

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2006

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 05/09/2007
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, ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2006 to 12/31/2006
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 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 instructions.)

☒ NONE (No reportable agreements.)

<u>DATE</u>	<u>PARTIES AND TERMS</u>
1.	
2.	
3.	

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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. 2006	PELF PARTNERS - BUSINESS INCOME (ESTIMATED - 2006 K-1 NOT YET AVAILABLE)	\$ 1,000.00
2. 2006	NEW YORK UNIVERSITY - TEACHING	\$ 10,000.00
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. 32-33 of 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.		

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VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of the 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)
1. COCA COLA - COMMON	B	Dividend	L	T					
2. JOHNSON & JOHNSON - COMMON	C	Dividend	M	T					
3. PFIZER INC. - COMMON	C	Dividend	M	T					
4. ROYAL DUTCH SHELL PLC - COMMON	C	Dividend	M	T	Contrib	12/06	J	C	Regis HS - Donee
5. AMERICAN WASHINGTON MUTUAL FUND INVST B - MUTUAL FUND	B	Dividend	L	T	Buy	12/31	K		
6.					Partial Sale	01/27	K	B	
7. MFS VALUE FUND CL B - MUTUAL FUND	C	Dividend	L	T	Buy	12/31	J		
8. CALAMOS GROWTH FUND CL C -MUTUAL FUND	B	Dividend	L	T	Buy	01/27	K		
9.					Buy	04/27	K		
10.					Buy	12/31	J		
11. VAN KAMPEN COMSTOCK FUND CL B - MUTUAL FUND	D	Dividend	M	T	Buy	12/31	J		
12.					Partial Sale	04/05	K	C	
13.					Partial Sale	04/27	K	B	
14. ALLIANZ OCC VALUE FUND CL C - MUTUAL FUND	C	Dividend	K	T	Buy	12/31	J		
15.					Partial Sale	01/24	K		
16.					Partial Sale	02/22	K		
17.					Partial Sale	05/25	K		

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	
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	T = Cash Market	

