



UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF GEORGIA
2367 UNITED STATES COURTHOUSE
75 SPRING STREET, S.W.
ATLANTA, GEORGIA 30303-3309

CHARLES A. PANNELL, JR.
U.S. DISTRICT JUDGE

(404) 215-1580

May 29, 2007

Confidential

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

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FINANCIAL
DISCLOSURE OFFICE

RE: Financial Disclosure Report 2006, Response to Letter of Inquiry Dated May 22, 2007

Dear Committee:

Thank you for your letter of May 22, 2007, requesting additional information concerning my 2006 report. I have chosen to respond by letter to provide the required information rather than submitting an amended report.

In Part VII, Page 6, Line 40, the name of the financial institution or brokerage where my money market account is maintained is Fidelity Investments.

In Part VII, Page 6, Lines 46-51, I have listed assets in "Trust #1." In fact, lines 52 and 53 also are assets in "Trust #1." These assets are not owned by me, and they are not assets received by inheritance or gifts from family members. In Part I, Page 1, under Positions, I have listed Power of Attorney, Trust No. 1. Trust # 1 in Part VII refers to assets that I have taken control of during the summer of 2006 pursuant to a power of attorney from my mother. I am reporting these assets pursuant to instructions on page 10. If I am doing this incorrectly, please advise.

I understand that this letter is an amendment to my report and is releasable to members of the public. An original and three copies of this letter are enclosed.

Sincerely yours,



Charles A. Pannell, Jr.
United States District Judge

**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) Pannell, Charles A	2. Court or Organization District Court-N.D.of Georgia	3. Date of Report 5/3/2007
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) <input type="checkbox"/> Nomination, Date <input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final 5b. <input type="checkbox"/> Amended Report	6. Reporting Period 01/01/2006 to 12/31/2006
7. Chambers or Office Address 2367 U. S. Courthouse 75 Spring Street, S.W. Atlanta, Georgia 30303-3309	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. Colonel	U. S. Army Reseves, Retired
2. Co-Executor	Estate No. 1
3. Operator	Farm #1
4. Power of Attorney	Trust No. 1
5.	

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

NONE (No reportable agreements.)

<u>DATE</u>	<u>PARTIES AND TERMS</u>
1. 1999	State of Georgia, Judicial Retirement, no control
2. 1999	Association of County Commissioners of Georgia, Pension Trust, no control
3.	

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting

Pannell, Charles A

Date of Report

5/3/2007

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> <i>(yours, not spouse's)</i>
1. 2/06-12/06	Association of County Commissioners of Georgia Pension Trust	\$ 1235.41
2. 2/06-12/06	Georgia Judicial Retirement System	\$ 77205.37
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. 1/06-6/06	MurrayCounty School System
2. 7/06-12/06	Teachers Retirement System of Georgia
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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Name of Person Reporting

Pannell, Charles A

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5/3/2007

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.	Farmers State Bank	Mortgage on Property, 1/2 interest (Pt.VII, line 3)	None
2.	John Deere Credit	Installment Contract, Purchase of tractor, mower, loader	K
3.			
4.			
5.			

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Name of Person Reporting

Pannell, Charles A

Date of Report

5/3/2007

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. Timberland, McDuffie County Georgia, 1/3 Interest		None	N	W					
2. Rental Property #1 Murray County, Georgia	C	Rent	K	W					
3. Property (1/2 Int.) Chatahoochee County, Georgia		None	K	W					
4. Estate #1	C	Rent	O	W					
5. - First National Bank (Savings Accounts and CDs)	C	Interest	M	T					
6. - Cohutta Bank Account	A	Interest	J	T					
7. IRA #1									
8. - GBTB	B	Dividend	L	T	Partial sale	5/4	L		
9. - Premier MMKT SHS Govt	B	Interest	J	T	Buy Quarterl		J		
10. - Growth Fund of America	A	Dividend	J	T					
11. IRA #2									
12. - GBTB	A	Dividend	K	T					
13. -Premier MMKT SHS Govt	A	Interest	J	T	Buy Quarterl		J		
14. Deferred Compensation #1									See Note
15. - NA Stock Index (SIF)		None	K	T	Buy Monthly		J		
16. - NA Social Awareness (SOC)		Nonc	K	T	Buy Monthly		J		
17. - VNGRG Wellington (VWN)		Nonc	K	T	Buy Monthly		J		

