

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2006**

1. Person Reporting (last name, first, middle initial) Spatt, Arthur D	2. Court or Organization Eastern District of New York	3. Date of Report 05/08/2007
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. District Judge, Senior	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 Long Island Federal Courthouse P.O. Box 9014 Central Islip, New York 11722	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.)*

1.	2.	3.	4.	5.
<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>			

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 FINANCIAL
 DISCLOSURE OFFICE

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

NONE *(No reportable agreements.)*

<u>DATE</u>	<u>PARTIES AND TERMS</u>
1. 1979	Prior pension and profit-sharing plans rolled over (See Rider 1 annexed hereto)
2.	Individual Retirement "Keogh" Plan (See Rider 2 annexed)
3.	

FINANCIAL DISCLOSURE REPORT
Page 2 of 12

Name of Person Reporting
Spatt, Arthur D

Date of Report
05/08/2006

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. 12/27/89	New York State Retirement Pension	\$ 17,955.96
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.	
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.	
2.	
3.	
4.	
5.	

FINANCIAL DISCLOSURE REPORT

Page 3 of 12

Name of Person Reporting

Spatt, Arthur D

Date of Report

05/08/2006

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.			
2.			
3.			
4.			
5.			

FINANCIAL DISCLOSURE REPORT

Page 4 of 12

Name of Person Reporting

Spatt, Arthur D

Date of Report

05/08/2006

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. STOCKS									
2. AIRTOUCH COMMUNICATIONS	A	Dividend	J	T					
3. AMERITECH - COMMON	A	Dividend	J	T					
4. AT&T - COMMON	A	Dividend	J	T					
5. AT&T Wireless Services	A	Dividend	J	T	redemption	10/10	J		UPRR Securities LLC
6. BELL ATLANTIC - COMMON	A	Dividend	J	T					
7. BELL SOUTH - COMMON	A	Dividend	J	T	buyout				AT&T
8. CHEVRON - TEXACO	A	Dividend	K	T					
9. COMCAST - COMMON	A	Dividend	J	T					
10. EASTMAN KODAK - COMMON	A	Dividend	J	T					
11. PACIFIC TELESIS - COMMON	A	Dividend	J	T					
12. PEPSICO - COMMON	A	Dividend	K	T					
13. SOUTHWESTERN BELL - COMMON	A	Dividend	J	T					
14. U.S. WEST - COMMON	A	Dividend	J	T					
15. XEROX - COMMON	A	Dividend	J	T					
16. U.S. WEST MEDIA GROUP	A	Interest	J	T					
17. EASTMAN CHEMICAL CO.	A	Dividend	J	T					

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				

FINANCIAL DISCLOSURE REPORT

Page 5 of 12

Name of Person Reporting

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18. AIRTOUCH COMMUNICATIONS	A	Dividend	J	T					
19. LUCENT TECHNOLOGIES, INC.	A	Dividend	J	T					
20. NCR CORP.	A	Dividend	J	T					
21. TRICON GLOBAL	A	Dividend	J	T					
22. SBC COMMUNICATIONS	A	Dividend	J	T					
23. COMPAQ COMPUTER	A	Dividend	K	T					
24. GENERAL ELECTRIC CO.	A	Dividend	J	T					
25. AGERE SYSTEMS, INC.	A	Dividend	J	T					
26. YUM BRANDS, INC.	A	Dividend	J	T					
27. HEWLETT PACKARD CO.	A	Dividend	J	T					
28. QWEST COMMUNICATIONS	A	Dividend	J	T					
29. CHESAPEAKE UTILITIES CORP.	A	Dividend	J	T					
30. VODAFONE	A	Dividend	J	T					
31. IDEARC INC.	A	Dividend	J	T	spin-off	11/7	J		
32. LIMITED PARTNERSHIP									
33. BERKSHIRE LAND VENTURE CO.	A	Dividend	J	U					
34. BERKSHIRE LAND VENTURE CO.	A	Interest	J	U					

