

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) Koeltl, John G.	2. Court or Organization U.S.D.C. Southern District-NY	3. Date of Report 05/13/2009
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. District Judge - Active	5a. Report Type (check appropriate type) ☐ Nomination, ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2008 to 12/31/2008
7. Chambers or Office Address United States Courthouse 500 Pearl St. Room 1030 New York, New York 10007-1581	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 filing instructions.)

☐ NONE (No reportable positions.)

<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1.	
2. GENERAL PARTNER	PELF PARTNERS - REAL ESTATE PARTNERSHIP (PASSIVE)
3. ADJUNCT LAW PROFESSOR	NY UNIVERSITY LAW SCHOOL
4.	
5.	

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.	

RECEIVED
MAY 13 11:01
FINANCIAL
DISCLOSURE OFFICE

FINANCIAL DISCLOSURE REPORT

Page 2 of 11

Name of Person Reporting

Koeltl, John G.

Date of Report

05/13/2009

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. 2008	PELF PARTNERS - BUSINESS INCOME (ESTIMATED - 2008 K-1 NOT YET AVAILABLE)	\$100.00
2. 2008	NEW YORK UNIVERSITY - TEACHING	\$20,000.00
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. American Bar Assoc.	Septembe 26-27, 2008	Chicago, IL	ABA Litigation Conference	Transportation, Lodging, Meals
2.				
3.				
4.				
5.				

FINANCIAL DISCLOSURE REPORT

Page 3 of 11

Name of Person Reporting

Koeltl, John G.

Date of Report

05/13/2009

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. PELF PARTNERS	NEGATIVE BALANCE IN CAPITAL ACCOUNT.	K
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____

FINANCIAL DISCLOSURE REPORT

Page 4 of 11

Name of Person Reporting

Koeltl, John G.

Date of Report

05/13/2009

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 (O-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. JOHNSON & JOHNSON - COMMON	D	Dividend	M	T	Donated (part)				
2. PFIZER INC. - COMMON	D	Dividend	L	T					
3. ROYAL DUTCH SHELL PLC - COMMON	C	Dividend	L	T					
4. AMERICAN WASHINGTON MUTUAL FUND INVST B - MUTUAL FUND	A	Dividend			Sold	07/14	L		
5. MFS VALUE FUND CL B - MUTUAL F UND		None			Sold	10/03	L		
6. VAN KAMPEN COMSTOCK FUND CL B - MUTUAL FUND		None			Sold	01/23	M		
7. ALLIANZ OCC VALUE FUND CL C - MUTUAL FUND		None			Sold	01/24	K		
8. ALLIANZ CCM CAP. APPREC. FUND CL B - MUTUAL FUND		None			Sold	07/14	M		
9. AMERICAN GROWTH FUND OF AME RICA CL C - MUTUAL FUND	A	Dividend	K	T	Buy (add'l)	12/24	J		
10. COHEN & STEERS INT'L REALTY CL C - MUTUAL FUND	D	Dividend			Buy (add'l)	01/02	J		
11.					Sold	02/07	M		
12. FEDERATED KAUFMANN FUND CL C - MUTUAL FUND		None	K	T					
13. FRANKLIN INC FUND CL C	C	Dividend			Buy	01/24	K		
14.					Buy (add'l)	02/07	L		
15.					Sold	11/19	L		
16. OPPENHEIMER INT'L BOND FUND CLC	D	Dividend	M	T	Buy	07/14	M		
17. OPPENHEIMER VALUE FUND CL C	A	Dividend	L	T	Buy	02/07	L		

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	

FINANCIAL DISCLOSURE REPORT

Page 5 of 11

Name of Person Reporting

Koeltl, John G.

