

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2006**

1. Person Reporting (last name, first, middle initial) Sack, Robert D	2. Court or Organization US Court of Appeals, 2d Cir.	3. Date of Report 04/03/2007
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) US Circuit 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 01/01/2006 to 12/31/2006
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 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.)

<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1. Director	William F. Kerby and Robert S. Potter Fund
2. Lecturer in Law	Columbia Law School
3. Member, Columbia Board of Visitors	Columbia Law School
4.	
5.	

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

NONE (No reportable agreements.)

<u>DATE</u>	<u>PARTIES AND TERMS</u>
1. 9/3/98	Practising Law Institute and Robert D. Sack, publication of 3rd edition of treatise on defamation law; royalty 15% of net receipts
2. 1998	Gibson, Dunn & Crutcher LLP Retirement Agreement between Gibson Dunn & Crutcher LLP and Robert D. Sack; Terms: \$6,000 per month, no increase, decrease or cap
3.	

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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> (yours, not spouse's)
1. 2006	Practising Law Institute Book Royalties	\$ 14,125.61
2. 2006	Gibson, Dunn & Crutcher LLP Retirement Plan	\$ 72,000
3. 2006	Lecturer in Law, Columbia Law School	\$ 7,500
4. 2006	Social Security	\$ 24,672
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. 2006	Dewey Ballantine Partnership Distribution
2. 2006	West Services Inc.
3. 2006	Social Security Disability Benefit
4. 2006	Northwestern Mutual Disability Payments
5. 2006	Katten Muchin Rosenman Retirement Payments

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. The Aspen Institute	3/31-4/2/2006, Judicial Seminar, Maryland (Transportation, Lodging, Meals)
2.	
3.	
4.	
5.	

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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.	Citibank Aadvantage	Credit Card	J
2.	Citibank Aadvantage	Credit Card	J
3.	Chase Visa	Credit Card	J
4.			
5.			

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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. JPMorgan Chase Accounts	A	Interest	L	T					
2. JPMorgan US Govt Money Market Morgan Shares Accts.	E	Dividend	O	T	buy	12/4	L		
3.					redemption	12/4	L		
4.					redemption	12/5	J		
5.					redemption	12/18	J		
6. Unsecured loan to David W. McClintick		None	J	T					
7. Dewey Ballantine Partnership Capital Account		None	K	T					
8. GD&C 401(k): Dreyfus Treasury Cash Management-CL A	D	Interest	O	T					
9. Oppenheimer Advantage Municipal Liquidity Fund	A	Dividend	K	T					
10. Boeing Co. Common Stock	A	Dividend	K	T					
11. Blackrock New York Insured Municipal Income Trust III	B	Dividend	K	T					
12. Van Kampen Trust for Invst. Grade NY Municipals	A	Dividend	J	T					
13. Oppenheimer NY Municipal Fund CI A	C	Dividend	L	T					
14. JPMorgan Chase Traditional IRA	A	Interest	J	T					
15. Northwestern Mutual Life Insurance Policy	C	Dividend	L	T					
16. Guardian Life Insurance Policy	A	Dividend	K	T					
17. Massachusetts Mutual Life Insurance Policy	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	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)	P3 = \$25,000,001 - \$50,000,000 Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	

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NONE (No reportable income, assets, or transactions.)

