

FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2004

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

1. Person Reporting (Last name, First name, Middle initial) COHN, AVERN L	2. Court or Organization U.S. DISTRICT COURT-MICHIGAN	3. Date of Report 04/30/05
4. Title (Article III Judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. DISTRICT JUDGE-SENIOR	5. ReportType (check appropriate type) ☐ Nomination, Date ☐ Initial ☒ Annual ☐ Final	6. Reporting Period 01/01/04 to 12/31/04
7. Chambers or Office Address 219 FEDERAL BUILDING AND U.S. COURTHOUSE DETROIT, MICHIGAN 48226	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 _____	

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.

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

☒ NONE - (No reportable positions.)

POSITION

NAME OF ORGANIZATION/ENTITY

1.

RECEIVED
MAY 20 10 23 AM '05
FINANCIAL
DISCLOSURE OFFICE

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

☒ NONE - (No reportable agreements.)

DATE

PARTIES AND TERMS

1.

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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.)DATESOURCE AND TYPEGROSS INCOME
(yours, not spouse's)1.

_____**B. Spouse's Non-Investment Income** - (If you were married during any portion of the reporting year, please complete this section. Dollar amount not required except for honoraria.)☒ **NONE** - (No reportable non-investment income.)DATESOURCE AND TYPE1.

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

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

☒ **NONE** - (No such reportable reimbursements.)SOURCEDESCRIPTION1.

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V. GIFTS. (Includes those to spouse and dependent children. See pp. 28-31 of instructions.)

☒ **NONE** - (No such reportable gifts.)

SOURCE

DESCRIPTION

VALUE

1.

VI. LIABILITIES. (Includes those of spouse and dependent children. See pp. 32-34 of instructions.)

☒ **NONE** - (No reportable liabilities.)

CREDITOR

DESCRIPTION

VALUE CODE

1.

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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.)

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)
☐ NONE (No reportable income, assets, or transactions)									
1. AMERICAN INTL GROUP	B	Div	M	T	PART SALE	10/26	L	E	
2. AMERICAN INTERNATIONAL GROUP		None			PART DONATIO	VAR	M		
3. BRISTOL MYERS SQUIBB	D	Div	M	T	PART DONATIO	11/9	L		
4. INTEL CORP	B	Div	N	T					
5. GILLETE COMPANY	B	Dividend	M	T	PART DONATIO	11/9	J		
6. ROYAL DUTCH PETROLEUM	D	Div	M	T	PART DONATIO	11/9	M		
7. SCHLUMBERGER, LTD.	C	Div	M	T					
8. MERCK & CO.	D	Div			DONATE D	11/9	M		
9. INTERPUBLIC GROUP		None	M	T					
10. SIGMA ALDRICH CORP.	B	Dividend	M	T					
11. HJ HEINZ COMPANY	C	Dividend	M	T					
12. KIMBERLY CLARK	D	Dividend	M	T	PART DONATIO	11/9	M		
13. WALT DISNEY CO.	A	Dividend	L	T					
14. QUALCOMM INC	A	Dividend	M	T					
15. GE	B	Dividend	L	T					
16. AMERICAN EXPRESS CORP	A	Dividend	L	T					
17. ORACLE CORP		None	K	T					
18. SUN MICROSYSTEMS		None	L	T					

1. Income/Gain Codes:	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
(See Columns B1 and D4)	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:	J = \$15,000 or less	K = \$15,001-\$50,000	L = \$50,001-\$100,000	M = \$100,001-\$250,000	
(See Columns C1 and D3)	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 = \$50,000,001-\$100,000,000		
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19. CITIGROUP INC.	C	Dividend	M	T	BUY	10/21	K		
20. TIME WARNER INC		None	L	T					
21. BOEING	B	Dividend	L	T					
22. ARCHER DANIELS MIDLAND	A	Dividend	L	T					
23. JDS UNIPAHSE		None	K	T					
24. RAYTHEON NEW	B	Dividend	L	T					
25. LIBERTY MEDIA A		None	L	T					
26. JOHNSON & JOHNSON	B	Dividend	L	T					
27. COCA COLA CO.	B	Dividend	L	T					
28. EMC CORP MA		None	L	T					
29. MEDTRONICS, INC.	A	Dividend	L	T					
30. COX COMMUNICATIONS		None	K	T					
31. INTERNATIONAL PAPER	B	Dividend	L	T					
32. PEPSICO	A	Dividend	L	T					
33. LOCKHEED MARTIN	A	Dividend	L	T					
34. GEMSTAR TV GUIDE INTL INC.		None	J	T					
35. ONE GRP HIGH YIELD BOND FUND	E	Dividend	N	T					
36. ISHARES TR RUSSELL 2000 VALUE INDEX FUND	B	Dividend	M	T	BUY	10/21	M		

