

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) Cowen, Robert E.	2. Court or Organization U.S. Court of Appeals 3rd Cir.	3. Date of Report 05/01/2014
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Senior U.S. Circuit Judge	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 402 E. State Street Room 207 Trenton, NJ 08608		
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.		
2.		
3.		
4.		
5.		

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

☒ NONE (No reportable agreements.)

DATE

PARTIES AND TERMS

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.)*

DATE

SOURCE AND TYPE

INCOME
(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.)*

DATE

SOURCE AND TYPE

1. 2013

State of New Jersey

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. New York Intellectual
Property Law Assn.

March 22 - 23, 2013

New York, NY

Dinner

Dinner in Honor of the Federal Judiciary
Meals, Hotel, Travel Expenses

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) 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. Artio Intl. Equity FD (Mutual Fund)	A	Dividend	K	T					
2. Bristol Meyers Squibb (Common Stock)	A	Dividend	J	T					
3. Chevron Texaco Corp. (Common Stock)	A	Dividend	K	T					
4. Chevron Corp. (Common Stock)	A	Dividend			Sold (part)	11/26/13	J	D	
5. Cardinal Health Care (Common Stock)	A	Dividend	J	T					
6. Chubb Corp. (Common Stock)	A	Dividend	J	T					
7. Cisco Systems (Common Stock)	A	Dividend	K	T					
8. Cisco Systems (Common Stock)	A	Dividend			Sold (part)	11/26/13	J	B	
9. Colgate Palmolive (Common Stock)	A	Dividend	J	T					
10. Colgate Palmolive (Common Stock)	A	Dividend			Sold (part)	11/26/13	J	C	
11. Conoco Phillips (Common Stock)	A	Dividend	J	T					
12. Deere & Co. (Common Stock)	A	Dividend	J	T					
13. Deere & Co. (Common Stock)	A	Dividend			Sold (part)	11/26/13	J	D	
14. Ell Intl. Property (Mutual Fund)	A	Dividend	J	T					
15. EMC Corp. (Common Stock)	A	Dividend	J	T					
16. Emerson Electric (Common Stock)	A	Dividend	J	T					
17. ExxonMobil (Common Stock)	A	Dividend	K	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 –\$250,001 - \$500,000,000	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 \$5,000,000,000	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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18. FedEx Corp. (Common Stock)	A	Dividend	J	T					
19. FedEx Corp. (Common Stock)	A	Dividend			Sold (part)	11/26/13	J	C	
20. Goldman Sachs Gr. Op. Fd. (Mutual Fund)		None	K	T					
21. General Electric (Common Stock)	A	Dividend	K	T					
22. General Electric (Common Stock)	A	Dividend			Sold (part)	11/26/13	J	D	
23. General Mills	A	Dividend	J	T					
24. Home Depot (Common Stock)	A	Dividend	J	T					
25. ING Real Estate FD	A	Dividend	K	T					
26. Intel Corp. (Common Stock)	A	Dividend	K	T					
27. Intl. Flavors & Fragrances (Common Stock)	A	Dividend	J	T					
28. Lord Abbett Value Opp. FD		None	J	T					
29. Johnson & Johnson (Common Stock)	A	Dividend	K	T					
30. Johnson & Johnson (Common Stock)	A	Dividend			Sold (part)	11/26/13	J	D	
31. JP Morgan Chase (Common Stock)	A	Dividend	K	T					
32. JP Morgan Chase (Common Stock)	A	Dividend			Sold (part)	11/26/13	J	B	
33. Kellogg (Common Stock)	A	Dividend	J	T					
34. McDonalds Corp. (Common Stock)	A	Dividend	J	T					

