

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2005**

1. Person Reporting (last name, first, middle initial) Pooler, Rosemary S	2. Court or Organization Second Circuit Court of Appeal	3. Date of Report 05/08/2006
4. Title (Article III Judges indicate active or senior status; magistrate Judges indicate full- or part-time) 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 P.O. Box 7395 100 So. Clinton Street Syracuse, NY 13261-7395	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.	2005	Member - New York State Employees Retirement System
2.	_____	_____
3.	_____	_____

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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. 2005	NYS Employees Retirement System - pension	\$ 32,388.00
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. 2005	 salary
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 University	April 1-3, 2005, New York, NY, Root-Tilden Kern Scholarship interviews (transportation, meals & lodging)
2. New York University	April 11-12, 2005, New York, NY, Moot Court judge (transportation, meals, lodging)
3. Aspen Institute	April 29-May 1, 2005, Washington, D.C., panel member at Seminar on Human Rights (transportation, meals, lodging)
4.	
5.	

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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.		

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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)

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. 317 Fayette Partnership	A	Dividend	J	T					
2. Onondaga County, Syracuse, NY Property #1	C	Rent	L	W					
3. Onondaga County, Syracuse, NY Property #2	A	Rent	L	W					
4. Onondaga County, Syracuse, NY Property #3	B	Rent	L	W					
5. Onondaga County, Syracuse, NY Property #4	C	Rent	L	W					
6. Onondaga County, Syracuse, NY Property #5	A	Rent	L	W					
7. TIAA/CRFF Retirement	A	Interest	P1	T					
8. [REDACTED]	C	Dividend	M	T					
9. [REDACTED]	B	Dividend	L	T					
10. [REDACTED]	A	Interest	J	T					
11. [REDACTED]									
12. - Bank of America Corp.	A	Dividend	J	T					
13. - Cendent Corporation	A	Dividend	J	T					
14. - Cimarex Energy	A	Dividend	J	T	buy	3-31	J		
15. - Citigroup Inc.	A	Dividend	J	T					
16. - Commerce Bancorp Inc.	A	Dividend	J	T	sold	11-21	J	A	
17. - Countrywide Financial Corp	A	Dividend	J	T	sold	3-30	J	B	

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	

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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)
18. - Encana Corp.	A	Dividend	J	T	buy	3-31	J		
19. - Exxon Mobil Corp	A	Dividend	J	T					
20. - Inco Ltd. Com	A	Dividend	J	T					
21. - Intel Corp	A	Dividend	J	T	buy	1-5	J		
22. - Johnson Controls Inc.	A	Dividend	J	T					
23. - Microsoft Corp.	A	Dividend	J	T					
24. - Newalliance Bancshares Inc.	A	Dividend	J	T					
25. - PHH Corporation (X)	A	Dividend	J	T	sell	4-4	J	A	See VIII for explanation
26. - Pfizer Inc.	A	Dividend	J	T					
27. - Valero	A	Dividend	J	T	buy	4-4	J		
28. - Vornado Realty Tr S B I	A	Dividend	J	T					

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

Part VII Investments and Trusts 25. PHH Corporation: On January 31, 2005 Cendent Corporation distributed to its stock holders (the "spin off") all outstanding shares of its former subsidiary, PHH Corporation. In my 2004 report, these stocks were part of my listing for Cendent Corp. On April 4, 2005 I sold my [REDACTED] of PHH Corporation stock.

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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 5-11-06

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