

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2012**

*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) Lynch, Gerard E.	2. Court or Organization U.S. Court of Appeals, Second Circuit	3. Date of Report 05/14/2013
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. 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 01/01/2012 to 12/31/2012
7. Chambers or Office Address 40 Foley Square New York, NY 10007		
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.</i>		

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.	

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

05/14/2013

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. 1/1/12	Columbia University	\$26,437.33
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. 1/1/12	Flushing Hospital
2. 1/1/12	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.	SUNY Buffalo	Mar. 30 - Apr. 1	Buffalo, NY	Moot Court	Transportation, Lodging, Meals
2.	Institute for Law & Economic Policy	Apr. 26 - 29	San Juan, PR	Conference	Transportation, Lodging, Meals
3.	Cornell Law School	Oct. 26 - 28	Ithaca, NY	Moot Court	Transportation, Lodging, Meals
4.					
5.					

FINANCIAL DISCLOSURE REPORT

Page 3 of 9

Name of Person Reporting

Lynch, Gerard E.

Date of Report

05/14/2013

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 05/14/2013
---	------------------------------

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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
		Amount Code 1 (A-H)	Type (e.g., div., rent, or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g., buy, sell, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
1.	Citibank Accounts	A	Interest	M	T					
2.	Merrill Lynch Money Market	B	Dividend	L	T					
3.	Ameriprise Money Market	B	Interest	M	T	Redeemed (part)	8/8/2012	M		
4.	Blackrock NY Muni Inc. Tr.	A	Dividend	K	T					
5.	Gabelli Utility Trust PFD	A	Dividend	J	T					
6.	ING Savings Account	A	Interest	J	T					
7.	AGIC Con. Fd.	A	Dividend	J	T					
8.	ING Clarion Global Equity Fund	A	Dividend	J	T					
9.	PIMCO NY Muni Fnc. Fd.	A	Dividend	J	T					
10.	Blackrock Global Allocation B	A	Dividend	J	T					
11.	Triborough BTA Bonds		None	L	T					
12.	Alliance Bernstein Gr./Inc. Fund A&B	A	Dividend	J	T					
13.	Eaton Vance Enhanced Equity Fd.	A	Dividend	J	T					
14.	Eaton Vance Tax Managed Global Fund	A	Dividend	J	T					
15.	Nuveen Municipal Value	A	Dividend	K	T					
16.	Oppenheimer Main St. A	B	Dividend	K	T					
17.	PIMCO Income Strategy Fd.	A	Dividend	J	T					See Part VIII

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 Lynch, Gerard E.	Date of Report 05/14/2013
---	---

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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
	18. Putnam Int'l. Gr. Fund	A	Dividend	J	T				
19. Alpine Total Dynamic Div. Fd.	A	Dividend	J	T					
20. Invesco Tax Free Int. Shares	A	Dividend	J	T					
21. Eaton Vance Floating Rate Inc. Tr.	A	Dividend	J	T					
22. Rochester Muni Fd. CI A	B	Dividend	K	T					
23. Templeton Dev. Mkt. Trust A	A	Dividend	J	T					
24. Rydex Inverse Govt. Long Bond Strategy		None	J	T					See Part VIII
25. Franklin Utilities	A	Dividend	J	T					
26. SunAmerica Focused Small Cap		None	J	T					See Part VIII
27. TIAA-CREF		None	O	T					
28. Franklin Income Fd. C	A	Dividend	J	T					
29. ING Risk Managed Nat. Res. Fd.	A	Dividend	J	T					
30. Nuveen Global Fd.	B	Dividend	J	T					
31. NYC Bonds	A	Interest	K	T	Redeemed (part)	7/2/2012	J		
32. Port Authority Bonds	A	Interest	J	T					
33. NYS Dorm Auth. Bonds	B	Interest	K	T					
34. Hartford Corp. Apprec. Fd.	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 6 of 9

Name of Person Reporting

Lynch, Gerard E.

