

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) SAND, LEONARD B.	2. Court or Organization U.S. DISTRICT COURT: SDNY	3. Date of Report 05/15/2009
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. DISTRICT COURT JUDGE	5a. Report Type (check appropriate type) ☐ Nomination, Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2008 to 12/31/2008
7. Chambers or Office Address U.S. COURTHOUSE 500 PEARL STREET, ROOM 1650 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. TRUSTEE	██████████ TRUST #2
2.	
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.	

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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. 2008	TEACHING SALARY - UNIVERSITY (NYU)	\$20,000.00
2. 2008	HONORARIUM - UNIVERSITY (FORDHAM)	\$1,000.00
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.				
2.				
3.				
4.				
5.				

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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. _____	_____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. _____	_____	_____

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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. EXXON MOBIL COMMON STOCK	A	Dividend	J	T					
2. IBM COMMON STOCK	C	Dividend	M	T					
3. BP AMOCO PLC COMMON STOCK	D	Dividend	M	T					
4. SAFETY KLEEN CORP COMMON STOCK		None	J	T					
5. NIKE INC COMMON STOCK	B	Dividend	L	T					
6. COMMERCIAL METALS COMMON STOCK	D	Dividend	M	T					
7. STRYKER CORP COMMON STOCK	C	Dividend	O	T					
8. TOOTSIE ROLL INDS COMMON STOCK	A	Dividend	K	T					
9. UNITED COMPANIES TAX DEFERRED ANNUITY	B	Interest	K	T					
10. KIMBERLY CLARK COMMON STOCK	B	Dividend	K	T					
11. KIMBERLY CLARK COMMON STOCK	A	Dividend	J	T					
12. MCKESSON HBOC COMMON STOCK	A	Dividend	K	T					
13. JP MORGAN CHASE & CO COMMON STOCK	B	Dividend	K	T					
14. NYC TRANS FIN AUTH SR B MUNI BD	A	Interest			Redeemed	5/15	J	A	
15. LIVONIA NY C/S/D G/O MUNI BOND	A	Interest			Redeemed	6/16	J	A	
16. NASSAU CTY SER N MUNI BOND	A	Interest	J	T					
17. NEW YORK STATE DORM AU MUNI BOND	B	Interest	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 = \$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 = Esti	T = Cash Market	
3. Value Method Codes (See Column C2)					

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☐ 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. NEW YORK STATE DORM AU MUNI BOND	A	Interest	K	T					
19. PORT AUTH NY & NJ MUNI BOND	A	Interest	J	T					
20. AMAZON.COM CORPORATE BOND	A	Interest			Sold	9/17	K	D	
21. AMAZON.COM CORPORATE BOND	A	Interest			Sold	9/17	K	D	
22. NYS DORM AUTH HOPS BRONX LE BANON MUNI BOND	A	Interest			Redeemed	2/15	J	A	
23. NYC MUNI ASSIST CORP MUNI BOND	A	Interest			Redeemed	7/1	J	B	
24. LONG ISLAND PWR AUTH NY ELEC S YS MUNI BOND	B	Interest			Redeemed	4/1	L	B	
25. WASHINGTON MUTUAL INC COMMO N STOCK	A	Dividend			Sold	10/7	J	A	
26. LEGG MASON PTNRS AGG GRWTH		None	L	T					
27. WASHINGTON MUTUAL INC COMMO N STOCK	A	Dividend			Sold	10/6	J	A	
28. LEGG MASON PTNRS AGG GROWTH CL B		None	J	T					
29. RICHFIELD SPRINGS NY CENT SCH DIST MUNI BOND	A	Interest			Redeemed	6/16	K	A	
30. NY STATE ENVIRONMENTAL FAC MUNI BOND	C	Interest	K	T					
31. BERMUDA PROPERTIES LTD COMM ON & PFD STOCK		None	J	T					
32. OLSTEIN FINANCIAL ALERT FUND - CLASS C		None	N	T					
33. LEGG MASON PTNRS HIGH INC FD C LASS B	C	Dividend	K	T					
34. LEGG MASON PTNRS LG CAP GRO WTH FD		None	K	T					