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37. ISHARES TR MSCI EAFE INX FD	D	Dividend	N	T	BUY	VAR	M		
38. ISHARES TR S&P MIDCAP 400/BARRA VAL	A	Dividend	M	T					
39. ISHARES S&P MIDCAP 400/BARRA GR IDX	A	Dividend	M	T					
40. BAXTER INTL	B	Dividend	L	T					
41. BAXTER INTL CORP UNIT 7%	C	Dividend	L	T					
42. MICROSOFT CORP	D	Dividend	L	T	BUY	10/21	L		
43. SAFEWAY INC		None	K	T					
44. NORTHFORK BANCORP	B	Dividend	K	T					
45. WASHINGTON MUTUAL INC	B	Dividend	K	T					
46. WACHOVIA CORP	B	Dividend	L	T					
47. NORTHROP GRUMMAN PFD 7.25%	C	Dividend	L	T					
48. AMGEN INC		None	L	T					
49. PFIZER	B	Dividend	L	T					
50. CUMMINS INC	B	Dividend	L	T					
51. EMCOR GROUP INC.		None	L	T	BUY	4/16	K		
52. SPX CORP	A	Dividend	K	T	BUY	4/16	K		
53. KINDER MORGAN INC KANS	B	Dividend	L	T	BUY	4/16	K		
54. VIACOM INC	A	Dividend	K	T	BUY	4/16	K		

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55. PRAXAIR INC	A	Dividend	K	T	BUY	4/16	K		
56. LUBRIZOL INC	B	Dividend	L	T	BUY	4/16	L		
57. ISHARES TR NSCI EMERGING MKTS INDX FUND	B	Dividend	M	T	BUY	4/16/	M		
58. ISHARES RUSSELL 2000 GROWTH INDX FUND	A	Dividend	M	T	BUY	10/12	M		
59. CENTURYTEL INC	C	Dividend	L	T	BUY	4/16	K		
60. CHUBB CORP	C	Dividend	L	T	BUY	4/16	L		
61. 3M CO	A	Dividend	K	T	BUY	4/16/	K		
62. DOMINION RES INC	B	Dividend	L	T	BUY	4/16	L		
63. LIBERTY MEDIA INTL		None	J	T	SPINOFF	6/10	J		
64. NEENAH PAPER		None	J	T	SPINOFF	12/6	J		
65. ONE GROUP MUN M/M FUND		None			SALE	VAR	P1	A	
66. ONE GROUP MI MUN BOND FUND	D	Dividend	P1	T	BUY	VAR	P1		
67. ONE GROUP MI MUN BOND FUND		None			SALE	VAR	P1	A	
68. BANK & TR PR CTF DEP	C	Interest	L	T					
69. CNL BK CTF OF DEP	C	Interest	L	T					
70. COASTAL FED BK CTF OF DEP	C	Interest	L	T					
71. EQUITABLE FED SVGS BK CERT OF DEP	C	Interest	L	T					
72. E*TRADE BK CERT OF DEP	C	Interest	L	T					

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73. BELLEVILLE NORTH VENTURE		None	M	U					
74. HUNTINGTON GARDEN APTS.	E	Rent	L	U					
75. HUNTINGTON GARDEN APTS.	A	Interest							
76. LANCASTER HILLS APTS. CO.	A	Interest	M	U					
77. LANCASTER HILLS APTS. CO.	F	Rent							
78. LONG LAKE-TELEGRAPH RD.	D	Rent	J	U					
79. FRANKEL-NODLEHS		None	K	U					
80. BLOOMFIELD VILLAGE SQUARE	B	Int	J	U					
81. BLOOMFIELD VILLAGE SQUARE	G	Rent							
82. FERRIS PARK TOWERS	E	Rent	L	U					
83. FERRIS PARK TOWERS	A	Interest							
84. BELLEVILLE NORTH MARSH VENTURE	C	Rent	L	U					
85. DIXIE PROPERTIES	A	Interest	M	U					
86. DIXIE PROPERTIES	D	Rent							
87. BLOOMFIELD PLAZA, LLC	G	Rent							
88. BLOOMFIELD PLAZA, LLC	C	Int	M	U					
89. GGP LIMITED PARTNERSHIP	G	Rent	P1	U					
90. GGP LIMITED PARTNERSHIP	D	Interest							

