

UNITED STATES HOUSE OF REPRESENTATIVES CALENDAR YEAR 2008 FINANCIAL DISCLOSURE STATEMENT

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For use by Members, officers, and employees

HAND DELIVERED

Stephen Ira Cohen
(Full Name)

202-225-3265
(Daytime Telephone)

2009 MAY 14 AM 9:23
(Office Use Only)

Filer Status	<input checked="" type="checkbox"/> Member of the U.S. House of Representatives	State: TN District: 09	<input type="checkbox"/> Officer Or Employee	Employing Office:
	Report Type	<input checked="" type="checkbox"/> Annual (May 15)	<input type="checkbox"/> Amendment	<input type="checkbox"/> Termination

A \$200 penalty shall be assessed against anyone who files more than 30 days late.

PRELIMINARY INFORMATION -- ANSWER EACH OF THESE QUESTIONS

I. Did you or your spouse have "earned" income (e.g., salaries or fees) of \$200 or more from any source in the reporting period? If yes, complete and attach Schedule I.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	VI. Did you, your spouse, or a dependent child receive any reportable gift in the reporting period (i.e., aggregating more than \$335 and not otherwise exempt)? If yes, complete and attach Schedule VI.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
II. Did any individual or organization make a donation to charity in lieu of paying you for a speech, appearance, or article in the reporting period? If yes, complete and attach Schedule II.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	VII. Did you, your spouse, or a dependent child receive any reportable travel or reimbursements for travel in the reporting period (worth more than \$35 from one source)? If yes, complete and attach Schedule VII.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
III. Did you, your spouse, or a dependent child receive "unearned" income of more than \$200 in the reporting period or hold any reportable asset worth more than \$1,000 at the end of the period? If yes, complete and attach Schedule III.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	VIII. Did you hold any reportable positions on or before the date of filing in the current calendar year? If yes, complete and attach Schedule VIII.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
IV. Did you, your spouse, or dependent child purchase, sell, or exchange any reportable asset in a transaction exceeding \$1,000 during the reporting period? If yes, complete and attach Schedule IV.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	IX. Did you have any reportable agreement or arrangement with an outside entity? If yes, complete and attach Schedule IX.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
V. Did you, your spouse, or a dependent child have any reportable liability (more than \$10,000) during the reporting period? If yes, complete and attach Schedule V.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Each question in this part must be answered and the appropriate schedule attached for each "Yes" response.	

EXCLUSION OF SPOUSE, DEPENDENT, OR TRUST INFORMATION -- ANSWER EACH OF THESE QUESTIONS

Trusts-- Details regarding "Qualified Blind Trusts" approved by the Committee on Standards of Official Conduct and certain other "excepted trusts" need not be disclosed. Have you excluded from this report details of such a trust benefiting you, your spouse, or dependent child?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Exemptions-- Have you excluded from this report any other assets, "unearned" income, transactions, or liabilities of a spouse or dependent child because they meet all three tests for exemption? Do not answer "yes" unless you have first consulted with the Committee on Standards of Official Conduct.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

