

AO-10

Rev. 1/2004

FINANCIAL DISCLOSURE REPORT

Calendar Year 2003

Report Required by the Ethics
in Government Act of 1978
(5 U.S.C. app. §§ 101-111)

1. Person Reporting (Last name, First name, Middle initial) Koeltl, John G	2. Court or Organization U.S.D.C. Southern District-NY	3. Date of Report 5/13/04 5/10/2004
4. Title (Article III Judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. District Judge - Active	5. Report Type (check appropriate type) ☐ Nomination, Date ☐ Initial ☒ Annual ☐ Final	6. Reporting Period 1/1/2003 to 12/31/2003
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.)

POSITION

NAME OF ORGANIZATION/ENTITY

1. GENERAL PARTNER

PELF PARTNERS - REAL ESTATE PARTNERSHIP (PASSIVE)

2. Adjunct Prof. of Law

New York University Law School (see Part VIII)

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

☒ NONE - (No reportable agreements.)

DATE

PARTIES AND TERMS

1.

RECEIVED
MAY 14 3 22 PM '04
FINANCIAL
DISCLOSURE OFFICE

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

Koeltl, John G

Date of Report

5/13/04
5/10/2004**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>GROSS INCOME</u> (yours, not spouse's)
1.	2003	FELF PARTNERS - BUSINESS INCOME (ESTIMATED - 2003 K-1 NOT YET AVAILABLE)	1100.00
2.	2003	NEW YORK UNIVERSITY - TEACHING	10000.00

B. Spouse's Non-Investment Income - (If you were married during any portion of the reporting year, please 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.		

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

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

☐ **NONE** - (No such reportable reimbursements.)

	<u>SOURCE</u>	<u>DESCRIPTION</u>
1.	FEDERAL BAR COUNCIL	FEBUARY 14-22, 2003 HAWAII - ATTEND WINTER BENCH & BAR MEETING. TRAVEL, LODGING & MEALS.
2.		
3.		

FINANCIAL DISCLOSURE REPORT

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V. GIFTS. (Includes those to spouse and dependent children. See pp. 28-31 of instructions.)

☒ NONE - (No such reportable gifts.)

SOURCE

DESCRIPTION

VALUE

1.

VI. LIABILITIES. (Includes those of spouse and dependent children. See pp. 32-34 of instructions.)

☐ NONE - (No reportable liabilities.)

CREDITOR

DESCRIPTION

VALUE CODE

1. PELF PARTNERS

NEGATIVE BALANCE IN CAPITAL ACCOUNT.

K

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Koeltl, John G

5/13/04
5/10/2004

VII. INVESTMENTS and TRUSTS

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)
☐ NONE (No reportable income, assets, or transactions)									
1. COCA COLA - COMMON	B	Dividend	L	T					
2. JOHNSON & JOHNSON - COMMON	C	Dividend	M	T	Contrib.	12/20	J	B	Regis HS-Donce
3. PFIZER INC. - COMMON	C	Dividend	M	T					
4. ROYAL DUTCH PETROLEUM - COMMON	C	Dividend	L	T					
5. VAN KAMPEN EMERGING GROWTH FUND CLASS B - MUTUAL FUND		None			Exchange	10/28	L		Exchange for CL A
6. VAN KAMPEN EMERGING GROWTH FUND CL A - MUTUAL FUND		None			Buy	10/28	L		Exchange from CL B
7.					Sell	10/21	L	E	
8.					Sell	12/09	M		
9. DAVIS NY VENTURE FUND CL B - MUTUAL FUND	A	Dividend	M	T	Sell	01/23	J		
10. AMERICAN WASHINGTON MUTUAL FUND INVST B - MUTUAL FUND	B	Dividend	L	T	Buy	12/31	J		
11. MFS VALUE FUND CL B - MUTUAL FUND	A	Dividend	K	T	Buy	12/31	J		
12. PIMCO RENAISSANCE FUND CL B - MUTUAL FUND		None	M	T					
13. VAN KAMPEN COMSTOCK FUND CL B - MUTUAL FUND	A	Dividend	M	T	Buy	12/31	J		
14. PIMCO EMERGING MKTS BOND FUND CL C - MUTUAL FUND	D	Dividend	M	T	Buy	10/21	L		
15.					Buy	12/31	J		
16. MERRILL LYNCH CMA MONEY FUND - N.Y.,N.Y.	A	Dividend	M	T	Buy	VAR	K		Net Increase To MM Fund
17. N.Y. STATE DORM. AUTH. 5.3% MANHATTANVILLE BOND DUE 7/1/09	B	Interest	K	T					
18. N.Y. STATE MTG. AGY. BOND 5.2% DUE 10/1/10	C	Interest	L	T					

