

AO 10
Rev. 1/2007

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2006

SELF INITIATED AMENDMENT

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 USDC, SD OHIO	3. Date of Report 04/09/2007
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. SENIOR DISTRICT JUDGE	5a. Report Type (check appropriate type) ☐ Nomination, ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2006 to 12/31/2006
7. Chambers or Office Address 838 Potter Stewart U.S. Courth 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 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 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 instructions.)

☒ NONE (No reportable agreements.)

DATE	PARTIES AND TERMS
1. _____	_____
2. _____	_____
3. _____	_____

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting

SPIEGEL, S ARTHUR

Date of Report

04/09/2007

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

Date

5/1/07

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

FINANCIAL DISCLOSURE REPORT INITIAL FILING

Report Required by the Ethics
in Government Act of 1978
(5 U.S.C. app. §§ 101-111)

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4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. SENIOR DISTRICT JUDGE	5a. Report Type (check appropriate type) ☐ Nomination, Date ☒ Initial ☐ Annual ☐ Final	6. Reporting Period 01/01/2006 to 03/10/2007
7. Chambers or Office Address 838 Potter Stewart U.S. Courth Cincinnati, OH 45202	5b. ☐ Amended Report	
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 instructions.)

☒ NONE (No reportable positions.)

<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____

RECEIVED
 2007 APR 30 A 9:10
 FINANCIAL
 DISCLOSURE OFFICE

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

SPIEGEL, S ARTHUR

Date of Report

04/09/2007

III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see pp. 17-24 of 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.		
5.		

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.	
5.	

IV. REIMBURSEMENTS – *transportation, lodging, food, entertainment.**(Includes those to spouse and dependent children. See pp. 25-27 of instructions.)*☐ NONE *(No reportable reimbursements.)*

<u>SOURCE</u>	<u>DESCRIPTION</u>
1. Federal Judicial Center	National Workshop for District Judges- Denver, CO - August 7-9, 2006
2.	
3.	
4.	
5.	

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Name of Person Reporting

SPIEGEL, S ARTHUR

Date of Report

04/09/2007

V. GIFTS. *(Includes those to spouse and dependent children. See pp. 28-31 of 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 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

SPIEGEL, S ARTHUR

Date of Report

04/09/2007

VII. INVESTMENTS and TRUSTS – income, value, transactions (Includes those of the 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. See Attached									
2.									
3.									
4.									
5.									
6.									
7.									
8.									
9.									
10.									
11.									
12.									
13.									
14.									
15.									
16.									
17.									

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 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
2. Value Codes (See Columns C1 and D3)					
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value				

		Name of Person Reporting S. Arthur Spiegel				Date of Report				
		B. Income during reporting period		C. Gross value at end of reporting period		D. Transactions during reporting period				
		(1)	(2)	(1)	(2)	(1)	If not exempt from disclosure			
		Asset Code (A-H)	Type (e.g. div, rent or int)	Value Code (J-P)	Value Method (Q-W)	Type (e.g. buy, sell, merger, redemption)	(2) Date Month-Day	(3) Value Code2 (J-P)	(4) Gain Code1 (A-H)	(5) Identity of buyer/seller (if private transaction)
	☐ NONE (No reportable income, assets, or transactions.)									
1	Brokerage Account # 1									
2	Anadarko Petroleum Corp (APC)	A	Div	K	T					
3	Exxon Mobil Corp (XOM)	C	Div	M	T					
4	Fifth Third Bancorp Ohio (FITB)	E	Div	N	T					
5	Marathon Oil Corp (MRO)	B	Div	L	T					
6	PNC Financial Services Group (PNC)	D	Div	M	T					
7	Piper Jaffray Companies Inc (PJC)		None	J	T					
8	Procter & Gamble Co (PG)	D	Div	N	T					
9	J M Smucker Company New (SJM)	A	Div	J	T					
10	U.S. Bancorp Delaware New (USB)	C	Div	L	T					
11	Union Pacific Corp (UNP)	A	Div	L	T					
12	United States Steel Corp (X)	A	Div	J	T					
13	Eaton Vance Balanced Fund (EVIFX)	A	Div	J	T					
14	Gateway Fund (GATEX)	B	Div	M	T					
15	Victory Ohio Muni Bond Fund (SOHTX)	C	Div	M	T					
16	Ohio State Water Development Unrefunded 6% due 12/1/08; [REDACTED]	A	Int	J	T					
17	Ohio State Higher Education Fac 3.4% due 7/1/37; [REDACTED]	B	Int	K	T					
18	Gradison Ohio Municipal Cash Trust	D	Div	N	T					
19	Brokerage Account # 2 - Trust	F	Div & Int	PI	T					
20	- Gradison Ohio Municipal Cash Trust									
21	- Automatic Data Processing (ADP)									
22	- Bristol Myers Squibb (BMJ)					Complete Sale	7/28/06	K	D	

Name of Person Reporting

S. Arthur Spiegel

Date of Report

		B Income during reporting period period		C Gross value at end of reporting period period		D Transactions during reporting period				
		(1)	(2)	(1)	(2)	(1)	If not exempt from disclosure			
		Amt Code (A-H)	Type (e.g. div., rent or int)	Value Code (J-P)	Value Method (Q-W)	Type (e.g., buy, sell, merger, redemption)	(2) Date: Month- Day	(3) Value Code2 (J-P)	(4) Gain Code1 (A-H)	(5) Identity of buyer/seller (if private transaction)
	NONE (No reportable income, assets, or transactions.)									
23	- Exxon Mobil Corp (XOM)									
24	- HSBC Holdings PLC (HBC)					Complete Sale	1/4/06	K	E	
25	- JP Morgan Chase & Company (JPM)									
26	- Pepsico Inc (PEP)									
27	- Pfizer Inc (PFE)									
28	- Pitney Bowes Inc (PBI)									
29	- Procter & Gamble Co (PG)									
30	- EW Scripps Co (SSP)									
31	- 3M Co (MMM)									
32	- U.S. Bancorp (USB)									
33	- Berea Ohio 3.75% due 12/1/11					Bought	12/7/06	K		
34	- Butler County, Ohio 4.95% due 12/1/10									
35	- Cuyahoga County, Ohio 4.75% due 12/1/09									
36	- Eastern OH Regional Wastewater 4.25% due 12/1/10									
37	- Kings Local School District, OH 5.20% due 12/1/08									
38	- Nordinia Hills, OH School District 4.7% due 12/1/09									
39	- Fairfield Ohio City School 5.1% due 12/1/06					Complete Redemption	12/1/06	K	A	
40	- Findlay Ohio 3% due 7/1/08									
41	- Madison OH Local School District 4.05% due 12/1/06					Complete Redemption	12/1/06	K	A	
42	- Muskingum County Ohio Hospital 5.35% due 12/1/07									
43	Brokerage Account # 4 – Trust	D	Div	M	T					
44	- Templeton Foreign Fund (TEFTX)					Partial Sale Partial Sale	6/19/06 9/14/06	J J	A A	

[illegible]

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting

SPIEGEL, S ARTHUR

Date of Report

04/09/2007

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

FINANCIAL DISCLOSURE REPORT

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Signature

Date

7/24/07

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