


UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

101 West Lombard Street
Baltimore, Maryland 21201

Chambers of
PAUL V. NIEMEYER
United States Circuit Judge

(410) 962-4210


August 17, 2007

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FINANCIAL
DISCLOSURE OFFICE

Honorable Ortrie D. Smith
Chair, Committee on Financial
Disclosure
One Columbus Circle, N.E.
Suite 2-301
Washington, D.C. 20544

Dear Judge Smith:

In response to your August 9, 2007 letter, I am filing with you this letter and Item 1 of Part VII in amended form to amend my filing of May 14, 2007. The references in this amended filing to "transfer in" and "transfer out" are transfers of funds in the Keogh Account with the Bank of Oklahoma. "Partial redemption" refers to funds paid out to me by that Account.

If you need anything further, please let me know.

Sincerely,


Paul V. Niemeyer

Enc.

FINANCIAL DISCLOSURE REPORT

Page 5 of 7

Name of Person Reporting

Niemeyer, Paul

amending

Date of Report

8/17/07
5/14/07

VII. INVESTMENTS and TRUSTS – income, value, transactions (includes those of the spouse and dependent children. See pp. 34-60 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, redemption)	(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. Keogh Account - Bank of Oklahoma									
1A AP Cash Management	D	Interest	M	T	Transfer in	1/11	K		
1B PIMCO Total Return	D	Int./Div.	M	T					
1C Legg Mason Value Trust	D	Int./Div.	N	T	Part. redemp	1/6	K		
1D Vanguard Mid-cap Index Income	D	Int./Div.	M	T	Transfer in	1/11	L		
1E Vanguard Target Retirement Income	C	Int./Div.	M	T	Transfer in	1/11	L		
1F Vanguard Target Retirement 2015	D	Int./Div.	M	T	Transfer in	1/11	M		
1G Piper Rudnick Balanced	E	Int./Div.	O	T	Transfer out	1/11	N		
Piper Rudnick Balanced					Part. redemp	1/6	K		
10.									
11.									
12.									
13.									
14.									
15.									
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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
FOR CALENDAR YEAR 2006**

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) Niemeyer, Paul V	2. Court or Organization Court of Appeals - 4th Circuit	3. Date of Report 05/14/2007
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) United States Circuit Judge	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 01/01/2006 to 12/31/2006
7. Chambers or Office Address 910 United States Courthouse 101 West Lombard Street Baltimore, Maryland 21201	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 instructions.)

NONE (No reportable positions.)

<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1. Partner with L.A. Noonberg	Ownership of [REDACTED] for [REDACTED]
2. Visiting instructor - Fall semester	Duke University, Durham, North Carolina
3.	
4.	
5.	

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

NONE (No reportable agreements.)

<u>DATE</u>	<u>PARTIES AND TERMS</u>
1.	See Part VIII. (1-3)
2.	
3.	

FINANCIAL DISCLOSURE REPORT
Page 2 of 7

Name of Person Reporting Niemeyer, Paul V	Date of Report 05/14/2007
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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. Entire yr.	LexisNexis Matthew Bender, Albany, New York	\$ 2,295
2. Fall	Duke University, Durham, North Carolina	\$ 4,400
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. Entire yr.	Gazelle, Ltd., Baltimore, Maryland
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. University of Virginia Law School	Paid for travel, lodging, and food for moot court in Charlottesville, VA -- April 1-2
2. Duke University Law School	Paid for travel, lodging, and food for activities in connection with course taught in Durham, North Carolina -- September 26-27
3. Duke University Law School	Paid for food and entertainment in connection with teaching in Durham, North Carolina -- November 13-15
4. Wake Forest University Law School	Paid for travel, lodging, food, and entertainment in connection with moot court in Winston-Salem, North Carolina -- November 15-18

FINANCIAL DISCLOSURE REPORT

Page 3 of 7

Name of Person Reporting

Niemeyer, Paul V

Date of Report

05/14/2007

5. Northwestern Law School

Paid for travel and food in connection with lecture given in Evanston, Illinois -- December 5

6.

FINANCIAL DISCLOSURE REPORT

Page 4 of 7

Name of Person Reporting

Niemeyer, Paul V

Date of Report

05/14/2007

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. 32-33 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 5 of 7

Name of Person Reporting

Niemeyer, Paul V

Date of Report

05/14/2007

VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of the spouse and dependent children. See pp. 34-60 of filing instructions.)

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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, redemption)	(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. Keogh Account - Bank of Oklahoma	G	Int./Div.	P1	T	partial redempt.	Jan.	L		
2. T. Rowe Price Prime Reserve	A	Interest	J	T					
3. Ray Road Assoc. (Tax shelter)	B	Rent			(See Comment	4, Part	VIII)		
4. P&M Investors 1985 (Tax shelter)	D	Rent			(See Comment	4, Part	VIII)		
5. P&M Investors 1984 (Tax shelter)	A	Rent			(See Comment	4, Part	VIII)		
6. Merck Corp. Stock	A	Dividend	J	T					
7. T. Rowe Price Spectrum Growth	C	Dividend	K	T					
8. Timken Co. Stock	A	Dividend	J	T					
9. Northwestern Mut. "Inforce CompLife" 875'	C	Dividend	L	T					
10. Northwestern Mut. "Inforce CompLife" 939'	C	Dividend	K	T					
11. Mass. Mut. whole life insurance policy	B	Dividend	K	T					
12.									
13.									
14.									
15.									
16.									
17.									

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

Page 6 of 7

Name of Person Reporting

Niemeyer, Paul V

Date of Report

05/14/2007

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

II, I. DLA Piper Rudnick Profit Sharing and 401(k) Savings Plan, Bank of Oklahoma, Tulsa, Oklahoma --

Retirement account remains in fund of DLA Piper Rudnick (former law firm), managed by Bank of Oklahoma. Other than selecting funds in which to place retirement monies, I have no decision-making authority in investments.

II, 2. 1984, now with LexisNexis Matthew Bender, Albany, New York --

Royalty agreement with co-authors Linda M. Schuett, John Lynch, Richard Bourne on sale of book.

II,3. Duke University, Durham, North Carolina --

Paid to teach appellate advocacy course.

VIII, 3-5. These tax shelters are believed to have economic value, but their value cannot be known until the properties are sold.

FINANCIAL DISCLOSURE REPORT

Page 7 of 7

Name of Person Reporting Niemeyer, Paul V	Date of Report 05/14/2007
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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. § 501 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature _____



Date _____

5/15/07

NOTE: ANY INDIVIDUAL WHOSE NAME IS LISTED IN THIS REPORT WHO HAS NOT FILED 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