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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	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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35. McDonalds Corp. (Common Stock)	A	Dividend			Sold (part)	11/26/13	J	B	
36. McKesson Corp. (Common Stock)	A	Dividend	J	T					
37. Microsoft Corp. (Common Stock)	A	Dividend	K	T					
38. Microsoft Corp. (Common Stock)	A	Dividend			Sold (part)	11/26/13	J	C	
39. Aberdeen Emerging 30 Mkts FD	A	Dividend	J	T					
40. Oakmark Intl. FD (Mutual Fund)	A	Dividend	K	T					
41. Pimco Commodity Real FD	B	Dividend	J	T					
42. Phillips 66 PSX (Common Stock)	A	Dividend	J	T					
43. PNC Financial Serv. Group	A	Dividend	J	T					
44. Public Service Enterprise Group Inc. (Common Stock)	A	Dividend	J	T					
45. Oppenheimer Developing Mkts FD		None	J	T					
46. Ridgworth FD-Midcap		None	K	T					
47. Royce Value FD	A	Dividend	K	T					
48. Merger FD SH BEN INT	A	Dividend	J	T					
49. Target Corp. (Common Stock)	A	Dividend	J	T					
50. Apple (Common Stock)	A	Dividend	J	T					
51. Abbvie Inc. (Common Stock)	A	Dividend	J	T	Spinoff (from line 53)	06/13/13	J		

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52. United Technologies (Common Stock)	A	Dividend	K	T					
53. Abbot Labs (Common Stock)	A	Dividend	J	T			J		
54. AT & T (Common Stock)	A	Dividend	J	T	Buy	04/30/13	J		
55. Viacom Inc. (Common Stock)	A	Dividend	J	T					
56. Coca Cola (Common Stock)	A	Dividend	J	T					
57. Excelon Corp. (Common Stock)	A	Dividend	J	T	Buy	04/30/13	J		
58. Wells Fargo Adv. Emerging FD	A	Dividend	K	T					
59. Wells Fargo Adv. Asset All. FD	A	Dividend	J	T					
60. Trust #1	D	Int./Div.	N	T					
61. Eaton-Vance Global Macro	A	Dividend	J	T					
62. Eaton-Vance Tax Free (Municipal Fund)	A	Interest	J	T					
63. Eaton-Vance Tax Free (Municipal Fund)	A	Interest	J	T					
64. iShares ETF S & P Small Capp 600 Growth	A	Dividend	J	T	Buy	11/26/13	J		
65. iShares EFT S & P Small Cap 600 Value	A	Dividend	J	T	Buy	11/26/13	J		
66. iShares EFT S & P Mid-Cap 400 Value	A	Dividend	J	T	Buy	11/26/13	J		
67. iShares EFT S & P Mid-Cap 400 Growth	A	Dividend	J	T	Buy	11/26/13	J		
68. iShares EFT S & P 500 Value	A	Dividend	J	T	Buy	11/26/13	J		

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69. IShares EFT S & P 500 Growth	A	Dividend	J	T	Buy	11/26/13	J		
70. PowerShares DB ETF Commodity Index		None	J	T	Buy	11/26/13	J		
71. Vanguard Intl. Equity ETF	A	Dividend	J	T	Buy	11/26/13	J		
72. Vanguard REIT ETF	A	Dividend	J	T	Buy	11/26/13	J		
73. Merrill-Lynch Capital Trust (Preferred Stock)	A	Interest	J	T					
74. N.J. Healthcare Fac. 7-01-19	A	Interest	J	T					
75. N.J. Educational Fac. 7-01-34	A	Interest	K	T					
76. Orlando, FL Cap. Impt.	A	Interest	K	T	Buy	07/31/13	K		
77. ING Real Estate FD	A	Dividend	J	T	Buy	01/15/13	J		
78. Port Auth. NY & NJ 7-15-26	A	Interest	J	T					
79. N.J. State Higher Ed. 6-01-30	A	Interest	J	T					
80. Antelope Valley	A	Interest	J	T					
81. Antelope Valley	A	Interest	J	T					
82. Clark City, NE School Dist.	A	Interest	J	T					
83. Lancaster, CA School District	A	Interest	J	T	Buy	10/29/13	J		
84. Cumberland Cty Gen. Impt G/O	A	Interest	J	T					
85. Oregon St. Dept. Admin.	A	Interest	K	T					