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91. GGP LIMITED PARTNERSHIP	F	Dividend							
92. AMY JOY VENTURE	A	None	J	U					
93. EATON NURSERY SALES	E	Rent	K	U					
94. WOODFORD APT. HOTEL CO.	C	Rent	K	U					
95. GR MEADOWBROOK PROPERTIES, LLC		None							FINAL IN 2004
96. NORTH HILL CENTER, LLC	F	Rent	L	U					
97. BLOOMFIELD PLAZA II LLC	A	Interest	J	U					
98. BLOOMFIELD PLAZA II LLC	F	Rent							
99. HOLLY RESIDENTIAL LP	D	PART							FINAL IN 2004
100. THE THING ABOUT MEN LTD PART	A	Interest	J	U					
101. BRANDON LONG LAKE LTD PART		None	M	U					
102. CEDAR SPRINGS, MI PUBLIC SCHOOLS	C	Interest			CALLED	5/1	M	B	
103. LANSE CREUSE PUB SCHOOLS	C	Interest			MATURE D	5/1	M	A	
104. MI STATE HOSP FIN AUTH	D	Interest			MATURE D	7/1	M	A	
105. MARICOPA CO ARIZONA	D	Interest	M	T					
106. GLOUCESTER MA GO	D	Interest	M	T					
107. OAKLAND COUNTY MI	D	Interest	N	T					
108. ALMA, MI PUB SCHOOLS	D	Interest	N	T					

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109. YPSILANTI, MI	D	Interest	M	T					
110. WHITE CLOUD, MI	D	Interest	M	T					
111. MI STATE TRUNK LINE HOSP FIN AUTH	C	Interest			MATURE D	6/1	N	A	
112. MUSKEGON HTS, MI	D	Interest	N	T					
113. TECUMSEH, MI SCHOOLS	D	Interest	M	T					
114. MANISTEE MI SCHOOLS BOND	D	Interest	N	T					
115. LAKEVIEW MI SCHOOLS BOND	D	Interest	N	T					
116. HURON MI SCHOOLS BOND	D	Interest	N	T					
117. ELK RAPIDS, MI SCHOOLS BOND	C	Interest	M	T					
118. GRAND RAPIDS & KENT CNTY, MI BOND	C	Interest	N	T					
119. CANTON CHARTER TWP, MI BOND	C	Interest			MATURE D	10/1	N	A	
120. LAKE ORION, MI SCHOOLS BOND	C	Interest	N	T					
121. BAD AXE MI SCHOOLS	A	Interest	N	T	BUY	10/20	N		
122. DAVISON MI		None	M	T	BUY	10/20	M		
123. CONDOMINIUM-CHARLEVOIX, MI.		None	M	W					
124. SPOUSES HOLDINGS:		None							
125. SSGA TAX-FREE MM FUND	C	Dividend	L	T	BUY	VAR	L		
126. STATE STREET MM FUND	A	Dividend	J	T	BUY	VAR	J		

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3. Value Method Codes: Q = Appraisal R = Cost (Real Estate Only) S = Assessment T = Cash/Market
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COHN, AVERN L

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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.)

