

**SELF INITIATED
AMENDMENT**

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, New York 10007**

**Lewis A. Kaplan
District Judge**

August 7, 2010

Committee on Financial Disclosure
Administrative Office of the United States Courts
Suite 2-301
One Columbus Circle, N.E.
Washington, D.C. 20544

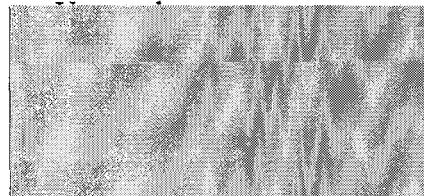
RECEIVED
2010 AUG 10 A 11:11
FINANCIAL
DISCLOSURE OFFICE

Ladies and Gentlemen:

Enclosed are the original and three copies of my 2009 financial disclosure report.

I wish also by this letter to amend my 2008 report by adding two new lines to Part VII:

A	B		C		D		
	(1)	(2)	(1)	(2)	(1)	(2)	(3)
Fifth Third Bank 1.4 09 CD		None	L	T	Buy	12-24	L
NYC Ser F-1 5.0 21		None	L	T	Buy	11-26	L



**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2009**

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) Kaplan, Lewis A.	2. Court or Organization U.S. District Court, S.D.N.Y.	3. Date of Report 08/07/2010
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) United States District Judge	5a. Report Type (check appropriate type) ☐ Nomination, Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2009 to 12/31/2009
7. Chambers or Office Address 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 _____	
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.	Partner	Handy Place Investment Partnership
2.	Trustee	Trust u/w/o [REDACTED]
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.		

FINANCIAL DISCLOSURE REPORT

Page 2 of 15

Name of Person Reporting

Kaplan, Lewis A.

Date of Report

08/07/2010

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. 11/09	Univ. of Pennsylvania Institute of Law and Economics, lecture/teaching	\$5,000.00
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. Various	Pension and retirement plan pmts -pension plans for benefit of retirees of Random House, Inc.
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. Federal Bar Council	2/14-21/09	Cabo San Lucas, Mexico	Professional meeting	Travel, food, lodging
2. Widener University School of Law	3/13-15/09	Wilmington, DE	Lecture and moot court	Travel, food, lodging
3. American Bar Association	3/24-25/09	Washington, DC	Professional meeting	Travel, food, lodging
4. National Ass'n of Criminal Defense Lawyers	8/7/09	Boston, MA	Professional meeting	Food, lodging
5. Univ. of Pennsylvania Institute of Law and Economics	10/29-30/09	Philadelphia, PA	Lecture/teaching	Travel, food, lodging
6. Open Skies	11/26-12/4/09	Paris, France	Personal	Air travel won by [redacted] in promotion

FINANCIAL DISCLOSURE REPORT
Page 3 of 15

Name of Person Reporting
Kaplan, Lewis A.

Date of Report
08/07/2010

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.		

FINANCIAL DISCLOSURE REPORT

Page 4 of 15

Name of Person Reporting

Kaplan, Lewis A.

Date of Report

08/07/2010

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 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	J	T					
2. NYS Pwr A Ser D 5.875 10 (E)	A	Interest	J	T	None				
3. NYS Pwr A Ser GP 5.5 10(E)	A	Interest	J	T	Redeemed (part)	01/02/09	J	A	
4. NYS Pwr A Ser F 5.5 10	A	Interest	J	T	Redeemed (part)	01/02/09	J	A	
5. Mun Inv Trust Ser A NY	A	Interest	J	T					
6. PW 1986 EES lim ptm		None	J	W	None				
7. Handy Place Invest Part		None	J	W	None				
8. NYS MCFFA 5.125 12	B	Interest	K	T	Redeemed (part)	11/12/09	J	A	
9. Triboro BTA 4.5 13 (E)	B	Interest			Sold	07/01/09	K	A	
10. Puerto Rico MFA 5.5 09 (E)	B	Interest			Sold	08/03/09	K	A	
11. NYS Dorm 5.125 11 (E)	C	Interest	L	T	None				
12. Triboro BTA 4.75 16	A	Interest			Redeemed	07/01/09	K	A	
13. NYC Mun Wtr 4.9 13	B	Interest			Redeemed	12/15/09	L	A	
14. Commack UFSD 4.375 13	D	Interest	M	T	None				
15. NYS Twy 5.125 13	D	Interest	K	T	Redeemed (part)	07/15/09	L	A	
16. So Glens Falls CSD 5.25 14	B	Interest			Redeemed	06/15/09	L	A	
17. NY Tran at MTA 5.2 10	D	Interest	M	T	None				

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000 J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000 K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	C = \$2,501 - \$5,000 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	D = \$5,001 - \$15,000 H2 = More than \$5,000,000 M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	
3. Value Method Codes (See Column C2)					

FINANCIAL DISCLOSURE REPORT

Page 5 of 15

Name of Person Reporting

Kaplan, Lewis A.

