

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2008**

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) FELDMAN, MARTIN L.C.	2. Court or Organization EASTERN DISTRICT OF LOUISIANA	3. Date of Report 05/14/2009
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Active U S DISTRICT JUDGE	5a. Report Type (check appropriate type) <input type="checkbox"/> Nomination, Date <input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final 5b. <input type="checkbox"/> Amended Report	6. Reporting Period 01/01/2008 to 12/31/2008
7. Chambers or Office Address 500 POYDRAS STREET, Rm. 555 NEW ORLEANS, LA 70130-3313	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 _____	
<p align="center">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.</p>		

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.	

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 FINANCIAL DISCLOSURE OFFICE

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. 1/08/2008	Rollover IRA Required Minimum Distribution	\$15,000
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.	
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. Princeton University	April 15-17, 2008	Princeton, NJ	Meeting-Witherspoon Inst.	Transportation and lodging paid.
2. Tulane University	July 6-19, 2008	Cambridge, England	Lecture-Trinity College	Transportation and lodging paid.
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.			
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 Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)

1. Home Life Ins. Co.		None	K	T					
2. Morgan Keegan & Co.-General Money Market CI B	A	Int./Div.	J	T					
3. Newell Rubbermaid	A	Dividend	J	T					
4. FHLMC CMO SER 1505-CL D	A	Interest	J	T					
5. FHLMC #1993-82, 1200	A	Interest	J	T					
6. FHLMC #1505 CL-Q, 1200	A	Interest	J	T					
7. Citizens Communications	B	Dividend	J	T					
8. Helios Select Hi Income, formerly RMK	B	Dividend	J	T					
9. Helios Strategic Income, formerly RMK	A	Dividend	J	T					
10. Health & Retirement Group now HRPT Properties	A	Dividend	J	T					
11. U.S. Surgical Corp.	A	Interest			Matured	03/17	J	A	
12. Bear Stearns Notes from Fred Meyer, Inc.	A	Interest			Sold	08/27	K	A	
13. Pulaski Co.	A	Interest	J	T					
14. GNMA #407107	A	Interest	J	T					
15. GNMA #1924	A	Interest	J	T					
16. Ocean Energy Notes	B	Interest	K	T					
17. AIM Basic Value Fund	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	
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. Colonial Bank	A	Interest			Sold	06/20	J	A	
19. Transocean	A	Dividend	J	T					
20. Infinity Proper. & Cas.	A	Dividend	J	T					
21. NGP Capital Resources	B	Dividend			Sold	09/16	J	A	
22. Pimco Corp. Income	A	Dividend			Sold	03/24	J	A	
23. Dividend Capital	A	Dividend	J	T					
24. FNMA CMO SER 1990-78	A	Interest	J	T					
25. FNMA CMO SER 1992-195	A	Interest	J	T					
26. GNMA #1995-4CL	A	Interest	J	T					
27. Pimco Corp.	A	Dividend			Sold	03/24	J	A	
28. Truststreet Prop.	B	Dividend	J	T					
29. FNMA #2005-27	A	Interest	J	T					
30. Helios Select Intermediate, formerly RMK	A	Dividend	J	T					
31. Alliance Bernstein, 1218	A	Dividend	J	T					
32. General Electric	B	Dividend	J	T					
33. Watson Pharmaceuticals	B	Dividend	J	T					
34. FHLMC #2173 CL	A	Interest	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				
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35. Quicksilver Resources	D	Dividend			Sold	05/12	J	B	
36. FNMA #1990-78 CL-J, 1200	D	Interest	J	T					
37. Hercules Offshore	D	Dividend			Sold	04/25	J	A	
38. FNMA #2006-43WA	B	Interest	J	T					
39. FNMA #2004-87 GA, 1200	B	Interest	J	T					
40. FHLMC #3052 CL - 4G	B	Interest	J	T					
41. HCA, Inc.	B	Interest	J	T					
42. Tyco International	B	Interest	J	T					
43. FHLMC #2758 CL CC	B	Interest	J	T					
44. Helios Select, formerly RMK	B	Dividend	J	T					
45. Citigroup	A	Dividend	J	T					
46. GNMA #2005-5 ea	D	Interest	K	T					
47. FHLMC #2876 CL-DQ	A	Interest	K	T					
48. GNMA SER #2005-39	A	Interest	K	T					
49. FHLMC #3055-CL AH	A	Interest	J	T					
50. Prospect Energy	A	Dividend			Sold	10/22	J	A	
51. FHLMC #3133 CL-NC	A	Interest			Sold	02/15	J	A	