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)	(2)	(1)	(2)	(1)	If not exempt from disclosure			
	Amount Code 1 (A -H)	Type (e.g. div. rent. or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g. buy, sell, merger, redemption)	(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
127. EXXON/MOBIL CORP	B	Dividend	K	T	SELL	VAR	L	E	
128. GE	B	Dividend	L	T	BUY	VAR	J		
129. GE		None			SELL	VAR	J	A	
130. INTEL CORP	A	Div	M	T	SELL	VAR	K	E	
131. SCHERING PLOUGH	A	Div	J	T	SELL	VAR	J	A	
132. MICROSOFT	B	Dividend	K	T	BUY	VAR	J		
133. MICROSOFT		None			SELL	VAR	K	A	
134. AMERICAN INTL GRP	A	Dividend			SELL	VAR	J	A	
135. IBM	A	Dividend	K	T					
136. PFIZER	B	Dividend	K	T	SELL	VAR	L	F	
137. VIACOM B		None			SELL	VAR	K	A	
138. WAL MART	A	Dividend			SELL	6/14	K	C	
139. FLEETBOSTON FINANCIAL		None			SELL	VAR	K	A	
140. AT&T		None			SELL	VAR	J	A	
141. PROCTER & GAMBLE	A	Dividend	K	T					
142. GILLETTE	A	Dividend			SELL	5/10	K	D	
143. NY TIMES CLA		None			SELL	VAR	K	A	
144. HSBC HOLDINGS PLC	B	Dividend	L	T	BUY	VAR	J		

1. Income/Gain Codes:	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
(See Columns B1 and D4)	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:	J = \$15,000 or less	K = \$15,001-\$50,000	L = \$50,001-\$100,000	M = \$100,001-\$250,000	
(See Columns C1 and D3)	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 = \$50,000,001-\$100,000,000		
3. Value Method Codes:	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash/Market	
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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.)

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)	(2)	(1)	(2)	(1)	If not exempt from disclosure			
	Amount Code 1 (A-H)	Type (e.g. div. rent. or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g. buy, sell, merger, redemption)	(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
145. HSBC HOLDINGS PLC		None			SELL	VAR	K	C	
146. WRIGLEY		None			SELL	VAR	K	A	
147. DELL		None	K	T	BUY	VAR	K		
148. DELL		None			SELL	VAR	J	A	
149. WELLS FARGO		None			SELL	VAR	J	A	
150. ASTRA ZENeca PLC		None			SELL	VAR	J	A	
151. HERSHEY FOODS CORP	A	Dividend	L	T	BUY	VAR	J		
152. HERSHEY FOODS CORP		None			SELL	VAR	J	A	
153. 3M	A	Dividend	K	T	BUY	VAR	J		
154. 3M		None			SELL	VAR	K	D	
155. CATERPILLAR	A	Dividend	L	T	BUY	VAR	J		
156. CATERPILLAR		None			SELL	VAR	K	D	
157. HOUSEHOLD INTL		None			SELL	VAR	J	A	
158. LOCKHEED MARTIN		None			SELL	VSR	K	A	
159. AMGEN		None	L	T	BUY	VAR	J		
160. AMGEN		None			SELL	VAR	K	A	
161. DIEBOLD		None			SELL	VAR	K	A	
162. EMC CORP		None	J	T	BUY	VAR	J		

1. Income/Gain Codes:	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
(See Columns B1 and D4)	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:	J = \$15,000 or less	K = \$15,001-\$50,000	L = \$50,001-\$100,000	M = \$100,001-\$250,000	
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3. Value Method Codes	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash/Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

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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.)

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)	(2)	(1)	(2)	(1)	If not exempt from disclosure			
	Amount Code 1 (A -H)	Type (e.g. div. rent. or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g. buy, sell, merger, redemption)	(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
163. EMC CORP		None			SELL	VAR	J	A	
164. JABIL CIRCUIT		None			SELL	VAR	J	A	
165. TEXAS INSTRUMENTS		None			SELL	VAR	J	A	
166. EI DUPONT		None			SELL	VAR	J	A	
167. STARBUCKS CORP		None	K	T	BUY	VAR	K		
168. FEDEX	A	Dividend	K	T	BUY	VAR	J		
169. FEDEX		None			SELL	VAR	J	A	
170. TEVA PHARMACEUTICAL	A	Dividend	KL	T	BUY	VAR	J		
171. ADOBE SYSTEMS INC	A	Dividend	J	T	BUY	VAR	J		
172. ALCON		None	K	T	BUY	VAR	K		
173. AMERICAN EXPRESS CO	A	Dividend	L	T	BUY	VAR	J		
174. ANHEUSER BUSCH CO	A	Dividend	L	T	BUY	VAR	L		
175. APPLE COMPUTER		None	J	T	BUY	VAR	J		
176. BAKER HUGHES INC		None	K	T	BUY	VAR	K		
177. BANK OF AMERICA	A	Dividend	K	T	BUY	VAR	K		
178. BP PLC	B	Dividend	L	T	BUY	VAR	L		
179. CINTAS CORP		None	K	T	BUY	12/20	K		
180. CLOROX	A	Dividend	K	T	BUY	VAR	K		

1. Income/Gain Codes: 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: J = \$15,000 or less K = \$15,001-\$50,000 L = \$50,001-\$100,000 M = \$100,001-\$250,000
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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.)