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	(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. LEGG MASON PTNRS HIGH INC FD C LASS B	B	Dividend	K	T					
36. NYS DORM AUTH REVS RFDG LENOX HILL HOSPITAL MUNI BOND	A	Interest	J	T					
37. HAIN CELSTIAL GROUP		None	K	T					
38. LEGG MASON PTNRS CLASSIC VAL F D CL B		None			EXCH IN MERGER	7/18	J	A	
39. OLSTEIN FINANCIAL ALERT FUND C LASS C		None	M	T					
40. ANNALY MORTGAGE MGMT COM MON STOCK	B	Dividend	K	T					
41. LEGG MASON PTNRS CAP AND INC FD CL C	D	Dividend	M	T					
42. LEGG MASON PTNR SOC AWNS FD CL C	A	Dividend	K	T					
43. OLSTEIN FINANCIAL ALERT FUND C LASS C		None	L	T					
44. LEGG MASON PTNRS CAP & INC FD CL C	B	Dividend	K	T					
45. NEW YORK ST URB DEV CORP REV C ORRECTL MUNI BOND	A	Interest			Redeemed	1/2	K	A	
46. NEW YORK TIMES CLASS A STOCK (X)	A	Dividend	J	T					
47. LEGG MASON PTNRS ADJ RATE INC FD	A	Dividend	J	T					
48. LEGG MASON PTNS APP FUND CL B	D	Dividend	M	T					
49. LEGG MASON PTNRS LG CAP GR FD		None	M	T					
50. FIRST MARBLEHEAD CORP COMMON STOCK		None	J	T					
51. FIRST MARBLEHEAD CORP COMMON STOCK		None	K	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	
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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52. FIRST MARBLEHEAD CORP COMMON STOCK		None	J	T					
53. THORNBURG MTG INC COMMON STOCK		None			Sold	3/3	J	A	
54. WHIRLPOOL CORP COMMON STOCK	A	Dividend	J	T					
55. WINDSTREAM CORP COMMON STOCK	A	Dividend	J	T					
56. NYC G/O FISCAL 1994 SER A MUNI BOND		None	J	T					
57. NYC TRANSTL FIN AU FUTURE MUNI BOND	A	Interest	K	T					
58. DISH NETWORK CL A COMMON (FORMERLY ECHOSTAR COMMNS CORP)		None	J	T					
59. USG CORP COMMON STOCK		None	J	T					
60. NYS DORM AU REVS RFDG BRONX LEBANON HOSP MUNI BOND	B	Interest	K	T					
61. COMPUCREDIT CORP COMMON STOCK		None	J	T					
62. ECHOSTAR CORP COMMON STOCK		None	J	T	REC'D IN MERGER	1/7	J	A	
63. LEGG MASON PTNRS CAP FD		None	K	T	REC'D IN MERGER	7/18	J	A	
64. PUERTO RICO COMWLTH PUB SER A BOND	B	Interest	L	T	Buy	4/8	L		
65. TRUSTS									
66. IRA A/C #1	E	Int./Div.	M	T					
67. (U.S. TREAS SECURITIES, MONEY MKT INTEREST & MUTUAL FUND									
68. DIVIDENDS FROM DE GROUP FD & EMERGING MKT FUND)									

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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69. IRA A/C #2	B	Int./Div.	K	T					
70. (U.S. TREAS SECURITIES, MONEY MKT INTEREST & MUTUAL FUND									
71. DIVIDENDS FROM DE GROUP FD & E MERGING MKTS FD)									
72. LIFE INTEREST IN INCOME OF [REDACTED] [REDACTED] TRUST # 1									
73. VALUE OF TRUST HOLDINGS	F	Int./Div.	PI	T					
74. IDENTITY OF TRUST HOLDINGS									
75. COMMON STOCKS									
76. EXXON MOBIL									
77. GENERAL ELECTRIC									
78. BRISTOL MYERS									
79. VERIZON COMMUNICATIONS									
80. NORFOLK SOUTHERN CORP									
81. NORTHROP GRUMAN									
82. DOW CHEMICAL CO									
83. PLUM CREEK TIMBER CO									
84. ZIMMER HOLDINGS INC									
85. MASCO					Sold	12/10	J		