SCHEDULE III - ASSETS AND "UNEARNED" INCOME

Name Stephen Ira Cohen

BLOCK A Asset and/or Income Source Identify (a) each asset held for investment or production of income with a fair market value exceeding \$1,000 at the end of the reporting period, and (b) any other assets or sources of income which generated more than \$200 in "unearned" income during the year. For rental property or land, provide a complete address. Provide full names of stocks and mutual funds (do not use ticker symbols). For all IRAs and other retirement plans (such as 401(k) plans) that are self directed (i.e., plans in which you have the power, even if not exercised, to select the specific investments), provide the value and income information on each asset in the account that exceeds the reporting threshold. For retirement plans that are not self-directed, name the institution holding the account and its value at the end of the reporting period. For an active business that is not publicly traded, state the name of the business, the nature of its activities, and its geographic location in Block A. For additional information, see the instruction booklet. Exclude: Your personal residence(s) (unless there is rental income); any debt owed to you by your spouse, or by your or your spouse's child, parent or sibling; any deposits totaling \$5,000 or less in personal savings accounts; any financial interest in or income derived from U.S. Government retirement programs. If you so choose, you may indicate that an asset or income source is that of your spouse (SP) or dependent child (DC) or is jointly held (JT), in the optional column on the far left.	BLOCK B Year-End Value of Asset at close of reporting year. If you use a valuation method other than fair market value, please specify the method used. If an asset was sold and is included only because it is generated income, the value should be "None."	BLOCK C Type of Income Check all columns that apply. For retirement plans or accounts that do not allow you to choose specific investments, you may write "NA". For all other assets including all IRAs, indicate the type of income by checking the appropriate box below. Dividends and interest, even if reinvested, should be listed as income. Check "None" if asset did not generate any income during the calendar year.	BLOCK D Amount of Income For retirement plans or accounts that do not allow you to choose specific investments, you may write "NA" for income. For all other assets, including all IRAs, indicate the category of income by checking the appropriate box below. Dividends and interest, even if reinvested, should be listed as income. Check "None" if no income was earned or generated.	BLOCK E Transaction Indicate if asset had purchases (P), sales (S), or exchanges (E) exceeding \$1,000 in reporting year.
AMGEN INC	\$15,001 - \$50,000	NONE	\$0	
AMR CORP	\$1,001 - \$15,000	NONE	\$0	
AT&T INC.	\$15,001 - \$50,000	INTEREST/DIVID ENDS	\$2,500-\$5,000	P (DIV REINVESTMENT)
BARRICK GOLD CORP CAD	\$15,001 - \$50,000	DIVIDENDS	\$1 - \$200	
BERKSHIRE HATHAWAY INC CL B	\$50,001 - \$100,000	NONE	\$0	
BOEING CO	\$1,001 - \$15,000	DIVIDENDS	\$201 - \$1,000	

SCHEDULE III - ASSETS AND "UNEARNED" INCOME

Name Stephen Ira Cohen

BOEING CO (ROTH IRA)	\$1,001 - \$15,000	DIVIDENDS	\$1 - \$200	
CALVERT INCOME FUND	\$1,001 - \$15,000	NONE	\$0	
CARNIVAL CORP	\$1 - \$1,000	DIVIDENDS	\$1 - \$200	
CHEVRON CORP	\$15,001 - \$50,000	DIVIDENDS	\$1,001 - \$2,500	P (DIV REINVESTMENT)
CITIBANK NA BANK DEPOSIT PROGRAM (ROTH CONVERSION IRA)	\$15,001 - \$50,000	INTEREST	\$1 - \$200	
CITIBANK NA SOUTH DAKOTA BANK ACCOUNT	\$100,001 - \$250,000	INTEREST	\$2,501 - \$5,000	
CITIBANK NA SOUTH DAKOTA BANK DEPOSIT PROGRAM (ROTH CONVERSION IRA)	\$1,001 - \$15,000	INTEREST	\$1 - \$200	
CITIBANK TRUST BANK, FSB BANK ACCOUNT	\$50,001 - \$100,000	INTEREST	\$1,001 - \$2,500	
COCA-COLA CO	\$15,001 - \$50,000	DIVIDENDS	\$201 - \$1,000	
COHEN & STEERS QUALITY INCOME REALTY FUND	\$15,001 - \$50,000	DIVIDENDS	\$2,501 - \$5,000	P (DIV REINVESTMENT)
COHEN AND STEERS TOTAL RETURN	\$1,001 - \$15,000	DIVIDENDS	\$201 - \$1,000	
COMCAST CORP CL A	\$1,001 - \$15,000	DIVIDENDS	\$1 - \$200	

SCHEDULE III - ASSETS AND "UNEARNED" INCOME

Name Stephen Ira Cohen

COMMERCIAL BANK AND TRUST BANK ACCOUNT 2000 UNION AVENUE MEMPHIS, TN	\$15,001 - \$50,000	INTEREST	\$201 - \$1,000	
COVENTRY HEALTH CARE INC	\$15,001 - \$50,000	NONE	\$0	
DAIMLER AG	\$15,001 - \$50,000	DIVIDENDS	\$1,001 - \$2,500	
DEVELOPERS DIVERSIFIED RLTY CP	\$1,001 - \$15,000	DIVIDENDS	\$1,001 - \$2,500	
DIRECTV GROUP INC	\$1,001 - \$15,000	NONE	\$0	
DUKE ENERGY CORP	\$1,001 - \$15,000	DIVIDENDS	\$201 - \$1,000	
ELI LILLY & CO	\$1,001 - \$15,000	DIVIDENDS	\$201 - \$1,000	
EXXON MOBIL CORP	\$50,001 - \$100,000	DIVIDENDS	\$1,001 - \$2,500	P (DIV REINVESTMENT)
FEDEX CORP	\$15,001 - \$50,000	DIVIDENDS	\$201 - \$1,000	
FIDELITY CONTRAFUND	\$1,001 - \$15,000	NONE	\$0	
FIDELITY MAGELLAN FUND	\$50,001 - \$100,000	NONE	\$0	
FIDELITY OTC PORTFOLIO	\$1,001 - \$15,000	NONE	\$0	
FIDELITY PURITAN FUND	\$100,001 - \$250,000	NONE	\$0	