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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Name of Person Reporting

Pannell, Charles A

Date of Report

5/3/2007

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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. - PUTNM Global GR (PGE)		None	J	T	Buy Monthly		J		
19. - NA TROWE SCI & Tech (SCF)		None	J	T	Buy Monthly		J		
20. -Ariel		None	J	T	Buy Monthly		J		
21. - Fixed Account Plus (FXP)	C	Interest	K	T	Buy Monthly		J		
22.					Partial Sale	1/17	K		
23. - FXP Employer Base	A	Interest	K	T	Buy Monthly		J		
24. - FXP Employer Match	A	Interest	J	T	Buy Monthly		J		
25. Brokerage Account #1									
26. - Synovus, Common Stock	B	Dividend	L	T	Buy Quarterl		J		
27. - STI - Money Market (SEIXX)	A	Dividend	J	T					
28. Wachovia Savings Account	A	Interest	J	T					
29. Brokerage Account #2									
30. - American Funds - Investment Company of America	B	Dividend	K	T	Partial Sale	9/15	J	A	
31. - American Funds - Growth Fund of America	B	Dividend	K	T	Partial Sale	9/15	J	A	
32. - American Funds - Small Cap World Fund	A	Dividend	J	T	Partial Sale	9/15	J	C	
33. - American Funds - New World Fund	A	Dividend	J	T	Partial Sale	9/15	J	D	
34. - American Funds - EUPAC	A	Dividend	J	T	Partial Sale	9/15	J	C	

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Name of Person Reporting Pannell, Charles A	Date of Report 5/3/2007
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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				
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35. -Bond Fund of America	A	Dividend	L	T	Buy	9/15	L		
36. First National Bank, Accounts Checking and Money Market	A	Interest	K	T					
37. Brokerage Account #3									
38. -FDRXX	A	Dividend	K	T	Partial Sale	6/5	J		
39.					Partial Sale	7/17	J		
40. -Money Market	A	Interest	J	T					
41. County Federal Credit Union	A	Interest	J	T					
42. Roth IRA #1									
43. -LSI		None	J	T					
44. Roth IRA #2	A	Dividend	J	T					
45. Farm #2, Murray County, Georgia, limited interest		None	L	W					
46. Trust #1									
47. -First National Bank (CDs)	C	Interest	N	T					
48. -Suntrust Bank (money market and checking)	D	Interest	K	T					
49. -House, Fulton County, Georgia		None	O	W					
50. -Employee's Retirement of Georgia		None							See Note
51. -Farm #2, Murray County, Georgia partial	A	Rent	K	W					

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
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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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Name of Person Reporting Pannell, Charles A	Date of Report 5/3/2007
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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.)

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ownership									
52. -Timberland, Murray County, Georgia		None	K	W					
53. -Social Security		None							See Note

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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Name of Person Reporting	Date of Report
Pannell, Charles A	5/3/2007

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

Part I. Positions: Further clarification to Answer 3 "Operator".

This is a one-man operation on estate #1 property. I have had cattle. During this reporting period, I kept horses and cut hay on shares with a third party.

Part VII. INVESTMENTS AND TRUSTS

Line 14: Monthly buys stopped in July 2006 in this account

Line 50 and 53: This is fixed retirement income. I have control by power of attorney. No value past the death of the beneficiary. (Per instruction VII, Para. 3. Income, page 45.)

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Name of Person Reporting

Pannell, Charles A

Date of Report

5/3/2007

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

May 3, 2007

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:

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Administrative Office of the United States Courts
Suite 2-301
One Columbus Circle, N.E.
Washington, D.C. 20544