Date of Report

05/13/2009

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)
18. MERRILL LYNCH CMA MONEY FUND - N.Y., N.Y.	B	Dividend	K	T	Partial Sale	VAR	J		Net Decrease To MM Fund
19. N.Y. STATE DORM. AUTH. 5.3% MA NHATTANVILLE BOND DUE 7/1/09	B	Interest	K	T					
20. TRIBOR. BRIDGE & TUNNEL BOND 6 .625% DUE 1/01/12	B	Interest	K	T					
21. TRIBOR. BRIDGE & TUNNEL BOND 5 .5% DUE 1/1/17	B	Interest	K	T					
22. N.Y. STATE MTG AGY BOND 5.60% DUE 10/01/17	A	Interest			Sold	01/17	K		
23. N.Y. STATE SER G BOND 5% DUE 08/01 /15	B	Interest	K	T	Sold (part)	02/15	J	A	
24.					Sold (part)	11/03	J	A	
25. N.Y. STATE TRANS BOND 5% DUE 05/0 1/16	B	Interest	K	T	Sold (part)	05/01	J	A	
26. N.Y. STATE SER C BOND 5.25% DUE 1 1/15/21	A	Interest			Sold	02/15	K	A	
27. N.Y. STATE DORM. AUTH. BOND 5% DUE 07/01/28	B	Interest			Sold	07/01	K	A	
28. N.Y. STATE TWY. AUTH. BOND SER. C 5.25% DUE 04/01/15	B	Interest			Sold	04/01	L	A	
29. N.Y. STATE SER C BOND 5% DUE 08/1 5/17	B	Interest	K	T					
30. N.Y. STATE MTG AGY BOND SER 80 5. 10% DUE 10/01/17	C	Interest	L	T					
31. NY NY TRANS FIN ATRV FUT B BOND 4.75% DUE 11/15/23	B	Interest	K	T					
32. N.Y. STATE SER F BOND 5% DUE 08/0 1/23	A	Interest			Sold	02/15	K	A	
33. TRIBOR. BRIDGE & TUNNEL BOND 5 .25% DUE 01/01/28	C	Interest	L	T					
34. N.Y. STATE URBAN DEV BOND 5.25% DUE 01/01/15	B	Interest	K	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	

FINANCIAL DISCLOSURE REPORT

Page 6 of 11

Name of Person Reporting

Koeltl, John G.

Date of Report

05/13/2009

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)
35. N.Y. STATE ENGY RESH BOND 5.5% DUE 01/01/21	C	Interest	L	T					
36. N.Y. STATE MTG ACGY REV BOND 5 .05% DUE 10/01/17	C	Interest	L	T					
37. NY NY CY TRANSITNL BOND 5% DUE 05/01/25	B	Interest	K	T					
38. N.Y. STATE SER H BOND 5.125% DUE 08/01/25	B	Interest	K	T	Sold (part)	08/01	J		
39. NY NY TRANSITNL AT BOND 5% DUE 05/01/26	A	Interest	J	T					
40. N.Y. CITY MUN WFA BOND 5% DUE 06/15/27	C	Interest	L	T					
41. N.Y. CITY MUN WTR BOND 5% DUE 06/15/29	C	Interest	L	T					
42. NY CITY IDA BOND 5% DUE 06/01/22	C	Interest	L	T					
43. N.Y. STATE URBAN DEV BOND 5% D UE 01/01/28	A	Interest			Sold	01/02	K	A	
44. NEW YORK NY TCRS BOND 5% DUE 0 3/15/29	B	Interest	K	T					
45. NY CITY CY TRANS BOND 5% DUE 0 5/01/31	B	Interest	K	T					
46. N.Y. STATE SER C BOND 4.4% DUE 04/ 15/21	B	Interest	K	T					
47. N.Y. STATE NY SER F BOND 5.3% DUE 01/15/26	C	Interest	L	T					
48. N.Y. STATE DORM. AUTH. 4.75% REV ST JOHNS BOND DUE 07/01/28	B	Interest	K	T	Sold (part)	07/01	K	A	
49. TRIBOR. BRIDGE & TUNNEL BOND 5% DUE 11/15/32	B	Interest	K	T					
50. NY NY TRANSITNL FIN AUTH BOND 4.75% DUE 05/01/23	C	Interest	L	T	Sold (part)	05/01	J		
51. NY NY CY TRANSTNL FIN ATRV BON D 5% DUE 02/01/33	B	Interest	K	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	

FINANCIAL DISCLOSURE REPORT

Page 7 of 11

Name of Person Reporting

Koeltl, John G.

