = \$100,001-\$1,000,000 | H1 = \$1,000,001-\$5,000,000 | H2 = More than \$5,000,000 | |
| 2. Value Codes: | J = \$15,000 or less | K = \$15,001-\$50,000 | L = \$50,001-\$100,000 | M = \$100,001-\$250,000 | |
| (See Columns C1 and D3) | N = \$250,000-\$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 = \$More than \$50,000,000 | | |
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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS

(Indicate part of Report.)

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| | |
|---|------------------------------|
| Name of Person Reporting Gilman, Ronald L. | Date of Report 03/29/2004 |
|---|------------------------------|

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. § 501 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature _____

Date March 29, 2004

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