

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2011

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) Spiegel, S. Arthur	2. Court or Organization United States District Court, SDO, WD	3. Date of Report 05/06/2012
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) United States Senior District Judge	5a. Report Type (check appropriate type) ☐ Nomination, ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☒ Amended Report	6. Reporting Period 01/01/2011 to 12/31/2011
7. Chambers or Office Address 838 Potter Stewart United States Courthouse Cincinnati, OH 45202	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 <i>NONE</i> 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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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 TYPEINCOME
(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.)*DATESOURCE AND TYPE

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.)*SOURCEDATESLOCATIONPURPOSEITEMS PAID OR PROVIDED

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 mm/dd/yy	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A-H)	(5) Identity of buyer/seller (if private transaction)
1. Brokerage Account #1									
2. Anadarko Petroleum Corp.	A	Dividend	K	T					
3. Exxon Mobil Corp. (XOM)	D	Dividend	N	T					
4. Fifth Third Bancorp Ohio (FITB)	C	Dividend	M	T					
5. Marathon Oil Corp. (MRO)	A	Dividend	K	T					
6. Marathon Petroleum Co	A	Dividend	K	T	Spinoff (from line 5)	07/01/11			
7. PNC Financial Services Group (PNC)	C	Dividend	M	T					
8. Piper Jaffray Companies Inc. (PJC)		None	J	T					
9. Procter & Gamble Co. (PG)	D	Dividend	N	T					
10. JM Smucker Company New (SJM)	A	Dividend	J	T					
11. U.S. Bancorp. Delaware New (USB)	B	Dividend	L	T					
12. Union Pacific Corp (UNP)	C	Dividend	M	T					
13. United States Steel Corp (X)	A	Dividend	J	T					
14. Eaton Vance Balanced Fund (EVIEX)	A	Dividend	J	T					
15. Gateway Fund (GATEX)	B	Dividend	M	T					
16. Victory Ohio Muni Bond Fund (SOHTX)	C	Dividend	M	T					
17. Westernbank PR Rate 2.3% Fixed CD Matures 07/30/2010	B	Int./Div.	L	T	Sold	05/10/10	L		

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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18. Sterling Savings Bank WA US Rate 4.00% Fixed CD Matures 01/2	B	Int./Div.	L	T	Sold	01/25/10	L		
19. RMA Tax Free Fund Inc.	A	Dividend	N	T					
20. Brokerage Account # 2 - Trust	E	Int./Div.	P1	T					
21. UBS RMA Money Market Portfolio (FKA Victory OhioMunicipal Mo									
22. Bank of Nova Scotia Canada CAD (BNS)	A				Sold (part)	05/04/11	J	C	
23. Exxon Mobil Corp. (XOM)					Sold (part)	08/22/11	L		
24. JP Morgan Chase & Company (JPM)					Sold (part)	12/01/11	K	E	
25. Pepsico Inc. (PEP)					Sold (part)	05/04/11	J	D	
26. Pfizer Inc. (PFE)									
27. Pitney Bowes Inc. (PBI)				R	Sold	08/06/10	J	A	
28. Procter & Gamble (PG)					Sold (part)	12/01/11	M	E	
29. 3M Co. (MMM)					Sold (part)	05/04/11	J	D	
30. US Bancorp (USB)									
31. Berea Ohio 3.75% due 12/01/11					Redeemed	12/01/11	K		
32. Butler County Ohio 4.95% due 12/01/10					Sold	12/01/10			
33. Eastern OH Regional Wastewater 4.25% due 12/01/10					Sold	12/01/10			
34. Hamilton County, OH 3.125% due 12/01/12									

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35. Ohio State 3.50% due 03/01/11					Redeemed	03/01/11	K		
36. Deerfield Twp. Ohio 4.00% due 12/01/13									
37. Vanguard Short Term Tax Exempt Fund (VWSTX)					Sold	04/21/11	K	A	
38. Brokerage Account # 3									
39. Victory Established Value Fund (GETGX)	A	Dividend	L	T	Sold (part)	11/11/11	J	A	
40. Victory Fund for Income (GGIFX)	B	Dividend	K	T					
41. UBS Ret Money Fund	A	Dividend	J	T					
42. Brokerage Account # 4 Trust		None	M	T					
43. Exxon Mobil Corp		None	L	T		12/01/11	L		
44. Procter & Gamble Co.		None	M	T		12/01/11	M		
45.									
46.									
47.									
48.									
49.									
50.									
51.									

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52.									
53.									

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

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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. app. § 501 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature: **s/ S. Arthur Spiegel**

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)

Committee on Financial Disclosure
Administrative Office of the United States Courts
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Washington, D.C. 20544