SCHEDULE III - ASSETS AND "UNEARNED" INCOME

Name Stephen Ira Cohen

FIDELITY RETIREMENT GOVERNMENT MONEY MARKET FUND	\$15,001 - \$50,000	NONE	\$0	
FIRST HORIZON NATL CORP	\$15,001 - \$50,000	DIVIDENDS	\$1,001 - \$2,500	PS(part)
FLUOR CORP NEW	\$15,001 - \$50,000	DIVIDENDS	\$201 - \$1,000	
GENERAL ELECTRIC CO	\$15,001 - \$50,000	DIVIDENDS	\$1,001 - \$2,500	
GENERAL MOTORS CORP	\$1,001 - \$15,000	DIVIDENDS	\$1 - \$200	
GLAXOSMITHKLINE PLC SP ADR	\$15,001 - \$50,000	DIVIDENDS	\$1,001 - \$2,500	
GOLD BULLION	\$15,001 - \$50,000	NONE	\$0	
HCP INC	\$50,001 - \$100,000	DIVIDENDS	\$2,501 - \$5,000	
HOST HOTELS & RESORTS INC	\$1,001 - \$15,000	DIVIDENDS	\$1,001 - \$2,500	P (DIV REINVESTM ENT)
INGRAM MICRO INC CLASS A	\$1,001 - \$15,000	NONE	\$0	
INTL BUSINESS MACHINES CORP	\$100,001 - \$250,000	DIVIDENDS	\$2,501 - \$5,000	
MARRIOTT INTL INC NEW CL A	\$15,001 - \$50,000	DIVIDENDS	\$201 - \$1,000	
MASSEY ENERGY COMPANY	\$1,001 - \$15,000	DIVIDENDS	\$1 - \$200	
MIDWEST AIR GROUP INC	None	CAPITAL GAINS	\$2,501 - \$5,000	S

SCHEDULE III - ASSETS AND "UNEARNED" INCOME

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NATIONAL SEMICONDUCTOR CORP	\$1,001 - \$15,000	DIVIDENDS	\$201 - \$1,000	
NORTHRUP GRUMMAN	\$15,001 - \$50,000	DIVIDENDS	\$201 - \$1,000	
PEPSICO INC	\$1,001 - \$15,000	DIVIDENDS	\$201 - \$1,000	
PFIZER INC	\$15,001 - \$50,000	DIVIDENDS	\$2,501 - \$5,000	
RAYTHEON COMPANY NEW	\$15,001 - \$50,000	DIVIDENDS	\$2,501 - \$5,000	
REGIONS FINANCIAL CORP (NEW)	\$15,001 - \$50,000	DIVIDENDS	\$2,501 - \$5,000	P (DIV REINVESTMENT)
SCHERING PLOUGH CORP	\$1,001 - \$15,000	DIVIDENDS	\$1 - \$200	
SCHLUMBERGER LTD	\$15,001 - \$50,000	DIVIDENDS	\$201 - \$1,000	
SHELBY CO TN HLTH EDL&HSG FACS BRD REV RFDG ST JUDES CHILDS RESH HSP B/E	\$15,001 - \$50,000	NONE	\$0	P
SONY CORP SPON ADR-NEW	\$1,001 - \$15,000	DIVIDENDS	\$1 - \$200	
SPECTRA ENERGY CORP	\$1,001 - \$15,000	DIVIDENDS	\$1 - \$200	
TALBOTS	\$1,001 - \$15,000	DIVIDENDS	\$201 - \$1,000	
TALBOTS INC (ROTH CONVERSION IRA)	\$1 - \$1,000	DIVIDENDS	\$1 - \$200	

