

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2004**

Report Required by the Ethics
in Governmental Act of 1978
(5 U.S.C. app. §§ 101-111)

| | | |
|--|--|--|
| 1. Person Reporting (Last name, First name, Middle initial) Lynch, Gerard E | 2. Court or Organization US District Court - SDNY | 3. Date of Report 5/9/2005 |
| 4. Title (Article III Judges indicate active or senior status; magistrate judges indicate full- or part-time) US District Judge - active | 5. Report Type (check appropriate type) <input type="checkbox"/> Nomination, <input type="checkbox"/> Date <input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final | 6. Reporting Period 1/1/2004 to 12/31/2004 |
| 7. Chambers or Office Address 40 Foley Square New York, NY 10007 | 8. On the basis of the information contained in this Report and any modification 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 filing instructions)

NONE - (No reportable positions.)

| <u>POSITION</u> | <u>NAME OF ORGANIZATION/ENTITY</u> |
|---------------------|------------------------------------|
| 1. Professor of Law | Columbia University |

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. | |

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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>GROSS INCOME</u> (Yours, not spouse's) |
|----|-------------|------------------------|--|
| 1. | 1/1/04 | Columbia University | \$23,500 |

B. Spouse's Non-Investment Income - (If you were married during any portion of the reporting year, please complete this section. Dollar amount not required except for non-varia.) **NONE** - (No reportable non-investment income.)

| | <u>DATE</u> | <u>SOURCE AND TYPE</u> |
|----|-------------|-----------------------------------|
| 1. | 1/1/04 | Flushing Hospital |
| 2. | 1/1/0 | Private practice of psychotherapy |

IV. REIMBURSEMENTS -- transportation, lodging, food, entertainment

(Includes those to spouse and dependent children. See pp. 25-27 of instructions.)

 NONE - (No such reportable reimbursements.)

| | <u>SOURCE</u> | <u>DESCRIPTION</u> |
|----|-------------------------|---|
| 1. | Federal Bar Council | Feb. 14-22; Manzanillo, Mexico: taught CLE programs (transportation, room, meals) |
| 2. | Yale University | April 30; New Haven, CT: taught class (transportation) |
| 3. | George Mason University | Nov. 11-14; San Antonio, TX: educational program (transportation, room, meals) |

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V. GIFTS. (Includes those to spouse and dependent children. See pp. 28-31 of instructions.)

NONE - (No such reportable gifts.)

SOURCE

DESCRIPTION

VALUE

1.

VI. LIABILITIES. (Includes those of spouse and dependent children. See pp. 32-34 of instructions.)

NONE - (No reportable liabilities.)

CREDITOR

DESCRIPTION

VALUE CODE

1.

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VII. INVESTMENTS and TRUSTS – income, value, transactions (includes those of the spouse and dependent children. See pp. 34-57 of filing instructions.)

| 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, merger, redemption) | If not exempt from disclosure | | | |
| | | | | | | (2) Date Month - Day | (3) Value Code 2 (J-P) | (4) Gain Code 1 (A-H) | (5) Identity of buyer/seller (if private transaction) |
| <input type="checkbox"/> NONE (No reportable income, assets, or transactions) | | | | | | | | | |
| 1. Citibank accounts | A | Interest | L | T | | | | | |
| 2. Merrill Lynch Money Market | A | Dividend | K | T | | | | | |
| 3. John Hancock US Global Growth | | | K | T | | | | | |
| 4. H&R Block Money Market | A | Interest | K | T | | | | | |
| 5. | | | | | | | | | |
| 6. | | | | | | | | | |
| 7. Blackrock NY Muni Inc. Tr. | A | Dividend | J | T | | | | | |
| 8. Gabelli Utility Trust PFD | A | Dividend | J | T | | | | | |
| 9. | | | | | | | | | |
| 10. Nicholas Applegate Con. Fd. | A | Dividend | J | T | | | | | |
| 11. | | | | | | | | | |
| 12. PIMCO NY Muni Fnc Fd. | A | Interest | J | T | | | | | |
| 13. ML Global Allocation B | A | Dividend | J | T | | | | | |
| 14. Triborough BTA Bonds | B | Interest | K | T | | | | | |
| 15. Alliance Bernstein Gr/Inc. Fund A&B | A | Dividend | J | T | Buy | 6/3 | J | | ALSO Partial Sell 10/13; J, C |
| 16. Alliance High Yield CI B | A | Dividend | | | Sell | 6/3 | J | | |
| 17. | | | | | | | | | |
| 18. Nuveen Municipal Value | B | Dividend | K | 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 E3) | N = \$250,000-\$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 | Q = Appraisal | R = Cost (Real Estate Only) | S = Assessment | T = Cash/Market | |
| (See Column C2) | U = Book Value | V = Other | W = Estimated | | |

