

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2013

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) Pohorelsky, Viktor V.	2. Court or Organization U.S. District Court, EDNY	3. Date of Report 05/14/2014
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Magistrate Judge (full)	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2013 to 12/31/2013
7. Chambers or Office Address U.S. District Court 225 Cadman Plaza East Room 1207 Brooklyn, New York 11201		
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.)

	<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1.		
2.		
3.		
4.		
5.		

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

☒ NONE (No reportable agreements.)

	<u>DATE</u>	<u>PARTIES AND TERMS</u>
1.		
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.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>INCOME</u> (yours, not spouse's)
1.		
2.		
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.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>
1. 2013	Studio In A School (teaching)
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.)*

<u>SOURCE</u>	<u>DATES</u>	<u>LOCATION</u>	<u>PURPOSE</u>	<u>ITEMS PAID OR PROVIDED</u>
1. New York Intellectual Property Law Association	March 22, 2013	New York City	Annual Dinner	Food, Taxi Service
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.)*

	<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 filing instructions.)*NONE *(No reportable liabilities.)*

	<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
1.	U.S. Department of Education, William D. Ford Federal Direct Loan Program	Student Loan	K
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) 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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
1. Rental Apartment; Brooklyn NY	E	Rent	N	W					
2. Boeing, Inc. Common Stock	A	Dividend	J	T					
3. ING Growth and Equity Fund Mutual Fund	A	Dividend	J	T					
4. Rochester Fund Municipals Fund A Mutual Fund	A	Dividend	J	T					
5. Lake Charles, LA vacant lot; undivided one sixth interest		None	J	W					
6. Citibank interest bearing checking account	A	Interest	J	T					
7. Citibank savings account	A	Interest	K	T					
8. TD Bank Interest Bearing Checking Account (X)	A	Interest	J	T					
9. Nationwide Insurance IRA - Variable Annuity Contract		None	K	T					
10. -NVIT Government Bond Fund									
11. -NVIT Nationwide Fund									
12. Citibank IRA	A	Dividend	J	T					
13. -ClearBridge Equity Income Builder Fund Class A									
14. Prudential IRA	A	Dividend	K	T					
15. -Calamos Growth & Income Fund									
16. -First Eagle Global Fund									
17. -Smith Barney Aggressive Growth Fund									

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 P3 = \$25,000,001 - \$50,000,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	

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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 I (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)

18. -Moneymart Assets Inc. Money Market Fund									
19. Cisco Systems, Inc. Common Stock	A	Dividend	J	T					
20. General Electric Co. Common Stock	A	Dividend	J	T					
21. Intel Corp. Common Stock	A	Dividend	J	T					
22. Johnson & Johnson Co. Common Stock	A	Dividend	J	T					
23. Microsoft Corp. CommonStock	A	Dividend	J	T					
24. Education Savings Plan # 1		None	K	T					
25. Scholars Edge: New Mexico 529 Program		None	K	T					
26. -Aggressive Portfolio					Sold (part)	04/04/13	J	A	
27. -Dreyfus Research Growth Portfolio					Sold (part)	04/04/13	J	A	
28. Moneymart Assets Inc. Money Market Fund	A	Dividend	J	T					
29. Equitable Whole Life Policy		None	K	T					
30. Express Scripts Holding Company		None	J	T					
31. SPDR Dow Jones REIT	A	Dividend	J	T					

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

Part VII: The Nationwide Insurance IRA is a Variable Annuity Contract which does not yield income such as dividends or interest. The investment is a purchase of "units" of accounts which are in turn invested in mutual funds. The number of units purchased remains essentially the same (slight deductions are taken annually for administrative fees), but the value of each unit increases or decreases with fluctuations in the mutual funds markets.

Part VII: The name of one of the mutual funds whose shares are held by the Prudential IRA was changed from Smith Barney Aggressive Growth Fund to Legg Mason Partners ClearBridge Aggressive Growth Fund. To my knowledge the change was in name only.

Part VII: The Education Savings Plan #1 is an Internal Revenue Code Section 529 Trust administered by a partnership of nationally recognized financial institutions. It is an investment vehicle to provide for higher education expenses for [REDACTED]. The monies invested (known as contributions) are used to purchase units in various investment portfolios which in turn invest in mutual funds or other investment instruments. The value of each unit increases or decreases with fluctuations in the value of the mutual funds or other investment instruments in which the investment portfolio is invested. No income is received by, and no distributions are made to, the investors except that the investors may redeem units to pay for the educational expenses of [REDACTED] for whose benefit the investment contributions are made.

Part VII: All of the sales noted with respect to the Education Savings Plan #1 constituted withdrawals that were used to pay college expenses for one of the beneficiaries of the plan.

Part VII: The name of one of the portfolios listed under Education Savings Plan #1 was changed from Large Cap Growth Portfolio to Dreyfus Research Growth Portfolio. To my knowledge the portfolio itself was otherwise unchanged.

Part VII: The TD Bank Checking Account is added to this report because the value at year end exceeded the \$5,000 threshold. In reviewing records from calendar year 2012, I found that I overlooked the fact that the year-end value of the account for 2012 also exceeded \$5,000 (slightly) and that this account should therefore have been noted in last year's report as well. The account was first opened in 2007. I have now rechecked all years since it was opened and have determined that 2012 was the only previous year when the year-end value exceeded the \$5,000 threshold.

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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/ **Viktor V. Pohorelsky**

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
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