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VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of the 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. ALLIANZ CCM CAP. APPREC. FUND CL B - MUTUAL FUND	E	Dividend	M	T	Buy	12/31	K		
19. PIMCO EMERGING MKTS BOND FUND CL C - MUTUAL FUND	D	Dividend	M	T	Buy	12/31	J		
20. MERRILL LYNCH CMA MONEY FUND - N.Y., N.Y.	B	Dividend	M	T	Buy	VAR	L		Net Increase To MM Fund
21. N.Y. STATE DORM. AUTH. 5.3% MANHATTANVILLE BOND DUE 7/1/09	B	Interest	K	T					
22. TRIBOR. BRIDGE & TUNNEL BOND 6.625% DUE 1/01/12	B	Interest	K	T					
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. NY NY TRANS FIN ATRV FUT B BOND 4.75% DUE 11/15/23	B	Interest	L	T					
34. N.Y. STATE SER F BOND 5% DUE	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	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	
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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, 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)
08/01/23									
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					
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. N.Y. STATE MTG ACGY REV BOND 5.05% DUE 10/01/17	C	Interest	L	T					
40. NY NY CY TRANSITNL BOND 5% DUE 05/01/25	B	Interest	K	T					
41. N.Y. STATE SER H BOND 5.125% DUE 08/01/25	B	Interest	K	T					
42. NY NY TRANSITNL AT BOND 5% DUE 05/01/26	A	Interest	K	T					
43. N.Y. CITY MUN WFA BOND 5% DUE 06/15/27	C	Interest	M	T					
44. N.Y. CITY MUN WTR BOND 5% DUE 06/15/29	C	Interest	L	T					
45. NY CITY IDA BOND 5% DUE 06/01/22	C	Interest	L	T					
46. N.Y. STATE URBAN DEV BOND 5% DUE 01/01/28	B	Interest	K	T					
47. NEW YORK NY TCRS BOND 5% DUE 03/15/29	B	Interest	K	T					
48. NY CITY CY TRANS BOND 5% DUE 05/01/31	B	Interest	K	T					
49. N.Y. STATE SER C BOND 4.4% DUE 04/15/21	B	Interest	K	T					
50. N.Y. STATE NY SER F BOND 5.3% DUE	C	Interest	L	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	
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01/15/26									
51. N.Y. STATE DORM. AUTH. 4.75% REV ST JOHNS BOND DUE 07/01/28	B	Interest	L	T					
52. TRIBOR. BRIDGE & TUNNEL BOND 5% DUE 11/15/32	B	Interest	L	T					
53. NY NY TRANSITNL FIN AUTH BOND 4.75% DUE 05/01/23	C	Interest	L	T					
54. NY NY CY TRANSTNL FIN ATRV BOND 5% DUE 02/01/33	B	Interest	L	T					
55. CITIBANK CHECKING ACCOUNT - N.Y.,N.Y.		None	J	T					
56. MERRILL LYNCH (IRA ACCOUNT) - ALLIANZ OCC VALUE FUND CL C	B	Dividend	K	T	Buy	12/31	J		
57. MERRILL LYNCH (IRA ROLLOVER) - AIM INT'L FUND	E	Dividend	N	T	Buy	12/31	K		
58. MERRILL LYNCH (IRA ROLLOVER) - ALGER CAP. APPREC. FUND		None	L	T					
59. MERRILL LYNCH (IRA ROLLOVER) - DAVIS NY VENTURE FUND CL B	A	Dividend	N	T	Buy	12/31	J		
60. MERRILL LYNCH (IRA ROLLOVER) - ALLIANZ OCC VALUE FUND CL C	D	Dividend	M	T	Buy	12/31	J		
61. MERRILL LYNCH (IRA ROLLOVER) - PUTNAM INT'L EQUITY FUND CL B	C	Dividend	L	T	Buy	12/31	J		
62.					Partial Sale	04/25	K		
63.					Partial Sale	10/20	L		
64. MERRILL LYNCH (IRA ROLLOVER) - PUTNAM INT'L CAP OPP FUND CLB	C	Dividend	M	T	Buy	12/31	J		
65. MERRILL LYNCH (IRA ROLLOVER)-AMER. CAP INC BUILDER FUND CL B	D	Dividend	N	T	Buy	12/31	J		

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66.					Partial Sale	01/27	L	B	
67. MERRILL LYNCH (IRA ROLLOVER) - CALAMOS GROWTH FUND CL C	B	Dividend	L	T	Buy	12/31	J		
68. MERRILL LYNCH (IRA ROLLOVER) - PUTNAM NEW VALUE FUND CL B	C	Dividend	L	T	Buy	12/31	J		
69. MERRILL LYNCH (IRA ROLLOVER) - MFS VALUE FUND CL C	C	Dividend	L	T	Buy	10/20	L		
70.					Buy	12/31	J		
71. MERRILL LYNCH (IRA ROLLOVER) - OPPENHEIMER DEV MKTS FUND CLC	D	Dividend	M	T	Buy	01/27	L		
72.					Buy	04/25	K		
73.					Buy	12/31	J		
74. PELF PARTNERS - GENERAL PARTNERSHIP INTEREST	SEE PART III		J	U	SEE PART VI FOR LIABILITY DISCLOSED DUE TO NEGATIVE CAPITAL BALANCE				
75. US TREASURY DIRECT - US TREASURY NOTES	C	Interest	L	T					SEE PART VIII COMMENT
76. CITY & SUBURBAN-SAVINGS ACCT YONKERS, N.Y.	A	Interest	L	T					SEE PART VIII COMMENT
77. HSBC BANK - MONEY MARKET ACCTS. - BUFFALO, N.Y.	A	Interest	J	T					SEE PART VIII COMMENT
78.									

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 Q = Appraisal U = Book Value	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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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of Report.)*

PART VII - COMMENTS

1) INVESTMENTS REPORTED ON LINES 75,76 & 77 RELATE TO A TREASURY NOTE ACCOUNT AND CASH ACCOUNTS HELD AT TWO BANKS ON WHICH I AM NAMED CO-OWNNER 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.

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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 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

5/9/07

NOTE:
AND CR

OR FAILS TO FILE THIS REPORT MAY BE SUBJECT TO CIVIL

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