Date of Report

05/14/2013

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	(2) Type (e.g., div., rent, or int.)	(1) Value	(2) Value	(1) Type (e.g., buy, sell, redemption)	(2) Date	(3) Value	(4) Gain	(5) Identity of buyer/seller (if private transaction)
	Code 1 (A-H)		Code 2 (J-P)	Code 3 (Q-W)		mm/dd/yy	Code 2 (J-P)	Code 1 (A-H)	
35. Fidelity Adv. Div. Int'l.	A	Dividend	J	T					
36. Metro Trans. Auth. NY	A	Interest	J	T					
37. Lord Abbett NY T/F	B	Interest	K	T					
38. PIMCO Long-term U.S. GOV.T.	A	Interest	J	T					
39. Putnam Amer-govt. Income FD	A	Interest	J	T					
40. Columbia NY Tax Exp. Cl. A	B	Interest	K	T					
41. Fidelity Adv. Govt. Income FD	A	Interest	J	T					
42. Franklin U.S. Govt. Sel. FD	B	Dividend	K	T					
43. Lord Abbett Short Duration Income FD	A	Dividend	J	T					
44. Hartford Inflation Plus FD	A	Dividend	J	T					
45. Rental Property, Manhattan, New York, NY (2002, \$272,500)	D	Rent	N	R					
46. SPDR Series Trust	A	Dividend	J	T					
47. Nassau County Bonds	A	Interest	K	T					
48. Franklin NY Tax Free	A	Interest	K	T					
49. Fidelity Adv. Strategic	A	Dividend	J	T					
50. Vanguard Consumer Staples	A	Dividend	J	T					
51. Vanguard Info Tech	A	Dividend	J	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 H12=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 D3) N=\$250,001 - \$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

FINANCIAL DISCLOSURE REPORT

Page 7 of 9

Name of Person Reporting Lynch, Gerard E.	Date of Report 05/14/2013
---	------------------------------

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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	Amount Code 1 (A-H)	Type (e.g., div., rent, or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g., buy, sell, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
52. Vanguard Emerg. Mkts.	A	Dividend	J	T					
53. Vanguard High Dvd. Yield	A	Dividend	J	T					
54. New York, NY Ser. J Subser JI	A	Interest	K	T					
55. New York, NPPG RF Ser. P	A	Interest	K	T					
56. Vanguard Total Stock Market ETF	A	Dividend	J	T					
57. Vanguard Total Bond Market ETF	A	Dividend	J	T					
58. Green Haven Continuous Commodity Index Fund		None	J	T					
59. Nureen Int-Dur. Mun. Term Fund		None	J	T	Buy	12/05/12	J		
60. Blackrock Mun. Target Term Trust	A	Dividend	J	T	Buy	08/28/12	J		
61. Legg Mason Western Asset Municipal Income	A	Dividend	K	T	Buy	06/29/12	K		
62. Discover Bank CD	B	Int./Div.	L	T	Buy	06/29/12	L		

- | | | | | | |
|--|---|--|---|--|-----------------------|
| 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.	05/14/2013

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

Part VII. Investments and Trusts.

Line 17. Column 5. - Fund changed name; formerly PIMCO Floating Rate Strategy Fund

Line 24. Column 5. - Fund changed name; formerly Rydex Ser. Tr. Juno Fd.

Line 26. Column 5. - Fund changed name; formerly Sun America New Century Fund

FINANCIAL DISCLOSURE REPORT

Page 9 of 9

Name of Person Reporting Lynch, Gerard E.	Date of Report 05/14/2013
--	----------------------------------

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: **s/ Gerard E. Lynch**

NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILLFULLY FALSIFIES OR FAILS TO FILE THIS REPORT MAY BE SUBJECT TO CIVIL AND CRIMINAL SANCTIONS (5 U.S.C. app. § 104)

Committee on Financial Disclosure Administrative Office of the United States Courts Suite 2-301 One Columbus Circle, N.E. Washington, D.C. 20544
--