

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK
UNITED STATES COURTHOUSE
NEW YORK, NEW YORK 10007

LEWIS A. KAPLAN
DISTRICT JUDGE

September 11, 2008

RECEIVED
2008 SEP 17 A 11:06
FINANCIAL
DISCLOSURE OFFICE

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

Ladies and Gentlemen:

This letter responds to the questions contained in the letter of Judge Ortrie D. Smith, dated September 2, 2008, that require a response.

1. The nature of the expenses are as follows:

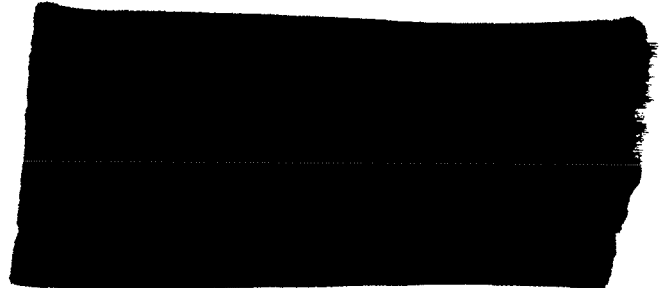
line 1 - Transportation, food and lodging
line 2 - Transportation
line 3 - Transportation, food and lodging
line 4 - Transportation

2. Part VII, line 69, for Pimco Comm Real Return C1 A is amended to reflect (a) a partial sale on May 17, 2007, value code L, gain code A, and (b) a sale on June 22, 2007, value code J, gain code A.

3. The Schwab account was closed on September 27, 2006 when Schwab remitted to [REDACTED] a check for the eighteen cents that stood to her credit at that date. Part VII, line 72, of my 2006 report therefore is amended by deleting the value and value method codes in Column C, leaving those entries blank, and changing Column D as follows:

(1) Closed
(2) 9/27/06
(3) J
(4) A

The account listed in the 2006 report in Part VII, line 72, was included in Part VII, line 31, in the 2007 report.



FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2007

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 07/31/2008
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 01/01/2007 to 12/31/2007
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.	

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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.	

FINANCIAL DISCLOSURE REPORT

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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.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>INCOME</u> (yours, not spouse's)
1. 9-13-07	Marsh McLennan class action settlement payment	\$ 10.06
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.	American Bar Association, Section of Antitrust Law	4/18-20/2007	Washington, D.C.	Meeting	\$1020
2.	Georgetown Law Center/Nat'l Ass'n of Criminal Defense Lawyers	9/27/07	Washington, D.C.	Meeting	\$448.00
3.	American Bar Association, Section of Antitrust Law	8/13-16-2007	Whistler, B.C.	Meeting	\$3394
4.	University of Rochester	5/19-20/2007	Rochester, N.Y.	Commencement	\$234

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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.	Virginia Richard	Wine, plants, salad items, kite	\$250-350
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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Name of Person Reporting

Kaplan, Lewis A

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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. Citibank accounts	A	Interest	J	T					
2. Kinderhook CSD 6 07	B	Interest			Sell	12-17	K	A	
3. NYS Pwr A Ser D 5.875 10	A	Interest	J	T	None				
4. NYS Pwr A Ser GP 5.5 10	B	Interest	J	T	None				
5. NYS Pwr A Ser F 5.5 10	A	Interest	J	T	Pt Redempt	1-2	J	A	
6. Mun Inv Trust Ser A NY	A	Interest	J	T	Pt Redempt	3-26	J	A	
7.					Pt Redempt	11-26	J	A	
8.					Pt Redempt	12-31	J	A	
9. PW 1986 EES lim ptn		None	J	W	None				
10. Handy Place Invest Part		None	J	W	None				
11. Westchester Co 5.6 07	B	Interest			Redemption	7-2	K	A	
12. Clarkstown 5.6 08	D	Interest	M	T	None				
13. NYC Mun Wtr 5.375 07	A	Interest			Redemption	6-15	K	A	
14. NYS MCFFA 5.125 12	B	Interest			Redemption	11-1	J	A	
15. NYS Dorm 5.125 08	D	Interest	M	T	None				
16. NYS Dorm 5.25 13	C	Interest	L	T	None				
17. Triboro BTA 4.5 13	B	Interest	K	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
Q=Appraisal
U=Book Value