- | | | | | | |
|-------------------------|--------------------------------|-----------------------------|-------------------------------|-------------------------------|-----------------------|
| 1. Income/Gain Codes: | A = \$1,000 or less | B = \$1,001-\$2,500 | C = \$2,501-\$5,000 | D = \$5,001-\$15,000 | E = \$15,001-\$50,000 |
| (See Columns B1 and D4) | F = \$50,001-\$100,000 | G = \$100,001-\$1,000,000 | H1 = \$1,000,001-\$5,000,000 | H2 = More than \$5,000,000 | |
| 2. Value Codes: | J = \$15,000 or less | K = \$15,001-\$50,000 | L = \$50,001-\$100,000 | M = \$100,001-\$250,000 | |
| (See Columns C1 and D3) | N = \$250,000-\$500,000 | O = \$500,001-\$1,000,000 | P1 = \$1,000,001-\$5,000,000 | P2 = \$5,000,001-\$25,000,000 | |
| | P3 = \$25,000,001-\$50,000,000 | | P4 = \$More than \$50,000,000 | | |
| 3. Value Method Codes | Q = Appraisal | R = Cost (Real Estate Only) | S = Assessment | T = Cash/Market | |
| (See Column C2) | U = Book Value | V = Other | W = Estimated | | |

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting

Koeltl, John G

Date of Report

5/13/04
6/10/2004

VII. INVESTMENTS and TRUSTS -- income, value, transactions (includes those of the spouse and dependent children. See pp. 34-57 of filing instructions.)

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)
19. TRIBOR. BRIDGE & TUNNEL BOND 6.625% DUE 1/01/12	B	Interest	K	T					
20. N.Y. STATE LOCAL GOV'T BOND 5.375% DUE 4/1/14	B	Interest			Sell	03/20	L	C	
21. N.Y. STATE POWER AUTH. BOND 5.25% DUE 1/1/18	B	Interest			Sell	01/03	L	C	
22. TRIBOR. BRIDGE & TUNNEL BOND 6% DUE 1/1/15	A	Interest			Sell	01/02	K	A	
23. TRIBOR. BRIDGE & TUNNEL BOND 5.5% DUE 1/1/17	B	Interest	K	T					
24. N.Y. STATE MTG AGY BOND 5.60% DUE 10/01/17	B	Interest	K	T					
25. N.Y. STATE SER G BOND 5% DUE 08/01/15	B	Interest	K	T					
26. N.Y. STATE TRANS BOND 5% DUE 05/01/16	B	Interest	K	T					
27. N.Y. STATE SER C BOND 5.25% DUE 11/15/21	B	Interest	K	T					
28. N.Y. STATE DORM. AUTH. BOND 5% DUE 07/01/28	B	Interest	K	T					
29. N.Y. STATE TWY. AUTH. BOND SER. C 5.25% DUE 04/01/15	C	Interest	L	T					
30. N.Y. STATE SER C BOND 5% DUE 08/15/17	B	Interest	K	T					
31. N.Y. STATE MTG AGY BOND SER 80 5.10% DUE 10/01/17	C	Interest	L	T					
32. N.Y. STATE SER B BOND 5.25% DUE 08/01/20	C	Interest	L	T					
33. N.Y. STATE LOCAL GOV'T BOND 5% DUE 04/01/21	B	Interest	J	T	Sell	04/01	K	A	Partial Redemption
34. N.Y. STATE SER F BOND 5% DUE 08/01/23	B	Interest	K	T					
35. TRIBOR. BRIDGE & TUNNEL BOND 5.25% DUE 01/01/28	C	Interest	L	T					
36. N.Y. STATE URBAN DEV BOND 5.25% DUE 01/01/15	B	Interest	K	T					