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86. Lee Cty FL	A	Interest			Redeemed	10/06/13	J		
87. Passaic Cty N.J. College 11-01-19	A	Interest	J	T					
88. Rogers, AK School District	A	Interest	J	T					
89. Mass. Hsg Fin Agy	A	Interest	J	T					
90. Cleveland, OH Airport	A	Interest	K	T					
91. Essex Cty Impt Auth	A	Interest	J	T					
92. King Cnty Washington Sewer Rev	A	Interest	J	T					
93. Hawaii St. Hsg. Fin. & Dev.	A	Interest	J	T					
94. Black Rock Muni Holdings NJ	A	Interest			Sold	03/22/13	J		
95. Oppenheimer Ltd Term CL B	A	Interest			Sold	07/31/13	J		
96. Oppenheimer Ltd Term CL B	A	Interest			Sold	07/31/13	J		
97. Oppenheimer NJ Muni Fd. CL A	B	Interest			Sold	03/25/13	J		
98. Oppenheimer Equity Income FD	A	Dividend	K	T	Buy	07/31/13	K		
99. Oppenheimer NJ FD CL A	A	Interest			Sold	03/25/13	J		
100. Wells Fargo Municipal Bond Fund CL B	A	Interest	J	T					
101. Wells Fargo Municipal Bond CL A	A	Interest	J	T					
102. Wells Fargo Muni Bond CL C	A	Interest	J	T					

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103. America Funds Tax Exempt Bond Fd. CL C	A	Interest	K	T					
104. Certificate of Deposit - Wells Fargo	A	Interest			Redeemed	12/17/13	J		
105. Certificate of Deposit- Hudson City Savings Bank	A	Interest	J	T					
106. Certificate of Deposit - Hudson City Savings Bank	A	Interest	J	T					
107. Certificate of Deposit - Hudson City Savings Bank	A	Interest	J	T					
108. Treasury Notes - Various Maturities	C	Interest	M	T					
109. IRA #1	B	Int./Div.	K	T					
110. - Investco Global Real Estate FD	A	Dividend	J	T					
111. - Blair Williams FDs International Growth	A	Dividend	J	T					
112. - Delaware Group Adv. FDs	A	Dividend	J	T					
113. - Delaware Group Equity FDs	A	Dividend	J	T					
114. - Lazard FDs Emerging Mkts	A	Dividend	J	T	Buy	02/21/13	J		
115. Morgan Stanley Instl. FD	A	Dividend	J	T					
116. - DWS Dreman Small Cap FD	A	Dividend			Sold	09/03/13	J		
117. - Dreyfus Appreciation FD	A	Dividend	J	T					
118. - First Eagle Sogen Overseas FD	A	Dividend	J	T					
119. - Harbor International	A	Int./Div.	J	T					

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Cowen, Robert E.

Date of Report

05/01/2014

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)
120. - Eagle Small Gap Growth FD	A	Dividend	J	T					
121. - Hotchkiss & Wiley Mid-Cap Val. I	A	Dividend	J	T					
122. - John Hancock Classic Value FD	A	Dividend	J	T					
123. - Pimco Comm. Real Ret. Inst.	A	Dividend	J	T					
124. - Oppenheimer Dev. Mkts	A	Dividend	J	T					
125. - RS Investment FDS - Emerging Market CL Y	A	Dividend			Sold	02/20/13	J		
126. - Security Equity FD	A	Dividend	J	T					
127. - Victory Portfolios	A	Dividend	J	T	Buy	09/04/13	J		
128. - Wells Fargo FDS TR Mutual Fund		None	J	T					
129. - Touchstone Large Cap FD	A	Dividend	J	T					
130. - Cambiar Opportunity FD	A	Dividend	J	T					
131. - Goldman Sacks		None			Sold	04/12/13	J		
132. - Artio Intl.	A	Dividend			Sold	02/20/13	J		
133. - Managers ANG FD Times Square Mid Cap		None	J	T					
134. - Keeley FDs Small Cap	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 \$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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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

1. Item 60, by letter dated September 29, 1989, Chairman Pratt, after receiving Judicial Ethics Committee authority advised me that in Section VII I need only disclose aggregate income and value information for the above-referenced trust.
2. Item 101 combines Items 81 and 82 in last year's report since they are the same investment purchased at different times.
3. Item 103 combines items 84 and 85 in last year's report since they are the same investment purchased at different times.
4. Item 110 has simplified its name and is now just "Investco".

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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/ **Robert E. Cowen**

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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