AO 10
Rev. 1/2013

FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2012

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)	2. Court or Organization	3. Date of Report
Niemeyer, Paul V.	Court of Appeals - Fourth Circuit	05/09/2013

4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)	5a. Report Type (check appropriate type)	6. Reporting Period
Active Circuit Judge	☐ Nomination Date ☐ Initial ☑ Annual ☐ Final 5b. ☐ Amended Report	01/01/2012 to 12/31/2012

7. Chambers or Office Address

910 United States Courthouse
101 West Lombard Street
Baltimore, Maryland 21201

***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.*

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

☐ NONE *(No reportable positions.)*

	POSITION	NAME OF ORGANIZATION/ENTITY
1.	Partner with L.A. Noonberg	Ownership of vacation home [redacted]
2.	Visiting Instructor - Fall Semester	Duke University Law School, Durham, North Carolina
3.		
4.		
5.		

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

☐ NONE *(No reportable agreements.)*

	DATE	PARTIES AND TERMS
1.		See Part VIII (1-2)
2.		
3.		

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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.)*

DATE	SOURCE AND TYPE	INCOME (yours, not spouse's)
1. Entire yr.	LexisNexis Matthew Bender, Albany, New York	$5,948.75
2. Fall	Duke University, Durham, North Carolina	$4,500.00
3.		
4.		

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.)*

DATE	SOURCE AND TYPE
1.	
2.	
3.	
4.	

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

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

☐ NONE *(No reportable reimbursements.)*

SOURCE	DATES	LOCATION	PURPOSE	ITEMS PAID OR PROVIDED
1. Duke University Law School	11-13 - 11/15	Durham, North Carolina	Teaching	Some food and lodging
2.				
3.				
4.				
5.				

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

☑ NONE *(No reportable gifts.)*

	SOURCE	DESCRIPTION	VALUE
1.			
2.			
3.			
4.			
5.			

VI. LIABILITIES. *(Includes those of spouse and dependent children; see pp. 32-33 of filing instructions.)*

☑ NONE *(No reportable liabilities.)*

	CREDITOR	DESCRIPTION	VALUE CODE
1.			
2.			
3.			
4.			
5.			

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VII. INVESTMENTS and TRUSTS -- *income, value, transactions (Includes those of 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)	B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
Place "(X)" after each asset exempt from prior disclosure	(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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
1. T. Rowe Price Prime Reserve	A	Interest	J	T	Buy	10/16/12	J		
2. (Same asset)	A	Interest	J	T	Sold (part)	10/22/12	J		
3. Ray Road Assoc. (Tax shelter)	C	Rent	J	W					
4. P&M Investors (Tax shelter)	E	Rent	J	W					
5. Merck Corp. Stock	A	Dividend			Sold	02/16/12	J	B	
6. T. Rowe Price Spectrum Growth	C	Dividend	M	T	Sold (part)	01/30/12	J		
7. (Same asset)	C	Dividend	M	T	Sold (part)	02/28/12	J		
8. Timken Co. Stock	A	Dividend	J	T					
9. Northwestern Mutual Policy '877	C	Dividend	L	T					
10. Northwestern Mutual Policy '939	C	Dividend	K	T					
11. Mass. Mutual whole life policy	B	Dividend	K	T					
12. T. Rowe Price Capital Apprec.	A	Dividend	M	T					
13. Vanguard Wellesley	C	Dividend	L	T					
14. Vanguard Wellington	C	Dividend	M	T					
15. Vanguard Total Stock Index	B	Dividend	M	T					
16. Vanguard Growth and Income	B	Dividend	L	T					
17. Vanguard Mid-Cap Index	A	Dividend	L	T					

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 - $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	
2. Value Codes (See Columns C1 and D3)	J =$15,000 or less	K =$15,001 - $50,000	L =$50,001 - $100,000	M =$100,001 - $250,000	
	N =$250,001 - $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 (See Column C2)	Q =Appraisal	R =Cost (Real Estate Only)	S =Assessment	T =Cash Market	
	U =Book Value	V =Other	W =Estimated		

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VII. INVESTMENTS and TRUSTS *-- income, value, transactions (Includes those of 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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	D. (5) Identity of buyer/seller (if private transaction)
18. Vanguard International Explorer	A	Dividend			Sold (part)	04/12/12	K		
19. (Same asset)	A	Dividend			Sold	05/21/12	K		
20. T. Rowe Price European Stock	A	Dividend			Sold	01/30/12	J		
21. T. Rowe Price Latin America	B	Dividend	K	T					
22. T. Rowe Price Media & Tel.	B	Dividend	K	T					
23. T. Rowe Price New Horizons	B	Dividend	K	T					
24. T. Rowe Price Real Estate	B	Dividend	L	T					
25. T. Rowe Price New Asia (X)	A	Dividend	K	T	Buy	04/13/12	K		
26. Vanguard REIT Index (X)	A	Dividend	K	T	Buy	04/12/12	K		
27. Apple Inc. (X)	A	Dividend	J	T	Buy	02/13/12	J		
28. KKR Financial Holdings (X)	A	Dividend	J	T	Buy	10/17/12	J		
29. Kinder Morgan Management (X)	A	Dividend	J	T	Buy	10/17/12	J		
30. Southern Co. (X)	A	Dividend	J	T	Buy	10/17/12	J		
31. M&T Bank Account	A	Interest	K	T					

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 - $15,000	E =$15,001 - $50,000
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2. Value Codes (See Columns C1 and D3)	J =$15,000 or less	K =$15,001 - $50,000	L =$50,001 - $100,000	M =$100,001 - $250,000	
	N =$250,001 - $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 (See Column C2)	Q =Appraisal	R =Cost (Real Estate Only)	S =Assessment	T =Cash Market	
	U =Book Value	V =Other	W =Estimated		

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

1. Part II. 1984, now with LexisNexis Matthew Bender, Albany, New York -- Royalty agreement with co-author Linda M. Schuett on sale of book.

2. Part III. Duke University, Durham, North Carolina -- Paid to teach appellate advocacy course.

3. Part VII, Nos. 3 and 4 -- These tax shelters, involving multiple properties, are believed to have economic value, but I have a negative capital position in them, and their value cannot be known until the properties are sold.

4. Part VII, No. 31 -- Bank account temporarily qualified for disclosure at the end of the year.

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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: s/ Paul V. Niemeyer

NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILLFULLY FALSIFIES OR FAILS TO FILE THIS REPORT MAY BE SUBJECT TO CIVIL AND CRIMINAL SANCTIONS (5 U.S.C. app. § 104)

Committee on Financial Disclosure
Administrative Office of the United States Courts
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