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18. Morgan Stanley Bank Deposit Program (X)	A	Dividend	J	T					
19. Morgan Stanley MTA 5.35 Zero Coupon Bond due 7/1/12	A	Dividend	K	T					
20. MS New York Genl Oblig Ref Ser-C due 4/15/13	A	Dividend	K	T	buy	4/13	K		
21. MS NYS DA SECD Hosp Interfaith Med Bond 5.25 due 2/15/14	C	Interest	L	T					
22. Morgan Stanley LIPA 5.60 Zero Coupon Bond due 6/1/14	A	Dividend	K	T					
23. Morgan Stanley Fed Home Ln Mtg Med Tm N 4% 10/15/10	B	Interest	K	T					
24. Morgan Stanley Fed Hm Ln Bk 4% 3/24/11	B	Interest	K	T					
25. Morgan Stanley FHLB 5.050% due 2/14/13	B	Interest	K	T					
26. Morgan Stanley FHL Mtg Corp Med Term N 5% due 9/15/15	B	Interest	K	T					
27. MS Fed Home Ln Mtg Corp Med Term N 5% due 9/15/16	B	Interest	K	T	buy	1/10	K		
28. Morgan Stanley Global Dividend Growth Sec A	A	Dividend	J	T					
29. Morgan Stanley Special Growth Fund B	A	Dividend	J	T					
30. Morgan Stanley Special Value Fund A	B	Dividend	K	T					
31. Morgan Stanley Special Growth Fund A	A	Dividend	J	T					
32. MS Focus Growth Fd B (X)	A	Dividend	J	T					
33. Morgan Stanley Global Advantage Fund A (X)	A	Dividend	J	T	sell	4/13	J	A	
34. Morgan Stanley Franklin NY Tax Free Inc B	B	Dividend	K	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	
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35. Morgan Stanley Oppen. AMT Free NY Municipal Fd B	C	Dividend	L	T					
36. Fiduciary Holdings (SS)	D	Int./Div.	N	T					
37. -Morgan Stanley Bank Deposit Program (X)									
38. -Morgan Stanley MTA NY Transit Zero Coupon Bond due 7/1/13					partial sell	10/23	L		
39. -Morgan Stanley Franklin NY Tax Free Inc B									
40. -Morgan Stanley Oppen. AMT Free NY Municipal Fund B									
41. State Street Bank Manhattan Fund		None	J	T					
42. Neuberger Berman IRA (X)	D	Distribution							
43. -Artisan Mid-Cap					redemption	10/13	L		
44. -Artisan Sm Cap					redemption	10/13	K		
45. -EV Lg Cap Val A					redemption	10/13	M		
46. -Hotchis Wiley Small Cap					redemption	10/13	K		
47. -Janus Mid Cap Val					redemption	10/13	K		
48. -Cash Reserves Inv					redemption	10/13	J		
49. -Neuberger High Inc					redemption	10/13	K		
50. -T. Rowe Gwth Stk Adv					redemption	10/13	M		
51. -West Asset Core Plus					redemption	10/13	L		

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52. -Wlm Blr Intl Gro N					redemption	10/13	L		
53. MS Active Assets Tax Free Trust (AH) (X)	D	Dividend	O	T					
54. MS Commack UFSD BE 4000 19Nv15 (AH) (X)	A	Interest			buy	7/26	K		
55.					sell	12/5	K		
56. MS Pioneer Amt Free Muni A (AH) (X)	A	Dividend	L	T	buy	8/8	L		
57.					buy	12/5	K		
58. MS E V Amt Free Muni Bond A (AH) (X)	B	Dividend	L	T	buy	7/28	L		
59.					buy	12/5	K		
60. MS Phoenix Insight Tax Exempt Bd A (AH) (X)	A	Dividend	L	T	buy	9/1	L		
61. MS Oppenheimer Amt-Free NY Mun A (AH) (X)	A	Dividend	L	T	buy	9/26	L		
62. MS American Tax-Exempt Bd Fd A (AH) (X)	A	Dividend	L	T	buy	8/3	L		
63.					buy	12/5	K		
64. WRH Trust	A	Interest							
65. -Citibank NA Bank Deposit Program (X)					distributed	9/28	K		
66. RHH Trust (X)	E	Int./Div.	O	T	acquired	8/22	P1		
67. -Citigroup Bank Deposit Account (X)									
68. -AGL Resources Inc. (X)					sell	9/18	J		Loss.

