

**FINANCIAL DISCLOSURE REPORT  
FOR CALENDAR YEAR 2010**

<b>1. Person Reporting (last name, first, middle initial)</b>  Koeltl, John G.	<b>2. Court or Organization</b>  U.S.D.C. Southern District-NY	<b>3. Date of Report</b>  05/06/2011
<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>  United States Courthouse 500 Pearl St. Room 1030 New York, New York 10007-1581	<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. ADJUNCT LAW PROFESSOR	NY UNIVERSITY LAW SCHOOL
2.	
3.	
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> (yours, not spouse's)
1. 2010	NEW YORK UNIVERSITY - TEACHING	\$20,000.00
2.		
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.	American Bar Association	June 17, 2010 - June 19, 2010	British Columbia, Canada	Spring Leadership Meeting - ABA Litigation Seminar	Lodging, meals, and travel
2.	Federal Bar Council	October 01, 2010 - October 03, 2010	Cranwell, Massachusetts	Federal Bench and Bar Retreat	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.			
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) 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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
	1. JOHNSON & JOHNSON - COMMON	D	Dividend	M	T	Donated (part)			
2. PFIZER INC. - COMMON	C	Dividend	L	T					
3. ROYAL DUTCH SHELL PLC - COMMON	C	Dividend	L	T					
4. AMERICAN GROWTH FUND OF AMERICA CL C - MUTUAL FUND	A	Dividend	K	T	Sold (part)	10/12/10	K		
5.					Buy (add'l)	12/23/10	J		
6. FEDERATED KAUFMANN FUND CL C - MUTUAL FUND	A	Dividend	L	T					
7. FRANKLIN INCOME FUND CL C	B	Dividend	L	T	Buy	07/20/10	L		
8. OPPENHEIMER INT'L BOND FUND CL C - MUTUAL FUND	C	Dividend	M	T					
9. OPPENHEIMER VALUE FUND CL C - MUTUAL FUND		None			Sold	07/20/10	L		
10. OPPENHEIMER DEV. MARKETS FUND CL C - MUTUAL FUND		None	M	T					
11. MERRILL LYNCH CMA MONEY FUND - N.Y.,N.Y.	A	Interest	K	T	Sold (part)	12/31/10	J		Net Decrease To MM Fund
12. N.Y. STATE MTG AGY BOND SER 80 5.10% DUE 10/01/17	C	Interest	L	T					
13. NY NY TRANS FIN ATRV FUT B BOND 4.75% DUE 11/15/23	A	Interest			Redeemed	03/01/10	J	A	
14. N.Y. STATE ENGY RESH BOND 5.5% DUE 01/01/21	C	Interest	L	T					
15. N.Y. STATE MTG ACGY REV BOND 5.05% DUE 10/01/17	C	Interest	L	T					
16. NY NY CY TRANSITNL BOND 5% DUE 05/01/25	A	Interest			Sold	06/08/10	K	A	
17. N.Y. STATE SER H BOND 5.125% DUE 08/01/25	A	Interest			Redeemed	01/21/10	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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**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)