Date of Report

08/07/2010

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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
18. NYS Env Fac 5.125 11	C	Interest	K	T	Redeemed (part)	07/15/09	L	A	
19. NYS Dorm 5.125 11	C	Interest	L	T	None				
20. NYS Dorm 5.1 12 (E)	B	Interest	K	T	None				
21. NYS Env Fac 4.55 13	B	Interest	L	T	None				
22. NYS Env Fac 4.95 17	C	Interest	L	T	None				
23. ML Bk/B&T RASP	A	Interest			Closed	05/26/09	J		
24. NYC Trans 5.0 19	D	Interest			Sold	11/10/09	L	A	
25. Greece CSD 4.5 17	C	Interest	M	T	None				
26. NYC 4.375 11 (E)	C	Interest	M	T	None				
27. MTA 5.0 23	C	Interest	M	T	None				
28. GECC 4.75 13	D	Interest	M	T	None				
29. Nat City Bk fka Provident Bank 5.0 15	B	Interest			Redeemed	03/03/09	L	A	
30. NYC Ser J 4.625 18	C	Interest	M	T	None				
31. NYS Dorm 5.0 19 (mult. issues)	B	Interest	M	T	None				
32. MTA 4.75 26	D	Interest	N	T	None				
33. Long Island Pwr 4.75 24	C	Interest	M	T	None				
34. NYS Dorm 4.75 25	C	Interest	J	T	Redeemed (part)	10/26/09	L	A	

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000 J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000 K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	C = \$2,501 - \$5,000 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	D = \$5,001 - \$15,000 H2 = More than \$5,000,000 M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	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 15

Name of Person Reporting
Kaplan, Lewis A.

Date of Report
08/07/ 010

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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
35. Western Bank Puerto Rico	A	Interest			Redeemed	03/03/09	K	A	
36. Bank Amer 4.65 12	B	Interest	K	T	None				
37. Capitol One Bk 4.75 10	B	Interest			Sold	06/04/09	M	B	
38. Port Auth NY&NJ 4.2 19 (E)	D	Interest	K	T	Sold (part)	11/10/09	L	A	
39. NYS Dorm 4.625 18 (E)	D	Interest			Sold	12/16/09	L	A	
40. JP Morgan Chase accts	A	Interest	K	T					
41. NY Life whole life policies	A	Dividend	L	T	None				
42. ML CMA NY Mun Money	A	Interest			Closed	05/22/09	J		
43. ML CMA NY Mun Money	A	Interest			Closed	06/22/09	J		
44. Ulster Co 4.25 21	C	Interest	L	T	None				
45. NYS Dorm 4.0 19 (F)	B	Interest	K	T	None				
46. ML CMA NY Mun Money	A	Dividend			Closed	06/02/09	J		
47. ML Bank RASP	A	Interest			Closed	05/28/09	J		
48. New York NY Ser N 4.05 17	C	Interest	M	T	None				
49. Minisink CSD 4.0 12	C	Interest	K	T	Sold (part)	11/16/09	L	A	
50. Wayne CSD 4.0 20	B	Interest	K	T	Sold (part)	11/16/09	K	A	
51. Brookhaven CSD	C	Int./Div.	L	T	None				

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 H = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 I2 = More than \$5,000,000	F = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$250,000.01 - \$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 \$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	

FINANCIAL DISCLOSURE REPORT
Page 7 of 15

Name of Person Reporting
Kaplan, Lewis A.

Date of Report
08/07/2010

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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
52. HSBC Fin Corp 4.65 10	B	Interest	K	T	None				
53. GECC 5.0 16	B	Interest	K	T	None				
54. NYS Dorm 4.0 19	C	Interest	L	T	None				
55. National Union Bank of [locality]	A	Int./Div.	J	T					
56. New York NY IDA 4.0 17	B	Interest	L	T					
57. Clarkstown 4.25 20 (E)	B	Interest	K	T					
58. NYS Dorm 5.0 24 (E)	B	Int./Div.	K	T					
59. NYC 5.0 21 (E)	B	Int./Div.	K	T					
60. Port Auth 4.75 32	C	Int./Div.	M	T					
61. NYS Twy 3.5 18	B	Int./Div.	L	T					
62. NYS Twy 4.5 28	C	Int./Div.	L	T					
63. NYS Dorm 5.0 24	A	Int./Div.	K	T					
64. ML US Treas Money Fd	A	Int./Div.			Closed	03/02/09	K		
65. Southwest Bk of St Louis CD	D	Int./Div.	M	T					
66. M&I Marshall & Isley 5.15 18	D	Int./Div.	M	T					
67. M&I Bank 5.15 18	C	Int./Div.	L	T					
68. M&I Marshall & Isley 5.25 18	B	Int./Div.	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 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	

FINANCIAL DISCLOSURE REPORT

Page 8 of 15

Name of Person Reporting
Kaplan, Lewis A.