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)	(2)	(1)	(2)	(1)	If not exempt from disclosure			
	Amount Code 1 (A-H)	Type (e.g. div. rent. or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g. buy, sell, merger, redemption)	(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
181. COCA COLA	A	Dividend	J	T	VAR	J			
182. COCA COLA		None			SELL	VAR	K	A	
183. CONOCO PHILLIPS	A	Dividend	L	T	BUY	VAR	L		
184. COSTCO WHOLESALE	A	Dividend	K	T	BUY	VAR	J		
185. COSTCO WHOLESALE		None			SELL	VAR	J	A	
186. EBAY		None	K	T	BUY	VAR	K		
187. ECOLAB INC		None	L	T	BUY	VAR	K		
188. FORD	B	Dividend	L	T	BUY	VAR	L		
189. FORD		None			SELL	VAR	K	D	
190. GENENTECH INC		None	K	T	BUY	VAR	K		
191. GILEAD SCIENCES INC		None			BUY	VAR	K		
192. GILEAD SCIENCES INC		None			SELL	3/22	K	A	
193. GOOGLE INC-CL A		None	J	T	BUY	VAR	J		
194. GUIDANT CORP	A	Dividend	J	T	BUY	VAR	K		
195. GUIDANT CORP		None			SELL	8/6	J	A	
196. ILLINOIS TOOL WORKS	A	Dividend	L	T	BUY	VAR	L		
197. INTUITIVE SURGICAL INC		None	K	T	BUY	VAR	J		
198. JM SMUCKER CO	A	Dividend	K	T	BUY	VAR	K		

1. Income/Gain Codes:	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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COHN, AVERN L

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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.)

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	(1)	(2)	(1)	(2)	(1)	If not exempt from disclosure			
	Amount Code 1 (A-H)	Type (e.g. div. rent. or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g. buy, sell, merger, redemption)	(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
199. JOHNSON & JOHNSON	A	Dividend	L	T	BUY	VAR	L		
200. JOHNSON & JOHNSON		None			SALE	5/10	J	A	
201. KINETIC CONCEPTS		None	K	T	BUY	8/6	K		
202. LEAR CORP	A	Dividend	K	T	BUY	VAR	J		
203. MASCO	A	Dividend	K	T	BUY	VAR	K		
204. MCGRAW HILL	A	Dividend	K	T	BUY	VAR	K		
205. MCGRAW HILL		None			SELL VAR	J	A		
206. MEDTRONIC INC	A	Dividend	K	T	BUY	J			
207. MEDTRONIC INC		None			SELL	5/26	K	A	
208. MURPHY OIL CORP	A	Dividend	J	T	BUY	VAR	K		
209. NEWFIELD EXPLORATION		None	K	T	BUY	VAR	K		
210. NEWS CORP LTD ADR	A	Dividend	K	T	BUY	10/25	K		
211. NIKE		None	L	T	BUY	VAR	L		
212. ORACLE CORP		None	K	T	BUY	VAR	K		
213. OSI PHARMACEUTICALS		None	J	T	BUY	6/9	J		
214. OSKOSH TRUCK CORP CL B	A	Dividend	K	T	BUY	VAR	K		
215. OSKOSH TRUCK CORP CL B		None			SELL	VAR	K	C	
216. PHELPS DODGE	A	Dividend	L	T	BUY	VAR	L		

