

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF PENNSYLVANIA

CHAMBERS OF
LAWRENCE F. STENGEL
JUDGE

3809 UNITED STATES COURTHOUSE
601 MARKET STREET
PHILADELPHIA, PENNSYLVANIA 19106
267-299-7760

October 5, 2006

The Honorable Ortrie D. Smith, Chair
Judicial Conference of the U.S.
Committee on Financial Disclosure
One Columbus Circle, N.E.
Washington, D.C. 20544

Re: Calendar Year 2005 Filing

Dear Judge Smith:

I am writing in response to your letter of July 24, 2006. Please excuse the delay in responding, but I put it aside during a very busy period for me.

Certain of the assets listed in Part VII, page 4 of my report were purchased during 2005. I own these assets as part of my Individual Retirement Account.

The following were purchased between December 31, 2004 and December 31, 2005:

<u>Name of Company</u>	<u>Date Purchased</u>	<u>Value Code</u>
Net2Phone, Inc.	January 25, 2005	J
Chubb Corporation	April 22, 2005	J
Matthews Pacific Tiger Fund	April 29, 2005	J
Scansoft, Inc.	April 29, 2005	J
SLM Corp.	May 12, 2005	J
D&E Communications, Inc.	June 2, 2005	J
Del Monte Foods Co.	June 2, 2005	J
Scansoft, Inc.	June 8, 2005	J
Inco Ltd.	August 3, 2005	J
North American Palladium	August 3, 2005	J
Carnival Corporation	November 14, 2005	J
Eastman Kodak	November 14, 2005	J
Fleetwood Enterprises, Inc.	November 14, 2005	J

RECEIVED
2006 OCT 11 A 11:28
FINANCIAL
DISCLOSURE OFFICE

The Honorable Ortrie D. Smith, Chair
Page 2
October 5, 2006

I hope this satisfies your inquiry. Please contact me if you require any additional information. Thank you for your assistance.

Sincerely,

A large, solid black rectangular redaction box covering the signature area.

Lawrence F. Stengel

LFS/pac

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2005**

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

1. Person Reporting (last name, first, middle initial) Stengel, Lawrence F	2. Court or Organization US DISTRICT COURT/EDPA	3. Date of Report 05/15/2006
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) ARTICLE III, ACTIVE	5a. Report Type (check appropriate type) <input type="checkbox"/> Nomination, Date <input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final 5b. <input type="checkbox"/> Amended Report	6. Reporting Period 01/01/2005 to 12/31/2005
7. Chambers or Office Address Room 3809, U.S. Courthouse 601 Market Street Philadelphia, PA 19106	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 _____	
<p>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.</p>		

I. POSITIONS. (Reporting individual only; see pp. 9-13 of instructions.)

NONE (No reportable positions.)

<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1.	
2.	
3.	
4.	
5.	

RECEIVED
 MAY 22 11 33
 FINANCIAL
 DISCLOSURE OFFICE

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

NONE (No reportable agreements.)

<u>DATE</u>	<u>PARTIES AND TERMS</u>
1. 2004	Pennsylvania State Employees Retirement System - Monthly annuity from vested retirement plan
2.	
3.	

FINANCIAL DISCLOSURE REPORT

Page 2 of 7

Name of Person Reporting

Stengel, Lawrence F

Date of Report

05/15/2006

III. NON-INVESTMENT INCOME. (Reporting individual and spouse; see pp. 17-24 of instructions.)

A. Filer's Non-Investment Income

NONE (No reportable non-investment income.)

<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>INCOME</u> (yours, not spouse's)
1. 2004	Pennsylvania State Employee Retirement System - Fixed benefit from vested retirement plan	\$ 25,347.00
2.		
3.		
4.		
5.		

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.)

<u>DATE</u>	<u>SOURCE AND TYPE</u>
1.	
2.	
3.	
4.	
5.	

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

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

NONE (No reportable reimbursements.)

<u>SOURCE</u>	<u>DESCRIPTION</u>
1. New York Intellectual Property Law Association	NYIPLA Annual Dinner Honoring Federal Judiciary
2.	
3.	
4.	
5.	

FINANCIAL DISCLOSURE REPORT

Page 3 of 7

Name of Person Reporting

Stengel, Lawrence F

Date of Report

05/15/2006

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

NONE *(No reportable gifts.)*

	<u>SOURCE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
1.			
2.			
3.			
4.			
5.			

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.			
2.			
3.			
4.			
5.			

FINANCIAL DISCLOSURE REPORT

Page 4 of 7

Name of Person Reporting

Stengel, Lawrence F

Date of Report

05/15/2006

VII. INVESTMENTS and TRUSTS -- income, value, transactions (includes those of the spouse and dependent children. See pp. 34-57 of filing instructions)

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		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)
1. IRA	E	Dividend	M	T					
2. -- Prime Fund									
3. -- GMAC Smartnote									
4. -- SLM Corp.									
5. -- Advanced Micro Device									
6. -- Carnival Corporation									
7. -- Eastman Kodak									
8. -- Emerson Electric									
9. -- IMAX Corp.									
10. -- INCO Ltd.									
11. -- Nuance Communications									
12. -- North American Palladium									
13. -- Phoenix Companies									
14. -- Teva Pharmaceutical									
15. -- Tellabs Incorporated									
16. -- Matthews Pacific Tiger Fund									
17. -- Chubb					Sell	6/2	J	A	Kornfield & Co.

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	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	P3 = \$25,000,001 - \$50,000,000 Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	P4 = More than \$50,000,000 S = Assessment W = Estimated	T = Cash Market	

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting Stengel, Lawrence F	Date of Report 05/15/2006
---	------------------------------

VII. INVESTMENTS and TRUSTS -- income, value, transactions (includes those of the spouse and dependent children. See pp. 34-57 of filing instructions)

NONE (No reportable income, assets, or transactions.)

A. Description of Assets (including trust assets) Place "(X)" after each asset exemp 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)
18. -- D&E Communications					Sell	8/1	J	A	Kornfield & Co.
19. -- Del Monte Foods					Sell	8/1	J	A	Kornfield & Co.
20. -- Net2phone					Sell	6/8	J	A	Kornfield & Co.
21. -- Sears Holding Corp.					Sell	3/30	J	A	Kornfield & Co.
22. --Readers Digest					Sell	12/6	J	A	Kornfield & Co.
23. --Sears Holding Corp.					Sell	12/1	J	A	Kornfield & Co.
24. Proctor & Gamble	A	Dividend	J	T	Buy	12/1	J		James Stengel

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000 J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000 K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000 R = Cost (Real Estate Only) V = Other	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000 L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$50,000,000 S = Assessment W = Estimated	D = \$5,001 - \$15,000 H2 = More than \$5,000,000 M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000 T = Cash Market	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)					
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value				

FINANCIAL DISCLOSURE REPORT

Page 6 of 7

Name of Person Reporting

Stengel, Lawrence F

Date of Report

05/15/2006

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

FINANCIAL DISCLOSURE REPORT

Page 7 of 7

Name of Person Reporting

Stengel, Lawrence F

Date of Report

05/15/2006

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

Signature



Date

5/15/06

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