

**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) Coogler, Lawrence S	2. Court or Organization Northern District of Alabama	3. Date of Report 05/10/2007
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Active District Judge	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 01/01/2006 to 12/31/2006
7. Chambers or Office Address 786 Hugo L. Black Courthouse 1729 5th Ave. North Birmingham, AL 35203		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 _____
<p>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></p>		

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.	Director	[REDACTED] Homeowner's Association
2.		
3.		
4.		
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 Alabama, Retirement Systems - Retirement Account - I have no control over this account.
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.		
2.		
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. 2006	
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. National Marrow Donor Program and Hendrick Motorsports	Travel, lodging and meals to Charlotte, NC for a NMDP event sponsored by Hendrick Motorsports
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.	Hendrick Motorsports	Track and Pit passes for the October 2006 Alabama NASCAR race	\$ 1,000
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.	Bank of Tuscaloosa	Real Estate Mortgage (C&C Rental)(33rd)	J
2.	Southtrust Mortgage/Principal Financial Mortgage	Real Estate Mortgage (Rental) (Hhills)	L
3.	[REDACTED]	Loan for purchase of Stock [REDACTED]	K
4.	Countrywide Mortgage	Real Estate Mortgage (C. Creek)	L
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. ASO Common Stock (Personal)	A	div.			Merger	11/06			Into RF Ln. 4
2. AUSI Common Stock (Personal) Formerly AURA		None	J	T					
3. SNV Common Stock (Personal)	A		J	T					
4. RF Common Stock (personal)	A	div.	K	T					
5. Rental Property No. 1, Tuscaloosa, AL () Spbr	C	Rent			Sell	4/07	L	D	Tres Properties, LLC
6. Rental Property No. 2, Tuscaloosa, AL () HH	D	Rent	M	W					
7. Rental Property No. 3, Tuscaloosa, AL () Cap	D	Rent	L	W					
8. Coogler & Copeland, Jnt. Venture (33 ave) 1/2	D	Rent	K	W					
9. Checking Account #1 Bank of Tuscaloosa		None	J	T					
10. Checking Account #2 Bank of Tuscaloosa		None	J	T					
11. Savings Account - Compass Bank	A	Interest	L	T					
12. Checking Account - Wachovia		None			Closed	2006	J		
13. Money Market Account #1 - Bank of Tuscaloosa	A	Interest	K	T					
14. TD Waterhouse Bank Money Market Account ()	A	Interest	J	T					
15. TD Waterhouse Bank Money Market Account ()	A	Interest	J	T					
16. TD Waterhouse Bank Money Market Account ()	A	Interest	J	T					
17. TD Waterhouse Money Market Account	A	Interest	J	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	
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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[REDACTED]									
18. Checking Account- Life Insurance Trust - Bank of Tuscaloosa		None	J	T					
19. RF Common Stock [REDACTED] Formerly ASO	A	Dividend	J	T					
20. WB Common Stock (Merger- Formerly SOTR)	A	Dividend	J	T					
21. SNV Common Stock (CHC)	A	Dividend	J	T					
22. AUSI Common Stock (CHC) formerly AURA		None	J	T					
23. RF Common Stock (HCC) Formerly ASO	A	Dividend	J	T					
24. WB Common Stock (HCC) (Merger - Formerly SOTR)	A	Dividend	J	T					
25. SNV Common Stock (HCC)	A	Dividend	J	T					
26. RF Common Stock (ADC) formerly ASO	A	Dividend	J	T					
27. WB Common Stock (ADC) (Merger - formerly SOTR)	A	Dividend	J	T					
28. SNV Common Stock (ADC)	A	Dividend	J	T					
29. Real Estate Rental, Sherwood East, Ltd. 1/12		None	J	U					
30. IRA (LSC) - American Funds New Perspective Fund CLA		None	K	T	Buy	12/1	K		
31. 401K - Principal Financial Group (MHC)		None			Sell	12/07	K		Into UBS Retrmt Fund Ln 48
32. 401K - Regions Retirement Services (MHC)		None			Sell	2004	M		Into UBS Retrmt Fund Ln 48
33. Prepaid College Tuition Plan, State of		None	J	W					

