

AO-10
Rev. 1/2004

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2004

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) Pieras Jr., Jaime	2. Court or Organization U.S. District Court of P.R.	3. Date of Report 5/15/2005
4. Title (Article III Judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Senior District Judge	5. ReportType (check appropriate type) <input type="radio"/> Nomination, Date <input type="radio"/> Initial <input checked="" type="radio"/> Annual <input type="radio"/> Final	6. Reporting Period 1/1/2004 to 12/31/2004
7. Chambers or Office Address US Courthouse & Post Office Bld 300 Recinto Sur St., Suite 353 San Juan, PR 00901	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. _____

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

Pieras Jr., Jaime

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5/15/2005

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>GROSS INCOME</u> (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.)

<u>DATE</u>	<u>SOURCE AND TYPE</u>
1.	

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

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

NONE - (No such reportable reimbursements.)

<u>SOURCE</u>	<u>DESCRIPTION</u>
1.	

FINANCIAL DISCLOSURE REPORT

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Pieras Jr., Jaime

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

NONE - (No such reportable gifts.)

<u>SOURCE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
1.		

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

NONE - (No reportable liabilities.)

<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
1.		

FINANCIAL DISCLOSURE REPORT
Page 1 of 4

Name of Person Reporting
Pieras Jr., Jaime

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5/15/2005

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. GNMA Pool # [REDACTED]	B	Interest	J	T					
2. GNMA Pool # [REDACTED]	B	Interest	J	T					
3. GNMA Pool # [REDACTED]	A	Interest	J	T					
4. GNMA Pool # [REDACTED]	A	Interest	J	T					
5. GNMA Pool # [REDACTED]	A	Interest	J	T					
6. GNMA Pool Lehman Bros.	C	Interest	K	T					
7. GNMA Pool # [REDACTED]	D	Interest	M	T					
8. Shering Plough Corp.	A	Dividend	J	T					
9. Chase Manhattan Bank	A	Dividend	K	T					
10. Santos Ltd.	A	Dividend	J	W	sell	06/20	J	A	Smith Barney
11. Enron Corp.	A	Dividend	J	T					
12. Intel Corp.	A	Dividend	J	T					
13. Worldcom Inc.	A	Dividend	J	T	sell	06/20	J	A	Smith Barney
14. Aim Equity Funds	A	Dividend	J	T	sell	06/15	J	A	Smith Barney
15. American Online	A	Dividend	J	T	sell	09/15	J	A	Smith Barney
16. Ames Department Stores	A	Dividend	J	T	sell	09/15	J	A	Smith Barney
17. Apple Computer	A	Dividend	K	T					
18. Clear Channel Communications	A	Dividend	J	T					

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; F = \$50,001-\$100,000; G = \$100,001-\$1,000,000; H1 = \$1,000,001-\$5,000,000; H2 = More than \$5,000,000; L = \$50,001-\$100,000; M = \$100,001-\$250,000; 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

2. Value Codes: J = \$15,000 or less; K = \$15,001-\$50,000; L = \$50,001-\$100,000; M = \$100,001-\$250,000; 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

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

FINANCIAL DISCLOSURE REPORT
Page 2 of 4

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						(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. Atmi, Inc.	A	Dividend	J	T					
20. Compuware Corp.	A	Dividend	J	T					
21. Dell Computer	A	Dividend	J	T					
22. GAP	A	Dividend	J	T					
23. Genzyme Corp.	A	Dividend	J	T					
24. Interpublic Group Companies	A	Dividend	J	T					
25. Intimate Brands	A	Dividend	J	T	sell	09/15	J	A	Smith Barney
26. Motorola	A	Dividend	J	T					
27. Wachovia Security money market fund	B	Interest	J	T					Change name from Prudential
28. Target	C	Dividend	J	T	sell	09/15	J	A	Smith Barney
29. GNMA Pool # 529955	E	Interest	O	T					
30. Eaton Vance Tax Exempt Mutual Fund	B	Dividend	K	T					
31. Hewlett Packard	A	Dividend	K	T					
32. Citibank Bank Deposit Program	C	Interest	J	T	buy				funds used to buy new
33. Puerto Rico Municipal Bond	D	Interest	M	T					
34. US Strip Treasury Note	A	Interest	K	T					
35. Structured Mortgage Product	E	Interest	M	T					Decrease in market value
36. Bristol Myers	A	Dividend	K	T	sell	09/15	K	A	Smith Barney

