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
Siler, Eugene E.	Sixth Circuit Court of Appeals	08/09/2024
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**
U.S. Circuit Judge, Senior	☐ Nomination Date ☐ Initial ☑ Annual ☐ Final **5b.** ☐ Amended Report	01/01/2023 **to** 12/31/2023
7. Chambers or Office Address		
U.S. Courthouse 310 South Main Street, Ste. 333 London, KY 40741		

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.	Executor	Estate #1 Closed in 2022 - no assets
2.	Executor	Estate #2 Closed in 2022 - no assets
3.	Executor	Estate #3 Closed in 2023 - no assets remaining
4.	Trustee	Trust #1
5.	Executor	Estate #4 Closed in 2023 - no assets remaining

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.		
2.		
3.		

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.	2023	Executor fees, Estate #3	$30,653.00
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.)*

	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.					
2.					
3.					
4.					
5.					

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.			
2.			
3.			
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.	Forcht Bank	Mortgage on rental property, Whitley County, KY, Part VII, line 20	K
2.	Forcht Bank	Mortgage on rental property, Whitley County, KY, Part VII, line 22	K
3.	Forcht Bank	Mortgage on rental property, Whitley County, KY, Part VII, line 23	K
4.	Forcht Bank	Mortgage on rental property, Whitley County, KY, Part VII, line 26	L
5.			

Name of Person Reporting	Date of Report
Siler, Eugene E.	08/09/2024

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.	Community Trust Bank (Common Stock)	D	Dividend	M	T					
2.	Community Trust Bank Account		None	M	T					
3.	KY Mine Supply (Common Stock)	B	Dividend	J	W					
4.	Verizon (Common Stock)	C	Dividend	L	T					
5.	Exxon Mobil (Common Stock)	E	Dividend	P1	T					
6.	Chevron (Common Stock)	C	Dividend	L	T					
7.	Regions Financial (Common Stock)	C	Dividend	L	T					
8.	Real estate (20A) (Whitley Co., KY) (Listed as 77A)		None	K	S					
9.	Pfizer (Common Stock)	B	Dividend	K	T					
10.	Johnson & Johnson (Common Stock)	B	Dividend	L	T					
11.	Flying Rooster Farm, Inc. (Common Stock)	A	Royalty	K	U					
12.	Rental Prop. No. 1, Whitley Co., KY (Purchase 2002 $128,000)	C	Rent	M	R					
13.	Procter & Gamble (Common Stock)	B	Dividend	K	T					
14.	Rental Prop. No. 3, Whitley Co., KY (Purchase 2006 $75,000)	C	Rent	L	R					
15.	Harry Jeffries Holding, LLC	B	Dividend			Donated				
16.	Apple, Inc.	B	Dividend	N	T					
17.	Smucker Co.	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

Name of Person Reporting	Date of Report
Siler, Eugene E.	08/09/2024

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)	
18. Baird (Mutual IRA) Capital World Growth	D	Dividend	N	T					
19. Baird (Mutual IRA) Growth Fund of Amer	A	Dividend	M	T					
20. Rental Prop. No. 4, Whitley Co., KY (Purchase 2015 $50,000)	D	Rent	K	R					
21. HII	A	Dividend	K	T					
22. Rental Prop. No. 5, Whitley Co., KY (Purchase 2017 $35,000)	C	Rent	K	R					
23. Rental Prop. No. 6, Whitley Co., KY (Purchase 2017 $45,000)	D	Rent	K	R					
24. KY Econ Development Bonds	A	Interest	K	T					
25. Corbin, KY School Bonds	A	Interest	K	T					
26. Rental Prop. No. 7, Whitley Co., KY (Purchase 2020 $180,000)	E	Rent	M	R					

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

From VII - Investments

Line 3 - Value of Kentucky Mine Supply stock derived from appraisal in 2023 by corporate officer.

Line 8 - Assessed value is at 100%, for $30,800.

Line 19 - Assessed value is at 100% and is done annually by the Commonwealth of Kentucky. My last assessment was at $4,020 for this part of the stock (20%).

Estate #4 was closed in 2023. The property from Estate #4 reflected on the 2022 Financial Disclosure, lines 32-94, is not being reported because the filer did not derive any financial or economic benefit from the items.

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

Signature: s/ Eugene E. Siler

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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