AO 10
Rev. 3/2023

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2023

Report Required by the Ethics in Government Act of 1978 (5 U.S.C. app. §§ 13101-13111)

1. Person Reporting (last name, first, middle initial)	2. Court or Organization	3. Date of Report
Kirsch II, Thomas L.	Uniited States Court of Appeals for the Seventh Circuit	10/29/2024
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)	**5a. Report Type (check appropriate type)**	**6. Reporting Period**
United States Circuit Judge Active	☐ Nomination Date ☐ Initial ☑ Annual ☐ Final **5b.** ☑ Amended Report	01/01/2023 **to** 12/31/2023
7. Chambers or Office Address		
United States Courthouse 5400 Federal Plaza Hammond, Indiana 46320		

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 Guide to Judiciary Policy, Volume 2D, Ch. 3, § 345 Trustees, Executors, Administrators, and Custodians; § 350 Power of Attorney; § 355 Outside Positions.)*

☐ NONE *(No reportable positions.)*

	POSITION	NAME OF ORGANIZATION/ENTITY
1.	Lecturer	University of Chicago Law School
2.		
3.		
4.		
5.		

II. AGREEMENTS. *(Reporting individual only; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 340 Agreements and Arrangements.)*

☐ NONE *(No reportable agreements.)*

	DATE	PARTIES AND TERMS
1.	2008	Winston & Strawn LLP Retirement Plan 401K (See endnote in Part VIII)
2.	2008	Employee Savings Plan of Winston & Strawn LLP 401K (See endnote in Part VIII)
3.	1999	Jenner & Block LLP Profit Sharing Plan #201 401K (See endnote in Part VIII)

III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 320 Income; § 360 Spouses and Dependent Children.)*

A. Filer's Non-Investment Income

☐ NONE *(No reportable non-investment income.)*

	DATE	SOURCE AND TYPE	INCOME (yours, not spouse's)
1.	10/31/23	University of Chicago Law School teaching stipend	$15,907.50
2.	11/30/23	University of Chicago Law School teaching stipend	$15,907.50
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.)*

	DATE	SOURCE
1.		
2.		
3.		
4.		

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

(Includes those to spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 330 Gifts and Reimbursements; § 360 Spouses and Dependent Children.)

☐ NONE *(No reportable reimbursements.)*

	SOURCE	DATES	LOCATION	PURPOSE	ITEMS PAID OR PROVIDED
1.	University of Michigan Law School	March 19-21, 2023	Ann Arbor, MI	Moot Court competition	Food, travel, lodging
2.	Federalist Society	March 22-23, 2023	Washington University, St. Louis, MO	Law school speech	Food, travel, lodging
3.	Georgetown University Center for the Constitution	Mat 31-June 2, 2023	Sarasota, FL	Educational program	Food, travel, lodging
4.	US Department of Justice, National Advocacy Center	October 19-20, 2023	Columbia, SC	Educational program	Food, travel, lodging

5.	Federalist Society	October 24, 2023	Chicago, IL	Activity of a professional association	Food, travel, lodging

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Kirsch II, Thomas L.	10/29/2024

V. GIFTS. *(Includes those to spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 330 Gifts and Reimbursements; § 360 Spouses and Dependent Children.)*

☐ NONE *(No reportable gifts.)*

	SOURCE	DESCRIPTION	VALUE
1.	Richard Pellar	airfare to Raleigh, NC	$350.00
2.	Richard Pellar	airfare to Evansville, IN	$700.00
3.	Carl Allegretti	College football hall of fame dinner ticket and lodging	$600.00
4.			
5.			

VI. LIABILITIES. *(Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 335 Liabilities; § 360 Spouses and Dependent Children.)*

☐ NONE *(No reportable liabilities.)*

	CREDITOR	DESCRIPTION	VALUE CODE
1.	Bank of America	Revolving line of credit secured by investment account	None
2.	American Community Bank	rental property	N
3.			
4.			
5.			

