

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) JACOBS, DENNIS	2. Court or Organization Court of Appeals, 2d Circuit	3. Date of Report 04/28/2008
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Circuit Judge - Active	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, N.Y. 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.		
2.		
3.		
4.		
5.		

II. AGREEMENTS. (Reporting individual only; see pp. 14-16 of filing instructions.)

☒ NONE (No reportable agreements.)

DATE

PARTIES AND TERMS

1.		
2.		
3.		

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FINANCIAL DISCLOSURE REPORT
Page 2 of 9

Name of Person Reporting
JACOBS, DENNIS

Date of Report
04/28/2008

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.		
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.	
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 Friends of the Hebrew University	January 14-21, 2007	Jerusalem, Israel	Scholar in Residence	Travel, food, lodging, for Judge [REDACTED]
2.					
3.					
4.					
5.					

FINANCIAL DISCLOSURE REPORT

Page 3 of 9

Name of Person Reporting

JACOBS, DENNIS

Date of Report

04/28/2008

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 9

Name of Person Reporting

JACOBS, DENNIS

Date of Report

04/28/2008

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)

1. Muni Bond: New York, NY Rfdg - Ser A FSA-CR 7/23/98	C	Interest	L	T					
2. Muni Bond: New York City Ser H G/O Book Entry 1/28/97	D	Interest			Full Call	09/04	M		
3. Muni Bond: New York NY Ser D FGIC 11/18/97	C	Interest	L	T					
4. Muni Bond: Long Island Pwr Au Elec Sys Gen Rv-A 5/1/98	B	Interest	K	T					
5. Muni Bond: Long Island Pwr Au Elec sys Rev GenMBIA 10/15/98	C	Interest	L	T					
6. Muni Bond: New York NY Ser H-FGIC-TCRS UNLTD/TAX 3/29/01	B	Interest	K	T					
7. Muni Bond: New York ST DORM AUTH REVS SER-B-E.T.M. 7/1/90	B	Interest	K	T					
8. Muni Bond: New York ST DORM AUTH REVS RFDG-ST UNIV 8/1/93	C	Interest	L	T					
9. Muni Bond: New York ST TWY AUTH SVC CRCT REV RFDG 8/15/98	C	Interest	L	T					
10. Muni Bond: New York ST TWY AUTH SVC CRCT REV RFDG F9/1/97	B	Interest	K	T					
11. Muni Bond: New York ST URB DEV CRP RV-B-CRCTL FACS 11/1/98	C	Interest	L	T					
12. Muni Bond: LI NY Pwr Au Elec Sys Gen Rv DTD 5/1/98	D	Interest	M	T					
13. Muni Bond: Greenwich NY Cent Sch Dist Rfdg DTD 6/24/02	C	Interest	L	T					
14. Muni Bond: NY St Twy Auth Hwy & Brdg Rfdg Ser C 7/1/02	C	Interest	L	T					
15. Muni Bond: NY St TWY Auth Hwy & Brdg Rfdg Ser C 7DTD 7/1/02	C	Interest	L	T					
16. Muni Bond: NY St Twy Auth Hwy & Brdg Rfdg Ser B DTD 7/1/00	D	Interest	L	T					
17. Muni Bond: NYS Twy Auth Svc Cont Rev Rfdg DTD 8/7/02	C	Interest	L	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 = \$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 9

Name of Person Reporting

JACOBS, DENNIS

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04/28/2008

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18. Muni Bond: NY St UDC Corr & Youth Facs Svc Contract 11/26/02	B	Interest	K	T					
19. Muni Bond: New York NY Ser F MBIA IBC OID 11/21/96	B	Interest			Full Call	09/04	K		
20. Muni Bond: NYS Dorm Au Rev Upstate CNMTY 3/3/05	B	Interest	K	T					
21. Muni Bond: NYC G/O Ser E Ref FSA 11/10/04	B	Interest	K	T					
22. Muni Bond: NYNY Ser L MBIA IBC 6/10/97	B	Interest	K	T					
23. Muni Bond: NYNY Ser L MBIA IBC 6/10/97	B	Interest			Full Call	08/01	K		
24. Muni Bond: NYNY Ser L U/T MBIA 6/10/97	B	Interest			Full Call	08/01	K		
25. Muni Bond: NYNY Ser L U/T MBIA 6/10/97	B	Interest			Full Call	09/04	K		
26. Muni Bond: NYNY Ser H-FGIC 3/29/01	D	Interest	L	T					
27. Muni Bond: NYNY Rfdg-SerG-6/3/02	C	Interest	L	T					
28. Muni Bond: NYSt.Thruway Auth. 2nd Highway & Bridge 9/8/05		None	K	T	Buy	09/26	K		
29. Muni Bond: NYSt. Thruway Auth. 2nd Highway & Bridge 9/8/05	B	Interest	K	T	Buy	01/10	K		
30. Muni Bond: NYC G/O Ser.O 6/2/05	B	Interest	K	T	Buy	10/31	K		
31. Muni Bond: NYC G/O Ser C 8/3/05		None	K	T	Buy	09/26	K		
32. Muni Bond: NYSt, Thruway Gen Rev Ser H 10/11/07		None	K	T	Buy	10/17	K		
33. Money Market: Western Asset NY Muni Money Market	A	Interest	K	T					See part VIII
34. Checking: Chase Manhattan Bank, NYC	A	Interest	J	T					

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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	
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FINANCIAL DISCLOSURE REPORT

Page 6 of 9

Name of Person Reporting

JACOBS, DENNIS

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04/28/2008

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35. Chase Manhattan Mortgage Corp: Escrow Account	A	Interest	J	T					
36. Fidelity Rollover IRA	G	Int./Div.	P1	T					
37. - Fidelity Spartan 500 Index									
38. - Fidelity Cash Reserves									
39. - Baron Growth Fund									
40. - Dodge & Cox Stock Fund									
41. - Royce Total Return Fund									
42. - American Growth Fund of America									
43. - Dreyfus Mid-Cap Fund									
44. - Bond: Fedl Home Loan Bank Bonds									
45. - Bond: Fedl Farm Cr Bks Cons Bd									
46. - Bond: Fedl Farm Credit Banks Funding Corp									
47. - Bond: Fedl Home Ln Bk 5/13/11									
48. - Bond: Fedl Farm CR Bks FDG 12/20/10									
49. - Bond: Fedl Home Ln Bk 11/15/11									
50. - Bond: Fedl Home Ln Bk 11/15/11									
51. - Bond: Fedl Home Ln Bks Gilbl 9/16/13									

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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 9

Name of Person Reporting

JACOBS, DENNIS

Date of Report

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52. - Bond: Fedl Home Ln Bks 02/13/05									
53. - Fidelity Contrafund									
54. - Selected American Shares CL D									
55. - Tweedy Browne Global Value Fund									
56. TIAA-CREF		None	L	T					
57. - CREF Stock Account									
58.									

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FINANCIAL DISCLOSURE REPORT
Page 8 of 9

Name of Person Reporting

JACOBS, DENNIS

Date of Report

04/28/2008

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

With respect to Part VII. Investments and Trusts:

Line 33: On April 30, 2007 all funds in the Smith Barney Muni NY Money Market Portfolio were transferred to the Western Asset New York Muni Money Market Fund. There was no sale of assets or any other transaction.

FINANCIAL DISCLOSURE REPORT

Page 9 of 9

Name of Person Reporting

JACOBS, DENNIS

Date of Report

04/28/2008

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 area.

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