B=\$1,001 - \$2,500
G=\$100,001 - \$1,000,000
K=\$15,001 - \$50,000
O=\$500,001 - \$1,000,000

R=Cost (Real Estate Only)
V=Other

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
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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Name of Person Reporting

Kaplan, Lewis A

Date of Report

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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)
18. Puerto Rico MFA 5.5 09	B	Interest	K	T	None				
19. NYS Dorm 5.125 11	C	Interest	L	T	None				
20. Triboro BTA 4.75 16	A	Interest	K	T	None				
21. NYC Mun Wtr 4.9 13	B	Interest	L	T	None				
22. Commack UFSD 4.375 13	D	Interest	M	T	None				
23. NYS Twy 5.125 13	C	Interest	M	T	None				
24. So Glens Falls CSD 5.25 14	C	Interest	L	T	None				
25. NY Tran at MTA 5.2 10	D	Interest	M	T	None				
26. NYS Env Fac 5.125 11	C	Interest	L	T	None				
27. NYS Dorm 5.125 11	C	Interest	L	T	None				
28. NYS Dorm 5.1 12	B	Interest	K	T	None				
29. NYS Env Fac 4.55 13	B	Interest	L	T	None				
30. NYS Env Fac 4.95 17	C	Interest	L	T	None				
31. ML Bk/B&T RASP	B	Interest	K	T					
32. NYC Trans 5.0 19	C	Interest	M	T	None				
33. Greece CSD 4.5 17	C	Interest	M	T	None				
34. NYS Env Fac 4.2 12	B	Interest			Sell	5-8	M	B	

1. Income Gain Codes:

(See Columns B1 and D4)

2. Value Codes

(See Columns C1 and D3)

3. Value Method Codes

(See Column C2)

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

Q = Appraisal

U = Book Value

B = \$1,001 - \$2,500

G = \$100,001 - \$1,000,000

K = \$15,001 - \$50,000

O = \$500,001 - \$1,000,000

R = Cost (Real Estate Only)

V = Other

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

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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Name of Person Reporting

Kaplan, Lewis A

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07/31/2008

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)
35. MTA 4.0 12	C	Interest			Sell	5-4	M	B	
36. MTA 4.0 13	B	Interest			Sell	5-4	M	B	
37. NYC 4.375 11	C	Interest	M	T	None				
38. FNMA 5.0 12	D	Interest	M	T	None				
39. Triboro BTA 3.75 13	B	Interest			Sell	5-4	L	A	
40. William Floyd UFSD 4.125 15	B	Interest			Sell	5-4	M	B	
41. MTA 5.0 23	C	Interest	M	T	None				
42. GECC 4.75 13	D	Interest	M	T	None				
43. Nat City Bk fka Provident Bank 5.0 15	C	Interest	L	T	None				
44. FHLMC multi % 18	D	Interest	M	T	None				
45. Hudson United Bk 5.05 13	C	Interest	K	T	None				
46. NYC Ser J 4.625 18	C	Interest	M	T	None				
47. NYS Dorm 5.0 19 (mult. issues)	D	Interest	M	T	None				
48. MTA 4.75 26	D	Interest	N	T	None				
49. Long Island Pwr 4.75 24	C	Interest	M	T	None				
50. NYS Dorm 4.75 25	C	Interest	M	T	None				
51. Western Bank Puerto Rico	A	Interest	K	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 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	

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Name of Person Reporting

Kaplan, Lewis A

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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				
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52. Bank Amer 4.65 12	B	Interest	K	T	None				
53. Capitol One Bk 4.75 10	C	Interest	L	T	None				
54. Port Auth NY&NJ 4.2 19	C	Interest	M	T	None				
55. NYS Dorm 4.625 18	C	Interest	M	T	None				
56. JP Morgan Chase accts	A	Interest	K	T					
57. NY Life whole life policies	B	Dividend	L	T	None				
58. ML CMA NY Mun Money	A	Interest	K	T					
59. MTA Adj% 26	C	Interest	L	T	None				
60. ML CMA NY Mun Money	A	Interest	K	T					
61. MTA Adj% 26	B	Interest	K	T	None				
62. Ulster Co 4.25 21	C	Interest	L	T	None				
63. NYS Dorm 4.0 19	B	Interest	L	T	None				
64. Banco Bilbao 4.46 12	C	Interest	L	T	None				
65. First Eagle Global Cl C	E	Distribution	N	T					
66. Davis NY Venture Cl Y	C	Distribution	N	T					
67. Blackrock Large Cap Value f/k/a ML Large Cap Value Cl I	D	Distribution	M	T					
68. Everegreen Sp Values Cl A	D	Distribution	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	

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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.)

