

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2008**

1. Person Reporting (last name, first, middle initial) Lynch, Gerard E.	2. Court or Organization US District Court - SDNY	3. Date of Report 05/08/2009
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) US District Judge - active	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 01/01/2008 to 12/31/2008
7. Chambers or Office Address 500 Pearl St. New York, NY 10007	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 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.	

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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.	

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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>INCOME</u> (yours, not spouse's)
1. 1/1/08	Columbia University	\$24,495.00
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. 1/1/08	Flushing Hospital
2. 1/1/08	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 Law Institute	April 24-25	Philadelphia, PA	Meeting of Advisors	transportation, lodging, meals
2. Yale Univeristy	May 2	New Haven, CT	Teaching Class	transportation
3. University of California-Santa Barbara	May 28-June 2	Santa Barbara, CA	Law and Neuroscience Conf	transportation, lodging, meals
4.				
5.				
6.				

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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.			

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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. Bank CD	A	Interest			Redeemed	5/23	J		
4. Ameriprise Money Market	A	Interest	J	T					formerly H&R Block
5. New York NY FSA-CR	A	Interest	K	T					
6. New York St PWR AT RV	A	Interest			Redeemed	2/15	K		
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 \$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	

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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	A	Dividend			Sold	6/10	J		
23. Putnam Intl Gr Fund	A	Dividend	K	T					
24. Seligman Lg Cap Val Cl B		None			Sold	6/3	K	C	
25. Alpine Total Dynamic Div. Fd.	B	Dividend	J	T					
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. NYS,Trasn Fin	B	Interest	K	T					
33. Allianz NFJ Dividend	A	Dividend			Sold	11/17	J		
34. Franklin 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 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	
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35. Washington Mutual Bank CD	A	Interest			Redeemed	8/18	K		
36. Nuveen Tx Free Unit TRINS D	A	Interest			Sold	2/15	J		
37. SunAmerica New Century. Fd. A		None	J	T					Formerly Strat. Inv. Fund
38. TIAA-CREF		None	O	T					
39. Franklin Income Fd C	A	Dividend	J	T					
40. Pioneer Fd. Cl B		None			Sold	4/27	K		
41. First Bank PR CD	A	Interest			Redeemed	2/21	J		
42. ING Risk Managed Nat. Res. Fd.	A	Dividend	J	T					
43. Federated Intl Small Co Fd		None			Sold	6/16	J	A	
44. Sovereign Bank CD		None			Redeemed	1/2	J		
45. Nuveen Global Fd.	A	Dividend	J	T					
46. NYC Bonds	A	Interest	J	T					
47. Port Authority Bonds	A	Interest	J	T					
48. NYS Dorm Auth Bonds	B	Interest	K	T					
49. Hartford Corp. Apprec. Fd.		None	J	T					
50. Fidelity Adv. Div. Intl.	A	Dividend	J	T					
51. Lord Abbett Secs. Trust		None			Sold	11/10	J		

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	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	D = \$5,001 - \$15,000 H2 = More than \$5,000,000 M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	
3. Value Method Codes (See Column C2)					

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52. Lord Abbett High Yield Muni	A	Dividend			Sold	11/17	J		
53. Fidelity Adv. High Income	A	Dividend			Sold	11/10	J		
54. Metro Trans Auth NY	B	Interest	L	T	Buy	2/19	K		
55. Metro Trans Auth NY	B	Interest	L	T	Buy	11/6	K		
56. Lord Abbett NY TIF	A	Interest	J	T	Buy	11/7	J		
57. PIMCO Long-term US GOVT	A	Interest	J	T	Buy	11/6	J		
58. Putnam Amer-govt Income FD	A	Interest	J	T	Buy	11/7	J		
59. Seligman NY Muni FD	B	Interest	K	T	Buy	11/6	K		
60. JP Morgan Chase CD	A	Interest	K	T	Buy	8/18	J		
61. Fidelity Adv. Govt Income FD	A	Interest	J	T	Buy	10/27	J		
62. Franklin US Govt Sel FD	A	Dividend	K	T	Buy	11/7	K		
63. Lord Abbett Short Duration Income FD	A	Dividend	J	T	Buy	11/7	J		
64. Amer. Exp. Cent Bk CD	A	Interest	K	T	Buy	11/11	K		
65. Hartford US Govt Sel FD	A	Dividend	J	T	Buy	11/7	J		
66. Rental Property, New York, NY (2002, \$2 72,500)	C	Rent	N	R					see Part VIII
67. Advisers Disciplined Trust Unit 226	B	Dividend	J	T	Buy	2/12	K		

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

Part VII, Line 66: Apartment purchased in 2002 for [REDACTED] use; began to receive rental income in 2008.

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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.

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