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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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Alabama (CHC)									
34. Prepaid College Tuition Plan, State of Alabama (HCC)		None	J	W					
35. Prepaid College Tuition Plan, State of Alabama (ADC)		None	J	W					
36. Deferred Compensation Account - State of Alabama RSA-1(LSC)		None			Sell	12/1			
37. Real Estate, IHOP, LLC., Tuscaloosa, AL 40%	D	K-1	L	U					
38. Money Market Account #3, Bank of Tuscaloosa (CHC)	A	Interest	J	T					
39. Money Market Account #4, Bank of Tuscaloosa (HCC)	A	Interest	J	T					
40. Money Market Account #5, Bank of Tuscaloosa (ADC)	A	Interest	J	T					
41. Savings Account - BFE Federal Credit Union	A	Interest	J	T					
42. Retirement Systems - State of Alabama	A	Interest	K	T					
43. ANSR Common Stock (Personal)		None	J	T					
44. Rental Property No. 4 -Tuscaloosa, AL (CC)	D	Rent	M	R					
45. [REDACTED]	D	Dividend	L	U					
46. Checking Account Wachovia ([REDACTED] Account)		None	J	T					
47. Rental Property No. 5 (C. Creek)	D	Rent	M	R	Buy	5/26	M		Gore & Spivey Builders
48. UBS Retirement Fund ([REDACTED])		None	M	T	Buy	12/07	K		See Note Section VIII.

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

Note:

The prepaid tuition plans are state plans that I have no control over. They are valued at their cost.

The incomes listed for the LLC's and the Ltd are K-1 incomes. The values for these assets are stated at my ownership percentage.

The Retirement Account listed on line 42 in Section VII constitutes the funds that are available to me due to my payments into my State of Alabama Retirement. When I resigned from the State of Alabama, those funds became available to me. I have chosen to leave those funds with the State of Alabama Retirement Systems and draw interest on those funds. Before I resigned, the retirement account was an obligation of the State of Alabama Retirement Systems to pay a percentage of my salary once I reached retirement age.

[REDACTED] employer transferred her retirement account from Regions to UBS late in 2004 without my knowledge. Thus the investment listed at line 32 was rolled into the UBS retirement account shown at line 48. This will constitute an amendment to my previous filings. On December 7 of 2006 [REDACTED] transferred her other retirement account (line 31) into the UBS account (Line 48).

With regard to the account described in line 12, it was closed in the Fall of 2006.

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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.

Sign 

Date 5-10-07

NOTE: ANY INDIVIDUAL WHO KNOWINGLY FALSIFIES OR FAILS TO FILE THIS REPORT MAY BE SUBJECT TO CIVIL AND CRIMINAL SANCTIONS (5 U.S.C. app. § 501 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations).

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

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF ALABAMA
HUGO L. BLACK U.S. COURTHOUSE
1729 FIFTH AVENUE NORTH, ROOM 786
BIRMINGHAM, ALABAMA 35203

CHAMBERS OF
L. SCOTT COOGLER
JUDGE

July 27, 2007

Honorable Ortrie D. Smith, Chair
Judicial Conference of the United States
Committee on Financial Disclosure
One Columbus Circle, N.E.
Washington, D.C. 20544

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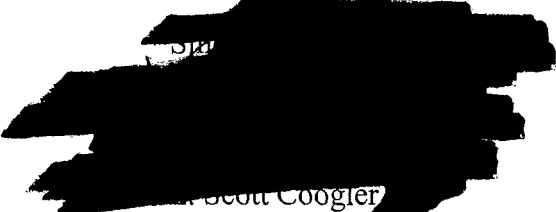
Re: Financial Disclosure Statement - Calendar Year 2006 Filing

Dear Judge Smith:

The purpose of this letter is to respond to your letter of June 27, 2007. Please consider the following as an amendment to my 2006 report.

- 1) Part IV, line 1, is amended to include, in addition to what was originally stated, the following: "The dates of travel were as follows: May 14, 2006 from Birmingham, AL to Charlotte, NC and May 16, 2006 from Charlotte, NC to Birmingham, AL."
- 2) Part VII, page 4, line 3, Column B(2) is amended to read as follows: "div."
- 3) Part VII, page 6, line 36, Column D(3) is amended to read as follows: "K"
- 4) Part VII, page 6, line 44, Column C(2) is amended to read "W" instead of "R" and line 47, Column A is amended to include, in addition to the information originally stated, the following: "The property was purchased on May 26, 2006, from Gore and Spivey Builders for the purchase price of \$149,137."

If you need anything else, please do not hesitate to contact me.



Scott Coogler

United States District Judge