18.	NY NY TRANSITNL AT BOND 5% DUE 05/01/26	A	Interest			Redeemed	03/01/10	J		
19.	N.Y. CITY MUN WTR BOND 5% DUE 06/15/29	C	Interest	L	T					
20.	NEW YORK NY TCRS BOND 5% DUE 03/15/29	A	Interest			Redeemed	01/26/10	J	A	
21.	NY CITY CY TRANS BOND 5% DUE 05/01/31	A	Interest	K	T					
22.	N.Y STATE SER C BOND 4.4% DUE 04/15/21	A	Interest	K	T					
23.	N.Y. STATE NY SER F BOND 5.3% DUE 01/15/26	B	Interest	K	T					
24.	N.Y. STATE DORM. AUTH. 4.75% REV ST JOHNS BOND DUE 07/01/28	B	Interest	K	T					
25.	TRIBOR. BRIDGE & TUNNEL BOND 5% DUE 11/15/32	B	Interest	K	T					
26.	NY NY TRANSITNL FIN AUTH BOND 4.75% DUE 05/01/23	A	Interest			Redeemed	03/01/10	K		
27.	NY NY CY TRANSTNL FIN ATRV BOND 5% DUE 02/01/33	B	Interest	K	T					
28.	SUFFOLK CTY BOND 4.125% DUE 11/01/21	B	Interest	L	T					
29.	DUTCHESS CTY BOND 4.5% DUE 08/01/26	B	Interest	K	T					
30.	ST. LA WRENCE CTY BOND 4.25% DUE 05/15/28	B	Interest	K	T					
31.	NEW YORK NY SUBSER SER 1-1 4.125% DUE 02/01/23	C	Interest	L	T					
32.	NY ST DORM AT RV ST BOND 5% DUE 02/15/24	B	Interest	L	T					
33.	EAST HAMPTON NY BOND 4% DUE 06/15/25	B	Interest	K	T					
34.	NY ST DORM AT RV ST BOND 5% DUE 02/15/27	B	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 \$50,000,000 | 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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**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.	NEW YORK ST URBAN DEV BOND 4.25% DUE 03/15/27	B	Interest	K	T					
36.	NEW YORK ST HFA PERS INC BOND 5% DUE 09/15/30	B	Interest	K	T					
37.	NEW YORK NY SUBSER SER C-1 BOND 4.5% DUE 10/01/23	B	Interest	K	T					
38.	N.Y. STATE DORM. AUTH. REV MEM SLOAN BOND 5% DUE 07/01/26	B	Interest	K	T					
39.	TRIBOR. BRIDGE & TUNNEL BOND 4.75% DUE 11/15/30	B	Interest	L	T					
40.	NEW YORK NY SUBSER J-1 BOND 5% DUE 05/15/31	B	Interest	L	T					
41.	TRIBOR. BRIDGE & TUNNEL BOND 5% DUE 11/15/32	B	Interest	K	T					
42.	N.Y. CITY MUN WTR BOND 5% DUE 06/15/34	C	Interest	L	T					
43.	N.Y. CITY MUN WTR BOND 4.75% DUE 06/15/36	B	Interest	K	T					
44.	N.Y. CITY MUN WTR BOND 4.75% DUE 06/15/37	C	Interest	L	T					
45.	TRIBOR. BRIDGE & TUNNEL BOND 5% DUE 11/15/37	C	Interest	L	T					
46.	N.Y. CITY MUN WTR BOND 5% DUE 06/15/38	B	Interest	K	T					
47.	N.Y. STATE HSG FIN AGY BOND 4.9% DUE 11/01/38	B	Interest	K	T					
48.	N.Y. CITY MUN ATR BOND 4.5% DUE 06/15/39	C	Interest	L	T					
49.	LONG ISLAND PWR AUTH NY BOND 4.25% DUE 05/01/33	A	Interest	K	T	Buy	06/08/10	K		
50.	CITIBANK CHECKING ACCOUNT - N.Y.,N.Y.		None	J	T					
51.	MERRILL LYNCH (IRA ACCOUNT) - AMERICAN CAPITAL G&I FUND CL C	A	Dividend			Sold	04/13/10	J		

