

FINANCIAL DISCLOSURE REPORT

Calendar Year 2003

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) Kaplan, Lewis A	2. Court or Organization U.S. District Court S.D.N.Y.	3. Date of Report 8/12/2004
4. Title (Article III Judges indicate active or senior status; magistrate judges indicate full- or part-time) United States District Judge	5. Report Type (check appropriate type) ☐ Nomination Date ☐ Initial ☒ Annual ☐ Final	6. Reporting Period 1/1/2003 to 12/31/2003
7. Chambers or Office Address United States 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 _____	

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. Partner	Handy Place Investment Partnership
2. Executor/trustee	Estate of deceased [REDACTED]

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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FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

Kaplan, Lewis A

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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.)DATESOURCE AND TYPEGROSS INCOME

(yours, not spouse's)

1. _____

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.)DATESOURCE AND TYPE

1. _____

IV. REIMBURSEMENTS -- transportation, lodging, food, entertainment.

(Includes those to spouse and dependent children. See pp. 25-27 of instructions.)

☒ **NONE** - (No such reportable reimbursements.)SOURCEDESCRIPTION

1. _____

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V. GIFTS. (Includes those to spouse and dependent children. See pp. 28-31 of instructions.)☒ **NONE** - (No such reportable gifts.)

<u>SOURCE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
1.		

VI. LIABILITIES. (Includes those of spouse and dependent children. See pp. 32-34 of instructions.)☐ **NONE** - (No reportable liabilities.)

<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
1. Citibank	Revolving Credit Agreement	0

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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		C. Gross value at end of reporting period		D. Transactions during reporting period				
	(1)	(2)	(1)	(2)	(1) Type (e.g. buy, sell, merger, redemption)	If not exempt from disclosure			
	Amount Code 1 (A-H)	Type (e.g. div. rent. or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)		(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. NYS Twy E Hwy 5s 03	B	Interest			Redemptio n	3-3	L	A	
2. Citibank, NY, NY, ckg		None	J	T					
3. Citibank, NY, NY, ckg		None	J	T					
4. NYS MCFFA 5.375s 04	B	Interest	K	T	None				
5. Albany Co. 5s 04	B	Interest	K	T	None				
6. Triboro Spl Ob 6.1s 05 (F)	A	Interest			Redemptio n	1-2	J	A	
7. NYS Mtg Ser 29A 4.7s 05 (E)	B	Interest	K	T	None				
8. Port Auth NY&NJ 4.8 05 (E)	B	Interest	K	T	None				
9. Port Auth NY&NJ 4.8 05	B	Interest	K	T	None				
10. NYS HFA U Con 6.5s 06 (E)	A	Interest	J	T	None				
11. Kinderhook CSD 6s 07 (E)	B	Interest	K	T	None				
12. NYS Pwr A Ser D 5.875 10 (E)	A	Interest	J	T	Pt Redemptio	1-2	J	A	
13. NYS Pwr A GP 5.375s 10	B	Interest	K	T	None				
14. NYS Pwr A Ser GP 5.5 10 (E)	A	Interest	J	T	None				
15. NYS Pwr A Ser F 5.5s 10	B	Interest	K	T	Pt Redemptio	1-2	J	A	
16. ML CMA Tax Exempt Fund	A	Dividend	M	T					
17. Mun Inv Trust Ser A NY	A	Interest	J	T	Pt Redempt	9-25	J	A	
18. PW 1982 EES lim ptn		None	J	W	None				

1. Income/Gain Codes:	A = \$1,000 or less (See Columns B1 and D4)	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:	J = \$15,000 or less (See Columns C1 and D3)	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	P3 = \$25,000,001-\$50,000,000 P4 = \$More than \$50,000,000
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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	(1)	(2)	(1)	(2)	(1)	If not exempt from disclosure			
	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, 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. PW 1986 EES lim ptn	B	Distribution	J	W	None				
20. Handy Place Invest Part		None	J	W	None				
21. T Rowe Price Int St F		None			Redemption	4-21	M	A	
22. 20th Cent Ultra F		None	M	T	None				
23. Met Tran NY 5.9s 08	B	Interest	K	T	None				
24. MTA NY 5.9 08 (E)	A	Interest	K	T	None				
25. Nassau Co. 5.7s 09	C	Interest	L	T	None				
26. NYS MCFFA 5.2 03	B	Interest			Redemption	1-2	K	A	
27. NYS MCFFA 5.55s 06	C	Interest	L	T	None				
28. West. Co. 5.6s 07	B	Interest	K	T	None				
29. NYS Pwr Auth 5s 07	B	Interest			Redemption	1-2	L	A	
30. NYS Env Fac 4.65 04	B	Interest	K	T	None				
31. Clarkstown 5.6s 08	D	Interest	M	T	None				
32. Suffolk Co. 5.875s 08	C	Interest	L	T	None				
33. NYS Dorm Skidmore 4.7s 03 (E)	A	Interest			Redemption	7-1	K	A	
34. NYC Mun Wtr 5.375s 07	B	Interest	K	T	None				
35. NYC Mun Wtr 5.375s 07 (E)	B	Interest	K	T	None				
36. NYS UDC 5.375s 12 (E)	A	Interest			Redemption	1-2	L	A	