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69. -Allegheny Energy Inc. (X)					sell	9/18	J		Loss.
70. -American Intl Group Inc. (X)					sell	9/18	K	A	
71. -BP PLC Spons Adr (X)					sell	9/18	L		Loss.
72. -Coca-Cola Co. (X)					sell	9/18	N		Loss.
73. -Walt Disney Co. (X)					sell	9/18	N		Loss.
74. -Edison International (X)					sell	9/18	J		Loss
75. -1838 Bond Debenture Trading FD (X)					sell	9/18	J		Loss.
76. -General Electric Co. (X)					sell	9/18	L	B	
77. -General Electric Capital Corp. Med Term Note due 6/15/09(X)					sell	12/4	O	C	
78. -Microsoft Corp (X)					sell	9/18	K	B	
79. -Wyeth (X)					sell	9/18	L	C	

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

Lines 18 and 37 on this 2006 Report, Morgan Stanley Bank Deposit Program, represent funds held in the Morgan Stanley Active Assets Money Trust in 2005. The Active Assets Money Trust is no longer reportable.

Line 32 on this 2006 Report, MS Focus Growth Fund B, was called Morgan Stanley American Opportunities B on the 2005 Report.

Line 33 on this 2006 Report, Morgan Stanley Global Advantage Fund A experienced a class exchange on 2/27. It was called Global Advantage Fund B, Line 27 on the 2005 Report.

On the 2005 Report, Lines 32 (JP Morgan Chase Accounts), 34 (MS Intl Bk for Recon & Dev Zero Coupon due 2/15/14 (JS)), 35 (MS Dividend Growth Securities Fund (JS)), Lines 43 through 45 (Neuberger Berman holdings), Line 46 (Phoenix Life Insurance Policy), and Lines 47 and 48 (Dean Witter holdings) that were part of the fiduciary holdings, are no longer part of the fiduciary holdings and so they are not reported on this 2006 Report. Another party now has control of these assets.

Line 96 and 97 on the 2005 report, Citibank NA Bank Deposit Program (Line 65 on this 2006 Report) and Blackrock Mun Target Tr were part of the WHR Trust, but they were not reported that way on the 2005 report. This is corrected on this 2006 report, but note that Blackrock Mun Target Tr was sold and distributed in 2005 and so it does not appear on this 2006 Report.

Lines 42 through 52 on this 2006 Report, Neuberger Berman IRA, was transferred to Morgan Stanley (Lines 53 through 63). No actual or taxable distribution occurred.

The stocks in the [REDACTED] Trust were distributed in 2004 and 2005 but the distributions were inadvertently omitted from the 2004 and 2005 Reports. The original acquisition of General Electric and Wyeth stocks were sold on May 24, 2004, and their proceeds partially distributed in 2004. A later acquisition of General Electric (Line 87 on the 2005 Report) and Wyeth (Line 88 on the 2005 Report), a [REDACTED] from another [REDACTED] received into the [REDACTED] Trust in July 2004, was distributed along with the other stocks in the [REDACTED] Trust in 2005. The stocks distributed in 2005 are AGL Resources Inc. (Line 92 on 2005 Report), Edison International (Line 93 on the 2005 Report), Allegheny Energy Inc. (Line 94 on the 2005 Report), 1838 Bond Debenture Trading Fd (Line 91 on the 2005 Report), General Electric Co. (Line 87 on the 2005 Report), Wyeth (Line 88 on the 2005 Report), and Citigroup SB Money Market (Line 95 on the 2005 Report). Blackrock Mun Target Tr, as noted on the 2005 Report, was sold and distributed. Since these stocks were not part of the [REDACTED] Trust at all in 2006, they are not listed on this 2006 Report.

The [REDACTED] Trust (Lines 66 through 79) represents an [REDACTED] that was aquired, all non-cash assets sold, and the proceeds substantially distributed in 2006.

A pending claim against Worldcom is currently in litigation (02 Civ. 3288 (DLC)). The worth of that claim cannot be determined at this time.

In 2006, [REDACTED] also received Non-Investment Income as disability payments from Mass Mutual reportable under Part III-B.

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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



Date

5-15-07

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