

UNITED STATES DISTRICT COURT

EASTERN DISTRICT OF NEW YORK

POST OFFICE BOX 9014

CENTRAL ISLIP, NEW YORK 11722-9014

ARTHUR D. SPATT
United States District Judge

July 28, 2006

Hon. Ortrie D. Smith, Chair
Committee on Financial Disclosure
Administrative Office of
the United States Courts
One Columbus Circle, N.E.
Suite 2-301
Washington, D.C. 20544

Dear Judge Smith:

In response to your letter of July 20th, please be advised that in my Financial Disclosure return for 2005, Part VII, page 7, lines 64 and 65, I erroneously listed value method code "V". The correct value method code should be "T".

I appreciate this opportunity to amend my return to reflect the correct value code for these two listings.

Sincerely yours,



ARTHUR D. SPATT

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FINANCIAL
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FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2005

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) Spatt, Arthur D	2. Court or Organization Eastern District of New York	3. Date of Report 05/08/2006
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. District Judge, Senior	5a. Report Type (check appropriate type) ☐ Nomination, Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2005 to 12/31/2005
7. Chambers or Office Address Long Island Federal Courthouse P.O. Box 9014 Central Islip, New York 11722	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 _____	
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.		

I. POSITIONS. (Reporting individual only; see pp. 9-13 of instructions.)

☒ NONE (No reportable positions.)

<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____

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

☐ NONE (No reportable agreements.)

<u>DATE</u>	<u>PARTIES AND TERMS</u>
1. 1979	Prior pension and profit-sharing plans rolled over (See Rider 1 annexed hereto)
2.	Individual Retirement "Keogh" Plan (See Rider 2 annexed)
3.	

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Name of Person Reporting

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III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see pp. 17-24 of 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. 12/27/89	New York State Retirement Pension	\$ 17,457.96
2.		
3.		
4.		
5.		

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.	
5.	

IV. REIMBURSEMENTS - *transportation, lodging, food, entertainment.*

(Includes those to spouse and dependent children. See pp. 25-27 of instructions.)

☒ NONE *(No reportable reimbursements.)*

<u>SOURCE</u>	<u>DESCRIPTION</u>
1.	
2.	
3.	
4.	
5.	

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V. GIFTS. *(Includes those to spouse and dependent children. See pp. 28-31 of 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. 32-34 of instructions.)*☒ NONE *(No reportable liabilities.)*

<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
1.		
2.		
3.		
4.		
5.		

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Name of Person Reporting

Spatt, Arthur D

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VII. INVESTMENTS and TRUSTS – income, value, transactions (includes those of the spouse and dependent children. See pp. 34-57 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, merger, redemption)	If not exempt from disclosure			
						(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. STOCKS									
2. AIRTOUCH COMMUNICATIONS	A	Dividend	J	T					
3. AMERITECH - COMMON	A	Dividend	J	T					
4. AT&T - COMMON	A	Dividend	J	T					
5. AT&T Wireless Services	A	Dividend	J	T					
6. BELL ATLANTIC - COMMON	A	Dividend	J	T					
7. BELL SOUTH - COMMON	A	Dividend	J	T					
8. CHEVRON - TEXACO	A	Dividend	K	T					
9. COMCAST - COMMON	A	Dividend	J	T					
10. EASTMAN KODAK - COMMON	A	Dividend	J	T					
11. PACIFIC TELESIS - COMMON	A	Dividend	J	T					
12. PEPSICO - COMMON	A	Dividend	K	T					
13. SOUTHWESTERN BELL - COMMON	A	Dividend	J	T					
14. U.S. WEST - COMMON	A	Dividend	J	T					
15. XEROX - COMMON	A	Dividend	J	T					
16. U.S. WEST MEDIA GROUP	A	Interest	J	T					
17. EASTMAN CHEMICAL CO.	A	Dividend	J	T					

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
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Spatt, Arthur D

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VII. INVESTMENTS and TRUSTS — income, value, transactions (includes those of the spouse and dependent children. See pp. 34-57 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)	(2)	(1)	(2)	(1)	If not exempt from disclosure			
	Amount Code 1 (A-H)	Type (e.g. div., rent, or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g. buy, sell, merger, 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)
18. AIRTOUCH COMMUNICATIONS	A	Dividend	J	T					
19. LUCENT TECHNOLOGIES, INC.	A	Dividend	J	T					
20. NCR CORP.	A	Dividend	J	T					
21. TRICON GLOBAL	A	Dividend	J	T					
22. SBC COMMUNICATIONS	A	Dividend	J	T					
23. COMPAQ COMPUTER	A	Dividend	K	T					
24. GENERAL ELECTRIC CO.	A	Dividend	J	T					
25. AGERE SYSTEMS, INC.	A	Dividend	J	T					
26. YUM BRANDS, INC.	A	Dividend	J	T					
27. HEWLETT PACKARD CO.	A	Dividend	J	T					
28. QWEST COMMUNICATIONS	A	Dividend	J	T					
29. CHESAPEAKE UTILITIES CORP.	A	Dividend	J	T	BUY	5/1	J		
30. VODAFONE	A	Dividend	J	T	BUY	5/1	J		
31. LIMITED PARTNERSHIP									
32. BERKSHIRE LAND VENTURE CO.	A	Dividend	J	U					
33. BERKSHIRE LAND VENTURE CO.	A	Interest	J	U					
34. INTEREST									