Date of Report
08/07/2010

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 (●-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)
69. National City Bank 5.2 18	B	Int./Div.			Redeemed	06/08/09	L	A	
70. Branch B&T 5.5 19	B	Int./Div.			Redeemed	07/27/09	L	A	
71. Branch B&T 5.5 16	C	Int./Div.	L	T					
72. US Treas 0% 1/2/09		None			Matured	01/02/09	O	B	
73. US Treas 0% 3/5/09		None			Matured	03/05/09	N	A	
74. Pacific Capital Bank CD	A	Int./Div.			Matured	02/24/09	M	A	
75. Goldman Sachs Bank CD	A	Interest			Redeemed	03/24/09	M	A	
76. ML Bk/B&T	A	Interest			Closed	05/28/09	J		
77. US Treas 0% 1/22/09		None			Matured	01/22/09	O	B	
78. Discover Bank 3.4 11	A	Int./Div.	K	T					
79. New Frontier Bank 3.6 12	B	Int./Div.			Redeemed	04/20/09	L	A	
80. M& I Bank 5.0 15	A	Int./Div.			Redeemed	01/29/09	K	A	
81. Southwest Bk of St L 5.2 18	B	Int./Div.	K	T					
82. Pacific Capital 1.6 09	A	Int./Div.			Matured	02/24/09	M		
83. US Treas 0% 4.23.09		None			Buy	03/24/09	N		
84.					Buy (add'l)	03/26/09	M		
85.					Matured	04/23/09	O	A	

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	

FINANCIAL DISCLOSURE REPORT

Page 9 of 15

Name of Person Reporting

Kaplan, Lewis A.

Date of Report

08/07/2010

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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
86. US Treas 0% 5.14.09		None			Buy	03/31/09	O		
87.					Buy (add'l)	04/09/09	N		
88.					Matured	05/14/09	P1	A	
89. US Treas 0% 5.28.09		None			Buy	04/20/09	O		
90.					Matured	05/28/09	O	A	
91. JP Morgan Chase (IRA)	A	Int./Div.	O	T	Open	05/27/09	J		
92. Pimco Fds Total Return	F	Distribution	O	T	Buy	07/02/09	M		
93.					Buy (add'l)	09/23/09	N		
94.					Sold (part)	12/29/09	N	A	
95. JP Morgan Tax Free Money Mkt (E)	A	Int./Div.	M	T	Open	10/28/09	L		
96. NYC Trans Fin 5.25 12 (F)		None	K	T	Buy	12/10/09	K		
97. Unadilla NY 4.0 13 (E)		None	K	T	Buy	12/29/09	K		
98. Islip NY 5.0 14 (E)		None	K	T	Buy	11/10/09	K		
99. Nassau Co. NY 4.0 14 (E)		None	K	T	Buy	12/15/09	K		
100. Perinton NY 3.25 15 (E)		None	K	T	Buy	12/17/09	K		
101. Ithaca NY 4.0 16 (E)		None	K	T	Buy	12/29/09	K		
102. Wilmington Trust 1.1 09 CD	A	Int./Div.			Buy	01/02/09	M		

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000 J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000 K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	C = \$2,501 - \$5,000 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	D = \$5,001 - \$15,000 H2 = More than \$5,000,000 M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	
3. Value Method Codes (See Column C2)					

FINANCIAL DISCLOSURE REPORT

Page 10 of 15

Name of Person Reporting

Kaplan, Lewis A.

Date of Report

08/07/2010

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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
103.					Redeemed	04/02/09	M	A	
104. US Treas 0% 4.2.09		None			Buy	01/02/09	O		
105.					Buy (add'l)	03/02/09	L		
106.					Buy (add'l)	03/03/09	K		
107.					Matured	04/02/09	O	A	
108. US Treas 0% 4.9.09		None			Buy	03/05/09	N		
109.					Matured	04/09/09	N	A	
110. JP Morgan Treas Agy Fd	C	Distribution			Buy	07/02/09	N		
111.					Buy (add'l)	07/17/09	M		
112.					Sold	09/23/09	O	B	
113. JP Morgan Strategic Inc Fd	D	Distribution	O	T	Buy	08/04/09	L		
114.					Buy (add'l)	09/23/09	N		
115. JP Morgan Int'l Currency Fd	B	Distribution	K	T	Buy	10/23/09	K		
116. JP Morgan US Equity Fd	A	Distribution	M	T	Buy	10/23/09	M		
117. JP Morgan Short Duration Bd Fd		None	N	T	Buy	12/30/09	N		
118. Fifth Third Bk 1.4.09 CD	A	Int./Div.			Redeemed	03/24/09	L	A	
119. NYC Ser F-1 5.0.21		None	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 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 \$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	

FINANCIAL DISCLOSURE REPORT

Page 11 of 15

Name of Person Reporting

Kaplan, Lewis A.