1. Income/Gain Codes:	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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	Amount Code 1 (A -H)	Type (e.g. div. rent. or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g. buy, sell, merger, redemption)	(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
217. PRAXAIR	A	Dividend	J	T	BUY	7/26	J		
218. QUALCOM	A	Dividend	K	T	BUY	VAR	K		
219. REGIONS FINANCIAL		None	K	T	BUY	VAR	K		
220. SPRINT CORP	A	Dividend	K	T	BUY	VAR	K		
221. STEEL DYNAMICS INC	A	Dividend	K	T	BUY	VAR	K		
222. TARGET CORP	A	Dividend	K	T	BUY	VAR	K		
223. TIBCO SOFTWARE INC		None	K	T	BUY	VAR	J		
224. TORCHMARK CORP	A	Dividend	K	T	BUY	VAR	K		
225. UNITED TECHNOLOGIES	A	Dividend	L	T	BUY	VAR	K		
226. VERIZON COMMUNICATIONS	B	Dividend	J	T	BUY	VAR	J		
227. VERIZON COMMUNICATIONS		None			SELL	VAR	K	C	
228. WHOLE FOODS INC	A	Dividend	K	T	BUY	VAR	J		
229. WHOLE FOODS INC		None			SELL	VAR	J	A	
230. WILLIAMS SONOMA		None	K	T	BUY	VAR	J		
231. YUM! BRANDS INC		None	K	T	BUY	VAR	K		
232. ZIMMER HOLDINGS INC		None	K	T	BUY	VAR	K		
233. WAYNE COUNTY, MI AIRPORT	C	Interest			MATURE D	04	L	A	
234. ROMULUS, MI SCHOOLS	D	Interest	M	T					

1. Income/Gain Codes:	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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235. MI STATE TRUNK LINE	D	Interest			MATURE D	10/1	M	A	
236. MI MUN BOND AUTH	A	Interest			SELL	11/24	K	B	
237. ANN ARBOR, MI DEV	A	Interest	K	T					
238. MARQUETTE, MI PUBLIC SCHOOLS	A	Interest			SELL	04	L	A	
239. HOWELL, MI PUBLIC SCHOOLS		None			SELL	04	K	A	
240. DEXTER MI SCHOOLS		None			SELL	04	K	A	
241. MI STATE BLDG AUTH	C	Interest			SELL	5/24	M	A	
242. MI STATE BLDG AUTH	C	Interest	M	T					
243. FERNDALÉ, MI SCHOOLS	B	Interest	K	T					
244. CRAWFORD AUSABLE MI SCHOOLS	C	Interest			SELL	5/24	M	B	
245. GREENVILLE MI SCHOOLS	B	Interest			MATURE D	04	M	A	
246. HOLT MI SCHOOLS	C	Interest			SELL	5/24	M	D	
247. ROCHESTER MI SCHOOLS	D	Interest	M	T					
248. LANSING, MI SCHOOLS	D	Interest	M	T					
249. MI STATE GO	C	Interest			MATURE D	9/30	M	A	
250. DETROIT, MI WATER	A	Interest			SELL	1/5	J	A	
251. MI STATE(PRRFD)	A	Interest	L	T					
252. PUERTO RICO		None			MATURE D	04	M	A	

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253. MI STATE HOSP	B	Interest	L	T					
254. DETROIT, MI SEWER	A	Interest			SELL	11/24	K	A	
255. MI STATE GO	A	Interest	N	T					
256. PUERTO RICO HWY		None			MATURE D	04	M	A	
257. OXFORD, MI	C	Interest	L	T					
258. ROCHESTER, MI CSP	D	Interest	N	T					
259. UTICA, MIGO	D	Interest			SELL	5/1	N	A	
260. MI STATE GO ENVIRON	C	Interest			SELL	5/24	M	A	
261. BIRMINGHAM, MI-3%	D	Interest	N	T	BUY	VAR	N		
262. BIRMINGHAM, MI-4%	C	Interest	M	T	BUY	VAR	M		
263. CONNECTICUT ST	A	Interest	L	T	BUY	VAR	L		
264. KENT COUNTY MI GO	D	Interest	M	T	BUY	VAR	M		
265. MASS GO	A	Interest	M	T	BUY	VAR	M		
266. MI ST GO ULT	B	Interest	L	T	BUY	VAR	L		
267. MI ST GO ULT	E	Interest	O	T	BUY	VAR	N		
268. MI ST GO ULT SCHL LN	B	Interest	M	Y	BUY	VAR	M		
269. MI STATE TRUNK	B	Interest	L	T	BUY	VAR	L		
270. MINN ST GO	A	Interest	M	T	BUY	VAR	M		

1. Income/Gain Codes:	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
(See Columns B1 and D4)	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:	J = \$15,000 or less	K = \$15,001-\$50,000	L = \$50,001-\$100,000	M = \$100,001-\$250,000	
(See Columns C1 and D3)	N = \$250,000-\$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	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash/Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting
COHN, AVERN L

Date of Report
04/30/05

VII. INVESTMENTS and TRUSTS – income, value, transactions (includes those of the spouse and dependent children. See pp. 34-57 of filing instructions.)

