

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2004

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 5/10/2005
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 1/1/2004 to 12/31/2004
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 LAW PROFESSOR	NY UNIVERSITY LAW SCHOOL

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

☒ NONE (No reportable agreements.)

DATE

PARTIES AND TERMS

1.

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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.	2004	SELF PARTNERS - BUSINESS INCOME (ESTIMATED - 2004 K-1 NOT YET AVAILABLE)	1000.00
2.	2004	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 housing.)☐ **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.		
2.		
3.		

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

1.

VI. LIABILITIES. (Includes those of spouse and dependent children. See pp. 32-34 of instructions.)☐ **NONE** - (No reportable liabilities.)CREDITORDESCRIPTIONVALUE CODE1. PELF PARTNERSNEGATIVE BALANCE IN CAPITAL ACCOUNT.K

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VIL 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) 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)
☐ NONE (No reportable income, assets, or transactions)									
1. COCA COLA - COMMON	B	Dividend	L	T					
2. JOHNSON & JOHNSON - COMMON	C	Dividend	M	T					
3. PFIZER INC. - COMMON	C	Dividend	M	T	Contrib.	12/14	J	C	Regis HS - Dones
4. ROYAL DUTCH PETROLEUM - COMMON	C	Dividend	L	T					
5. DAVIS NY VENTURE FUND CL B - MUTUAL FUND		None			Sell	07/27	K	A	
6.					Sell	08/18	L	A	
7. AMERICAN WASHINGTON MUTUAL FUND OVST B - MUTUAL FUN	B	Dividend	L	T	Sell	11/01	J	A	
8. MPS VALUE FUND CL B - MUTUAL FUND	A	Dividend	L	T	Buy	12/31	J		
9. PIMCO RENAISSANCE FUND CL B - MUTUAL FUND		None	M	T					
10. VAN KAMPEN COMSTOCK FUND CL B - MUTUAL FUND	A	Dividend	M	T	Buy	12/31	J		
11. PIMCO PEA VALUE FUND CL C - MUTUAL FUND	C	Dividend	M	T	Buy	07/27	K		
12.					Buy	08/18	L		
13.					Buy	12/31	J		
14. PIMCO EMERGING MKTS BOND FUND CL C - MUTUAL FUND	D	Dividend	M	T	Buy	12/31	J		
15. MERRILL LYNCH CMA MONEY FUND - N.Y.,N.Y.	A	Dividend	K	T	Sell	VAR	L		Net Decrease To MM Fund
16. N.Y. STATE DORM. AUTH. 5.3% MANHATTANVILLE ND DU 7/1/09	B	Interest	K	T					
17. N.Y. STATE MTG. AGY. BOND 5.2% DUE 10/1/10	A	Interest			Sell	02/02	L	B	
18. TRIBOR. BRIDGE & TUNNEL BOND 6.625% DUE 1/01/12	B	Interest	K	T					

1. Income/Value 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	H = \$1,000,001-\$6,000,000	I = More than \$6,000,000	
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 = More than \$50,000,000		
3. Value Method Codes:	Q = Appraised	R = Cost (Real Estate Only)	S = Assessment	T = Cash/Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

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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.)

