

UNITED STATES COURT OF APPEALS
FOR THE THIRD CIRCUIT

CHAMBERS OF
ROBERT E. COWEN
CIRCUIT JUDGE

402 E. STATE STREET
TRENTON, NJ 08608

June 20, 2006

FINANCIAL
DISCLOSURE OFFICE

JUN 26 11 27 AM '06

RECEIVED

Honorable Ortrie D. Smith, Chair
Committee on Financial Disclosure
Administrative Office of the
United States Courts
One Columbus Circle, N.E., Suite 2-301
Washington, DC 20544

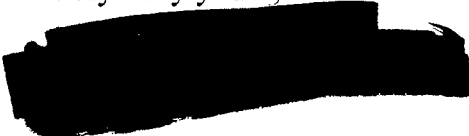
Re: Financial Disclosure Report - 2005

Dear Judge Smith:

In response to your inquiry of June 12th, please be advised as follows:

I inadvertently neglected to designate the item in Part VII, Page 8, Line 75, as a purchase made in 2005. Please consider this letter an amendment to the 2005 Financial Disclosure Report to reflect that this item was purchased on July 24, 2005, and the value code is "J".

Very truly yours,



ROBERT E. COWEN
UNITED STATES CIRCUIT JUDGE

REC:daj

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2005**

1. Person Reporting (last name, first, middle initial) Cowen, Robert E	2. Court or Organization U.S. Court of Appeals 3rd Cir.	3. Date of Report 04/26/2006
4. Title (Article III Judges indicate active or senior status; magistrate Judges indicate full- or part-time) Senior U.S. 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 01/01/2005 to 12/31/2005
7. Chambers or Office Address 402 E. State Street Room 207 Trenton, NJ 08608	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.		

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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.		
2.		
3.		

FINANCIAL DISCLOSURE REPORT

Page 2 of 10

Name of Person Reporting

Cowen, Robert E

Date of Report

04/26/2006

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> <i>(yours, not spouse's)</i>
1.		
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. 2005	State of New Jersey
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. George Mason Univ. School of Law, Law & Economics Center	Program\Science in the Courts, April 7 - 13, 2005, Tucson, AZ
2.	
3.	
4.	
5.	

FINANCIAL DISCLOSURE REPORT

Page 3 of 10

Name of Person Reporting

Cowen, Robert E

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04/26/2006

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 10

Name of Person Reporting

Cowen, Robert E

Date of Report

04/26/2006

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. Alcoa (Common Stock)	A	Dividend	J	T					
2. American International Group, Inc. (Common Stock)	A	Dividend	K	T					
3. Bankamerica Corp. (Common Stock)	A	Dividend	K	T					
4. Chevron Texaco Corp. (Common Stock)	A	Dividend	K	T					
5. Cisco Systems (Common Stock)		None	K	T					
6. Citigroup, Inc. (Common Stock)	B	Dividend	K	T					
7. Coca Cola Co. (Common Stock)	A	Dividend	J	T					
8. Colgate Palmolive (Common Stock)	A	Dividend	K	T					
9. Comcast Hldgs Inc. (Common Stock)		None	J	T	Bought	1/14	J		
10. Conoco Phillips (Common Stock)	A	Dividend	J	T					
11. Deere & Co. (Common Stock)	A	Dividend	J	T					
12. Dell Computer (Common Stock)		None	J	T					
13. Duke Energy (Common Stock)	A	Dividend	J	T					
14. EMC Corp. (Common Stock)		None	J	T					
15. ExxonMobil (Common Stock)	A	Dividend	K	T					
16. FedEx Corp. (Common Stock)	A	Dividend	K	T					
17. General Electric (Common Stock)	B	Dividend	K	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	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 5 of 10

Name of Person Reporting
Cowen, Robert E

Date of Report
04/26/2006

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)
18. Harbor Small Cap Value FD (Mutual Stock FD)	A	Dividend	J	T	Bought	5/15	J		
19. Home Depot (Common Stock)	A	Dividend	J	T					
20. Intel Corp. (Common Stock)	A	Dividend	K	T					
21. Johnson & Johnson (Common Stock)	A	Dividend	K	T					
22. JP Morgan Chase (Common Stock)	A	Dividend	J	T					
23. Medtronic Inc. (Common Stock)	A	Dividend	J	T					
24. Merrill Lynch (Common Stock)	A	Dividend	J	T					
25. Microsoft Corp. (Common Stock)	A	Dividend	K	T					
26. Nokia (Sponsored Adrs)	A	Dividend	J	T					
27. Pfizer, Inc. (Common Stock)	A	Dividend	J	T					
28. Public Service Enterprise Group Inc. (Common Stock)	A	Dividend	J	T					
29. Target Corp. (Common Stock)	A	Dividend	J	T					
30. U.S. Bankcorp (Common Stock)	A	Dividend	J	T					
31. Verizon Communications (Common Stock)	A	Dividend	J	T					
32. Wal-Mart Stores (Common Stock)	A	Dividend	J	T					
33. Trust #1	D	Div/Int	N	T					
34. Middlesex County Impt. Auth. (Municipal Bond)	B	Interest	K	T					

