

United States District Court  
For The Eastern District of Pennsylvania

Chambers of  
Louis H. Pollak  
United States District Judge

16613 United States Courthouse  
Independence Mall West  
Philadelphia, PA 19106-1723  
Tel: 215-597-9590  
Fax: 215-580-2133

August 10, 2006

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

Re: Calendar Year 2005 Filing

Dear Judge Smith:

I write in response to your letter of August 2, 2006, inquiring about the fact that "Mercantile Mutual Fund," which was listed on line 6 of page 1 of Part VII of my 2004 report, does not appear on my 2005 report.

In the 2004 report, "Mercantile Mutual Fund" was listed, along with "Merck" (line 5) under the caption "WALNUT STREET Securities" (line 4). As the 2004 report shows, the "Merck" asset was sold in 2004. The proceeds, as explained on page 2 of the 2005 report, were "allocated to money market." On the 2005 report, at line 3, appears "WALNUT STREET Money Market," at the modest J value code. Comprehended by that caption are two small money market holdings, Mercantile Mutual Fund (a Conning "money mkt portfolio") and Cortland General Money Market (Cortland General Money Market first appeared in the WALNUT STREET account in 2005, subsequent to the 2004 Merck sale). Since, as money market holdings, Mercantile Mutual Fund and Cortland General Money Market are both of the same character - as distinct from Merck shares of stock and Mercantile Mutual Fund, separately listed in the 2004 report - and are of such small value, it was convenient, in preparing the 2005 report, to proceed on the basis that both were covered by the caption "WALNUT STREET Money Market," without getting into the minute detail of separately listing them.. But, given your letter of inquiry of August 2, I am coming to the conclusion that I would have been better advised to list both Mercantile Mutual Fund and Cortland General Money Market under "WALNUT STREET Money Market" on the 2005 report.

I understand that this letter will be considered an amendment to the 2005 report.

Sincerely,



RECEIVED  
2006 AUG 25 A 11:26  
FINANCIAL  
DISCLOSURE OFFICE

**FINANCIAL DISCLOSURE REPORT  
FOR CALENDAR YEAR 2005**

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

<b>1. Person Reporting (last name, first, middle initial)</b>  POLLAK, LOUIS H	<b>2. Court or Organization</b>  EASTERN DISTRICT OF PA	<b>3. Date of Report</b>  05/11/2006
<b>4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)</b>  SENIOR DISTRICT JUDGE	<b>5a. Report Type (check appropriate type)</b> <input type="checkbox"/> Nomination,                      Date <input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final  <b>5b.</b> <input type="checkbox"/> Amended Report	<b>6. Reporting Period</b> 01/01/2005 to 12/31/2005
<b>7. Chambers or Office Address</b>  UNITED STATES COURTHOUSE 601 MARKET STREET, SUITE 16613 PHILADELPHIA, PA 19106	<b>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.</b>  Reviewing Officer _____ Date _____	
<p><b>IMPORTANT NOTES:</b> 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. Member of Council	American Law Institute (ALI)
2. Member, Board of Directors	American Academy of Political and Social Science (AAPSS)
3. Member of Council	American Philosophical Society (APS)
4.	
5.	

**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.	

RECEIVED  
 2006 MAY 22 P 12 19  
 FINANCIAL  
 DISCLOSURE OFFICE

**FINANCIAL DISCLOSURE REPORT**

Page 2 of 6

Name of Person Reporting

POLLAK, LOUIS H

Date of Report

05/11/2006

**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.	
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. National Underground Railroad Center, Cincinnati, Ohio	Conference, 3/18-3/19 (travel, lodging, food)
2. Amherst college, Amherst, MA	Conference, 4/29-4/30 (travel, lodging, food)
3. Roger Williams University, Bristol, RI	Commencement Speaker, 5/13-5/14 (travel, lodging, food)
4. New York State Bar Ass'n, New York City, NY	Conference, 5/25-5/26 (travel, lodging, food)
5.	

**FINANCIAL DISCLOSURE REPORT**

Page 3 of 6

Name of Person Reporting

POLLAK, LOUIS H

Date of Report

05/11/2006

**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**

Name of Person Reporting

POLLAK, LOUIS H

Date of Report

05/11/2006

**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. TIAA-CREF Annuity	F	Distribution	P1	T					
2. Citizens Bank	A	Interest	K	T					
3. WALNUT STREET Money Market*	A	Dividend	J	T					
4. Center Point (formerly Texas Genco)	A	Dividend	J	T					
5. Center Point (formerly Texas Genco)	A	Dividend	J	T					
6. MetLife	A	Dividend	K	T					
7. RUSSELL FUNDS:									
8. (1) Select Value	B	Dividend	K	T	Sell	1/24	J	A	
9.					Sell	7/20	J	A	
10.					Sell	10/19	J	A	
11. (2) Select Growth	A	None	K	T					
12. (3) Special Growth	B	Dividend	K	T	Sell	4/20	J	A	
13. (4) Emerging Markets	A	Dividend	J	T					
14. (5) International Securities	A	Dividend	K	T	Sell	7/25	J	A	
15.									
16.									
17.									

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 5 of 6

Name of Person Reporting

POLLAK, LOUIS H

Date of Report

05/11/2006

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

\*Part VII, line 3: Proceeds of Merck sale (2004 Report) allocated to money market.

**FINANCIAL DISCLOSURE REPORT**

Page 6 of 6

Name of Person Reporting

POLLAK, LOUIS H

Date of Report

05/11/2006

**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

May 12, 2006

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