

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2007

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 05/13 ⁴ /2008
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	6. Reporting Period 01/01/2007 to 12/31/2007
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: <i>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>		

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.	_____	_____
2.	GENERAL PARTNER	PELF PARTNERS - REAL ESTATE PARTNERSHIP (PASSIVE)
3.	ADJUNCT LAW PROFESSOR	NY UNIVERSITY LAW SCHOOL
4.	_____	_____
5.	_____	_____

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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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Name of Person Reporting

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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> (yours, not spouse's)
1. 2007	PELF PARTNERS - BUSINESS INCOME (ESTIMATED - 2007 K-1 NOT YET AVAILABLE)	\$ 500.00
2. 2007	NEW YORK UNIVERSITY - TEACHING	\$ 10,000.00
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.	
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.	Int'l Bar Assoc	May 23 - 25, 2007	Rome, Italy	ABA/ IBA Conference	Transportation, Lodging, Meals
2.	Federal Bar Council	Oct 12 -14, 2007	Lenox, Ma.	2007 Fall Bench/Bar Mtg	Lodging and meals
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. PELF PARTNERS	NEGATIVE BALANCE IN CAPITAL ACCOUNT.	K
2.		
3.		
4.		
5.		

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Name of Person Reporting

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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) 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	A	Dividend			Sell	05/01	L	F	
2. JOHNSON & JOHNSON - COMMON	C	Dividend	M	T	Contrib	12/17	J	C	Regis HS - Donee
3. PFIZER INC. - COMMON	C	Dividend	L	T					
4. ROYAL DUTCH SHELL PLC - COMMON	C	Dividend	M	T					
5. AMERICAN WASHINGTON MUTUAL FUND INVST B - MUTUAL FUND	C	Dividend	L	T	Buy	12/31	J		
6. MFS VALUE FUND CL B - MUTUAL FUND	D	Dividend	L	T	Buy	12/31	J		
7. CALAMOS GROWTH FUND CL C -MUTUAL FUND		None			Sell	06/11	L		
8. VAN KAMPEN COMSTOCK FUND CL B - MUTUAL FUND	D	Dividend	M	T	Buy	12/31	J		
9. ALLIANZ OCC VALUE FUND CL C - MUTUAL FUND	D	Dividend	K	T					
10. ALLIANZ CCM CAP. APPREC. FUND CL B - MUTUAL FUND	E	Dividend	M	T	Partial Sale	07/17	L	D	
11.					Buy	12/31	K		
12. PIMCO EMERGING MKTS BOND FUND CL C - MUTUAL FUND	A	Dividend			Sell	01/31	M		
13. AMERICAN GROWTH FUND OF AMERICA CL C - MUTUAL FUND	C	Dividend	L	T	Buy	07/17	L		
14. COHEN & STEERS INT'L REALTY CL C - MUTUAL FUND	B	Dividend	M	T	Buy	01/31	M		
15.					Buy	12/31	J		
16. FEDERATED KAUFMANN FUND CL C - MUTUAL FUND	D	Dividend	L	T	Buy	06/11	L		
17.					Buy	12/31	J		

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	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	D = \$5,001 - \$15,000 H2 = More than \$5,000,000 M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	
3. Value Method Codes (See Column C2)					