1. Income/Gain Codes:	A = \$1,000 or less	B = \$1,001-\$2,500	C = \$2,501-\$5,000	D = \$5,001-\$15,000	E = \$15,001-\$50,000
(See Columns B1 and D4)	F = \$50,001-\$100,000	G = \$100,001-\$1,000,000	H1 = \$1,000,001-\$5,000,000	H2 = More than \$5,000,000	
2. Value Codes:	J = \$15,000 or less	K = \$15,001-\$50,000	L = \$50,001-\$100,000	M = \$100,001-\$250,000	
(See Columns C1 and D3)	N = \$250,001-\$500,000	O = \$500,001-\$1,000,000	P1 = \$1,000,001-\$5,000,000	P2 = \$5,000,001-\$25,000,000	
	P3 = \$25,000,001-\$50,000,000		P4 = \$50,000,001-\$100,000,000		
3. Value Method Codes:	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash/Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting
Koeltl, John G

Date of Report
5/13/07
5/10/2004

VII. INVESTMENTS and TRUSTS -- income, value, transactions (includes those of the spouse and dependent children. See pp. 34-57 of filing instructions.)

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)
37. N.Y. STATE ENGY RESH BOND 5.5% DUE 01/01/21	C	Interest	L	T					
38. NEW YORK CITY MUN WTR BOND 5.125% DUE 06/15/21	B	Interest	K	T					
39. NEW YORK MUN WTR FIN BOND 5.50% DUE 06/15/23	C	Interest	L	T					
40. NEW YORK CITY MUN WTR BOND 5.50% DUE 06/15/23	C	Interest	L	T					
41. N.Y. STATE MTG ACGY REV BOND 5.05% DUE 10/01/17	C	Interest	L	T					
42. NY NY CY TRANSITNL BOND 5% DUE 05/01/25	B	Interest	K	T					
43. N.Y. STATE SER H BOND 5.125% DUE 08/01/25	B	Interest	K	T					
44. NY NY TRANSITNL AT BOND 5% DUE 05/01/26	B	Interest	K	T	Sell	05/20	J	B	Partial Redemption
45. N.Y. CITY MUN WFA BOND 5% DUE 06/15/27	C	Interest	M	T					
46. N.Y. CITY MUN WTR BOND 5% DUE 06/15/29	C	Interest	L	T					
47. NY CITY IDA BOND 5% DUE 06/01/22	C	Interest	L	T					
48. N.Y. STATE URBAN DEV BOND 5% DUE 01/01/28	B	Interest	K	T	Sell	05/20	K	C	Partial Redemption
49. NEW YORK NY TCBS BOND 5% DUE 03/15/29	B	Interest	K	T					
50. NY CITY CY TRANS BOND 5% DUE 05/01/31	B	Interest	K	T					
51. N.Y. STATE SER C BOND 4.4% DUE 04/15/21	A	Interest	K	T	Buy	05/20	K		
52. N.Y. STATE NY SER F BOND 5.3% DUE 01/15/26	B	Interest	L	T	Buy	01/23	L		
53. N.Y. STATE DORM. AUTH. 4.75% REV ST JOHNS BOND DUE 07/01/28	A	Interest	L	T	Buy	03/20	L		
54. TRIBOR. BRIDGE & TUNNEL BOND 5% DUE 11/15/32	C	Interest	L	T	Buy	01/02	L		

1. Income/Gain Codes:	A - \$1,000 or less	B - \$1,001-\$2,500	C - \$2,501-\$5,000	D - \$5,001-\$15,000	E - \$15,001-\$50,000
(See Columns B1 and D4)	F - \$50,001-\$100,000	G - \$100,001-\$1,000,000	H1 - \$1,000,001-\$5,000,000	H2 - More than \$5,000,000	
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	P3 - \$25,000,001-\$50,000,000		P4 - \$More than \$50,000,000		
3. Value Method Codes	Q - Appraisal	R - Cost (Real Estate Only)	S - Assessment	T - Cash/Market	
(See Column C2)	U - Rent Value	V - Other	W - Estimated		

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Name of Person Reporting

Koelll, John G

Date of Report

5/13/04
5105904

VII. INVESTMENTS and TRUSTS - income, value, transactions (includes those of the spouse and dependent children. See pp. 34-57 of filing instructions.)

