

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2007**

*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) Spatt, Arthur D	2. Court or Organization Eastern District of New York	3. Date of Report 05/06/2008
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 01/01/2007 to 12/31/2007
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 _____	
<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 filing instructions.)

NONE (No reportable positions.)

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

RECEIVED
 2008 MAY 12 A 11:10
 FINANCIAL
 DISCLOSURE OFFICE

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. 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 05/06/2008
--	-------------------------------------

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. 12/27/89	New York State Retirement Pension	\$ 18,039.96
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.				
2.				
3.				
4.				
5.				

FINANCIAL DISCLOSURE REPORT

Page 3 of 12

Name of Person Reporting

Spatt, Arthur D

Date of Report

05/06/2008

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.			

FINANCIAL DISCLOSURE REPORT

Page 4 of 12

Name of Person Reporting Spat, Arthur D	Date of Report 05/06/2008
---	------------------------------

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. STOCKS									
2. AIRTOUCH COMMUNICATIONS	A	Dividend	J	T					
3. AMERITECH - COMMON	A	Dividend	J	T					
4. AT&T - COMMON	A	Dividend	J	T					
5. BELL ATLANTIC - COMMON	A	Dividend	J	T					
6. CHEVRON - TEXACO	A	Dividend	K	T					
7. COMCAST - COMMON	A	Dividend	J	T					
8. EASTMAN KODAK - COMMON	A	Dividend	J	T					
9. PACIFIC TELESIS - COMMON	A	Dividend	J	T					
10. PEPSICO - COMMON	A	Dividend	K	T					
11. SOUTHWESTERN BELL - COMMON	A	Dividend	J	T					
12. U.S. WEST - COMMON	A	Dividend	J	T					
13. XEROX - COMMON	A	Dividend	J	T					
14. U.S. WEST MEDIA GROUP	A	Interest	J	T					
15. EASTMAN CHEMICAL CO.	A	Dividend	J	T					
16. AIRTOUCH COMMUNICATIONS	A	Dividend	J	T					
17. LUCENT TECHNOLOGIES, INC.	A	Dividend	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 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	

FINANCIAL DISCLOSURE REPORT

Page 5 of 12

Name of Person Reporting Spat, Arthur D	Date of Report 05/06/2008
---	------------------------------

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. NCR CORP.	A	Dividend	J	T					
19. TRICON GLOBAL	A	Dividend	J	T					
20. SBC COMMUNICATIONS	A	Dividend	J	T					
21. COMPAQ COMPUTER	A	Dividend	K	T					
22. GENERAL ELECTRIC CO.	A	Dividend	J	T					
23. AGERE SYSTEMS, INC.	A	Dividend	J	T					
24. YUM BRANDS, INC.	A	Dividend	J	T					
25. HEWLETT PACKARD CO.	A	Dividend	J	T					
26. QWEST COMMUNICATIONS	A	Dividend	J	T					
27. CHESAPEAKE UTILITIES CORP.	A	Dividend	J	T					
28. VODAFONE	A	Dividend	J	T					
29. IDEARC INC.	A	Dividend	J	T					
30. LSI Corp.	A	Dividend	J	T	Buy	5/21	J		
31. LIMITED PARTNERSHIP									
32. BERKSHIRE LAND VENTURE CO.	A	Dividend	J	U					
33. BERKSHIRE LAND VENTURE CO.	A	Interest	J	U					
34. INTEREST									

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	

FINANCIAL DISCLOSURE REPORT

Page 6 of 12

Name of Person Reporting

Spatt, Arthur D

Date of Report

05/06/2008

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)
35. NORTH FORK BANK, including IRA accounts & cash	A	Interest	L	T					
36. Portion of Pension Plan Rolled Over (See Part II)									
37. BONDS									
38. NEW YORK STATE HOUSING FINANCE AGENCY	D	Interest	L	T					
39. POWER AUTHORITY OF NY	C	Interest	K	T					
40. DORMITORY AUTHORITY OF NY	D	Interest	L	T					
41. DORMITORY AUTHORITY OF NY	D	Interest	L	T					
42. DORMITORY AUTHORITY OF NY	D	Interest	L	T					
43. STATE OF ISRAEL BONDS	A	Interest	J	T					
44. N.Y. STATE THRUWAY	A	Interest	J	T					
45. COUNTY OF WASHINGTON	B	Interest			Redemption	10/15	K		
46. NEW YORK STATE URBAN DEV.	A	Interest	J	T					
47. SOMERS NY CENTRAL SCHOOL DIST.	A	Interest	J	T					
48. NY STATE THRUWAY AUTHORITY	A	Interest	J	T					
49. NYC TRANSITIONAL FINANCE AUTH.	A	Interest	J	T					
50. NYS DEPT. OF HEALTH	A	Interest	J	T					
51. N.Y. STATE DORMITORY AUTH. ROCHESTER	A	Interest	K	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	