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2. Value Codes (See Columns C1 and D3)					
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value				

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52. Appolo Investments	A	Dividend			Sold	09/17	J	A	
53. Provident Energy	A	Dividend	J	T					
54. Prospect Energy	A	Dividend			Sold	10/22	J	A	
55. Peabody Energy Corp	A	Dividend	J	T				A	
56. American Financial	A	Dividend			Sold	10/06	J		
57. Blackrock FLTG Rate Inc. Strategies Fd II	D	Dividend	J	T					
58. Triangle Capital Corp.	D	Dividend			Sold	09/17	J	A	
59. Blackrock Ltd Duration Income Trust	D	Dividend	J	T					
60. MK Ideas May 2007	A	Dividend			Sold	05/27	J	A	
61. FHLMC Series 3273 BD	A	Interest	J	T					
62. GNMA Series 2006-10 JB	A	Interest	J	T					
63. Shoretel, Inc.	A	Dividend	J	T					
64. Aspen Insurance Holdings	A	Dividend	J	T					
65. Helios Multi-Sector High Income Fd, formerly RMK	A	Dividend	J	T					
66. Allis Chalmers Corp	A	Dividend	J	T					
67. Blackrock FLTG Rate Income Strategies Fd II	B	Dividend	J	T					
68. JP Mogran Chase	A	Dividend			Sold	08/11	J	A	

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69. Helios Advantage Income Fd, formerly RMK	B	Dividend	J	T					
70. Halliburton Co.	A	Dividend			Sold	03/10	J	A	
71. CIT Group Internotes	A	Interest	J	T					
72. Bank of America	A	Dividend	J	T					
73. Smithfield Foods, Inc.	A	Interest	K	T					
74. Blackrock Global FTG Rate Income Trust	B	Distribution	J	T	Sold (part)	02/05	J	A	
75. RAIT Investment Trust - 1200	A	Int./Div.	J	T					
76. FHLMC SER 3112 CL-KQ - 1200	A	Interest	J	T					
77. FNMA SER 2007-70 CA - 1200	A	Interest	K	T					
78. Blackrock Global FLTG Incom Trust - 1200	A	Int./Div.	J	T					
79. Pimco Strategic Global Govt Fd - 1200	B	Dividend			Sold	09/26	J	A	
80. Pengrowth Energy Trust	A	Distribution			Sold	10/22	J	A	
81. Chase Bank	A	Interest	K	T					
82. Morgan Keegan Money Market	A	Interest	K	T					
83. Tyco Intl.	A	Dividend			Sold	03/12	J	A	
84. RPC Inc.	A	Dividend			Sold	04/22	J	A	
85. Marsh McLennan Companies Inc.	A	Dividend			Sold	08/14	J	A	

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86. Hercules Offshore	B	Dividend			Buy	01/03	J		
87.					Sold	02/20	J	A	
88. Eaton Vance Ltd. Duration Income Fund	B	Dividend	J	T	Buy	01/03	J		
89. FHLMC CMO Series 3290	B	Interest	J	T	Buy	01/11	J		
90. Duke Realty Investments(NEW)	B	Dividend			Buy	01/31	J		
91.					Sold	03/26	J	A	
92. Atlas Energy Resources, LLC	A	Distribution	J	T	Buy	03/13	J		
93. Colonial Bancgroup Inc.	B	Dividend	J	T	Buy	03/24	J		
94. Barclays Bk PLC PFD	A	Dividend	J	T	Buy	04/08	J		
95. Parker Drilling Co.	A	Dividend			Buy	04/16	J		
96.					Sold	05/19	J	A	
97. MFS Govt. Markets Income Trust SBI	A	Dividend			Buy	04/16	J		
98.					Sold	12/19	J	A	
99. B E Aerospace, formerly BE Avionics	A	Dividend			Buy	04/23	J		
100.					Sold	05/09	J	A	
101. Regions Financing TR III PPD, 8,875	A	Interest	J	T	Buy	04/25	J		
102. TXCO Resources Inc.	A	Dividend			Buy	05/19	J		