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FINANCIAL DISCLOSURE REPORT

Page 3 of 4

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						(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
37. Washington Mutual	A	Dividend	K	T	sell	09/15	K	A	Smith Barney
38. Popular Cap Preferred Stocks	D	Interest	M	T	sell	06/15	M	A	Smith Barney
39. Popular Trust I	C	Interest	L	T					increase in market value
40. Amgen	A	Dividend	K	T	buy	06/09	K		Smith Barney
41. Applied Material Inc.	A	Dividend	K	T	buy	12/23	K		Smith Barney
42. Friedman Billings Ramsey Group	C	Dividend	L	T	buy	12/23	L		Smith Barney
43. Sandisk corp.	A	Dividend	K	T	buy	07/16	K		Smith Barney
44. Federal Home Loan Bank	A	Interest	L	T	buy	01/23	L		Smith Barney
45. Smith Barney money funds Government portfolio	B	Interest	L	T	buy	09/23	L		Smith Barney
46. Weatherford Intl.	A	Dividend	K	T	buy	10/12	K		Smith Barney
47. Advent Software	A	Dividend	J	T	buy	09/23	J		Smith Barney
48. Biogen Idec, Inc.	A	Dividend	K	T	buy	10/21	K		Smith Barney
49. Cablevision Systems corp.	A	Dividend	K	T	buy	10/12	K		Smith Barney
50. Channing Shoppes, Inc.	A	Dividend	J	T	buy	09/23	J		Smith Barney
51. Chiron Corp.	A	Dividend	K	T	buy	10/12	K		Smith Barney
52. Comcast	A	Dividend	K	T	buy	10/21	K		Smith Barney
53. Cree, Inc.	A	Dividend	J	T	buy	09/28	J		Smith Barney
54. Forest laboratories, Inc.	A	Dividend	K	T	buy	10/12	K		Smith Barney

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-\$10,000 E = \$10,001-\$25,000 F = \$25,001-\$50,000 G = \$50,001-\$100,000 H = \$100,001-\$1,000,000 I = \$1,000,001-\$5,000,000 J = \$5,000 or less K = \$15,001-\$50,000 L = \$50,001-\$100,000 M = \$100,001-\$250,000 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	Q = Appraisal R = Cost (Real Estate Only) S = Assessment T = Cash/Market U = Book Value V = Other W = Estimated
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FINANCIAL DISCLOSURE REPORT

Page 4 of 4

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						(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
55. Genzyme Corp.	A	Dividend	K	T	buy	10/12	K		Smith Barney
56. Grant Prideco, Inc.	A	Dividend	J	T	buy	10/12	J		Smith Barney
57. L3 communications Holdings, Inc	A	Dividend	K	T	buy	10/12	K		Smith Barney
58. Lehman Brothers Holdings, Inc.	A	Dividend	K	T	buy	10/12	K		Smith Barney
59. Liberty Media, Inc.	A	Dividend	J	T	buy	10/12	J		Smith Barney
60. Liberty Media International, Inc	A	Dividend	J	T	buy	09/23	J		Smith Barney
61. Maxtor Corp.	A	Dividend	J	T	buy	10/12	J		smith Barney
62. Micron Technology, Inc.	A	Dividend	K	T	buy	10/12	K		Smith Barney
63. Millenium Pharmaceuticals, Inc.	A	Dividend	J	T	buy	09/23	J		Smith Barney
64. Pall Corp.	A	Dividend	K	T	buy	10/12	K		Smith Barney
65. Sandisk Corp	A	Dividend	J	T	buy	11/02	J		Smith Barney
66. Tyco International	A	Dividend	K	T	Buy	10/12	K		Smith Barney
67. Unitedhealth Group, Inc	A	Dividend	K	T	buy	10/12	K		Smith Barney
68. Mutual fund Aim blue Chip	A	Interest	K	T	buy	10/12	K		Wachovia Securities

1. Income/Gain Codes: A = \$1,000 or less; B = \$1,001-\$3,500; C = \$3,501-\$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; I = \$15,000 or less; J = \$15,001-\$50,000; K = \$50,001-\$100,000; L = \$100,001-\$250,000; M = \$250,001-\$500,000; N = \$500,001-\$1,000,000; O = \$1,000,001-\$5,000,000; P1 = \$5,000,001-\$25,000,000; P2 = \$25,000,001-\$50,000,000; P3 = \$50,000,001-\$50,000,000; P4 = \$More than \$50,000,000

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3. Value Method Codes: (See Column C2)

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

Pieras Jr., Jaime

Date of Report

5/15/2005

VIII. ADDITIONAL INFORMATION OR EXPLANATIONS

(Indicate part of Report.)

NONE

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

Pieras Jr., Jaime

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

Signature



Date

5/9/05

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

UNITED STATES DISTRICT COURT
FOR THE
DISTRICT OF PUERTO RICO

JAIME PIERAS, JR.
JUDGE

August 8, 2005

U.S. COURTHOUSE AND POST OFFICE BUILDING
3RD FLOOR, SUITE #353
300 RECINTO SUR STREET
SAN JUAN, PUERTO RICO 00901
(787) 977-6050

Hon. Mary M. Lisi, Chair
Judicial Conference of the United States
Committee on Financial Disclosure
One Columbus Circle, N.E.
Washington, D.C. 20544

RE: Calendar Year 2004 Filing

Dear Judge Lisi:

This letter is in response to your inquiry with regards to my
2004 Financial Disclosure Report.

1. Regarding the first issue, Part VII, page 1, lines 10 and 13-16, page 2, lines 25 and 28, and page 3, lines 37 and 38, I have taken notice to avoid this identification in the next year report.
2. Regarding the second issue, Part VII, page 2, line 32, Column D(1), which listed the acquisition of "Citibank Bank Deposit Program", and Columns D(2) and D(3) were left blank, Part VII, page 2, line 32, is amended to read as follows: Column D(2) is September 15; Column D(3) is J.

Thank you.

lmm



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