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)
19. TRIBOR. BRIDGE & TUNNEL BOND 5.5% DUE 1/1/17	B	Interest	K	T					
20. N.Y. STATE MTG AGY BOND 5.60% DUE 10/01/17	B	Interest	K	T					
21. N.Y. STATE SER G BOND 5% DUE 08/01/15	B	Interest	K	T					
22. N.Y. STATE TRANS BOND 5% DUE 05/01/16	B	Interest	K	T					
23. N.Y. STATE SER C BOND 5.25% DUE 11/15/21	B	Interest	K	T					
24. N.Y. STATE DORM. AUTH. BOND 5% DUE 07/01/28	B	Interest	K	T					
25. N.Y. STATE TWY. AUTH. BOND SER. C 5.25% DUE 04/01/15	C	Interest	L	T					
26. N.Y. STATE SER C BOND 5% DUE 08/15/17	B	Interest	K	T					
27. N.Y. STATE MTG AGY BOND SER 80 5.10% DUE 10/01/17	C	Interest	L	T					
28. N.Y. STATE SER B BOND 5.25% DUE 08/01/20	C	Interest	L	T					
29. N.Y. STATE LOCAL GOV'T BOND 5% DUE 04/01/21	A	Interest			Sell	04/01	J	A	
30. N.Y. STATE SER F BOND 5% DUE 08/01/23	B	Interest	K	T					
31. TRIBOR. BRIDGE & TUNNEL BOND 5.25% DUE 01/01/28	C	Interest	L	T					
32. N.Y. STATE URBAN DEV BOND 5.25% DUE 01/01/15	B	Interest	K	T					
33. N.Y. STATE ENGY RESH BOND 5.5% DUE 01/01/21	C	Interest	L	T					
34. NEW YORK CITY MUN WTR BOND 5.125% DUE 06/15 1	B	Interest	K	T					
35. NEW YORK MUN WTR FIN BOND 5.50% DUE 06/15/23	B	Interest			Sell	06/15	L	C	
36. NEW YORK CITY MUN WTR BOND 5.50% DUE 06/15/23	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-\$500,000	
(See Columns E1 and B3)	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 = Ascertainment	T = Cash/Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

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A. Description of Asset (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)
37. N.Y. STATE MTG ACRY REV BOND 5.05% DUE 10/01/17	C	Interest	L	T					
38. NY NY CY TRANSITNL BOND 5% DUE 05/01/25	B	Interest	K	T					
39. N.Y. STATE SER H BOND 5.125% DUE 08/01/25	B	Interest	K	T					
40. NY NY TRANSITNL AT BOND 5% DUE 05/01/26	A	Interest	K	T					
41. N.Y. CITY MUN WFA BOND 5% DUE 06/15/27	C	Interest	M	T					
42. N.Y. CITY MUN WTR BOND 5% DUE 06/15/29	C	Interest	L	T					
43. NY CITY IDA BOND 5% DUE 06/01/22	C	Interest	L	T					
44. N.Y. STATE URBAN DEV BOND 5% DUE 01/01/28	B	Interest	K	T					
45. NEW YORK NY TCRS BOND 5% DUE 03/15/29	B	Interest	K	T					
46. NY CITY CY TRANS BOND 5% DUE 05/01/31	B	Interest	K	T					
47. N.Y. STATE SER C BOND 4.4% DUE 04/15/21	B	Interest	K	T					
48. N.Y. STATE NY SER F BOND 5.3% DUE 01/15/26	C	Interest	L	T					
49. N.Y. STATE DORM. AUTH. 4.75% REV ST JOHNS BOND DUE 07/01/28	C	Interest	L	T					
50. TRIBOR. BRIDGE & TUNNEL BOND 5% DUE 11/15/32	C	Interest	L	T					
51. NY NY TRANSITNL FIN AUTH BOND 4.75% DUE 01/01/2	C	Interest	L	T	Buy	01/02	L		
52. NY NY CY TRANSITNL FIN ATRV BOND 5% DUE 02/01/33	A	Interest	L	T	Buy	05/14	L		
53. CITIBANK CHECKING ACCOUNT - N.Y.,N.Y.		None	J	T					
54. MERRILL LYNCH (IRA ACCOUNT) - DAVIS NY VENTURE FUND - CL B		None			Sell	07/27	I	B	

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2. Value Codes:	J = \$15.00 or less	K = \$15.01-\$50.00	L = \$50.01-\$100.00	M = \$100.01-\$250.00	N = \$250.01-\$500.00	O = \$500.01-\$1,000.00	P = \$1,000.01-\$5,000.00	Q = \$5,000.01-\$25,000.00	R = More than \$25,000.00
3. Value Method Codes:	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash/Market	U = Book Value	V = Other	W = Estimated		