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

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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	(2) Type (e.g., div., rent, or int.)	(1) Value	(2) Value	(1)	(2)	(3)	(4)	(5)
		Code 1 (A-H)		Code 2 (J-P)	Method Code 3 (Q-W)	Type (e.g., buy, sell, redemption)	Date mm/dd/yy	Code 2 (J-P)	Code 1 (A-H)	Identity of buyer/seller (if private transaction)
52.	MERRILL LYNCH (IRA ACCOUNT) - OPPENHEIMER INT'L BOND FUND CL	A	Dividend	J	T	Buy	04/20/10	J		
53.	MERRILL LYNCH (IRA ROLLOVER) - ML BANK CASH ACCOUNT	A	Interest	K	T	Sold (part)	12/31/10	M		Net Decrease to MM Fund
54.	MERRILL LYNCH (IRA ROLLOVER) - INVESCO INT'L FUND CL A	B	Dividend	M	T					Formerly Aim Int'l Fund
55.	MERRILL LYNCH (IRA ROLLOVER) - ALGER CAP. APPREC. FUND CL A		None	L	T					
56.	MERRILL LYNCH (IRA ROLLOVER) - PUTNAM INT'L CAP OPP FUND CLA	B	Dividend	M	T	Buy (add'l)	12/27/10	J		
57.	MERRILL LYNCH (IRA ROLLOVER)- AMER. CAP INC BLDR FUND CL A	D	Dividend	M	T	Sold (part)	04/15/10	L		
58.	MERRILL LYNCH (IRA ROLLOVER) - MFS VALUE FUND CL C	A	Dividend	L	T					
59.	MERRILL LYNCH (IRA ROLLOVER) - AMER. GWTH FUND OF AMER CL C	A	Dividend	L	T	Buy (add'l)	12/23/10	J		
60.	MERRILL LYNCH (IRA ROLLOVER) - FED. KAUFMANN FUND CL C	A	Dividend	M	T					
61.	MERRILL LYNCH (IRA ROLLOVER) - OPPENHEIMER SELECT VALUE FUND		None	M	T					
62.	MERRILL LYNCH (IRA ROLLOVER) - OPPENHEIMER VALUE FUND CL C	A	Dividend	L	T	Sold (part)	07/23/10	K		
63.						Buy (add'l)	12/06/10	J		
64.	MERRILL LYNCH (IRA ROLLOVER)- MAINSTAY LARGE CAP FUND CL C		None	M	T					
65.	MERRILL LYNCH (IRA ROLLOVER)- ALGER CAP APPREC FUND CL C		None	M	T	Buy (add'l)	01/25/10	K		
66.						Buy (add'l)	04/15/10	K		
67.	MERRILL LYNCH (IRA ROLLOVER)- LOOMIS SAYLES INV BOND FD CL C	D	Dividend	M	T					
68.	MERRILL LYNCH (IRA ROLLOVER)- PIMCO COMM RR STRATEGY FD CL C	D	Dividend	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 - \$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  
 3. Value Method Codes Q = Appraisal R = Cost (Real Estate Only) S = Assessment 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) 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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
69.	MERRILL LYNCH(IRA ROLLOVER)- FRANKLIN INCOME FD CL C	A	Dividend	K	T	Buy	07/20/10	K		
70.	MERRILL LYNCH(IRA ROLLOVER)- BLACKROCK GLOBAL ALLOC FUND C	A	Dividend	M	T	Buy	04/15/10	L		
71.	MERRILL LYNCH(IRA ROLLOVER)- OPPENHEIMER INT'L BOND FND CL C	A	Dividend	K	T	Buy	04/15/10	K		
72.	MERRILL LYNCH(IRA ROLLOVER)- OPPENHEIMER DEV. MKTS FUND CL C		None	L	T	Buy	01/20/10	K		
73.	US TREASURY DIRECT - US TREASURY NOTES	A	Interest	J	T					SEE PART VIII COMMENT
74.	HSBC BANK - MONEY MARKET ACCTS. - BUFFALO,N.Y.	A	Interest	J	T					SEE PART VIII COMMENT
75.	MICHAEL NAYLOR, PERSONAL LOAN		None	J	T	Open	07/07/10	J		
76.										
77.										
78.										
79.										

- |  |   |  |   |  |                         |
|--|---|--|---|--|-------------------------|
| 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 | P1 = \$1,000,001 - \$5,000,000<br>P4 = More than \$50,000,000 | 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 VII - COMMENTS

1) INVESTMENTS REPORTED ON LINES 73 AND 74 RELATE TO A TREASURY NOTE ACCOUNT AND A CASH ACCOUNT HELD AT A BANK ON WHICH I AM NAMED CO-OWNNER [REDACTED] AS A CONVENIENCE TO [REDACTED] THE ACCOUNTS WERE FUNDED COMPLETELY BY [REDACTED] AND ALL EARNINGS ON THESE ACCOUNTS ARE REPORTED [REDACTED] DUE TO MY LISTED JOINT 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: **s/ John G. Koeltl**

**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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