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Name of Person Reporting Koeltl, John G	Date of Report 05/13/2008
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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) 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. MERRILL LYNCH CMA MONEY FUND - N.Y.,N.Y.	C	Dividend	L	T	Partial Sale	VAR	L		Net Decrease To MM Fund
19. N.Y. STATE DORM. AUTH. 5.3% MANHATTANVILLE BOND DUE 7/1/09	B	Interest	K	T					
20. TRIBOR. BRIDGE & TUNNEL BOND 6.625% DUE 1/01/12	B	Interest	K	T					
21. TRIBOR. BRIDGE & TUNNEL BOND 5.5% DUE 1/1/17	B	Interest	K	T					
22. N.Y. STATE MTG AGY BOND 5.60% DUE 10/01/17	B	Interest	K	T	Partial Sale	10/25	J		
23. N.Y STATE SER G BOND 5% DUE 08/01/15	B	Interest	K	T					
24. N.Y. STATE TRANS BOND 5% DUE 05/01/16	B	Interest	K	T					
25. N.Y. STATE SER C BOND 5.25% DUE 11/15/21	B	Interest	K	T	Partial Sale	11/15	J	A	
26. N.Y. STATE DORM. AUTH. BOND 5% DUE 07/01/28	B	Interest	K	T					
27. N.Y. STATE TWY. AUTH. BOND SER. C 5.25% DUE 04/01/15	C	Interest	L	T					
28. N.Y. STATE SER C BOND 5% DUE 08/15/17	B	Interest	K	T					
29. N.Y. STATE MTG AGY BOND SER 80 5.10% DUE 10/01/17	C	Interest	L	T					
30. N.Y. STATE SER B BOND 5.25% DUE 08/01/20	C	Interest			Sell	08/01	J	B	
31.					Sell	10/01	K	C	
32. NY NY TRANS FIN ATRV FUT B BOND 4.75% DUE 11/15/23	B	Interest	L	T					
33. N.Y. STATE SER F BOND 5% DUE 08/01/23	B	Interest	K	T					
34. TRIBOR. BRIDGE & TUNNEL BOND 5.25% DUE 01/01/28	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 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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Koeltl, John G

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05/27/2008

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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				
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35. N.Y. STATE URBAN DEV BOND 5.25% DUE 01/01/15	B	Interest	K	T					
36. N.Y. STATE ENGY RESH BOND 5.5% DUE 01/01/21	C	Interest	L	T					
37. NEW YORK CITY MUN WTR BOND 5.125% DUE 06/15/21	B	Interest			Sell	11/26	K	A	
38. N.Y. STATE MTG ACGY REV BOND 5.05% DUE 10/01/17	C	Interest	L	T					
39. NY NY CY TRANSITNL BOND 5% DUE 05/01/25	B	Interest	K	T					
40. N.Y. STATE SER H BOND 5.125% DUE 08/01/25	B	Interest	K	T					
41. NY NY TRANSITNL AT BOND 5% DUE 05/01/26	A	Interest	K	T					
42. N.Y. CITY MUN WFA BOND 5% DUE 06/15/27	C	Interest	M	T					
43. N.Y. CITY MUN WTR BOND 5% DUE 06/15/29	C	Interest	L	T					
44. NY CITY IDA BOND 5% DUE 06/01/22	C	Interest	L	T					
45. N.Y. STATE URBAN DEV BOND 5% DUE 01/01/28	B	Interest	K	T					
46. NEW YORK NY TCRS BOND 5% DUE 03/15/29	B	Interest	K	T					
47. NY CITY CY TRANS BOND 5% DUE 05/01/31	B	Interest	K	T					
48. N.Y STATE SER C BOND 4.4% DUE 04/15/21	B	Interest	K	T					
49. N.Y. STATE NY SER F BOND 5.3% DUE 01/15/26	C	Interest	L	T					
50. N.Y. STATE DORM. AUTH. 4.75% REV ST JOHNS BOND DUE 07/01/28	B	Interest	L	T					
51. TRIBOR. BRIDGE & TUNNEL BOND 5% DUE 11/15/32	B	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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52. NY NY TRANSITNL FIN AUTH BOND 4.75% DUE 05/01/23	C	Interest	L	T					
53. NY NY CY TRANSTNL FIN ATRV BOND 5% DUE 02/01/33	B	Interest	L	T					
54. SUFFOLK CTY BOND 4.125% DUE 11/01/21		None	L	T	Buy	11/05	L		
55. DUTCHESS CTY BOND 4.5% DUE 08/01/26		None	K	T	Buy	09/10	K		
56. ST. LAWRENCE CTY BOND 4.25% DUE 05/15/28		None	K	T	Buy	05/07	L		
57. CITIBANK CHECKING ACCOUNT - N.Y.,N.Y.		None	J	T					
58. MERRILL LYNCH (IRA ACCOUNT) - ML BANK CASH ACCOUNT (X)	A	Interest	J	T					
59. MERRILL LYNCH (IRA ACCOUNT) - ALLIANZ OCC VALUE FUND CL C	C	Dividend	J	T					
60. MERRILL LYNCH (IRA ROLLOVER) - ML BANK CASH ACCOUNT (X)	B	Interest	M	T					
61. MERRILL LYNCH (IRA ROLLOVER) - AIM INT'L FUND	F	Dividend	M	T	Partial Sale	06/13	K	E	
62. MERRILL LYNCH (IRA ROLLOVER) - ALGER CAP. APPREC. FUND		None	L	T					
63. MERRILL LYNCH (IRA ROLLOVER) - DAVIS NY VENTURE FUND CL A	C	Dividend	N	T	Partial Sale	06/13	M	E	Formerly CL B
64.					Buy	12/31	J		
65. MERRILL LYNCH (IRA ROLLOVER) - ALLIANZ OCC VALUE FUND CL C	E	Dividend	M	T	Buy	12/31	K		
66. MERRILL LYNCH (IRA ROLLOVER) - PUTNAM INT'L EQUITY FUND CL B	D	Dividend	L	T					
67. MERRILL LYNCH (IRA ROLLOVER) - PUTNAM INT'L CAP OPP FUND CLB	D	Dividend	M	T					
68. MERRILL LYNCH(IRA ROLLOVER)-AMER. CAP INC BUILDER FUND CL B	E	Dividend	N	T	Buy	12/31	K		