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						(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. MERRILL LYNCH (IRA ACCOUNT) - PIMCO PEA VALUE FUND C C	A	Dividend	J	T	Buy	07/27	J		
56. MERRILL LYNCH (IRA ROLLOVER) - AIM INTL FUND	B	Dividend	M	T	Buy	01/28	L		
57.					Buy	08/18	L		
58.					Buy	12/31	J		
59. MERRILL LYNCH (IRA ROLLOVER) - AIM BLUE CHIP FUND CL B		None			Sell	01/28	L		
60.					Sell	08/18	L		
61. MERRILL LYNCH (IRA ROLLOVER) - ALGER CAP. APPREC. FUND		None	M	T					
62. MERRILL LYNCH (IRA ROLLOVER) - AMER. FD WASHINGTON FUND CL B	D	Dividend	N	T	Buy	12/31	J		
63. MERRILL LYNCH (IRA ROLLOVER) - DAVIS NY VENTURE FUND CL B	A	Dividend	N	T					
64. MERRILL LYNCH (IRA ROLLOVER) - PIMCO PEA VALUE FUND C C	C	Dividend	M	T	Buy	01/28	L		
65.					Buy	08/18	L		
66.					Buy	11/01	J		
67.					Buy	12/31	J		
68. MERRILL LYNCH (IRA ROLLOVER) - PUTNAM INTL EQUITY FUND CL B	B	Dividend	M	T	Sell	01/28	K		
69.					Buy	12/31	J		
70. MERRILL LYNCH (IRA ROLLOVER) - PUTNAM INTL CAP OPP FUND CL B	B	Dividend	M	T	Sell	08/18	L		
71.					Buy	12/31	J		
72. MERRILL LYNCH (IRA ROLLOVER) - PUTNAM INTL CAP OPP FUND CL C		None			Sell	01/28	K	D	

1. A = \$1,000 or less (See Columns B1 and D4)	B = \$1,001-\$2,000 F = \$500,001-\$100,000	C = \$2,501-\$5,000 G = \$100,001-\$1,000,000	D = \$5,001-\$10,000 H = \$1,000,001-\$5,000,000	E = \$15,001-\$50,000 I = \$50,001-\$100,000
2. Value Codes (See Columns C1 and D3)	J = \$1,000 or less N = \$250,000-\$500,000	K = \$15,001-\$50,000 O = \$500,001-\$1,000,000	L = \$100,001-\$250,000 P1 = \$1,000,001-\$5,000,000	M = \$100,001-\$250,000 P2 = \$5,000,001-\$25,000,000
3. Value Method Codes (See Column C2)	P3 = \$25,000,001-\$50,000,000 Q = Appraised	P4 = \$More than \$50,000,000 R = Cost (Real Estate Only)	S = Assessment T = Cash/Market	U = Book Value V = Other W = Estimated

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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.)

A. Description of Assets (excluding 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)
73. PELF PARTNERS - GENERAL PARTNERSHIP INTEREST	SEE PART III		J	U	SEE PART VI FOR LIABILITY DISCLOSED DUE TO NEGATIVE CAPITAL BALANCE				
74. US TREASURY DIRECT - US TREASURY NOTES	B	Interest	L	T					SEE PART VIII COMMENT
75. CITY & SUBURBAN SAVINGS ACCT YONKERS, N.Y.	A	Interest	L	T					SEE PART VIII COMMENT
76. HSBC BANK - MONEY MARKET ACCTS. - BUFFALO, N.Y.	A	Interest	L	T					SEE PART VIII COMMENT
77.									

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(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 = \$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		

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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS

(Indicate part of Report.)

PART VII. COMMENTS

1) INVESTMENTS DESCRIBED ON LINES 74, 75 & 76 REFLECT A TREASURY NOTE ACCOUNT AND CASH ACCOUNTS HELD AT TWO BANKS ON WHICH I AM NAMED CO-OWNER WITH [REDACTED] IS 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.

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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 I 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

5/10/05

NOTE: ANY PERSON WHO WILLFULLY FALSIFIES OR FAILS TO FILE THIS REPORT MAY BE SUBJECT TO CIVIL AND CRIMINAL SANCTIONS (5 U.S.C. app. § 104)

FILEING 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