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) Type (e.g. buy, sell, merger, redemption)	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)		(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
55. CITIBANK CHECKING ACCOUNT - N.Y., N.Y.		None	J	T					
56. MERRILL LYNCH (IRA ACCOUNT) - DAVIS NY VENTURE FUND - CL B	A	Dividend	J	T					
57. MERRILL LYNCH (IRA ROLLOVER) - AIM BLUE CHIP FUND CL B		None	M	T					
58. MERRILL LYNCH (IRA ROLLOVER) - ALGER CAP. APPREC. FUND		None	M	T					
59. MERRILL LYNCH (IRA ROLLOVER) - AMER. FD WASHINGTON FUND CL B	C	Dividend	N	T	Buy	12/31	J		
60. MERRILL LYNCH (IRA ROLLOVER) - DAVIS NY VENTURE FUND CL B	A	Dividend	N	T	Sell	01/23	K		
61. MERRILL LYNCH (IRA ROLLOVER) - PUTNAM INTL EQUITY FUND CL B (FORMERLY GROWTH FUND)	B	Dividend	M	T	Buy	12/31	J		
62. MERRILL LYNCH (IRA ROLLOVER) - PUTNAM INTL CAP OPP FUND CL B (FORMERLY GROWTH FUND)	B	Dividend	M	T	Buy	12/31	J		
63. MERRILL LYNCH (IRA ROLLOVER) - PUTNAM INTL CAP OPP FUND CL C	A	Dividend	K	T	Buy	01/23	K		
64. PELF PARTNERS - GENERAL PARTNERSHIP INTEREST	SEE PART III		J	U	SEE PART VI FOR LIABILITY DISCLOSURE DUE TO NEGATIVE CAPITAL BALANCE				
65. US TREASURY DIRECT - US TREASURY NOTES	C	Interest	L	T					SEE PART VIII COMMENT
66. CITY & SUBURBAN SAVINGS ACCT YONKERS, N.Y.	A	Interest	L	T					SEE PART VIII COMMENT
67. HSBC BANK - MONEY MARKET ACCTS. - BUFFALO, N.Y.	B	Interest	L	T					SEE PART VIII COMMENT
68.									

1. Income/Gain Codes:	A - \$1,000 or less	B - \$1,001-\$2,500	C - \$2,501-\$5,000	D - \$5,001-\$15,000	E - \$15,001-\$50,000
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2. Value Codes:	J - \$15,000 or less	K - \$15,001-\$50,000	L - \$50,001-\$100,000	M - \$100,001-\$250,000	
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FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

Koeltl, John G

Date of Report

5/13/04
5/10/2004

VIII. ADDITIONAL INFORMATION OR EXPLANATIONS

(Indicate part of Report.)

PART VII - COMMENTS

1) INVESTMENT REPORTED ON LINE 47 OF 2003 REPORT HAS BEEN CORRECTED TO REFLECT PROPER DESCRIPTION. THE BOND WHICH WAS REPORTED ON LINE 51 OF THE 2002 REPORT WAS PREVIOUSLY LISTED AS HAVING AN INTEREST RATE OF 5.125% AND A DUE DATE OF 06/01/21 THE CORRECT DESCRIPTIVE ITEMS ARE AN INTEREST RATE OF 5% AND A DUE DATE OF 06/01/22.

2) INVESTMENTS REPORTED ON LINES 65, 66 & 67 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 [REDACTED] THE ACCOUNTS WERE FUNDED COMPLETELY BY [REDACTED] AND ALL EARNINGS ON THESE ACCOUNTS ARE REPORTED BY HER. DUE TO MY LISTED JOINT OWNERSHIP I AM REPORTING THE ACCOUNTS AND INCOME AT THE TOTAL VALUE.

3) While the income from this position has been disclosed on prior reports, the position itself should be listed in this item.

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

Kocil, John G

Date of Report

5/13/04
5/10/2004

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. § 501 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature

Date

5/13/04

NOTE: ANY PERSONAL 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