AO 10
Rev. 3/2023

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2022

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
LIPMAN, SHERYL H.	U.S. DISTRICT COURT, WESTERN DISTRICT OF TENNESSEE	05/24/2023
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) UNITED STATES DISTRICT JUDGE - ACTIVE STATUS	**5a. Report Type (check appropriate type)** ☐ Nomination Date ☐ Initial ☑ Annual ☐ Final **5b.** ☑ Amended Report	**6. Reporting Period** 01/01/2022 **to** 12/31/2022
7. Chambers or Office Address 167 N. MAIN STREET, ROOM 1157 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 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.	MEMBER	UNIVERSITY OF MEMPHIS BOARD OF VISITORS (ADVISORY BOARD)
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.		
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.			
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.	AIVANTAGE	EDUCATION LOANS	K
2.			
3.			
4.			
5.			

Name of Person Reporting	Date of Report
LIPMAN, SHERYL H.	05/24/2023

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		B		C		D				
Description of Assets (including trust assets)		Income during reporting period		Gross value at end of reporting period		Transactions during reporting period				
Place "(X)" after each asset exempt from prior disclosure		(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)	
1.	IRA #1(H)									
2.	- AMERICAN FUNDS CAPITAL WORLD GROWTH & INCOME FUND	A	Dividend			Sold	6/10/22	L		
3.	- AMERICAN FUNDS EURO PACIFIC GROWTH FUND		None			Sold	06/10/22	L		
4.	- AMERICAN FUNDS GROWTH FUND OF AMERICA		None			Sold	06/10/22	M		
5.	- JP MORGAN MIDCAP GROWTH		None			Sold	6/10/22	M		
6.	- PIMCO TOTAL RETURN FUND	A	Dividend			Sold	6/10/22	L		
7.	IRA #2(H)									
8.	- FEDERATED GOVERNMENT OBLIGATIONS FUND	A	Interest	J	T					
9.	- iSHARES IBOXX $ INVESTMENT GRADE CORPORATE BOND FUND	A	Dividend			Sold	3/18/22	J		
10.	- iSHARES RUSSELL 1000 GROWTH INDEX FUND	A	Dividend	M	T	Buy (add'l)	7/13/22	J		
11.	- iSHARES RUSSELL 1000 VALUE INDEX FUND	B	Dividend	M	T	Buy (add'l)	7/13/22	J		
12.	- iSHARES RUSSELL 2000 GROWTH INDEX FUND	A	Dividend	K	T					
13.	- iSHARES RUSSELL 2000 VALUE INDEX FUND	A	Dividend	K	T	Buy (add'l)	6/27/22	K		
14.	- iSHARES RUSSELL MIDCAP GROWTH INDEX FUND	A	Dividend	K	T					
15.	- iSHARES RUSSELL MIDCAP VALUE INDEX FUND	A	Dividend	K	T					
16.	- SPDR BARCLAYS CONVERTIBLE SECURITIES ETF	A	Dividend	K	T					
17.	- VANGUARD REIT EXCHANGE TRADED FUND	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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☐ 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. - VANGUARD TOTL STOCK MKT	B	Dividend	M	T	Buy (add'l)	6/27/22	L		
19.					Buy (add'l)	7/13/22	K		
20. - CGMHI 05/29/23 FIXED RATE NOTE 2.5%	A	Interest	J	T	Buy	4/27/22	J		
21. - DOW CHEM CO SR NOTES 4.55% 6/15/27	B	Interest	K	T	Buy	6/27/22	K		
22. - JP MORGAN CHASE FINANCIAL CO. LLC GLOBAL GTD MED. TERM 3.6% 7/31/23	A	Interest	K	T	Buy	7/27/22	K		
23. - INVESCO QQQ TR UNIT SER 1	A	Dividend	K	T	Buy	6/28/22	K		
24. BROKERAGE #1(H)									
25. - SPDR BARCLAYS CONVERTIBLE SECURITIES	B	Dividend	L	T	Buy	1/19/22	L		
26. - iSHARES RUSSELL 1000 VALUE	B	Dividend	L	T	Buy	1/19/22	M		
27. - iSHARES RUSSELL 1000 GROWTH	B	Dividend	M	T	Buy	1/19/22	M		
28. - iSHARES RUSSELL MID-CAP GROWTH	A	Dividend	L	T	Buy	1/19/22	L		
29. - iSHARES RUSSELL MID-CAP VALUE	B	Dividend	L	T	Buy	1/19/22	L		
30. - iSHARES IBOXX $ INVESTMENT GRADE CORP BOND FUND	A	Dividend	K	T	Buy	1/19/22	K		
31. - VANGUARD INDEX FDS REAL ESTATE INDEX	A	Dividend	J	T	Buy	1/19/22	J		
32. - VANGUARD TOTAL STOCK MARKET	A	Dividend	K	T	Buy	1/19/22	K		
33. - STEPHENS MONEY MARKET FUNDS	A	Dividend	M	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 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	
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34. KENTLAND, INDIANA FARM (x)		None			Sold	1/7/22	O	G	
35. PARAGON NATIONAL BANK ACCOUNTS	A	Interest	L	T					
36. NAVY CREDIT UNION ACCOUNTS	A	Interest	J	T					
37.									
38.									
39.									

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	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.)*

NOTES:

PART VI. LIABILITIES

1) SALLIE MAE LOAN IS NOW SERVICED THROUGH AIVANTAGE.

PART VII. INVESTMENTS AND TRUSTS

1) IRA #1 LIQUIDATED, WITH CASH TRANSFERRED TO IRA #2 AND PURCHASES MADE.
2) THE PROCEEDS FROM THE SALE OF THE KENTLAND, INDIANA FARM WERE USED TO PURCHASE THE FUNDS LISTED IN BROKERAGE #1.

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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/ SHERYL H. LIPMAN

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
Administrative Office of the United States Courts
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