AO-10 Rev. 1/2004	FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2004	Report Required by the Ethics in Government 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) ( ) Nomination, Date ( ) Initial (•) Annual ( ) 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.)

	POSITION	NAME OF ORGANIZATION/ENTITY
1.	Professor of Law	Columbia University

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

☑ NONE - (No reportable agreements.)

	DATE	PARTIES AND TERMS
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.)

	DATE	SOURCE AND TYPE	GROSS INCOME (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 honoraria.)

☐ NONE - (No reportable non-investment income.)

	DATE	SOURCE AND TYPE
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.)

	SOURCE	DESCRIPTION
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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g. div. rent. or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (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)
☐ 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 Cl B	A	Dividend			Sell	6/3	J		
17.									
18. Nuveen Municipal Value	B	Dividend	K	T					

1. Income/Gain Codes: (See Columns B1 and D4)	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
	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: (See Columns C1 and D3)	J = $15,000 or less	K = $15,001-$50,000	L = $50,001-$100,000	M = $100,001-$250,000	
	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 (See Column C2)	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash/Market	
	U = Book Value	V = Other	W = Estimated		

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Lynch, Gerard E	5/9/2005

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						If not exempt from disclosure			
Place "(X)" after each asset exempt from prior disclosure	(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)	(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private 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 Indl 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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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 [redacted] 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