

NON-PUBLIC

13FCON 8/14/01

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549



Form 13F

Form 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: June 30, 2000

RECEIVED
OFFICE OF THE SECRETARY

Check here if Amendment [] ; Amendment Number: _____

AUG 14 2000

This Amendment (Check only one.): [] is a restatement.
[] adds new holdings entries.

Institutional Investment Manager Filing this Report:

Name: David P. Berkowitz

Address: c/o Gotham Partners Management Co., L.L.C.

110 East 42nd Street, 18th Floor

New York, New York 10017

Form 13F File Number: 28-6906

CONFIDENTIAL TREATMENT EXPIRED

The institutional investment manager filing this report and the person by whom it is signed hereby represent that the person signing the report is authorized to submit it, that all information contained herein is true, correct and complete, and that it is understood that all required items, statements, schedules, lists, and tables, are considered integral parts of this form.

Person Signing this Report on Behalf of Reporting Manager:

Name: David P. Berkowitz

Title: Manager

Phone: (212) 286-0300

PROCESSED

JAN 13 2003

THOMSON
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Signature, Place, and Date of Signing:

David P. Berkowitz
WAT aty w/ace

New York, New York

08/11/00

CONFIDENTIAL

Report Type (Check only one.):

- [X] 13F HOLDINGS REPORT. (Check here if all holdings of this reporting manager are reported in this report.)
- [] 13F NOTICE. (Check here if no holdings reported are in this report, and all holdings are reported by other reporting manager(s).)
- [] 13F COMBINATION REPORT. (Check here if a portion of the holdings for this reporting manager are reported in this report and a portion are reported by other reporting manager(s).)

List of Other Managers Reporting for this Manager:

Form 13F File Number	Name
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28- _____	NONE _____
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CONFIDENTIAL

Form 13F SUMMARY PAGE

Report Summary:

Number of Other Included Managers: 4

Form 13F Information Table Entry Total: _____
Form 13F Information Table Value Total: \$ _____
(thousands)

List of Other Included Managers:

Provide a numbered list of the name(s) and Form 13F file number(s) of all institutional investment managers with respect to which this report is filed, other than the manager filing this report.

No.	Form 13F File Number	Name
1 _____	28-6908 _____	William A. Ackman _____
2 _____	28-6904 _____	Section H. Partners, L.P. _____
3 _____	28-7474 _____	Gotham International Advisors, L.L.C. _____
4 _____	 _____	Gotham Holdings Management, L.L.C. _____

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Report Summary:

Number of Other Included Managers:	4
Form 13F Information Table Entry Total:	4
Form 13F Information Table Value Total:	\$61,379
	(thousands)

List of Other Included Managers:

Provide a numbered list of the name(s) and Form 13F file number(s) of all institutional investment managers with respect to which this report is filed, other than the manager filing this report.

No.	Form 13F File Number	Name
1	28-6908	William A. Ackman
2	28-6904	Section H. Partners, L.P.
3	28-7474	Gotham International Advisors, L.L.C.
4	28-5717	Gotham Holdings Management, L.L.C.

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FORM 13F - CONFIDENTIAL TREATMENT REQUESTED

Form 13F INFORMATION TABLE

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8
NAME OF ISSUER	TITLE OF CLASS	CUSIP	VALUE (x\$1000)	SHRS OR SH/ PRN AMT PRN CALL	PUT/ DISCRETION MANAGERS	INVESTMENT OTHER	VOTING AUTHORITY SOLE SHARED NONE
EATON VANCE	COM NON VOT	278265103	35,135	769,685	SH	SHARED-OTHER	1,2,4 SHARED
EATON VANCE	COM NON VOT	278265103	9,393	203,095	SH	SHARED-OTHER	1,3 SHARED

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FORM 13F - CONFIDENTIAL TREATMENT REQUESTED

Form 13F INFORMATION TABLE

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8
NAME OF ISSUER	TITLE OF CLASS	CUSIP	VALUE (x\$1000)	SHRS OR SH/ PRN AMT PRN CALL	PUT/ DISCRETION MANAGERS	INVESTMENT OTHER	VOTING AUTHORITY SOLE SHARED NONE
INSIGNIA FINANCIAL GROUP	COM	45766D100	11,430	1,142,969	SH	SHARED-OTHER	1, 2, 4 SHARED
INSIGNIA FINANCIAL GROUP	COM	45766D100	5,421	542,112	SH	SHARED-OTHER	1, 3 SHARED

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LEGEND OF ABBREVIATIONS: MANAGERS

Main Filer:	David P. Berkowitz
Other #1	William A. Ackman
Other #2	Section H Partners, L.P.
Other #3	Gotham International Advisers, L.L.C.
Other #4	Gotham Holdings Management, L.L.C.