

**FINANCIAL DISCLOSURE REPORT  
FOR CALENDAR YEAR 2007**

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

<b>1. Person Reporting</b> (last name, first, middle initial)  Lynch, Gerard E	<b>2. Court or Organization</b>  US District Court - SDNY	<b>3. Date of Report</b>  05/08/2008
<b>4. Title</b> (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)  US District Judge - active	<b>5a. Report Type</b> (check appropriate type) <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>  01/01/2007 to 12/31/2007
<b>7. Chambers or Office Address</b>  500 Pearl St. New York, NY 10007	<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. Professor of Law	Columbia University
2.	
3.	
4.	
5.	

RECEIVED  
 2008 MAY 13 A 11:42  
 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.	
2.	
3.	

**FINANCIAL DISCLOSURE REPORT**

Page 2 of 9

Name of Person Reporting

Lynch, Gerard E

Date of Report

05/08/2008

**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> (yours, not spouse's)
1. 1/1/07	Columbia University	\$ 24,144
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. 1/1/07	Flushing Hospital
2. 1/1/07	Private practice of psychotherapy
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 Judicature Society	June 2	Washington D.C.	Meeting Devitt Award	transportation
2.	American Law Institute	September 6-10	Minneapolis, MN	Meeting of Advisors	transportation, lodging, meals
3.	American Judicature Society	September 20-23	Houston, TX	Ceremony Devitt Award	transportation, lodging, meals
4.	New York Council of Defense Lawyers	October 26-27	Rye Brook, NY	Panelist CLE program	transportation, lodging, meals
5.					

**FINANCIAL DISCLOSURE REPORT**

Page 3 of 9

Name of Person Reporting

Lynch, Gerard E

Date of Report

05/08/2008

**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 9

Name of Person Reporting

Lynch, Gerard E

Date of Report

05/08/2008

## 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. Citibank accounts	A	Interest	L	T					
2. Merrill Lynch Money Market	B	Dividend	L	T					
3. Bancorp Bank CD	A	Interest	J	T	Buy	11/19	J		
4. H&R Block Money Market	A	Interest	J	T					
5. New York NY FSA-CR	A	Interest	K	T					
6. New York St PWR AT RV	B	Interest	K	T					
7. Blackrock NY Muni Inc. Tr.	A	Dividend	J	T					
8. Gabelli Utility Trust PFD	A	Dividend	J	T					
9. ING Savings Account	A	Interest	J	T					
10. Nicholas Applegate Con. Fd.	A	Dividend	J	T					
11. ING Clarion Global Equity Fund	A	Dividend	J	T					
12. PIMCO NY Muni Fnc Fd.	A	Dividend	J	T					
13. Blackrock Global Allocation B	A	Dividend	K	T					
14. Triborough BTA Bonds		None	K	T					
15. Alliance Bernstein Gr/Inc. Fund A&B	A	Dividend	J	T					
16. Eaton Vance Enhanced Equity Fd	A	Dividend	J	T					
17. Eaton Vance Tax Managed Global Fund	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 9

Name of Person Reporting

Lynch, Gerard E

Date of Report

05/08/2008

**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. Nuveen Municipal Value	A	Dividend	K	T					
19. Oppenheimer Main St A	A	Dividend	K	T					
20. PIMCO Floating Rate Strategy FD	A	Dividend	J	T					
21. Growth Fund Amer. Inc.	A	Dividend	J	T					
22. Putnam Health Serv Tr Cl B		None	J	T					
23. Putnam Intl Gr Fund	A	Dividend	K	T					
24. Seligman Lg Cap Val Cl B		None	K	T					
25. Alpine Total Dynamic Div. Fd.	B	Dividend	J	T	Buy	1/25	J		
26. AIM Tax Free Int Shares	A	Dividend	J	T					
27. Eaton Vance Floating Rate Inc. Tr.	A	Dividend	J	T					
28. Rochester Muni Fd Cl A	C	Dividend	L	T					
29. Templeton Dev. Mkt. Trust A	A	Dividend	J	T					
30. Yonkers NY Indl Dev. Agency	A	Interest	K	T					
31. Rydex Ser Tr. Juno Fd.	B	Dividend	J	T					
32. ING Clarion Global Real Est. Fd.		None			Sell	1/11	J	B	
33. NYS Trasn Fin	B	Interest	K	T					
34. Allianz NFJ Dividend	A	Dividend	J	T	Partial Buy	4/24	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 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 \$5,000,000	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 9

Name of Person Reporting

Lynch, Gerard E

Date of Report

05/08/2008

**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. Franklin Utilities	A	Dividend	J	T					
36. Washington Mutual Bank CD	A	Interest	K	T	Partial Buy	5/11	J		
37. Nuveen Tx Free Unit TRINSD	A	Interest	J	T					
38. SunAmerica Strat. Inv. Fd. A		None	J	T					
39. TIAA-CREF		None	O	T					
40. Franklin Income Fd C	A	Dividend	J	T	Partial Buy	5/11	J		
41. Pioneer Fd. CI B	A	Dividend	K	T	Partial Buy	4/24	J		
42. First Bank PR CD	A	Interest	J	T	Buy	2/12	J		
43. Western Bank PR CD	A	Interest			Sell	2/12	J		
44. ING Risk Managed Nat. Res. Fd.	A	Dividend	J	T					
45. Federated Intl Small Co Fd		None	J	T					
46. Fidelity Bank CD	A	Interest			Sell	5/11	J		
47. Sovereign Bank CD	A	Interest	J	T					
48. Nuveen Global Fd.	A	Dividend	J	T					
49. NYC Bonds	A	Interest	J	T					
50. Port Authority Bonds	A	Interest	J	T					
51. NYS Dorm Auth Bonds	B	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 7 of 9

Name of Person Reporting

Lynch, Gerard E

Date of Report

05/08/2008

**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. Hartford Corp. Apprec. Fd.		None	J	T	Buy	5/11	J		
53. Fidelity Adv. Div. Intl.	A	Dividend	J	T	Buy	5/9	J		
54. Lord Abbett Secs. Trust		None	J	T	Buy	5/9	J		
55. Lord Abbett High Yield Muni		None	J	T	Buy	4/24	J		
56. Fidelity Adv. High Income	A	Dividend	J	T	Buy	5/9	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 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 8 of 9

Name of Person Reporting	Date of Report
Lynch, Gerard E	05/08/2008

---

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



# FINANCIAL DISCLOSURE REPORT

Page 9 of 9

Name of Person Reporting

Lynch, Gerard E

Date of Report

05/08/2008

## 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 \_\_\_\_\_

A large black rectangular redaction box covers the signature area.

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