Name of Person Reporting	Date of Report
Kirsch II, Thomas L.	10/29/2024

VII. INVESTMENTS and TRUSTS *-- income, value, transactions (Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investment Funds.)*

☐ 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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	
1. Rental property, Manatee County, FL	E	Rent	O	T					
2. Retirement Plan #1									
3. -- Fidelity Growth Co K6	A	Dividend			Sold	12/29/23	L		
4. -- Fidelity Growth Co Pool A		None	L	T	Buy	12/29/23	L		
5. -- Champlain MdCap Inst	A	Dividend	K	T					
6. -- Vanguard Target 2045		None	K	T					
7. Retirement Plan #2									
8. -- Vanguard Target 2030		None	N	T					
9. -- Vanguard Target 2040		None	M	T					
10. Retirement Plan #3									
11. -- Vanguard Target 2035		None	O	T					
12. IRA #1									
13. -- MT	A	Dividend	J	T					
14. -- T	A	Dividend	J	T					
15. -- BP	A	Dividend	J	T					
16. -- BMY	A	Dividend	J	T					
17. -- CMCSA	A	Dividend	J	T					

1. Income Gain Codes: (See Columns B1 and D4) — 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; 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 (See Columns C1 and D3) — J =$15,000 or less; K =$15,001 - $50,000; L =$50,001 - $100,000; M =$100,001 - $250,000; N =$250,001 - $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
3. Value Method Codes (See Column C2) — Q =Appraisal; R =Cost (Real Estate Only); S =Assessment; T =Cash Market; U =Book Value; V =Other; W =Estimated

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Kirsch II, Thomas L.	10/29/2024

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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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	
18. -- FE	A	Dividend	J	T					
19. -- HWM	A	Dividend	J	T					
20. -- QQQ	A	Dividend	K	T					
21. -- JPM	A	Dividend	K	T					
22. -- MSFT	A	Dividend	K	T					
23. -- PFE	A	Dividend	J	T					
24. -- SO	A	Dividend	J	T					
25. -- VZ	A	Dividend	J	T					
26. -- UBS BK USA CD	A	Interest			Redeemed	12/01/23	J		
27. -- WELLS FARGO BANL NATIONAL ASSN CD		None	J	T	Buy	12/05/23	J		
28. IRA #2									
29. -- MT	A	Dividend	J	T					
30. -- T	A	Dividend	J	T					
31. -- BP	A	Dividend	J	T					
32. -- CHTR		None	J	T					
33. -- INTC	A	Dividend	J	T					
34. -- MRO	A	Dividend	J	T					

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35. -- PFE	A	Dividend	J	T					
36. -- PSX	A	Dividend	K	T					
37. -- SSO	A	Dividend	K	T					
38. IRA #3									
39. -- AEP	A	Dividend	K	T					
40. -- BP	A	Dividend	J	T					
41. -- COP	A	Dividend	J	T					
42. -- MSFT	A	Dividend	L	T					
43. CollegeChoice529									
44. -- [redacted] Enrollment Portfolio		None	K	T	Buy (add'l)	12/27/23	J		
45. -- [redacted] Enrollment Portfolio		None	L	T	Buy (add'l)	12/27/23	J		
46. Nisource Inc. common stock	C	Dividend	L	T					
47. AEP common stock	A	Dividend	J	T					
48. Cisco Systems, Inc. common stock	A	Dividend	J	T					
49. Investment Account #1									
50. -- Instd dep acct, TD Ameritrade	A	Interest	J	T					
51. -- HPE	A	Dividend	J	T					

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2. Value Codes (See Columns C1 and D3) — J =$15,000 or less; K =$15,001 - $50,000; L =$50,001 - $100,000; M =$100,001 - $250,000; N =$250,001 - $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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52. -- HPQ	A	Dividend	J	T					
53. -- JWN	A	Dividend	J	T					
54. -- SCHW	A	Dividend	J	T					
55. -- VZ	A	Dividend	J	T					
56. -- Morgan Stanley PVT BK CD	B	Interest			Redeemed	12/08/23	K		
57. -- UBS BK USA CD	D	Interest			Redeemed	12/07/23	M		
58. -- BANK OF AMERICA NA CD		None	J	T	Buy	06/13/23	J		
59. -- CITIBANK NA CD		None	M	T	Buy	12/12/23	M		
60. -- JP MORGAN CHASE BANK NATIONAL A CD		None	L	T	Buy	12/12/23	L		
61. -- WELLS FARGO BANK NATIONAL ASSN CD		None	J	T	Buy	09/11/23	J		
62. -- WELLS FARGO BANK NATIONAL ASSN CD		None	J	T	Buy	12/01/23	J		
63. Investment Account #2									
64. -- money market savings, Bank of America	A	Interest	J	T					
65. -- Ishares S&P 100 (OEF)	B	Dividend	M	T	Buy (add'l)	02/17/23	K		
66.					Sold (part)	08/02/23	J	A	
67. -- Vanguard 500 Index Fund SHS ETF (VOO)	B	Dividend	M	T	Buy (add'l)	02/17/23	K		
68. -- Ishares Russell Midcap (IWR)	B	Dividend	M	T	Buy (add'l)	08/02/23	J		