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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FINANCIAL DISCLOSURE REPORT
Page 6 of 12

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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				
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35. INTEREST									
36. NORTH FORK BANK, including IRA accounts & cash	A	Interest	L	T					
37. Portion of Pension Plan Rolled Over (See Part II)									
38. BONDS									
39. NEW YORK STATE HOUSING FINANCE AGENCY	D	Interest	L	T					
40. POWER AUTHORITY OF NY	C	Interest	K	T					
41. DORMITORY AUTHORITY OF NY	D	Interest	L	T					
42. DORMITORY AUTHORITY OF NY	D	Interest	L	T					
43. DORMITORY AUTHORITY OF NY	D	Interest	L	T					
44. STATE OF ISRAEL BONDS	A	Interest	J	T					
45. N.Y. STATE THRUWAY	A	Interest	J	T					
46. COUNTY OF WASHINGTON	B	Interest	K	T					
47. NEW YORK STATE URBAN DEV.	A	Interest	J	T					
48. SOMERS NY CENTRAL SCHOOL DIST.	A	Interest	J	T					
49. NY STATE THRUWAY AUTHORITY	A	Interest	J	T					
50. NYC TRANSITIONAL FINANCE AUTH.	A	Interest	J	T					
51. NYS DEPT. OF HEALTH	A	Interest	J	T					

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 Q =Appraisal U =Book Value	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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FINANCIAL DISCLOSURE REPORT
Page 7 of 12

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52. N.Y. STATE DORMITORY AUTH. ROCHESTER	A	Interest	K	T					
53. WARWICK NY CENTRAL S/D	A	Interest	K	T					
54. OTSEGO COUNTY	A	Interest	K	T					
55. NEW YORK STATE ENVIRONMENTAL	A	Interest	J	T					
56. BRIARCLIFF MANOR	A	Interest	J	T					
57. GREECE NY CSD	A	Interest	K	T					
58. SCOTIA GLENVILLE, NY	A	Interest	K	T					
59. Rochester, NY	A	Interest	J	T					
60. North Colonie School Dist.	A	Interest	K	T					
61. Port Authority NY & NJ	A	Interest	K	T					
62. L.I. Power Authority	A	Interest	J	T					
63. Triborough Bridge & Tunnel Authority	A	Interest	K	T					
64. NY STATE DORMITORY AUTHORITY	B	Interest	K	V					
65. NORTHPORT-E.NORTHPORT	A	Interest	K	V					
66. Syracuse NY UGO	A	Interest	J	T	buy	7/17	J		
67. New York State Environmental FACS	A	Interest	J	T	buy	12/27	J		
68. Sachem Cent. Sch. Dist.	A	Interest	J	T	buy	12/27	J		

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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	T = Cash Market	

FINANCIAL DISCLOSURE REPORT
Page 8 of 12

Name of Person Reporting Spatt, Arthur D	Date of Report 05/08/2006
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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				
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69. IRA STOCKS									
70. ALLEGHENY ENERGY INC.	A	Dividend	J	T					
71. AMERICAN ELECTRIC POWER CO., INC.	A	Dividend	J	T					
72. CASCADE NATURAL GAS CORP.	A	Dividend	J	T					
73. CENTRAL & SOUTH WEST CORP.	A	Dividend	J	T					
74. CONNECTIV INC.	A	Dividend	J	T					
75. CONNECTIV INC. CL A	A	Dividend	J	T					
76. ENERGY EAST CORP..	A	Dividend	K	T					
77. ENOVA CORP.	A	Dividend	J	T					
78. FPL GROUP INC.	A	Dividend	J	T					
79. FIRST ENERGY CORP.	A	Dividend	J	T					
80. MIDAMERICAN ENERGY HOLDINGS CO.	A	Dividend	J	T					
81. NEVADA POWER CO.	A	Dividend	J	T					
82. NEW ENGLAND ELECTRIC SYSTEM	A	Dividend	J	T					
83. POTOMAC ELECTRIC POWER CO.	A	Dividend	J	T					
84. TEXAS UTILITIES CO. (Holding Co.)	B	Dividend	K	T					
85. TEXAS UTILITIES	A	Dividend	J	T					

