

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) Frost, Gregory L	2. Court or Organization U.S. Dist. Ct., S. Dist. of Ohio	3. Date of Report 5/9/2005
4. Title (Article III Judges indicate active or senior status; magistrate judges indicate full- or part-time) District Judge	5. Report Type (check appropriate type) ☒ Nominating, ☒ Date ☐ Initial ☒ Annual ☐ Final	6. Reporting Period 1/1/2004 to 12/31/2004
7. Chambers or Office Address 349 U.S. Courthouse 85 Marconi Boulevard Columbus, Ohio 43215	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. Partner	Hydrex Plus (owned partnership)
2. Director / Shareholder	W.K. Frost, Inc. (owned corporation)
3.	

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

☐ **NONE** - (No reportable agreements.)

DATE	PARTIES AND TERMS
1. 03/01/03	Public Employees Retirement System of Ohio, pension plan as a result of former position as state court judge.

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FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

Fros., Gregory L

Date of Report

5/9/2005

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>GROSS INCOME</u> (yours, not spouse's)
1.	2004	W. K. Frost, Inc. (director's fee)	\$3,000.00
2.	2004	Hydrosed Plus (partnership income)	\$10,000.00
3.	2004	Ohio Public Employees Retirement System (pension)	\$46,603

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.)

	<u>DATE</u>	<u>SOURCE AND TYPE</u>
1.	2004	State of Ohio, Ohio Board of Regents - salary
2.	2004	Hydrosed Plus [REDACTED] - owned partnership

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

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

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

	<u>SOURCE</u>	<u>DESCRIPTION</u>
1.	Administrative Office	9/19-9/23/2004 Seattle, WA. Federal Judicial Seminar

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

Frost, Gregory L.

Date of Report

5/9/2005

V. GIFTS. (Includes those to spouse and dependent children. See pp. 28-31 of instructions.)☒ **NONE** - (No such reportable gifts.)SOURCEDESCRIPTIONVALUE

1.

VI. LIABILITIES. (Includes those of spouse and dependent children. See pp. 32-34 of instructions.)☐ **NONE** - (No reportable liabilities.)CREDITORDESCRIPTIONVALUE CODE

1. Bank First National

Commercial real estate mortgage on undeveloped commercial real estate

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FINANCIAL DISCLOSURE REPORT

Page 1 of 2

Name of Person Reporting

Frost, Gregory L

Date of Report

5/9/2005

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 "(PS)" 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. incl. 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)
☐ NONE (No reportable income, assets, or transactions)									
1. First Merit Corp. Common Stock	A	Dividend	J	U	Partial Sale	07/04	K	B	
2. Corning Inc. Common Stock		None	J	U					
3. Intel Corp. Common Stock	A	Dividend	J	U					
4. Nortel Networks Corp. Common Stock		None	J	U					
5. Viatel Inc. Common Stock		None	J	U					
6. Soloman Smith Barney - Citibank Account	A	Interest	J	T					
7. Soloman Smith Barney - Citibank Joint Account	A	Interest	K	T					
8. State Transportation Employees Credit Union	A	Interest	J	T					
9. Universal Credit Union - Savings Account	A	Interest	J	T					
10. Park National Bank Checking Account		None	J	T					
11. Park National Bank Checking Account		None	J	T					
12. Soloman Smith Barney - IRA Account	A	Interest	J	T					
13. W.K. Frost, Inc. - Closely held stock	D	Distribution	M	U					
14. Hydroseed Plus - [REDACTED] owned partnership	E	Distribution	L	W					
15. Clayton Land Holdings, LLC appraised 3/15/00		None	L	Q					
16. Qualcomm Inc. Common Stock		None	J	U	Sell	05/04	J	A	
17. Shrimplin #1 - Oil well	A	Royalty	J	W					
18. Deferred Comp. [REDACTED] ATM Constellation	A	Interest	J	U					

1. Income/Value 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	H = \$1,000,001-\$5,000,000	I2 = More than \$5,000,000	
2. Value Codes:	J = \$15,000 or less	K = \$25,001-\$50,000	L = \$50,001-\$100,000	M = \$100,001-\$250,000	
(See Columns C1 and D5)	N = \$250,001-\$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 = \$50,000,001-\$100,000,000		
3. Value Method Codes	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash/Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting
Frost, Gregory L.

Date of Report
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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) 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, merger, redemption)	If not exempt from disclosure			
						(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A- H)	(5) Identity of buyer/seller (if private transaction)
19. Deferred Comp. [REDACTED] Fidelity Contrafund	A	Interest	J	U					
20. Deferred Comp. [REDACTED] Janus Fund	A	Interest	J	U					
21. Deferred Comp. [REDACTED] Lazard Small Cap	A	Interest	J	U					
22. Deferred Comp. [REDACTED] Vanguard International Growth	A	Interest	J	U					
23. Deferred Comp. [REDACTED] Vanguard Institutional Index	A	Interest	J	U					
24. Adtran Inc. Common Stock		None	J	U	Sell	01/04	J	A	
25. Ramp Corp - Medix Resources Inc.		None	J	U					
26. Bristol Myers Squibb Common Stock	A	Dividend	J	U	Sell	01/04	J	A	
27. Deferred Comp. [REDACTED] Guaranteed Return Option		None	J	U					
28. Michelina Condo Project - Cocoa Beach, FL		None	K	W					
29. Plantation Federal Bank - [REDACTED] Checking Account	A	Interest	J	T					
30. Plantation Federal Bank - [REDACTED] Money Market Account	A	Interest	J	T					

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 B4)	F = \$50,001-\$100,000	G = \$100,001-\$1,000,000	H1 = \$1,000,001-\$5,000,000	I12 = 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 C3)	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	
	PS = \$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	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

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Name of Person Reporting

Frost, Gregory L

Date of Report

5/9/2005

VIII. ADDITIONAL INFORMATION OR EXPLANATIONS

(Indicate part of Report.)