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)					
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value				

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VII. INVESTMENTS and TRUSTS -- income, value, transactions (includes those of the spouse and dependent children. See pp. 34-57 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		(1) Type (e.g. buy, sell, merger, redemption)	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)		If not exempt from disclosure			
						(2) Date Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
35. NORTH FORK BANK, including IRA accounts & cash	A	Interest	L	T					Name of Bank changed
36. Portion of Pension Plan Rolled Over (See Part II)									
37. J.P. Morgan Chase Bank	A	Interest	K	T					Bank account closed
38. BONDS									
39. NEW YORK STATE HOUSING FINANCE AGENCY	D	Interest	L	T					
40. POWER AUTHORITY OF NY	C	Interest	K	T					
41. DORMITORY AUTHORITY OF NY	D	Interest	L	T					
42. DORMITORY AUTHORITY OF NY	D	Interest	L	T					
43. DORMITORY AUTHORITY OF NY	D	Interest	L	T					
44. STATE OF ISRAEL BONDS	A	Interest	J	T					
45. N.Y. STATE THRUWAY	A	Interest	J	T					
46. COUNTY OF WASHINGTON	B	Interest	K	T					
47. NEW YORK STATE URBAN DEV.	A	Interest	J	T					
48. SOMERS NY CENTRAL SCHOOL DIST.	A	Interest	J	T					
49. NY STATE THRUWAY AUTHORITY	A	Interest	J	T					
50. NYC TRANSITIONAL FINANCE AUTH.	A	Interest	J	T					
51. NYS DEPT. OF HEALTH	A	Interest	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 = \$2,501 - \$5,000	C = \$5,001 - \$15,000 H = \$15,001 - \$50,000	D = \$50,001 - \$100,000 E = \$100,001 - \$500,000	E = \$500,001 - \$1,000,000 F = \$1,000,001 - \$5,000,000	F = \$5,000,001 - \$15,000,000 G = \$15,000,001 - \$50,000,000
2. Value Codes (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000	M = \$100,001 - \$250,000 P2 = \$250,001 - \$500,000	P = \$500,001 - \$1,000,000 P3 = \$1,000,001 - \$5,000,000	P4 = \$5,000,001 - \$15,000,000 P5 = \$15,000,001 - \$50,000,000
3. Value Method Codes (See Column C2)	P3 = \$250,001 - \$500,000 Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated			

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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		(1) Type (e.g. buy, sell, merger, redemption)	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)		If not exempt from disclosure			
						(2) Date Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
52. N.Y. STATE DORMITORY AUTH. ROCHESTER	A	Interest	K	T					
53. WARWICK NY CENTRAL S/D	A	Interest	K	T					
54. OTSEGO COUNTY	A	Interest	K	T					
55. NEW YORK STATE ENVIRONMENTAL	A	Interest	J	T					
56. BRIARCLIFF MANOR	A	Interest	J	T					
57. GREECE NY CSD	A	Interest	K	T					
58. SCOTIA GLENVILLE, NY	A	Interest	K	T					
59. Rochester, NY	A	Interest	J	T					
60. North Colonie School Dist.	A	Interest	K	T					
61. Port Authority NY & NJ	A	Interest	K	T					
62. L.I. Power Authority	A	Interest	J	T					
63. Triborough Bridge & Tunnel Authority	A	Interest	K	T					
64. NY STATE DORMITORY AUTHORITY	B	Interest	K	V	BUY	5/19 9/2	K		
65. NORTHPORT-E.NORTHPORT	A	Interest	K	V	BUY	12/7	K		
66. IRA STOCKS									
67. ALLEGHENY ENERGY INC.	A	Dividend	J	T					
68. AMERICAN ELECTRIC POWER CO., INC.	A	Dividend	J	T					

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 Marker	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)					
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value				

