

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2009

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 07/27/2010
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 01/01/2009 to 12/31/2009
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 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. _____	_____
2. _____	_____
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. _____	_____

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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.			
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.					
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. 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	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	

					Name of Person Reporting S. Arthur Spiegel		Date of Report 07/27/10		
	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			
	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 - Automatic Data Processing (ADP)									
24 - Exxon Mobil Corp (XOM)					Partial Sale	01/02/08	K	E	
25 - JP Morgan Chase & Company (JFM)									
26 - Pepsico Inc (PEP)									
27 - Pfizer Inc (PFE)									
28 - Pitney Bowes Inc (PBI)									
29 - Procter & Gamble Co (PG)									
30 - 3M Co (MMM)									
31 - U.S. Bancorp (USB)									
32 - Berea Ohio 3.75% due 12/1/11									
33 - Butler County, Ohio 4.95% due 12/1/10									
34 - Cuyahoga County, Ohio 4.75% due 12/1/09					Redemption	12/01/09	K	A	
35 - Eastern OH Regional Wastewater 4.25% due 12/1/10									
36 - Nordinia Hills, OH School District 4.7% due 12/1/09					Redemption	12/01/09	K	A	
37 - Hamilton County, Ohio 3.125% due 12/01/12									
38 - Ohio State 3.50% due 03/01/11									
39 - Deerfield Twp, Ohio 4.00% due 12/01/13									
40 - Vanguard Short Term Tax Exempt Fund (VWSTX)					Buy Buy	01/28/09 03/11/09	K L		
41 - Brokerage Account # 3 - Trust	B	Div	M	T					
42 - Templeton Foreign Fund (TEFTX)					Partial Sale Partial Sale	09/10/09 12/09/09	J J	A A	
43 - Victory Established Value Fund (GETGX)					Partial Sale Partial Sale Partial Sale	01/15/09 03/18/09 12/09/09	J J J	A A A	
44 - Victory Small Company Opportunity Fund (GOGFX)					Partial Sale Partial Sale Partial Sale	01/15/09 06/12/09 12/09/09	J J J	A A A	

					Name of Person Reporting S. Arthur Spiegel		Date of Report 07/27/10		
	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			
	Amr 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) Gam Code1 (A-H)	(5) Identity of buyer/seller (if private transaction)
☐ NONE (No reportable income, assets, or transactions.)									
45 - Victory Diversified Stock Fund (GRINX)					Partial Sale Partial Sale	01/15/09 03/18/09	J J	A A	
46 - Victory Government Reserves Fund									
47 Brokerage Account # 4									
48 -Victory Established Value Fund (GETGX)	A	Div	L	T					
49 -Victory Fund for Income (GGIFX)	B	Div	K	T	Partial Sale	12/10/09	K	A	
50 -UBS Ret Money Fund	A	Div	J	T					
51 Brokerage Account # 5 – Trust	A	Div	J	T					
52 - Victory Gradison Government Reserves									
53 - Gateway Fund (GATEX)					Full Sale	03/03/09	J	A	
54 - Harbor International Fund (HAINX)					Full Sale	03/03/09	J	A	
55 - iShares S&P 500 Index Fund					Full Sale	03/03/09	J	A	
56 - iShares Russell 1000 Value Index					Full Sale	03/03/09	J	A	
57 - iShares Russell 1000 Growth Index					Full Sale	03/03/09	J	A	
58 - Royce Total Return (RYTRX)					Full Sale	03/03/09	J	A	

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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

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