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting Spatt, Arthur D	Date of Report 05/06/2008
--	-------------------------------------

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)
52. WARWICK NY CENTRAL S/D	A	Interest	K	T					
53. OTSEGO COUNTY	A	Interest	K	T					
54. NEW YORK STATE ENVIRONMENTAL	A	Interest	J	T					
55. BRIARCLIFF MANOR	A	Interest	J	T					
56. GREECE NY CSD	A	Interest	K	T					
57. SCOTIA GLENVILLE, NY	A	Interest	K	T					
58. Rochester, NY	A	Interest	J	T					
59. North Colonie School Dist.	A	Interest	K	T					
60. Port Authority NY & NJ	A	Interest	K	T					
61. L.I. Power Authority	A	Interest	J	T					
62. Triborough Bridge & Tunnel Authority	A	Interest	K	T					
63. NY STATE DORMITORY AUTHORITY	B	Interest	K	T					
64. NORTHPORT-E.NORTHPORT	A	Interest	K	T					
65. Syracuse NY UGO	A	Interest	J	T					
66. New York State Environmental FACS	A	Interest	J	T					
67. Sachem Cent. Sch. Dist.	A	Interest	J	T					
68. NY STATE POWER AUTHORITY	A	Interest	J	T	buy	11/09	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	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	P4 = More than \$50,000,000
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	

FINANCIAL DISCLOSURE REPORT

Page 8 of 12

Name of Person Reporting

Spatt, Arthur D

Date of Report

05/06/2008

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)
69. NY State Environmental FACS	A	Interest	J	T	buy	7/18	J		
70. HAVERSTRAW STRONG POINT	A	Interest	J	T	buy	7/18	J		
71. IRA STOCKS									
72. ALLEGHENY ENERGY INC.	A	Dividend	J	T					
73. AMERICAN ELECTRIC POWER CO., INC.	A	Dividend	J	T					
74. CASCADE NATURAL GAS CORP.	A	Dividend	J	T					
75. CENTRAL & SOUTH WEST CORP.	A	Dividend	J	T					
76. CONNECTIV INC.	A	Dividend	J	T					
77. CONNECTIV INC. CL A	A	Dividend	J	T					
78. ENERGY EAST CORP..	A	Dividend	K	T					
79. ENOVA CORP.	A	Dividend	J	T					
80. FPL GROUP INC.	A	Dividend	J	T	buy	10/18	K		
81. FIRST ENERGY CORP.	A	Dividend	J	T					
82. MIDAMERICAN ENERGY HOLDINGS CO.	A	Dividend	J	T					
83. NEVADA POWER CO.	A	Dividend	J	T					
84. NEW ENGLAND ELECTRIC SYSTEM	A	Dividend	J	T					
85. POTOMAC ELECTRIC POWER CO.	A	Dividend	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 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	

FINANCIAL DISCLOSURE REPORT

Page 9 of 12

Name of Person Reporting

Spatt, Arthur D

Date of Report

05/06/2008

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

FINANCIAL DISCLOSURE REPORT

Page 10 of 12

Name of Person Reporting

Spatt, Arthur D

Date of Report

05/06/2008

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)
103. PUGET ENERGY INC.	A	Dividend	J	T					
104. CHESAPEAKE UTILITIES CORP.	A	Dividend	J	T					
105. VERIZON COMMUNICATIONS	A	Dividend	J	T					
106. QUEST DIAGNOSTICS	A	Dividend	K	T	buy	10/23	K		
107. CHEVRON CORP.	A	Dividend	K	T	buy	10/23	K		
108. ENERGY TRNFER PARTNERS	A	Dividend	K	T	buy	10/23	K		
109. CORPORATE BONDS									
110. TENNESSEE VALLEY AUTHORITY Power Bond 1993 Series C	A	Interest	J	T					
111. COMMONWEALTH EDISON CO. 8.625% Due 2/1/2002	A	Interest	J	T					
112. OPPENHEIMER HIGH YIELD FUND A (See Rider 2)	B	Dividend	M	T					
113. WARWICK NY CENT.	A	Interest	K	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	

FINANCIAL DISCLOSURE REPORT

Page 11 of 12

Name of Person Reporting

Spatt, Arthur D

Date of Report

05/06/2008

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 \$352,836.21 as of December 31, 2007.
- b) cash in the North Fork Savings Bank, Hewlett, New York branch, in the sum of \$29,624.57 as of December 31, 2007.

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 \$102,097.24 as of December 31, 2007.

FINANCIAL DISCLOSURE REPORT

Page 12 of 12

Name of Person Reporting	Date of Report
Spatt, Arthur D	05/06/2008

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 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