Date of Report

08/07/2010

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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
120. JP Morgan brokerage accts	A	Interest	O	T	Open	05/26/09	J		
121. JP Morgan Tax Free Money Mkt		None	M	T	Open	10/28/09	M		
122. Schenectady Co. NY 2.0 11		None	K	T	Buy	12/30/09	K		
123. Ithaca NY 4.0 13		None	K	T	Buy	12/29/09	K		
124. Islip NY 5.0 14		None	L	T	Buy	11/10/09	L		
125. Nassau Co. NY 4.0 14		None	K	T	Buy	12/15/09	K		
126. Perinton NY 3.25 15		None	K	T	Buy	12/17/09	K		
127. Niskayuna NY 3.375 16		None	K	T	Buy	12/31/09	K		
128. Dutchess Co. NY 5.0 18		None	K	T	Buy	12/31/09	K		
129. Orange Co. NY 4.25 19		None	K	T	Buy	11/25/09	K		
130. JP Morgan Chase checking account	A	Interest	J	T	Open	05/21/09	J		
131. Wilmington Trust 1.1 09	A	Int./Div.			Buy	01/02/09	L		
132.					Redeemed	04/20/09	L	A	
133. US Treas 0% 5/14/09		None			Buy	04/02/09	L		
134.					Matured	05/14/09	L	A	
135. JP Morgan Treas & Agency Fd	B	Int./Div.	K	T	Buy	07/02/09	L		
136.					Buy (add'l)	08/03/09	K		

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 \$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	

FINANCIAL DISCLOSURE REPORT

Page 12 of 15

Name of Person Reporting

Kaplan, Lewis A.

Date of Report

08/07/2010

VII. INVESTMENTS and TRUSTS – income, value, transactions (Includes those of spouse and dependent children; see pp. 34-68 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 (●-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)
137.					Buy (add'l)	08/05/09	L		
138.					Sold (part)	09/03/09	M		
139. Colonial Bank 0.65 09	A	Int./Div.			Buy	02/11/09	K		
140.					Redeemed	05/11/09	K	A	
141. US Treas 0% 3/26/09		None			Buy	02/11/09	M		
142.					Matured	03/26/09	M	A	
143. US Treas 0% 4/23/09		None			Buy	03/26/09	M		
144.					Matured	04/23/09	M	A	
145. US Treas 05 5/28/09		None			Buy	04/23/09	M		
146.					Matured	05/28/09	M	A	
147. Pimco Funds Total Return	C	Distribution	L	T	Buy	07/02/09	L		
148.					Sold (part)	12/30/09	J	A	
149. JP Morgan Strategic Income	B	Distribution	M	T	Buy	08/05/09	K		
150.					Buy (add'l)	09/23/09	M		
151. JP Morgan International Value Fund	A	Distribution	J	T	Buy	10/28/09	J		
152. JP Morgan US Equity Fund	A	Distribution	K	T	Buy	10/28/09	K		
153. JP Morgan Short Duration Bond Fd		None	J	T	Buy	12/30/09	J		

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000 J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000 K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	C = \$2,501 - \$5,000 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	D = \$5,001 - \$15,000 H2 = More than \$5,000,000 M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	
3. Value Method Codes (See Column C2)					

FINANCIAL DISCLOSURE REPORT
Page 13 of 15

Name of Person Reporting
Kaplan, Lewis A.

Date of Report
08/07/2010

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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
154. JP Morgan brokerage accts	A	Interest	M	T	Open	05/18/09	K		
155. JP Morgan Tax Free Money Market Fd		None	K	T	Open	10/31/09	K		
156. Schenectady Co. NY 2.0 11		None	K	T	Buy	12/30/09	K		
157. Ithaca NY 4.0 12		None	K	T	Buy	12/29/09	K		
158. Clarkstown NY 3.5 12		None	K	T	Buy	12/21/09	K		
159. Perinton NY 3.25 13		None	K	T	Buy	12/17/09	K		
160. Unadilla NY 4.0 14		None	K	T	Buy	12/31/09	K		
161. Nassau Co. NY 4.0 14		None	K	T	Buy	12/15/09	K		
162.									

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 14 of 15

Name of Person Reporting
Kaplan, Lewis A.

Date of Report
08/07/2010

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

1. (E) designates assets held as trustee u/w/o 
2. Part VII, line 55
- name of locality omitted for security reasons
3. Income for 1986 EES and Handy Place partnerships equals distributions

FINANCIAL DISCLOSURE REPORT

Page 15 of 15

Name of Person Reporting

Kaplan, Lewis A.

Date of Report

08/07/2010

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