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	(1) Amount Code I (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, merger, redemption)	If not exempt from disclosure			
						(2) Date Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code I (A-H)	(5) Identity of buyer/seller (if private transaction)
69. CASCADE NATURAL GAS CORP.	A	Dividend	J	T					
70. CENTRAL & SOUTH WEST CORP.	A	Dividend	J	T					
71. CONNECTIV INC.	A	Dividend	J	T					
72. CONNECTIV INC. CL A	A	Dividend	J	T					
73. ENERGY EAST CORP..	A	Dividend	K	T					
74. ENOVA CORP.	A	Dividend	J	T					
75. FPL GROUP INC.	A	Dividend	J	T					
76. FIRST ENERGY CORP.	A	Dividend	J	T					
77. MIDAMERICAN ENERGY HOLDINGS CO.	A	Dividend	J	T					
78. NEVADA POWER CO.	A	Dividend	J	T					
79. NEW ENGLAND ELECTRIC SYSTEM	A	Dividend	J	T					
80. POTOMAC ELECTRIC POWER CO.	A	Dividend	J	T					
81. TEXAS UTILITIES CO. (Holding Co.)	B	Dividend	K	T					
82. TEXAS UTILITIES	A	Dividend	J	T					
83. WESTERN RESOURCES INC. (Western Energy, Inc.)	A	Dividend	J	T					
84. PMC CAPITAL INC.	A	Dividend	J	T					
85. ROCHESTER GAS & ELECTRIC CORP.	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	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	T = Cash Market
3. Value Method Codes (See Column C2)	P3 = \$25,000,001 - \$50,000,000 Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	P4 = More than \$50,000,000 S = Assessment W = Estimated		

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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, merger, redemption)	If not exempt from disclosure			
						(2) Date Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
86. SEMPA ENERGY	A	Dividend	J	T					
87. SIERRA PACIFIC	A	Dividend	J	T					
88. PEPCO HOLDINGS, INC.	A	Dividend	J	T					
89. EAGLE MERGER CORP.	A	Dividend	J	T					
90. RGS ENERGY GROUP, INC.	A	Dividend	J	T					
91. OCCIDENTAL PETROLEUM CORP.	A	Dividend	J	T	BUY	1/18	J		
92. KIMBERLY-CLARK CORP.	A	Dividend	J	T	BUY	1/18	J		
93. CISCO SYSTEMS INC.	A	Dividend	J	T	BUY	1/18	J		
94. JOHNSON & JOHNSON	A	Dividend	J	T	BUY	1/18	J		
95. PMC COMMERCIAL TRUST	A	Dividend	J	T	BUY	5/1	J		
96. THE SOUTHERN COMPANY	A	Dividend	J	T	BUY	5/1	J		
97. WESTSTAR ENERGY	A	Dividend	J	T	BUY	5/1	J		
98. PUGET ENERGY INC.	A	Dividend	J	T	BUY	5/1	J		
99. CHESAPEAKE UTILITIES CORP.	A	Dividend	J	T	BUY	5/1	J		
100. VERIZON COMMUNICATIONS	A	Dividend	J	T	BUY	5/1	J		
101. CORPORATE BONDS									
102. TENNESSEE VALLEY AUTHORITY Power Bond 1993 Series C	A	Interest	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	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	T = Cash Market
3. Value Method Codes (See Column C2)	P3 = \$25,000,001 - \$50,000,000 Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	P4 = More than \$50,000,000 S = Assessment W = Estimated		

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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)	(2)	(1)	(2)	(1)	If not exempt from disclosure			
	Amount Code 1 (A-H)	Type (e.g. div., rent, or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g. buy, sell, merger, 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)
103. COMMONWEALTH EDISON CO. 8.625% Due 2/1/2002	A	Interest	J	T					
104. OPPENHEIMER HIGH YIELD FUND A (See Rider 2)	B	Dividend	L	T					
105. WARWICK NY CENT.	A	Interest	K	T					

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 H11 = \$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 H12 = 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)					
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value				

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

RIDER 1 (Response to "II - AGREEMENTS" -- first page)

As a former participating member of the Spatt & Bauman, P.C. pension and profit-sharing plan, when I withdrew from the firm and the practice of law, my share of the pension plan was severed and "rolled over." The funds were not used and were placed in individual retirement accounts in two types of investments as follows:

- a) bonds and stocks in the aggregate value of \$269,327.53 as of December 31, 2005.
- b) cash in the North Fork Savings Bank, Hewlett, New York branch, in the sum of \$32,105.70 as of December 31, 2005.

RIDER 2 (Response to "II - AGREEMENTS" -- first page)

Prior to entering into the Spatt & Bauman, P.C. pension plan, when I was a single practitioner I started an individual retirement "Keogh Plan." When I withdrew from the practice of law, I "rolled over" the Keogh Plan, and it remains in that unused condition. The "Keogh" funds are in an Oppenheimer High Yield Fund and are in the value of approximately \$93,246.05 as of December 31, 2005.

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting

Spatt, Arthur D

Date of Report

05/08/2006

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



Date

5/8/06

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