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103.					Sold (part)	06/06	J	A	
104.					Sold	06/30	J	A	
105. MFS Govt. Markets Income Trust SBI	B	Dividend	J	T	Buy (add'l)	05/27	J		
106. EV Energy Partners LP	A	Distribution	J	T	Buy	05/30	J		
107. GNMA CMO Series 2008-60 DG	A	Interest	J	T	Buy	07/09	J		
108. GNMA CMO Series 2008-58 UE	A	Interest	J	T	Buy	07/28	J		
109. Citigroup Inc. 8.5% SER-F PFD	A	Dividend	J	T	Buy	08/11	J		
110. JPMORGAN Chase & Co. 8.625% PFD	A	Interest			Buy	08/14	J		
111.					Sold	11/21	J	A	
112. FHLMC CMO Series 3417	A	Interest	J	T	Buy	10/17	J		
113. Rowan Companies Inc.	A	Dividend			Buy	10/20	J		
114.					Sold	12/18	J	A	
115. FNMA CMO Series 2008-17 MA	A	Interest	J	T	Buy	10/30	J		
116. Macquarie Intrastruct	A	Dividend	J	T	Buy	11/05	J		
117. BPZ Resources, Inc.	A	Dividend	J	T	Buy	11/17	J		
118. El Paso Corp. 12%	A	Interest	J	T	Buy	12/10	J		
119. Union Planters 7.5%	A	Interest	J	T	Buy	12/10	J		

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	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	D = \$5,001 - \$15,000 H2 = More than \$5,000,000 M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	
3. Value Method Codes (See Column C2)					

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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 Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
120. Eaton Vance Ltd. Duration Income Fd.	A	Dividend	J	T	Buy (add'l)	12/19	J		
121. Highland Credit Strategies Fd.(X)	A	Dividend			Sold	07/23	J	A	
122. FNMA 8.25% SER 5, 1200	A	Interest	J	T	Buy	05/19	J		
123. Citigroup 8.5% SER-F PFD, 1200	A	Dividend	J	T	Buy	8/08	J		
124. El Paso Pipeline Partners LP (X)	A	Distribution			Sold	01/18	J	A	
125. Colonial Bancgroup	A	Dividend			Buy	01/15	J		
126.					Sold	01/30	J	A	
127. Proshares Trust	A	Distribution	J	T	Buy	01/28	J		
128. QWEST Communications Intl.	A	Dividend	J	T	Buy	01/30	J		
129. KBR Inc.	A	Dividend			Buy	01/31	J		
130.					Sold	03/03	J	A	
131. Chesapeake Energy Corporation	A	Dividend			Buy	03/17	J		
132.					Sold (part)	04/29	J	A	
133.					Sold	07/18	J	A	
134. ATP Oil & Gas Corp.	A	Dividend			Buy	04/25	J		
135.					Sold	05/14	J		
136. Vishay Intertechnology Inc.	A	Dividend	J	T	Buy	04/29	J		

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)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000 Q = Appraisal U = Book Value	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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Name of Person Reporting FELDMAN, MARTIN L.C.	Date of Report 05/14/2009
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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 Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
137. Gramercy Capital Corp.	A	Dividend			Buy	06/17	J		
138.					Sold	07/23	J	A	
139. South Financial Group	A	Dividend			Buy	07/28	J		
140.					Sold	09/08	J	A	
141. Healthways, Inc.	A	Dividend	J	T	Buy	08/14	J		

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	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	D = \$5,001 - \$15,000 H2 = More than \$5,000,000 M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	
3. Value Method Codes (See Column C2)					

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

PART VII, #121 - Value and income was less than threshold but asset was sold in 2008 so added this year.

#124 - Asset in IRA account was purchased late in 2007 and missed on the report. Income was under the 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 

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