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2. Value Codes (See Columns C1 and D3)	J =$15,000 or less	K =$15,001 - $50,000	L =$50,001 - $100,000	M =$100,001 - $250,000	
	N =$250,001 - $500,000	O =$500,001 - $1,000,000	P1 =$1,000,001 - $5,000,000	P2 =$5,000,001 - $25,000,000	
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69.					Sold (part)	02/17/23	J	B	
70. -- Vanguard Small Cap (VB)	A	Dividend	L	T	Buy (add'l)	08/02/23	J		
71.					Sold (part)	02/17/23	K	E	
72. -- Ishares TR Core MSCI EAFE ETF (IEFA)	C	Dividend	M	T	Buy (add'l)	08/02/23	J		
73.					Sold (part)	02/17/23	K	B	
74. -- Ishares Inc Core MSCI Emerging Mkts ETF (IEMG)	B	Dividend	L	T	Buy (add'l)	02/17/23	K		
75. -- Ishares National Muni Bond ETF		None			Sold	02/17/23	K		
76. -- Goldman Sachs Absolute RTRN Tracker FD CL R6		None	L	T	Buy	02/17/23	L		
77. -- SPDR Portfolio Long Term Treasury ETF	A	Dividend	J	T	Buy	11/02/23	J		
78. -- Vaneck Vectors High Yield Muni ETF		None			Sold	02/17/23	J		
79. -- Vanguard Total Internatl Bond ETF	A	Dividend			Sold	02/17/23	J	A	
80. -- Ishares Core U.S. Aggregate Bond ETF	A	Dividend	K	T	Sold (part)	02/17/23	K		
81.					Sold (part)	11/02/23	J		
82. [redacted] #1									
83. -- QQQ	A	Dividend	J	T					
84. -- SSO	A	Dividend	K	T					
85. -- Morgan Stanley PVT Bk CD		None	J	T	Buy	07/06/23	J		

1. Income Gain Codes: (See Columns B1 and D4)
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
F =$50,001 - $100,000
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H1 =$1,000,001 - $5,000,000
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2. Value Codes (See Columns C1 and D3)
J =$15,000 or less
K =$15,001 - $50,000
L =$50,001 - $100,000
M =$100,001 - $250,000
N =$250,001 - $500,000
O =$500,001 - $1,000,000
P1 =$1,000,001 - $5,000,000
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3. Value Method Codes (See Column C2)
Q =Appraisal
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S =Assessment
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86. -- Wells Fargo Bank National Assn CD		None	J	T	Buy	07/06/23	J		
87. [redacted] #2									
88. -- QQQ	A	Dividend	J	T					
89. -- SSO	A	Dividend	J	T					
90. -- Morgan Stanley PVT Bk CD		None	J	T	Buy	07/06/23	J		
91. -- Wells Fargo Bank National Assn CD		None	J	T	Buy	07/06/23	J		
92. [redacted] #3									
93. -- QQQ	A	Dividend	J	T					
94. -- SSO	A	Dividend	K	T					
95. -- PFE		None	J	T	Buy	12/19/23	J		
96. Investment Account #3 (See endnote in Part VIII)									
97. -- bank deposit program, Morgan Stanley	A	Interest	J	T					
98. -- Ishares Core MSCI EAFE ETF (IEFA)	A	Dividend	J	T					
99. -- Ishares Core MSCI Emerging (IEMG)	A	Dividend	J	T	Sold (part)	03/20/23	J		
100.					Buy (add'l)	04/19/23	J		
101.					Sold (part)	09/26/23	J		
102. -- Ishares US Aerospace & Def ETF (ITA)	A	Dividend	J	T					