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)	(2)	(1)	(2)	(1)	If not exempt from disclosure			
	Amount Code 1 (A-H)	Type (e.g. div. rent. or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g. buy, sell, merger, redemption)	(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
271. MINN ST GO	B	Interest	M	T	BUY	VAR	M		
272. OAKLAND CNTY MI BLDG AUTH	A	Interest	K	T	BUY	VAR	K		
273. OAKLAND CNTY MI LUEDERS	B	Interest	M	T	BUY	VAR	M		
274. OAKLAND CNTY MI ORCHARD	A	Interest	K	T	BUY	VAR	K		
275. PA STATE	A	Interest	M	T	BUY	VAR	M		
276. ROCHESTER MI GO	B	Interest	M	T	BUY	VAR	M		
277. TROY MI PUBLIC SAFETY	B	Interest	M	T	BUY	VAR	M		
278. WISCONSIN SCH DIST	A	Interest	L	T	BUY	VAR	L		
279. ARTSPACE, INC.	A	S-CORP	K	W					
280. WASHTENAW CO	C	PART	J	U					
281. COMMERCE CENTER BLDG		None	J	U					
282. TALLAHASSEE MALL PARTNERS, LTD.	A	PART	L	U					
283. VICTORY VALLEY PART	C	PART	K	U					
284. TPI/MFG INVESTORS LP		None	K	U					
285. CHICO MALL PARTNERS	A	PART	L	U					
286. BROADWAY MALL PARTNERS	A	PART	L	U					
287. SOUTH PARK PARTNERS	A	PART	L	U					
288. MERCURY PAZA SHOPPING CENTER	A	PART	K	U					

1. Income/Gain Codes:	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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Name of Person Reporting
COHN, AVERN L

Date of Report
04/30/05

VII. INVESTMENTS and TRUSTS -- income, value, transactions (includes those of the spouse and dependent children. See pp. 34-57 of filing instructions.)

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)	(2)	(1)	(2)	(1)	If not exempt from disclosure			
	Amount Code 1 (A -H)	Type (e.g. div. rent. or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g. buy, sell, merger, redemption)	(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
289. CG&A CENTRAL MALL	A	PART	K	U	BUY	04	K		
290. LPC ENTERPRISES		None	J	U	BUY	04	J		
291. NEW MEXICO MALL PARTNERS	A	PART	L	U	BUY	04	K		
292. WESTGATE BROCKTON PARTNERS	A	PART	L	U	BUY	04	L		
293. 260 E BROWN ST ASSOC		None	K	U	BUY	04	K		
294. WESTLAND CENTER PARTNERS		None	K	U	BUY	04	K		
295. THE THING ABOUT MEN	A	Interest	J	U					SEE SECTION VIII
296. LAYTON HILLS PARTNERS		None	K	U					SEE SECTION VIII

1. Income/Gain Codes:	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
(See Columns B1 and D4)	F = \$50,001-\$100,000	G = \$100,001-\$1,000,000	H1 = \$1,000,001-\$5,000,000	H2 = More than \$5,000,000	
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FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

COHN, AVERN L

Date of Report

04/30/05

VIII. ADDITIONAL INFORMATION OR EXPLANATIONS

(Indicate part of Report.)

TWO PARTNERSHIP INTERESTS OWNED BY MRS. COHN WERE INADVERTANTLY OMITTED FROM PART VII OF THE 2003 REPORT; THEY WERE PURCHASED IN 2003. THEY ARE THE THING ABOUT MEN AND LAYTON HILLS PARTNERS. THEY ARE NOW INCLUDED IN PART VII.

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

COHN, AVERN L

Date of Report

04/30/05

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. § 501 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature _____



Date _____

5/6/05

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