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69. Pimco Comm Real Return Cl A	A	Distribution							
70. Pioneer Oak Ridge Small Cap Cl A	C	Distribution	L	T					
71. Goldman Sachs Mid Cap Cl A	D	Distribution	M	T					
72. Amer Inc Fund of Am Cl A	E	Distribution	O	T					
73. ML CMA NY Mun Money	A	Dividend	K	T					
74. ML Bank RASP	A	Interest	K	T					
75. New York NY Ser N 4.05 17	C	Interest	M	T	None				
76. Minisink CSD 4.0 12	C	Interest	L	T	None				
77. Wayne CSD 4.0 20	C	Interest	L	T	None				
78. Brookhaven CSD	C	Int./Div.	L	T	None				
79. Amer Inc Fd of Amer Cl A	D	Distribution	L	T					
80. Davis NY Venture Cl Y	A	Distribution	L	T					
81. Goldman Sachs Mid Cap Cl A	C	Distribution	K	T					
82. Pimco Comm Real Return Cl A	A	Distribution	J	T					
83. Penn Mut Fd f/k/a Royce	B	Distribution	K	T					
84. DWS Dreman f/k/a Scudder High Return	D	Distribution	L	T					
85. Oakmark Select	C	Distribution	K	T					

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 = \$55,000,001 - \$255,000,000	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	

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86. Community B&T 4.4 08	B	Interest	K	T	None				
87. FNMA multi% 09	B	Interest	K	T	None				
88. FNMA multi% 15	B	Interest	K	T	None				
89. HSBC Fin Corp 4.65 10	B	Interest	K	T	None				
90. Principal Life Inc. 5.0 12	B	Interest	K	T	None				
91. GECC 5.0 16	B	Interest	K	T	None				
92. NYS Dorm 4.0 19	C	Interest	L	T	None				
93. National Union Bank of [locality]	A	Int./Div.	J	T					
94. Countrywide Bank 4.4 07	A	Interest			Redemption	1-12	K	A	
95. Southside Bank 5.35 11	B	Interest	K	T					
96. Lehman Bros Bank 6.0 16	D	Distribution			Redemption	5-31	M	A	
97. Ivy Asset Strat CI A	B	Distribution	L	T					
98. New York NY IDA 4.0 17	B	Interest	L	T					
99. Clarkstown 4.25 20	A	Interest	K	T	Buy	7-26	K		
100. MBank 5.00 10	B	Interest	K	T	Buy	1-4	K		
101. Geauga Sav Bk 5.2 10	D	Interest	K	T	Buy	5-18	K		
102. McFarland St Bk 5.35 12	C	Interest	M	T	Buy	7-20	M		

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
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103. Henderson Eur Focus	D	Distribution	L	T	Buy	4-27	K		
104. Henderson Eur Focus	B	Distribution	K	T	Buy	2-26	K		
105. First Bank PR 5.34 10	B	Interest			Buy	2-21	K		
106.					Redemption	11-21	K	A	
107. Am Inc Fund of Am Cl F	C	Distribution	K	T	Buy	2-27	K		

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 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
2. Value Codes (See Columns C1 and D3)					
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other			

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting

Kaplan, Lewis A

Date of Report

07/31/2008

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

1. ● designates assets held as trustee u/w/o [REDACTED]
2. Part VII, line 93
- name of locality omitted for security reasons
3. Income for 1986 EES and Handy Place partnerships equals distributions
4. Part V - value is an estimate

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting

Kaplan, Lewis A

Date of Report

07/31/2008

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 _____

A large black rectangular redaction box covering the 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