1. Income Gain Codes: (See Columns B1 and D4)
A =$1,000 or less
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D =$5,001 - $15,000
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2. Value Codes (See Columns C1 and D3)
J =$15,000 or less
K =$15,001 - $50,000
L =$50,001 - $100,000
M =$100,001 - $250,000
N =$250,001 - $500,000
O =$500,001 - $1,000,000
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103. -- Ishares Russell 1000 Value ETF (IWD)	A	Dividend			Sold	09/26/23	J		
104. -- Ishares Russell 1000 Grw ETF (IWF)	A	Dividend	J	T	Sold (part)	06/13/23	J		
105.					Buy (add'l)	09/26/23	J		
106. -- Ishares Russell 2000 Value ETF (IWN)	A	Dividend	J	T					
107. -- Ishares Russell 2000 Grwth ETF (IWO)	A	Dividend	J	T					
108. -- Ishares Russell Midcap G ETF (IWP)	A	Dividend	J	T					
109. -- Ishares Russell Midcap V ETF (IWS)	A	Dividend	J	T					
110. -- JPMorgan Ultra-short Income (JPST)	A	Dividend	J	T					
111. -- SPDR Nuveen Bloomberg Short (SHM)	A	Dividend	J	T	Sold (part)	06/13/23	J		
112. -- Ishares Core S&P 500 ETF	A	Dividend	J	T	Buy	09/26/23	J		
113. -- SPRD Nuveen Bloombeg Munici (TFI)	B	Dividend	K	T	Sold (part)	03/20/23	K		
114.					Buy (add'l)	04/19/23	K		
115.					Buy (add'l)	06/13/23	J		
116. -- Ishares 20+ Yr Treasu Bond ETF (TLT)	A	Dividend	J	T	Buy (add'l)	04/19/23	J		
117.					Sold (part)	03/20/23	J		
118.					Sold (part)	08/07/23	J		
119. -- Fidelity 500 Index Fund (FXAIX)	B	Dividend	M	T					

1. Income Gain Codes: (See Columns B1 and D4)
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
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 (See Columns C1 and D3)
J =$15,000 or less
K =$15,001 - $50,000
L =$50,001 - $100,000
M =$100,001 - $250,000
N =$250,001 - $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

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

Name of Person Reporting	Date of Report
Kirsch II, Thomas L.	10/29/2024

VII. INVESTMENTS and TRUSTS *-- income, value, transactions (Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investment Funds.)*

☐ 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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	
120. -- United States Treasury Bills		None			Redeemed (part)	01/05/23	J		
121.					Redeemed	01/24/23	J		
122. -- United States Treasury Notes	A	Interest	K	T	Buy (add'l)	08/04/23	K		
123.					Sold (part)	08/04/23	J		
124.					Redeemed (part)	01/17/23	J		
125.					Redeemed (part)	07/31/23	J		
126. -- Vanguard FTSE Emerging Markets (VWO)	A	Dividend			Buy	03/20/23	J		
127.					Sold	04/19/23	J	A	
128. -- Vanguard Long Term Government	A	Dividend			Buy	03/20/23	J		
129.					Sold	04/19/23	J		
130. -- Ishares Nat Mun Bn ETF	A	Dividend			Buy	03/20/23	K		
131.					Sold	04/19/23	K	A	
132. Marcus by Goldman Sachs Cash Equivalent Accounts	D	Interest	M	T					
133. Citi Cash Equivalent Accounts	A	Interest	J	T					
134. American Community Bank	D	Interest	M	T	Buy	05/02/23	M	D	
135. US Savings Bonds	D	Interest	L	T	Matured (part)	03/30/23	N	D	
136. Citibank	A	Interest	J	T					

1. Income Gain Codes: (See Columns B1 and D4) — 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; 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 (See Columns C1 and D3) — J =$15,000 or less; K =$15,001 - $50,000; L =$50,001 - $100,000; M =$100,001 - $250,000; N =$250,001 - $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
3. Value Method Codes (See Column C2) — Q =Appraisal; R =Cost (Real Estate Only); S =Assessment; T =Cash Market; U =Book Value; V =Other; W =Estimated

VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

Agreements: I have continued to participate in these three defined contribuition plans, but the plan sponsors no longer make contributions.

Investments and Trusts: Investment Account #3 includes three advisory accounts and one brokerage account at the same firm. The brokerage account and one advisory account were closed on 05/23/2023. All assets held are reported in Part VII.

Name of Person Reporting	Date of Report
Kirsch II, Thomas L.	10/29/2024

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. § 13141 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature: s/ Thomas L. Kirsch II

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. § 13106)

Committee on Financial Disclosure
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