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 = \$250,000-\$500,000 O = \$500,001-\$1,000,000 P1 = \$1,000,001-\$5,000,000 P2 = \$5,000,001-\$25,000,000
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3. Value Method Codes: Q = Appraisal R = Cost (Real Estate Only) S = Assessment T = Cash/Market
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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)	If not exempt from disclosure			
	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, 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)
55. NYC Mun Wtr 5.5s 12	C	Interest	L	T	None				
56. Triboro BTA 5s 12	B	Interest			Redemption n	1-2	L	A	
57. NYS LGAC 5.375s 14	B	Interest	K	T	None				
58. US Treas Strips 0% 07		None			Sale	4-8	K	D	
59. Cpn Treas Rec 0% 09		None	M	T	None				
60. US Treas Strips 0% 10		None	L	T	Pt Sale	11-18	M	F	
61. NYS Dorm 5.375s 14	C	Interest	L	T	None				
62. US Treas strips 0 06		None			Sale	2-4	M	F	
63. US Treas strips 0 08		None			Sale	6-4	M	F	
64. US Treas strips 0 11		None	L	T	None				
65. NYS Dorm 5.125 08	D	Interest	M	T -	None				
66. NYS Dorm 5.25s 13	C	Interest	L	T	None				
67. Fidelity Fund	B	Distribution	N	T	None				
68. Fidelity Large Cap F	B	Distribution	N	T	None				
69. Triboro BTA 4.5 13 (E)	B	Interest	K	T -	None				
70. Puerto Rico MFA 5.5 09 (E)	B	Interest	K	T	None				
71. NYS Dorm 5.125 11 (E)	C	Interest	L	T	None				
72. Triboro BTA 4.3 11	A	Interest	K	T	None				

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	(1)	(2)	(1)	(2)	(1) Type (e.g. buy, sell, merger, redemption)	If not exempt from disclosure			
	Amount Code 1 (A-H)	Type (e.g. div. rent. or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)		(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
73. Triboro BTA 4.75 16	A	Interest	K	T	None				
74. NYC Mun Wtr 4.9 13	B	Interest	L	T	None				
75. Commack UFSD 4. 13	D	Interest	M	T	None			375	
76. NYS Mtg Agy 5.45 12	D	Interest	M	T	None				
77. NYS Twy 5.125 13	D	Interest	M	T	None				
78. So. Glens F CSD 5.25 14	C	Interest	L	T	None				
79. NY Tran at MTA 5.2 10	D	Interest	M	T	None				
80. NYS Env 5.125 11	C	Interest	L	T	None		Fac		
81. NYS Dorm 5.125 11	D	Interest	M	T	None				
82. NYS Dorm 5. 12 (E)	B	Interest	K	T	None				
83. NYS Env Fac 4.55 13	C	Interest	L	T	None				
84. NYS Env 17	C	Interest	L	T	None		Fac 4.95		
85. First USA Bk CD 5.55 06	C	Interest			Sale	11-10	K	C	
86. ML Bk/B&T RASP	A	Interest	K	T					
87. NYS Trans 5.0 19	C	Interest	M	T	None				
88. Greece CSD 4.5 17	C	Interest	M	T	None				
89. NYS Env Fac 4. 12	C	Interest	M	T	None			2	
90. MTA 4.	C	Interest	M	T	None		0 12		

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91. MTA 4.0 13	C	Interest	M	T	None				
92. NYC 4.375 11 (E)	C	Interest	M	T	None				
93. DN Banco Bil Viz CD 6.2 12	A	Interest			Sale	2-25	L	A	
94. FNMA 5.0 12	D	Interest	M	T					
95. NM Bank Amer 6.5 17	D	Interest	M	T					
96. ML Bank (E)	A	Interest	M	T					
97. Triboro BTA 3.75 13	C	Interest	M	T	Buy	3-5	L		
98. William Floyd UFSD 4.125 15	C	Interest	M	T	Buy	2-19	L		
99. MTA 5.0 23	C	Interest	M	T	None				
100. GECC 4.75 13	C	Interest	M	T	Buy	2-13	M		
101. Pacific Innov Select annuity		None	M	T	Buy	4-9	M		
102. Provident Bk 5.0 15	C	Interest	L	T	Buy	2-28	L		
103. FHLMC multi % 18	C	Interest	M	T	Buy	6-18	M		
104. Hudson United Bk 5.05 13		None	K	T	Buy	11-14	K		

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	(1) Amount Code I (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)	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)
37. NYS MCFFA 5.125s 12	C	Interest			Redemption				
38. US Treas Strips 0 8/15/07		None			Sale	4-8	M	F	
39. NYS Twy 5.0 08 (E)	B	Interest	L	T	None				
40. NYS MCFFA 5.375 14 (E)	A	Interest	K	T	None				
41. Oneida 6.4s 06	A	Interest	K	T	None				
42. Kinderhook CSD 6s 07	A	Interest	J	T	None				
43. Triboro BTA 6.1s 05	A	Interest			Redemption		J	A	
44. Ramapo 5.6s 08	A	Interest	J	T	None				
45. MAC 5.0 06	A	Interest			Redemption	7-1	J	A	
46. NYS UDC 5.4s 06	B	Interest	K	T	None				
47. Nassau Co. 5.125s 13	C	Interest	L	T	None				
48. NYS HFA 6.4s 07	A	Interest	J	T	None				
49. E. Meadow 4.9 06	B	Interest	K	T	None				
50. NYS Mtg Agy 4.7s 05	A	Interest	J	T	None				
51. NYS Dorm 5.7s 10	A	Interest	J	T	None				
52. Chicago Pub Hsg 5.0s 04	A	Interest	J	T	None				
53. NYS UDC 5.375s 12	B	Interest			Redemption	1-2	L	A	
54. NYS MCFFA 5.0 11	B	Interest	L	T	None				

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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS

(Indicate part of Report.)

1. Income reported for 1982 and 1986 PW EES limited partnerships and Handy Place Investment Partnership are distributions.
2. (E) refers to assets held as executor, or trustee under testamentary trust, under will of deceased [REDACTED]

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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



Date

8/12/04

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