

**FINANCIAL DISCLOSURE REPORT  
FOR CALENDAR YEAR 2010**

<b>1. Person Reporting (last name, first, middle initial)</b>  Pannell, Charles A.	<b>2. Court or Organization</b>  District Court-N.D.of Georgia	<b>3. Date of Report</b>  05/10/2011
<b>4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)</b>  U.S.District Judge (active)	<b>5a. Report Type (check appropriate type)</b> <input type="checkbox"/> Nomination,                      Date <input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final <b>5b.</b> <input type="checkbox"/> Amended Report	<b>6. Reporting Period</b>  01/01/2010 to 12/31/2010
<b>7. Chambers or Office Address</b>  2367 U. S. Courthouse 75 Spring Street, S.W. Atlanta, Georgia 30303-3309	<b>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.</b>  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. Co-Executor	Estate No. 1
2. Operator	Farm #1
3. Power of Attorney	Trust No. 1
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.	

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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>INCOME</u> <i>(yours, not spouse's)</i>
1. 2010	Association of County Commissioners of Georgia Pension Trust	\$1,347.72
2. 2010	Georgia Judicial Retirement System	\$87,364.68
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. 2010	Teachers Retirement System of Georgia
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.				
2.				
3.				
4.				
5.				

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**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.		
2.		
3.		
4.		
5.		

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## 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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	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, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	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		None	K	W					
3. Estate #1									
4. -Farm #1 Murray County, Georgia	C	Rent	O	W					
5. - First National Bank (Savings Accounts and CDs)	B	Interest	M	T					
6. - Cohutta Bank Account	A	Interest	J	T					
7. IRA #1									
8. - STI	A	Dividend	J	T					
9. -Goldman Sachs, Insured Cash Acct.	A	Interest	J	T					
10. - American Funds Growth Fund of America AGTHX	A	Dividend	J	T					
11. IRA #2									
12. - STI	A	Dividend			Closed	07/14/10	J		See Note
13. - Sovereign Bank Insured Cash Account	A	Interest			Closed	07/14/10	J		
14. Brokerage Account #1									
15. - Synovus, Common Stock (SNV)	A	Dividend	J	T	Buy Quarterl		J		
16. -TSYS	A	Dividend	K	T					
17. - STI - Money Market (SEIXX)	A	Dividend			Sold	09/17/10	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 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	

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## VII. INVESTMENTS and TRUSTS – income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

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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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	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, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)

18. -Federated MOISS (QFMOQ)	A	Dividend	J	T	Buy	09/17/10	J		
19. Brokerage Account #2									
20. - American Funds - Investment Company of America	A	Dividend	K	T	Buy	06/21/10	J		
21. - American Funds - Growth Fund of America	A	Dividend	K	T	Buy	06/21/10	J		
22. - American Funds - Small Cap World Fund	A	Dividend	J	T					
23. - American Funds - New World Fund	A	Dividend	J	T					
24. - American Funds - EUPAC	A	Dividend	J	T					
25. -American Funds Bond Fund of America	B	Dividend	K	T	Sold (part)	06/21/10	J		
26. -American Funds High Income (AHITX)	A	Dividend	J	T	Buy	06/21/10	J		
27. Brokerage Account #3									
28. -FDRXX	A	Dividend	J	T	Buy	09/30/10	J		
29. -Money Market, Fidelity Investments	A	Interest	K	T					
30. -Tyson Foods (TSN)	A	Dividend	J	T	Buy	05/24/10	J		
31. Roth IRA #1									
32. - LSI		None	J	T					
33. Roth IRA #2	A	Interest	J	T					
34. Farm #2, Murray County, Georgia, limited interest		None	L	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
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	

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**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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	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, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)