1

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 10

Name of Person Reporting Cowen, Robert E	Date of Report 04/26/2006
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VII. INVESTMENTS and TRUSTS – income, value, transactions (includes those of the spouse and dependent children. See pp. 34-57 of filing instructions)

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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)
35. Eaton-Vance N.J. Tax Free (Municipal Fund)	A	Interest	J	T					
36. Eaton-Vance N.J. Tax Free (Municipal Fund)	A	Interest	J	T					
37. Merrill-Lynch Capital Trust (Preferred Stock)	A	Interest	J	T					
38. N.J. Econ. Dev. Auth. Water Fac. 11-01-34	A	Interest	J	T					
39. N.J. Healthcare Fac. 7-01-09	A	Interest	J	T					
40. N.J. Healthcare Pascack Valley Hospital 7-01-28	A	Interest	J	T					
41. N.J. Healthcare Kennedy Health Center 7-01-31	A	Interest	J	T					
42. Middlesex Cty NJ CTFS 6-15-23	A	Interest	J	T					
43. N.J. Econ. Dev. Auth. 5-15-25	A	Interest	K	T					
44. N.J. Healthcare Fac. St. Barnabas 7-01-28	A	Interest	J	T					
45. Port Auth. NY & NJ 7-15-26	A	Interest	J	T					
46. Board of Education, Princeton Regional Schools	B	Interest	K	T					
47. N.J. Environmental Infra. Tr. 9-01-19	B	Interest	K	T					
48. Ft. Lee NJ Impt. G/O 2-15-15	A	Interest	K	T					
49. Federal Home Loan 4-02-14	A	Interest	J	T					
50. GMAC 9-15-11	A	Interest	J	T					
51. IRA #1	B	Div/Int	L	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
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Name of Person Reporting

Cowen, Robert E

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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)
52. - Putnam Growth & Income Mutual Fund					Sold	8/23	J		
53. - Putnam Voyager Fund CL B Mutual Fund					Sold	8/23	J		
54. - Putnam Health Sciences TR CL B Mutual Fund					Sold	8/23	J		
55. - Putnam Europe Equity CL B Mutual Fund					Sold	8/23	J	A	
56. - Putnam Invt FDS Growth Opptys FD CL B Mutual Fund					Sold	8/23	J		
57. - Bridgeway FD Inc. Mutual Fund					Bought	8/25	J		
58. - Causeway INTL Value Mutual Fund					Bought	8/25	J		
59. - Harbor Small Cap Value Mutual Fund					Bought	8/25	J		
60. - Hotchkiss & Wiley Funds Mutual Fund					Bought	8/25	J		
61. - Julius Baer INVT Funds Mutual Fund					Bought	8/25	J		
62. - Legg Mason Value Trust Mutual Fund					Bought	8/25	J		
63. - Managers Fremont FD Mutual Fund					Bought	8/25	J		
64. - TCW Galiled Funds Inc. Mutual Fund					Bought	8/25	J		
65. - Third Ave TR. Mutual Fund					Bought	8/25	J		
66. - Torray INST FD Mutual Fund					Bought	8/25	J		
67. - Torray INST FD Mutual Fund					Sold	11/03	J		
68. - Touchstone Small Cap Growth FD Mutual Fund					Bought	8/25	J		

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FINANCIAL DISCLOSURE REPORT
Page 8 of 10

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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)
69. - Vanguard/Windsor FD Mutual Fund					Bought	8/25	J		
70. - Wells Fargo FDS TR Mutual Fund					Bought	8/25	J		
71. - Cambian Opporntunity FD Mutual Fund					Bought	11/04	J		
72. - Goldman Sacks TR Money Market					Bought	8/25	J		
73. Evergreen Municipal Bond Fund CL B	A	Interest	J	T					
74. Evergreen Municipal Bond Fund CL C	A	Interest	J	T					
75. American Funds Tax Exempt Bond FD CL C	A	Interest	J	T					
76. Treasury Notes - Various Maturities	D	Interest	M	T					
77.									

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

1. By letter dated September 29, 1989, Chairman Pratt, after receiving Judicial Ethics Committee authority advised me that in Section VII I need only disclose aggregate income and value information for the above-referenced trust.

FINANCIAL DISCLOSURE REPORT
Page 10 of 10

Name of Person Reporting
Cowen, Robert E

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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 4/26/06

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