Date of Report

05/13/2009

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)
52. SUFFOLK CTY BOND 4.125% DUE 11/01/21	B	Interest	K	T					
53. DUTCHESS CTY BOND 4.5% DUE 08/01/26	B	Interest	K	T					
54. ST. LAWRENCE CTY BOND 4.25% DUE 05/15/28	C	Interest	K	T					
55. NEW YORK ST LCL GOVT BOND 4% DUE 04/01/21	A	Interest	K	T	Buy	03/03	K		
56. NEW YORK NY SUBSER SER I-1 4.125% DUE 02/01/23	B	Interest	L	T	Buy	02/20	L		
57. NY ST DORM AT RV ST BOND 5% DUE 02/15/24		None	K	T	Buy	10/03	K		
58. EAST HAMPTON NY BOND 4% DUE 06/15/25	A	Interest	K	T	Buy	06/09	K		
59. NY ST DORM AT RV ST BOND 5% DUE 02/15/27		None	K	T	Buy	11/19	K		
60. NEW YORK ST URBAN DEV BOND 4.25% DUE 03/15/27	B	Interest	K	T	Buy	01/23	K		
61. NEW YORK ST HFA PERS INC BOND 5% DUE 09/15/30		None	K	T	Buy	12/22	K		
62. CITIBANK CHECKING ACCOUNT - N. Y., N.Y.		None	J	T					
63. MERRILL LYNCH (IRA ACCOUNT) - ML BANK CASH ACCOUNT (Y)									
64. MERRILL LYNCH (IRA ACCOUNT) - ALLIANZ OCC VALUE FUND CL C		None			Sold	01/24	J		
65. MERRILL LYNCH (IRA ACCOUNT) - AMERICAN CAPITAL G&I FUND CL C	A	Dividend	J	T	Buy	01/28	J		
66. MERRILL LYNCH (IRA ROLLOVER) - ML BANK CASH ACCOUNT	C	Interest	M	T					
67. MERRILL LYNCH (IRA ROLLOVER) - AIM INT'L FUND	D	Dividend	L	T					
68. MERRILL LYNCH (IRA ROLLOVER) - ALGER CAP. APPREC. FUND CL A		None	L	T					Formerly CL B

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)					

FINANCIAL DISCLOSURE REPORT

Page 8 of 11

Name of Person Reporting

Koeltl, John G.

Date of Report

05/13/2009

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)

