

**FINANCIAL DISCLOSURE REPORT  
FOR CALENDAR YEAR 2010**

<b>1. Person Reporting (last name, first, middle initial)</b>  Lynch, Gerard E.	<b>2. Court or Organization</b>  U.S. Court of Appeals, Second Circuit	<b>3. Date of Report</b>  05/11/2011
<b>4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)</b>  U.S. Circuit Judge - Active	<b>5a. Report Type (check appropriate type)</b> <input type="checkbox"/> Nomination,                      Date <input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final <b>5b.</b> <input type="checkbox"/> Amended Report	<b>6. Reporting Period</b>  01/01/2010 to 12/31/2010
<b>7. Chambers or Office Address</b>  500 Pearl Street New York, NY 10007	<b>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.</b>  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.	

**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. 1/1/10	Columbia University	\$25,470.00
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. 1/1/10	Flushing Hospital
2. 1/1/10	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.	Yale University	March 26	New Haven, CT	Teaching Class	Transportation
2.	American Constitution Society	October 4 - 5	Washington, DC	Conference	Transportation, Lodging, Meals
3.					
4.					
5.					

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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.	B.		C.		D.				
	Description of Assets (including trust assets)  Place "(X)" after each asset exempt from prior disclosure	Income during reporting period		Gross value at end of reporting period		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 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)
1. Citibank Accounts	A	Interest	M	T						
2. Merrill Lynch Money Market	B	Dividend	L	T						
3. Ameriprise Money Market	B	Interest	N	T	Buy (add'l)	08/31/10	M			
4. Blackrock NY Muni Inc. Tr.	A	Dividend	J	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					Formerly Nich. Applegate	
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	A	Dividend	K	T						
17. PIMCO Floating Rate Strategy 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

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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.	B.		C.		D.				
	Description of Assets (including trust assets)  Place "(X)" after each asset exempt from prior disclosure	Income during reporting period		Gross value at end of reporting period		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					Formerly AIM	
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 Ser Tr. Juno Fd.		None	J	T						
25. NYS Trans. Fin.	B	Interest			Redeemed	05/03/10	K			
26. Franklin Utilities	A	Dividend	J	T						
27. SunAmerica New Century Fd. A		None	J	T						
28. TIAA-CREF		None	O	T						
29. Franklin Income Fd. C	A	Dividend	J	T						
30. ING Risk Managed Nat. Res. Fd.	A	Dividend	J	T						
31. Nuveen Global Fd.	B	Dividend	J	T						
32. NYC Bonds	A	Interest	J	T						
33. Port Authority Bonds	A	Interest	J	T						
34. NYS Dorm Auth. Bonds	B	Interest	K	T	Redeemed (part)	11/01/10	J			

- 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      H2 = 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
- 3. Value Method Codes      P3 = \$25,000,001 - \$50,000,000      Q = Appraisal      R = Cost (Real Estate Only)      S = Assessment      T = Cash Market  
     (See Column C2)      U = Book Value      V = Other      W = Estimated

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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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	Amount Code I (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 I (A-H)	Identity of buyer/seller (if private transaction)
35. Hartford Corp. Apprec. Fd.	A	Dividend	J	T					
36. Fidelity Adv. Div. Int'l.	A	Dividend	J	T					
37. Metro Trans. Auth. NY	B	Interest	L	T					
38. Lord Abbett NY TIF	B	Interest	K	T					
39. PIMCO Long-term U.S. GOVT.	A	Interest	J	T					
40. Putnam Amer-govt. Income FD	A	Interest	J	T					
41. Seligman NY Muni FD	A	Interest	K	T					
42. Fidelity Adv. Govt. Income FD	A	Interest	J	T					
43. Franklin U.S. Govt. Sel. FD	B	Dividend	K	T					
44. Lord Abbett Short Duration Income FD	A	Dividend	J	T					
45. Amer. Exp. Cent Bk	A	Interest			Redeemed	08/31/10	K		
46. Hartford Inflation Plus FD	A	Dividend	J	T					Formerly Hartford US Govt.
47. Rental Property, New York, NY (2002, \$272,500)	D	Rent	N	R					
48. Advisers Disciplined Trust Unit 226	A	Dividend			Sold	02/04/10	J		
49. SPDR Series Trust	A	Dividend	J	T					
50. Nassau County Bonds	A	Interest	K	T					
51. Franklin NY Tax Free	A	Interest	K	T	Buy	04/15/10	K		

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 H2=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 R=Cost (Real Estate Only) S=Assessment T=Cash Market  
 (See Column C2) Q=Appraisal U=Book Value V=Other W=Estimated

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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 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. Fidelity Adv. Strategic	A	Dividend	J	T	Buy	12/08/10	J		
53. Vanguard Consumer Staples	A	Dividend	J	T	Buy	12/08/10	J		
54. Vanguard Info Tech	A	Dividend	J	T	Buy	12/08/10	J		
55. Vanguard Emerg. Mkts.	A	Dividend	J	T	Buy	12/08/10	J		
56. Vanguard High Dvd. Yield	A	Dividend	J	T	Buy	12/08/10	J		

- 1. Income Gain Codes: (See Columns B1 and D4)
  - A = \$1,000 or less
  - F = \$50,001 - \$100,000
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  - R = Cost (Real Estate Only)
  - V = Other
- 3. Value Method Codes (See Column C2)
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  - 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
  - S = Assessment
  - W = Estimated
- D = \$5,001 - \$15,000
- H2 = More than \$5,000,000
- M = \$100,001 - \$250,000
- P2 = \$5,000,001 - \$25,000,000
- T = Cash Market
- E = \$15,001 - \$50,000

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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. app. § 501 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature: **s/ Gerard E. Lynch**

**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)**

Committee on Financial Disclosure  
Administrative Office of the United States Courts  
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