SCHEDULE III - ASSETS AND "UNEARNED" INCOME

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TIM HORTONS INC	\$15,001 - \$50,000	DIVIDENDS	\$201 - \$1,000	
TIME WARNER	\$15,001 - \$50,000	DIVIDENDS	\$1 - \$200	
TIVO INC	\$1,001 - \$15,000	NONE	\$0	
TRANSOCEAN LTS SWITZERLAND NEW	\$1,001 - \$15,000	NONE	\$0	
UNITED STATES STEEL CORP NEW	\$50,001 - \$100,000	DIVIDENDS	\$1,001 - \$2,500	
WALT DISNEY CO	\$1,001 - \$15,000	DIVIDENDS	\$1 - \$200	
WESTERN UNION COMPANY (THE)	\$1,001 - \$15,000	DIVIDENDS	\$1 - \$200	
WEYERHAUSER CO	\$1,001 - \$15,000	DIVIDENDS	\$201 - \$1,000	
WORLD WRESTLING ENTERTAINMENT INC CLASS A	\$1,001 - \$15,000	DIVIDENDS	\$201 - \$1,000	

SCHEDULE IV - TRANSACTIONS

Name Stephen Ira Cohen

Report any purchase, sale, or exchange by you, your spouse, or dependent child during the reporting year of any real property, stocks, bonds, commodities futures, or other securities when the amount of the transaction exceeded \$1,000. Include transactions that resulted in a loss. Provide a brief description of any exchange transaction. Do not report a transaction between you, your spouse, or your dependent child, or the purchase or sale of your personal residence, unless it is rented out. If only a portion of an asset is sold, please so indicate (i.e., "partial sale"). See example below.

SP, DC, JT	Asset	Type of Transaction	Date	Amount of Transaction
	CHEVRON CORP	P (DIV REI	QUARTERLY	\$1,001 - \$15,000
	COHEN & STEERS QUALITY INCOME REALTY FUND	P (DIV REI	QUARTERLY	\$1,001 - \$15,000
	EXXON MOBIL CORP	P (DIV REI	QUARTERLY	\$1,001 - \$15,000
	FIRST HORIZON NATL CORP	P	QUARTERLY	\$1,001 - \$15,000
	FIRST HORIZON NATL CORP	S(part)	12-15-08	\$1,001 - \$15,000
	HOST HOTELS & RESORTS INC	P (DIV REI	QUARTERLY	\$1,001 - \$15,000
	INTL BUSINESS MACHINES CORP	P (DIV REI	QUARTERLY	\$1,001 - \$15,000
	MIDWEST AIR GROUP INC	S	01-31-08	\$1,001 - \$15,000
	RAYTHEON COMPANY NEW	P (DIV REI	QUARTERLY	\$1,001 - \$15,000
	REGIONS FINANCIAL CORP (NEW)	P (DIV REI	QUARTERLY	\$1,001 - \$15,000
	SHELBY CO TN HLTH EDL&HSG FACS BRD REV RFDG ST JUDES CHILDS RESH HSP B/E	P	09-23-08	\$15,001 - \$50,000

SCHEDULE VIII - POSITIONS

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Report all positions, compensated or uncompensated, held during the current calendar year as an officer, director, trustee of an organization, partner, proprietor, representative, employee, or consultant of any corporation, firm, partnership, or any business enterprise, any nonprofit organization, any labor organization, or any educational or other institution other than the United States. Exclude: Positions held in any religious, social, fraternal, or political entities; positions solely of an honorary nature; and positions listed on Schedule I.

Position	Name of Organization
Board Member	Circuit Playhouse, Inc.

FOOTNOTES

Name Stephen Ira Cohen

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Number	Section / Schedule	Footnote	This note refers to the following item
1	Schedule III	INADVERTANTLY OMITTED FROM 2007 FINANCIAL DISCLOSURE	DUKE ENERGY CORP
2	Schedule III	GAINED VALUE IN 2008 TO MEET \$1,000 REQUIREMENT	TRANSOCEAN LTS SWITZERLAND NEW
3	Schedule III	INADVERTANTLY OMITTED FROM PREVIOUS FINANCIAL DISCLOSURES	GOLD BULLION