

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2008**

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) Rakoff, Jed S.	2. Court or Organization U.S. District Court, S.D.N.Y.	3. Date of Report 07/06/2009
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. 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 checked="" type="checkbox"/> Amended Report	6. Reporting Period 01/01/2008 to 12/31/2008
7. Chambers or Office Address 1340 U.S. Courthouse 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 _____	
<p align="center">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.</p>		

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. Part-time lecturer in law	Columbia University Law School
2.	
3.	
4.	
5.	

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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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Name of Person Reporting
Rakoff, Jed S.

Date of Report
07/06/2009

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. 2008	Lecturer in law, Columbia Law School	\$25,000.00
2. 2008	Royalties from Law Journal Press (Incisive Media)	\$13,000.00
3. 2008	Lexis/Nexis	\$23,400.00
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. 2008	Fordham Law School -- salary
2.	
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. National Academy of Science	April 14-16	Washington, DC	Attend FJC meeting	Travel, lodging, meals
2. Dartmouth College	April 30-May 2	Hanover, NH	Gave speech	Travel, lodging, meals
3. Gruter Institute	May 19-23	Squaw Valley, CA	Gave speeches	Travel, lodging, meals
4. MacArthur Foundation	May 28-June 1	Santa Barbara, CA	Attend law conference	Travel, lodging, meals
5. New York State Bar Association	July 16-19	Montreal, Canada	Gave speech	Travel, lodging, meals
6. Dartmouth College	August 28-29	Boston, MA	Gave speech	Travel, lodging, meals
7. University of Akron	September 23-26	Akron, OH	Gave speeches	Travel, lodging, meals

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Name of Person Reporting

Rakoff, Jed S.

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8. Administrative Office of the U.S. Courts	October 27-29	Palm Beach, FL	Attend meeting	Travel, lodging, meals
9. National Academy of Science	November 10-11	Washington, DC	Attend FJC meeting	Travel, lodging, meals
10 New York University	December 5-15	Beijing, China	Gave speeches to judges	Travel, lodging, meals

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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. Citibank	Short-term loans (checking overdraft accounts)	J
2.		
3.		
4.		
5.		

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Name of Person Reporting

Rakoff, Jed S.

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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) 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. WRC Interstate Associates (Greenwich, CT)	B	Distribution	J	W					
2. Fidelity Growth & Income Fund	A	Distribution	J	T					
3. Fidelity Ginnie Mae Fund	B	Distribution			Closed	08/14	J	B	
4.									
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16.									
17.									

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

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

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Name of Person Reporting

Rakoff, Jed S.

Date of Report

07/06/2009

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 _____



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

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*Report Required by the Ethics
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3. Fidelity Ginnie Mae Fund	B	Distribution			Closed	08/14	J	B	
4. Fidelity High Income Fund	B	Distribution			Closed	08/14	J	B	
5. American Century 20th Century Ultra Fund	A	Distribution			Closed	04/08	J	A	
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Date of Report

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Signature



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One Columbus Circle, N.E.
Washington, D.C. 20544

UNITED STATES DISTRICT COURT
UNITED STATES COURTHOUSE
500 PEARL STREET
NEW YORK, NEW YORK 10007

JED S. RAKOFF
UNITED STATES DISTRICT JUDGE

Hon. Bobby R. Baldock
Committee on Financial Disclosure
Administrative Office of the United States Courts
Suite 2-301
One Columbus Circle, N.E.
Washington, DC 20544

Dear Judge Baldock:

Thank you for your letter of May 29, 2009 (copy attached) pointing out the two discrepancies between my financial disclosure report for 2007 and my report for 2008. The report for 2007 was accurate: I sold all of my holdings in Fidelity High Income Fund and American 20th Century Ultra Fund in 2007 and did not repurchase them in 2008. Rather, the reference to sales of these funds in my otherwise-accurate 2008 report was simply the result of bad bookkeeping on my part. I therefore am here enclosing an original and three copies of an amended report for 2008 that corrects these errors. As the amended report confirms, the sole and only investment I sold in 2008 was in Fidelity Ginnie Mae Fund and the sole and only investments I owned at the end of 2008 (and presently own) are in WRC Interstate Associates and in Fidelity Growth and Income Fund.

Very truly yours,


Jed S. Rakoff

Encs.

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