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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	T = Cash Market
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		

FINANCIAL DISCLOSURE REPORT

Page 9 of 12

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Spat, Arthur D

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86. WESTERN RESOURCES INC. (Western Energy, Inc.)	A	Dividend	J	T					
87. PMC CAPITAL INC.	A	Dividend	J	T					
88. ROCHESTER GAS & ELECTRIC CORP.	A	Dividend	J	T					
89. SEMPA ENERGY	A	Dividend	J	T					
90. SIERRA PACIFIC	A	Dividend	J	T					
91. PEPCO HOLDINGS, INC.	A	Dividend	J	T					
92. EAGLE MERGER CORP.	A	Dividend	J	T					
93. RGS ENERGY GROUP, INC.	A	Dividend	J	T					
94. OCCIDENTAL PETROLEUM CORP.	A	Dividend	J	T					
95. KIMBERLY-CLARK CORP.	A	Dividend	J	T					
96. CISCO SYSTEMS INC.	A	Dividend	J	T					
97. JOHNSON & JOHNSON	A	Dividend	J	T					
98. PMC COMMERCIAL TRUST	A	Dividend	J	T					
99. THE SOUTHERN COMPANY	A	Dividend	J	T					
100. WESTSTAR ENERGY	A	Dividend	J	T					
101. PUGET ENERGY INC.	A	Dividend	J	T					
102. CHESAPEAKE UTILITIES CORP.	A	Dividend	J	T					

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FINANCIAL DISCLOSURE REPORT
Page 10 of 12

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103. VERIZON COMMUNICATIONS	A	Dividend	J	T					
104. CORPORATE BONDS									
105. TENNESSEE VALLEY AUTHORITY Power Bond 1993 Series C	A	Interest	J	T					
106. COMMONWEALTH EDISON CO. 8.625% Due 2/1/2002	A	Interest	J	T					
107. OPPENHEIMER HIGH YIELD FUND A (See Rider 2)	B	Dividend	M	T					
108. WARWICK NY CENT.	A	Interest	K	T					

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FINANCIAL DISCLOSURE REPORT

Page 11 of 12

Name of Person Reporting

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05/08/2006

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

RIDER 1 (Response to "II - AGREEMENTS" -- first page)

As a former participating member of the Spatt & Bauman, P.C. pension and profit-sharing plan, when I withdrew from the firm and the practice of law in 1978, my share of the pension plan was severed and "rolled over." The funds were not used and were placed in individual retirement accounts in two types of investments as follows:

- a) bonds and stocks in the aggregate value of \$311,220.41 as of December 31, 2006.
- b) cash in the North Fork Savings Bank, Hewlett, New York branch, in the sum of \$22,754.98 as of December 31, 2006.

RIDER 2 (Response to "II - AGREEMENTS" -- first page)

Prior to entering into the Spatt & Bauman, P.C. pension plan, when I was a single practitioner I started an individual retirement "Keogh Plan." When I withdrew from the practice of law, I "rolled over" the Keogh Plan, and it remains in that unused condition. The "Keogh" funds are in an Oppenheimer High Yield Fund and are in the value of approximately \$102,211.30 as of December 31, 2006.

FINANCIAL DISCLOSURE REPORT

Page 12 of 12

Name of Person Reporting

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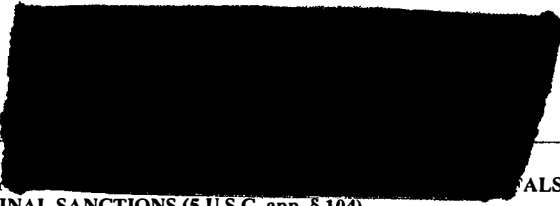
05/08/2006

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 _____

5/8/07

NOTE: ANY PERSON WHO 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:

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