

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2006**

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 US District Court - SDNY	3. Date of Report 05/10/2007
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 01/01/2006 to 12/31/2006
7. Chambers or Office Address 500 Pearl Street 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.	Professor of Law	Columbia University
2.		
3.		
4.		
5.		

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

NONE (No reportable agreements.)

	<u>DATE</u>	<u>PARTIES AND TERMS</u>
1.		
2.		
3.		

RECEIVED
 2007 MAY 16 A 11: 25
 FINANCIAL
 DISCLOSURE OFFICE

FINANCIAL DISCLOSURE REPORT

Page 2 of 9

Name of Person Reporting

Lynch, Gerard E

Date of Report

05/10/2007

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. 1/1/06	Columbia University	\$ 23,688
2.		
3.		
4.		
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. 1/1/06	Flushing Hospital (salary)
2. 1/1/06	Private practice of psychotherapy (business earnings)
3.	
4.	
5.	

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. American Bar Association	March 2-5, San Francisco, CA: Taught in CLE program (transportation, room, meals)
2. Harvard Law School	April 21-22, Cambridge, MA: Spoke at academic conference (transportation, room, meals)
3. Yale University	May 4-5, New Haven, CT: Taught class (transportation, room, meals)
4. Ohio State University	October 6-7, Columbus, OH: Spoke at academic conference (transportation, room, meals)
5. Federal Bar Council	October 27-29, Lenox, MA: Taught in CLE program (transportation, room, meals)

FINANCIAL DISCLOSURE REPORT

Page 3 of 9

Name of Person Reporting Lynch, Gerard E	Date of Report 05/10/2007
--	-------------------------------------

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.			
2.			
3.			
4.			
5.			

FINANCIAL DISCLOSURE REPORT

Page 4 of 9

Name of Person Reporting

Lynch, Gerard E

Date of Report

05/10/2007

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. Citibank Accounts	A	Interest	L	T					
2. Merrill Lynch Money Market	B	Dividend	L	T					
3. John Hancock US Global Growth					Sell	8/29	K		
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	K	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 Pnc Fd.	A	Dividend	J	T					
13. Blackrock Global Allocation B	A	Dividend	J	T					Formerly ML Global Allocat
14. Triborough BTA Bonds	B	Interest	K	T					
15. Alliance Bernstein Gr/Inc. Fund A&B	A	Dividend	J	T	Sell (partial)	8/16	J	B	
16. Eaton Vance Enhanced Equity Fd	A	Dividend	J	T					
17. Eaton Vance Tax Managed Global 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	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	T = Cash Market
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	P4 = More than \$50,000,000 S = Assessment W = Estimated		

FINANCIAL DISCLOSURE REPORT

Page 5 of 9

Name of Person Reporting

Lynch, Gerard E

Date of Report

05/10/2007

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)
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	Buy	8/16	J		
22. Putnam Health Serv Tr Cl B			J	T					
23. Putnam Intl Gr Fund Cl B	A	Dividend	K	T					
24. Seligman Lg Cap Val Cl B			K	T					
25. Columbia Growth Stock Cl B					Sell	8/29	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	Partial Sell	1/11	K	A	
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 Estate Fd	A	Dividend	J	T	Partial Sell	10/5	J	B	
33. NYS Transn Fin	B	Interest	K	T	Buy	1/11	K		
34. Allianz NFJ Dividend	A	Dividend	J	T	Buy	3/20	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	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	

FINANCIAL DISCLOSURE REPORT

Page 6 of 9

Name of Person Reporting

Lynch, Gerard E

Date of Report

05/10/2007

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)
35. Franklin Utilities	A	Dividend	J	T	Buy	3/20	J		
36. Washington Mutual Bank CD	A	Interest	K	T	Buy	8/7	K		
37. Nuveen Tx Free Unit TRINS	B	Interest	K	T					
38. Sun America Strat. Inv. Fd. A			J	T					
39. TIAA-CREF			O	T					
40. Franklin income Fd C	A	Dividend	J	T	Buy	9/18	J		
41. Pioneer Fd. Cl B	A	Dividend	K	T					
42. Citibank IRA	A	Interest			Close	8/7	K		
43. Western Bank PR CD	A	Interest	J	T	Buy	8/28	J		
44. ING Risk Managed Nat. Res. Fd.	A	Dividend	J	T	Buy	10/24	J		
45. Federated Intl Small Co Fd			J	T					
46. Fidelity Bank CD			J	T	Buy	3/20	J		
47. John Hancock Small Cap Fd					Sell	8/29	J		
48. Sovereign Bank CD	A	Interest	J	T	Buy	9/18	J		
49. Nuveen Global Govt Fd	A	Dividend	J	T	Buy	6/27	J		
50. NYC Bonds	A	Interest	J	T	Buy	8/16	J		
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	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	
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	P4 = More than \$50,000,000 S = Assessment W = Estimated	T = Cash Market	

FINANCIAL DISCLOSURE REPORT

Page 8 of 9

Name of Person Reporting

Lynch, Gerard E

Date of Report

05/10/2007

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

05/10/2007

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

5/10/07

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