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| | (1) Account 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, merger, redemption) | If not exempt from disclosure | | | |
| | | | | | | (2) Date: Month - Day | (3) Value Code 2 (J-P) | (4) Gain Code 1 (A-H) | (5) Identity of buyer/seller (if not same transaction) |
| 19. Oppenheimer Main St A | B | Dividend | K | T | | | | | |
| 20. PIMCO Floating Rate Strategy FD | A | Dividend | J | T | Buy | 10/26 | J | | |
| 21. Oppenheimer Conv Sec Cl B | B | Dividend | K | T | | | | | |
| 22. Putnam Health Serv Tr Cl B | | | J | T | | | | | |
| 23. Putnam Intl Gr Fund Cl B | | | K | T | | | | | |
| 24. Seligman Lg Cap Val Cl B | A | Dividend | K | T | | | | | |
| 25. Columbia Growth Stock Cl B | | | J | T | | | | | formerly called Liberty |
| 26. AIM Tax Free Int Shares | A | Dividend | J | T | | | | | |
| 27. Eaton Vance Floating Rate Inc. Tr. | A | Dividend | J | T | Buy | 6/24 | J | | |
| 28. Rochester Muni Fd Cl A | D | Dividend | M | T | | | | | |
| 29. Templeton Dev. Mkt. Trust A | | | J | T | Partial Sell | 10/13 | J | B | |
| 30. Yonkers NY Indi Dev. Agency | A | Interest | K | T | | | | | |
| 31. Rydex Ser Tr. Juno Fd. | | | J | T | Buy | 6/3 | J | | |
| 32. ING Clarion Global Real Est. Fd. | A | Dividend | J | T | Buy | 2/27 | J | | |
| 33. | | | | | | | | | |
| 34. | | | | | | | | | |
| 35. | | | | | | | | | |
| 36. | | | | | | | | | |

| | | | | | |
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| 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 = \$250,000-\$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 | |
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| | | | | | | (2) Date: Month - Day | (3) Value Code 2 (J-P) | (4) Gain Code 1 (A-H) | (5) Identity of buyer/seller (if private transaction) |
| 37. Nuveen Tx Free Unit TRINSD | B | Interest | K | T | | | | | |
| 38. SunAmerica Strat. Inv. Fd. A | A | Dividend | J | T | | | | | |
| 39. TIAA-CREF | | | N | T | | | | | |
| 40. | | | | | | | | | |
| 41. Pioneer Fd. Cl B | A | Dividend | J | T | | | | | |
| 42. Citibank IRA | | | J | T | | | | | |
| 43. | | | | | | | | | |
| 44. Alliance Tech Fd Cl B | A | Dividend | J | T | | | | | |
| 45. Federated Intl Small Co Fd | | | J | T | | | | | |
| 46. | | | | | | | | | |
| 47. John Hancock Small Cap Fd | | | J | T | | | | | |
| 48. | | | | | | | | | |
| 49. | | | | | | | | | |
| 50. | | | | | | | | | |
| 51. NYS Dorm Auth Bonds | A | Interest | J | T | | | | | |

| | | | | | |
|--|--------------------------------|---------------------------|------------------------------|-------------------------------|-------------------------------|
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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS

(Indicate part of Report.)

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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. § 501 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature



Date

5/10/05

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