69. MERRILL LYNCH (IRA ROLLOVER) - DAVIS NY VENTURE FUND CL A	B	Dividend	M	T					
70. MERRILL LYNCH (IRA ROLLOVER) - ALLIANZ OCC VALUE FUND CL C		None			Sold	01/24	M		
71. MERRILL LYNCH (IRA ROLLOVER) - PUTNAM INT'L EQUITY FUND CL B		None			Sold	01/23	L		
72. MERRILL LYNCH (IRA ROLLOVER) - PUTNAM INT'L CAP OPP FUND CLA	C	Dividend	M	T	Buy	12/29	J		Formerly CL B
73. MERRILL LYNCH (IRA ROLLOVER) - AMER. CAP INC BUILDER FUND CL B	C	Dividend	K	T	Sold (part)	08/12	M		
74. MERRILL LYNCH (IRA ROLLOVER) - AMER. CAP INC BLDG FUND CL A	D	Dividend	M	T	Buy	08/12	M		
75. MERRILL LYNCH (IRA ROLLOVER) - MFS VALUE FUND CL C	A	Dividend	K	T					
76. MERRILL LYNCH (IRA ROLLOVER) - AMER. GWTH FUND OF AMER CL C	A	Dividend	K	T	Buy	12/24	J		
77. MERRILL LYNCH (IRA ROLLOVER) - FED. KAUFMANN FUND CL C		None	L	T					
78. MERRILL LYNCH (IRA ROLLOVER) - OPPENHEIMER SELECT VALUE FUND	A	Dividend	L	T	Buy	12/16	J		
79. MERRILL LYNCH (IRA ROLLOVER) - OPPENHEIMER VALUE FUND CL C	A	Dividend	L	T	Buy	12/04	J		
80. MERRILL LYNCH (IRA ROLLOVER) - CD WILMINGTON TRUST CO 2.5%		None	K	T	Buy	09/30	K		
81. MERRILL LYNCH (IRA ROLLOVER) - MAINSTAY LARGE CAP FUND CL C		None	L	T	Buy	01/24	L		
82. MERRILL LYNCH (IRA ROLLOVER) - ALGER CAP APPREC FUND CL C		None	K	T	Buy	01/24	K		
83. PELF PARTNERS - GENERAL PARTNERSHIP INTEREST	SEE PART III		J	U	SEE PART VI FOR LIABILITY DISCLOSED DUE TO NEGATIVE CAPITAL BALANCE				
84. US TREASURY DIRECT - US TREASURY NOTES	A	Interest			Redeemed	07/01	L		SEE PART VIII COMMENT
85. CITY & SUBURBAN SAVINGS ACCT YONKERS, N.Y.	A	Interest			Distributed	07/01	L		SEE PART VIII COMMENT

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 \$5,000,000	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	

FINANCIAL DISCLOSURE REPORT

Page 9 of 11

Name of Person Reporting

Koeltl, John G.

Date of Report

05/13/2009

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)
86. HSBC BANK - MONEY MARKET AC CTS. - BUFFALO,N.Y. (Y)	A	Interest			Distributed (part)	01/15	J		SEE PART VIII C OMMENT
87.									

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	

FINANCIAL DISCLOSURE REPORT

Page 10 of 11

Name of Person Reporting

Koeltl, John G.

Date of Report

05/13/2009

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

PART VII - COMMENTS

1) INVESTMENTS REPORTED ON LINES 84,85 & 86 RELATE TO A TREASURY NOTE ACCOUNT AND CASH ACCOUNTS HELD AT TWO BANKS ON WHICH I AM NAMED CO-OWNER WITH [REDACTED], AS A CONVENIENCE TO HER. THE ACCOUNTS WERE FUNDED COMPLETELY BY [REDACTED] AND ALL EARNINGS ON THESE ACCOUNTS ARE REPORTED BY HER. DUE TO MY LISTED [REDACTED] OWNERSHIP I AM REPORTING THE ACCOUNTS AND INCOME AT THE TOTAL VALUE. THE TREASURY NOTE ACCOUNT AND ONE OF CASH ACCOUNTS WERE COMPLETELY LIQUIDATED IN 2008 AND THE FUNDS DISTRIBUTED TO ACCOUNT(S) FOR [REDACTED] IN WHICH I HAVE NO INTEREST. THE REMAINING CASH ACCOUNT WAS PARTIALLY DISTRIBUTED IN 2008 TO [REDACTED] ACCOUNT(S) IN WHICH I HAVE NO INTEREST. THE TOTAL REMAINING IN THE ONE REMAINING [REDACTED] CASH ACCOUNT HAS FALLEN BELOW THE REPORTING THRESHOLD AMOUNT FOR 2008. THE ACCOUNT HAS BEEN DENOTED WITH A PARENTHETICAL (Y).

FINANCIAL DISCLOSURE REPORT

Page 11 of 11

Name of Person Reporting

Koeltl, John G.

Date of Report

05/13/2009

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.

NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILFULLY
AND CRIMINAL SANCTIONS (5 U.S.C. app. § 104)

VIL

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