

13F COVER P 2/14/02

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**CONFIDENTIAL**

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

Form 13F

Form 13F COVER PAGE

Report for the Calendar Year or Quarter Ended: December 31, 2000

Check here if Amendment [ ] ; Amendment Number: \_\_\_\_\_

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

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Signature, Place, and Date of Signing:

David P. Berkowitz      New York, New York      02/13/01

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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          |
|----------------------|---------------|
| 28-<br>_____         | NONE<br>_____ |

## Report Summary:

|                                         |             |
|-----------------------------------------|-------------|
| Number of Other Included Managers:      | 4           |
| Form 13F Information Table Entry Total: | 1           |
| Form 13F Information Table Value Total: | \$24,114    |
|                                         | (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,<br>L.L.C. |
| 4   | 28-5717              | Gotham Holdings Management,<br>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     | VALUJE<br>(x-\$1000) | SHRS OR<br>PRN AMT | SH/<br>PRN CALL | PUT/<br>DISCRETION | INVESTMENT<br>MANAGERS | OTHER<br>SOLE | VOTING<br>SHARED | AUTHORITY<br>NONE |
| EATON VANCE    | COM NON VOT    | 278265103 | 24,114               | 747,710            | SH              | SHARED-OTHER       | 1,2,4                  | 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.    |