35. Trust #1									
36. -First National Bank (CDs)	C	Interest	M	T					
37. -Suntrust Bank (money market and checking)	A	Interest	K	T					
38. -House, Fulton County, Georgia		None	O	W					
39. -Employee's Retirement of Georgia		None							See Note
40. -Farm #2, Murray County, Georgia partial ownership	B	Rent	K	W					
41. -Timberland, Murray County, Georgia		None	K	W					
42. -Social Security		None							See Note
43. -Cohutta Checking Acct	A	Interest	J	T					
44. Rollover IRA									
45. -JP Morgan US Gov. MMKT fds.	A	Interest	M	T					
46. -TR Price Growth Stk PRGFX		None			Sold	10/25/10	K		
47. -Am. Beacon Lrg Cup AADEX		None			Sold	10/25/10	K		
48. -Brandywine Blue FD BLUEX		None			Sold	10/25/10	J		
49. -Artisan FDs, Small Cap ARTVX		None			Sold	10/25/10	J		
50. -Alliance Bernstein Intl Value ABIYX		None			Sold	07/13/10	J		
51. -Metro West FDs Bond Fund MWLIX	A	Dividend			Sold	07/13/10	J		

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=More than \$50,000,000  
 3. Value Method Codes R=Cost (Real Estate Only) S=Assessment T=Cash Market  
 (See Column C2) U=Book Value V=Other W=Estimated

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Date of Report

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		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, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
52.	-Loomis Sayles St. Income High Yield Bond NEFZX	A	Dividend	J	T					
53.	-Mainstay Funds High Yield Bond MHYIX	A	Dividend	J	T					
54.	-Vanguard Fixed Income SEC Fd GNMA VFIIX	A	Dividend	J	T					
55.	-Baron Asset FD Growth BGRFX		None			Sold	08/26/10	J		
56.	-Dodge & Cox Inc. FD DODIX	B	Dividend	K	T	Sold (part)	08/26/10	J		
57.	-Oppenheimer DVLP MKTS ODVYX	A	Dividend			Sold	10/25/10	J		
58.	- Artisan FDs, Mid Cap ARTQX		None			Sold	10/25/10	J		
59.	-Allizanz FDs, Mid Cap PMGIX		None			Sold	07/13/10	J		
60.	-Allizanz Funds NFJ ANJIX					Buy	08/26/10	J		
61.		A	Dividend			Sold	10/25/10	J		
62.	-Blackrock Funds BMCIX					Buy	08/26/10	J		
63.			None			Sold	10/25/10	J		
64.	-First Amern Inut FDs FARCX					Buy	08/26/10	J		
65.		A	Dividend			Sold	10/25/10	J		
66.	-Janus Investment Fund JMCVX					Buy	08/26/10	J		
67.			None			Sold	10/25/10	J		
68.	-Janus Investment Fund JATTX					Buy	08/26/10	J		

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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 = \$250,001 - \$500,000      O = \$500,001 - \$1,000,000      P1 = \$1,000,001 - \$5,000,000      P2 = \$5,000,001 - \$25,000,000  
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69.		None			Sold	10/25/10	J		
70. -Prudential Short Term	A	Dividend	J	T	Buy	08/26/10	J		
71. -Thornburg Investment Trust TGVIX					Buy	08/26/10	J		
72.	A	Dividend			Sold	10/25/10	J		
73. -Suntrust Banks STI	A	Dividend	J	T					See Note
74. Wachovia Savings Account	A	Interest	J	T					
75. First National Bank, Accounts Checking and Money Market	A	Interest	K	T					
76. Com Trust Fed. C. U (formerly Murray County Fed. C.U.) (y)									
77. Cohutta Bank Checking and MMKT	A	Interest	J	T					
78. Associated Credit Union Money Market	A	Interest	L	T					

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



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

Part I. Positions: Further clarification to Answer 2 "Operator".

This is a one-man operation on estate #1 property. I have had cattle. During this reporting period, I cut hay on shares with third parties. Sold my share to Pleasant Valley Farms ( \$1,750.00), Matthew Harris (\$545.00), Webb Farms (\$795.00)

Part II. Agreements: I am leaving this blank since part III discloses the payments for prior state service. There is no control of investments.

Part VII. INVESTMENTS AND TRUSTS

Lines 12 and 73: On July 14, 2010, IRA Account #2 was transferred into Rollover IRA Account. IRA Account #2 closed on July 14, 2010.

Lines 39 and 42: This is fixed retirement income. I have control by power of attorney. No value past the death of the beneficiary. (Per instruction VII, Para. C. Income, page 45.)

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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: **s/ Charles A. Pannell**

**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)**

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