

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2014

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 05/15/2015
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 01/01/2014 to 12/31/2014
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. 2014	Studio In A School (teaching)
2. 2014	Port Washington (NY) School District (teaching)
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 28, 2014	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. Voya Core Equity Research Fund Mutual Fund	A	Dividend	K	T					
4. Oppenheimer 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	J	T					
8. TD Bank Interest Bearing Checking Account	A	Interest	J	T					
9. Nationwide Insurance IRA - Variable Annuity Contract		None	K	T					
10. -NVIT Government Bond Fund		None							
11. -NVIT Nationwide Fund		None							
12. Citibank IRA	A	Dividend	J	T					
13. -ClearBridge Equity Income Builder Fund Class A	A	Dividend							
14. Prudential IRA	A	Dividend	K	T					
15. -Calamos Growth & Income Fund	A	Dividend							
16. -First Eagle Global Fund	A	Dividend							
17. -Smith Barney Aggressive Growth Fund	A	Dividend							

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 \$50,000,000	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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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 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	A	Dividend							
19. Cisco Systems, Inc. Common Stock	A	Dividend			Sold	06/02/14	J	B	
20. General Electric Co. Common Stock	A	Dividend			Sold	06/10/14	J	A	
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		None			Sold (part)	02/14/14	J	A	
27.					Sold (part)	10/02/14	J	A	
28. -Dreyfus Research Growth Portfolio		None			Sold (part)	02/14/14	J	A	
29.					Sold (part)	10/02/14	J	A	
30. Moneymart Assets Inc. Money Market Fund	A	Dividend	J	T					
31. Equitable Whole Life Policy		None	K	T					
32. Express Scripts Holding Company		None	J	T					
33. SPDR Dow Jones REIT	A	Dividend	J	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 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 \$50,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
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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 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 the [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 proceeds of the sales of the shares of Cisco Systems, Inc. and General Electric Company were used to fund the down payment on the purchase of a personal weekend residence.

Part VII, Line 3: The mutual fund listed in previous reports as ING Growth and Equity Fund changed its name to Voya Core Equity Research Fund. The increase in the value of that asset is attributable solely to appreciation of its market price.

Part VII: The reduction in value of the Citibank Savings Account was the result of a withdrawal used to fund the down payment on the purchase of a personal weekend residence.

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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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