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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.)

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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69. MERRILL LYNCH (IRA ROLLOVER) - CALAMOS GROWTH FUND CL C		None			Sell	06/11	L	D	
70. MERRILL LYNCH (IRA ROLLOVER) - PUTNAM NEW VALUE FUND CL B		None			Sell	01/31	L	D	
71. MERRILL LYNCH (IRA ROLLOVER) - MFS VALUE FUND CL C	D	Dividend	L	T	Buy	12/31	J		
72. MERRILL LYNCH (IRA ROLLOVER) - OPPENHEIMER DEV MKTS FUND CLC		None			Sell	06/11	M	E	
73. MERRILL LYNCH (IRA ROLLOVER) - AMER. GWTH FUND OF AMER CL C	C	Dividend	L	T	Buy	01/31	L		
74.					Buy	12/31	J		
75. MERRILL LYNCH (IRA ROLLOVER) - FED. KAUFMANN FUND CL C	D	Dividend	M	T	Buy	06/11	M		
76.					Buy	12/31	J		
77. MERRILL LYNCH (IRA ROLLOVER) - OPPENHEIMER SELECT VALUE FUND	C	Dividend	M	T	Buy	06/11	M		
78.					Buy	12/31	J		
79. MERRILL LYNCH (IRA ROLLOVER) - OPPENHEIMER VALUE FUND CL C	D	Dividend	M	T	Buy	06/11	M		
80.					Buy	12/31	J		
81. PELF PARTNERS - GENERAL PARTNERSHIP INTEREST	SEE PART III		J	U	SEE PART VII FOR LIABILITY DISCLOSED DUE TO NEGATIVE CAPITAL BALANCE				
82. US TREASURY DIRECT - US TREASURY NOTES	B	Interest	L	T					SEE PART VIII COMMENT
83. CITY & SUBURBAN-SAVINGS ACCT YONKERS, N.Y.	A	Interest	L	T					SEE PART VIII COMMENT
84. HSBC BANK - MONEY MARKET ACCTS. - BUFFALO, N.Y.	A	Interest	J	T					SEE PART VIII COMMENT
85.									

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
2. Value Codes (See Columns C1 and D3)					
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value				

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Name of Person Reporting Koeltl, John G	Date of Report 14 05/13/2008
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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of Report.)*

PART VII - COMMENTS

1) INVESTMENTS REPORTED ON LINES 82,83 & 84 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 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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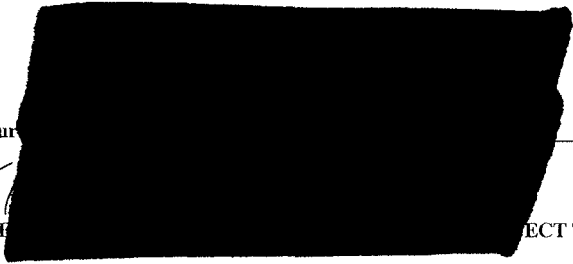
Name of Person Reporting	Date of Report
Koeltl, John G	05/13/2008

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 _____



NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILFULLY FALSIFIES THIS REPORT IS 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