

AO-10

Rev. 1/2004

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2004

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

1. Person Reporting (Last name, First name, Middle initial) SPIEGEL, S.	2. Court or Organization U.S. DISTRICT COURT	3. Date of Report 5/10/2005
4. Title (Article III Judges indicate active or senior status; magistrate judges indicate full- or part-time) UNITED STATES SENIOR DISTRICT	5. ReportType (check appropriate type) ☐ Nomination, Date ☐ Initial ☒ Annual ☐ Final	6. Reporting Period 1/1/2004 to 12/31/2004
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.)

POSITION

NAME OF ORGANIZATION/ENTITY

1. _____

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

☒ NONE - (No reportable agreements.)

DATE

PARTIES AND TERMS

1. _____

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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 TYPEGROSS INCOME

(yours, not spouse's)

1. _____

B. Spouse's Non-Investment Income - (If you were married during any portion of the reporting year, please complete this section. Dollar amount not required except for honoraria.)☐ **NONE** - (No reportable non-investment income.)DATESOURCE AND TYPE

1. _____

IV. REIMBURSEMENTS -- transportation, lodging, food, entertainment.

(Includes those to spouse and dependent children. See pp. 25-27 of instructions.)

☐ **NONE** - (No such reportable reimbursements.)SOURCEDESCRIPTION

1. Sixth Circuit Judicial Conference

Transportation, Lodging - \$758.60

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

☒ **NONE** - (No such reportable gifts.)

SOURCE

DESCRIPTION

VALUE

1.

VI. LIABILITIES. (Includes those of spouse and dependent children. See pp. 32-34 of instructions.)

☒ **NONE** - (No reportable liabilities.)

CREDITOR

DESCRIPTION

VALUE CODE

1.

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VII. INVESTMENTS and TRUSTS -- income, value, transactions (includes those of the spouse and dependent children. See pp. 34-57 of filing instructions.)

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)	(2)	(1)	(2)	(1)	If not exempt from disclosure			
	Amount Code 1 (A -H)	Type (e.g. div. rent. or int.)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e.g. buy, sell, merger, 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. Income/Gain Codes:	A = \$1,000 or less	B = \$1,001-\$2,500	C = \$2,501-\$5,000	D = \$5,001-\$15,000	E = \$15,001-\$50,000
(See Columns B1 and D4)	F = \$50,001-\$100,000	G = \$100,001-\$1,000,000	H1 = \$1,000,001-\$5,000,000	H2 = More than \$5,000,000	
2. Value Codes:	J = \$15,000 or less	K = \$15,001-\$50,000	L = \$50,001-\$100,000	M = \$100,001-\$250,000	
(See Columns C1 and D3)	N = \$250,000-\$500,000	O = \$500,001-\$1,000,000	P1 = \$1,000,001-\$5,000,000	P2 = \$5,000,001-\$25,000,000	
	P3 = \$25,000,001-\$50,000,000		P4 = \$More than \$50,000,000		
3. Value Method Codes	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash/Market	
	U = Book Value	V = Other	W = Estimated		

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		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)	V lue 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	A	Div	K	T					
3	Exxon Mobil Corp	C	Div	M	T					
4	Fifth Third Bancorp Ohio	D	Div	O	T					
5	Marathon Oil Corp	A	Div	K	T					
6	PNC Bank Corp	D	Div	M	T					
7	Piper Jaffray Companies Inc		None	J	T	Spinoff from U.S. Bancorp	1/5/04			
8	Procter & Gamble Co	D	Div	N	T					
9	J M Smucker Company New	A	Div	J	T					
10	U.S. Bancorp Delaware New	B	Div	L	T					
11	Union Pacific Corp	A	Div	L	T					
12	United States Steel Corp	A	Div	J	T					
13	Eaton Vance Investors Fund	A	Div	J	T					
14	Victory Ohio Muni Bond Fund	C	Div	M	T					
15	Sharonville, OH Neyra Industries 5.0% due 11/01/10; [REDACTED]	B	Int	K	T	Partial Redemption	11/8/04	J	A	
16	Montgomery County, OH Industrial 7.45% due 9/1/07; [REDACTED]	B	Int			Full Redemption	2/2/04	L	A	
17	Ohio State Water Development Unrefunded 6% due 12/1/08; [REDACTED]	A	Int	J	T					
18	Akron, OH Waterworks Revenue 6% due 3/1/14; [REDACTED]	B	Int			Full Redemption	3/1/04	L	A	
19	Cuyahoga County, OH Utility 5.4% due 8/15/04; [REDACTED]	C	Int			Full Redemption	8/16/04	L	A	
20	Ohio State Water Development Prerefunded 6% due 12/1/08; [REDACTED]	B	Int			Full Redemption	12/2/04	K	A	
21	OH State Water Development Pollution Control 5.3% due 12/1/10; [REDACTED]	D	Int	M	T					

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[illegible]

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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS

(Indicate part of Report.)

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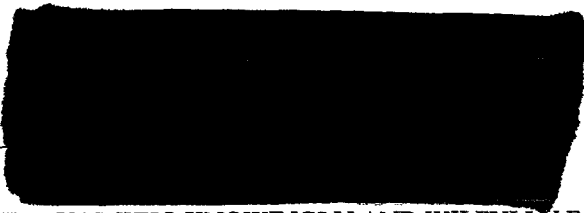
Name of Person Reporting SPIEGEL, S.	Date of Report 5/10/2005
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IX. CERTIFICATION.

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

Signature _____



Date _____

5/10/05

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