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86. U.S. BANCORP DEL COM									
87. BANK OF AMERICA CORP									
88. DU PONT EI DE NEMOURS & CO									
89. RPM INTERNATIONAL INC									
90. ARCHER DANIELS MIDLAND CO									
91. NESTLE SA (CHF) 1									
92. CS CREDIT SUISSE GROUP					Sold	12/11	K		
93. LIFE INTEREST IN INCOME OF [REDACTED] [REDACTED] TRUST # 2									
94. VALUE OF TRUST HOLDINGS	D	Int/Div.	M	T					
95. IDENTITY OF TRUST HOLDINGS									
96. SB MONEY FUND									
97. CITIBANK BANK NA BANK DEP PROG RAM									
98. COMMON STOCKS									
99. HAIN CELESTIAL GRP INC									
100. KB HOME									
101. WASHINGTON MUTUAL INC									
102. FIRST MARBLEHEAD CORP									

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103. FEDERAL NATIONAL MORTGAGE ASSOCIATION									
104. WELLPOINT INC					Buy	8/11	K		
105. GENERAL ELECTRIC					Buy	7/30	K		
106. GENERAL ELECTRIC					Buy	11/28	J		
107. MUTUAL FUNDS									
108. OLSTEIN FINANCIAL ALERT FUND CL C									
109. LEGG MASON PTNRS CAP AND INC FD CL C									
110. PARTNERSHIPS - LIMITED INTEREST									
111. 1414 AMERICAS CO ORIGINAL COST - \$1,667		None			Sold	12/31	J	A	
112. UNDERHILL ASSOC - ORIGINAL COST \$6,000	B	PTNSHP INCOME	J	R					
113. 150 LAKE ASSOC. - ORIGINAL COST \$3,000	A	PTNSHP INCOME	J	R					
114. FORESTBURG SULLIVAN - ORIGINAL COST \$7,466		None			Sold	12/31	J	A	
115. RAMCO GERSHENSON PROPERTIES LP - ORIGINAL COST \$10,500	B	PTNSHP INCOME	J	R					
116. BANK ACCOUNTS									
117. CITIBANK	A	Interest	J	T					
118. JP MORGAN CHASE	A	Interest	K	T					
119. HUDSON CITY SAVINGS BANK	A	Interest	J	T					

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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)					

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Name of Person Reporting

SAND, LEONARD B.

Date of Report

05/15/2009

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)
120. CITIBANK N.A. BANK DEPOSIT PRO GRAM	B	Interest	L	T					
121. CITIBANK N.A. BANK DEPOSIT PRO GRAM	B	Interest	J	T					
122. CITIBANK .NA. BANK DEPOSIT PRO GRAM	A	Interest	K	T					
123. UNION STATE BANK	A	Interest	J	T					
124.									
125.									
126.									
127.									
128.									
129.									
130.									
131.									
132.									
133.									
134.									
135.									
136.									

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

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting

SAND, LEONARD B.

Date of Report

05/15/2009

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)
137.									

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)					

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Name of Person Reporting
SAND, LEONARD B.

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

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Name of Person Reporting

SAND, LEONA D B.

Date of Report

05/15/2009

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



May 11, 2009

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

SAND, LEONARD B.

ATTACHMENT TO FORM AO-10

2008

VII. TRANSACTIONS

The undersigned has small minority interests as a limited partner in the limited partnerships listed in Part VII and is not in a position to obtain data regarding transactions in real property, securities, etc. If any further information is required, please refer to his letter of August 21, 1980 to the Honorable Edward Allen Tamm, Judicial Ethics Committee.