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting

Frost, Gregory L.

Date of Report

5/9/2005

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

5/9/05

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

AMENDED
FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2004

AO-10
Rev. 1/2004

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) Frost, Gregory L	2. Court or Organization U.S. Dist. Ct., S. Dist. of Ohio	3. Date of Report 7/23/2005
4. Title (Article III Judges indicate active or senior status; magistrate judges indicate full- or part-time) District Judge	5. Report Type (check appropriate type) ☐ Nomination Date ☐ Initial ☒ Annual ☐ Final	6. Reporting Period 1/1/2004 to 12/31/2004
7. Chambers or Office Address 349 U.S. Courthouse 85 Marconi Boulevard Columbus, Ohio 43215	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. Partner	Hydroseed Plus [redacted] owned partnership)
2. Director / Shareholder	W.K. Frost, Inc. [redacted] owned corporation)
3.	

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

☐ **NONE** - (No reportable agreement.)

<u>DATE</u>	<u>PARTIES AND TERMS</u>
1. 03/01/03	Public Employees Retirement System of Ohio, pension plan as a result of former position as state court judge.

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	<u>DATE</u>	<u>SOURCE AND TYPE</u>	<u>GROSS INCOME</u> (Indicate no: spouse's)
1.	2004	W. K. Frost, Inc. (director's fee)	\$3,000.00
2.	2004	Hydroseed Plus (partnership income)	\$10,000.00
3.	2004	Ohio Public Employees Retirement System (pension)	\$46,603

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.)

	<u>DATE</u>	<u>SOURCE AND TYPE</u>
1.	2004	State of Ohio, Ohio Board of Regents - salary
2.	2004	Hydroseed Plus (owned partnership)

IV. REIMBURSEMENTS - transportation, lodging, food, entertainment

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

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

	<u>SOURCE</u>	<u>DESCRIPTION</u>
1.	Administrative Office	9/19-9/23/2004 Seattle, WA. Federal Judicial Seminar

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V. GIFTS. (includes those to spouse and dependent children. See pp. 28-31 of instructions.)☒ **NONE** - (No such reportable gifts.)SOURCEDESCRIPTIONVALUE

1. _____

VI. LIABILITIES. (includes those of spouse and dependent children. See pp. 32-34 of instructions.)☐ **NONE** - (No reportable liabilities.)CREDITORDESCRIPTIONVALUE CODE1. Bank First NationalCommercial real estate mortgage on undeveloped commercial real estateJ

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☐ NONE (No reportable income, assets, or transactions)									
1. First Merit Corp. Common Stock	A	Dividend	J	T	Partial Sale	07/04	K	B	
2. Coming Inc. Common Stock		None	J	T					
3. Intel Corp. Common Stock	A	Dividend	J	T					
4. Nortel Networks Corp. Common Stock		None	J	T					
5. Viatel Inc. Common Stock		None	J	T					
6. Solomon Smith Barney - Citibank Account	A	Interest	J	T					
7. Solomon Smith Barney - Citibank Joint Account	A	Interest	K	T					
8. State Transportation Employees Credit Union	A	Interest	J	T					
9. Universal 1 Credit Union - Savings Account	A	Interest	J	T					
10. Park National Bank Checking Account		None	J	T					
11. Park National Bank Checking Account		None	J	T					
12. Solomon Smith Barney - IRA Account	A	Interest	J	T					
13. W.K. Frost, Inc. - Closely held stock	D	Distribution	M	U					
14. Hydrosed Plus [REDACTED] owned partnership	E	Distribution	L	W					
15. Clayton Land Holdings, LLC appraised 3/15/00		None	L	Q					
16. Qualcomm Inc. Common Stock		None		T	Sell	05/04	J	A	
17. Shrinopsis #1 - Oil well	A	Royalty	J	W					
18. Deferred Comp [REDACTED] - AIM Constellation	A	Interest	J	T					

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
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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-F)	(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, merger, redemption)	If not exempt from disclosure			
						(2) Date: Month - Day	(3) Value Code 2 (J-P)	(4) Gain Code 1 (A- F)	(5) Identity of buyer/seller (if private transaction)
19. Deferred Comp. [REDACTED] - Fidelity Contrafund	A	Interest	J	T					
20. Deferred Comp. [REDACTED] - Janus Fund	A	Interest	J	T					
21. Deferred Comp. [REDACTED] - Lazard Small Cap	A	Interest	J	T					
22. Deferred Comp. [REDACTED] - Vanguard International Growth	A	Interest	J	T					
23. Deferred Comp. [REDACTED] - Vanguard International Index	A	Interest	J	T					
24. Adtran Inc. Common Stock		None		T	Sell	01/04	J	A	
25. Ramp Corp - Medix Resources Inc.		None	J	T					
26. Bristol Myers Squibb Common Stock	A	Dividend		T	Sell	01/04	J	A	
27. Deferred Comp. [REDACTED] - Guaranteed Return Option		None	J	T					
28. [REDACTED] Condo Project - Cocoa Beach, FL		None	K	W					
29. Plantation Federal Bank - [REDACTED] Checking Account	A	Interest	J	T	Cash Deposit	07/04	J		
30. Plantation Federal Bank - [REDACTED] Money Market Account	A	Interest	J	T	Cash Deposit	07/04	J		

1. Income/Gain Codes: (See Columns B1 and B4)	A = \$1,000 or less F = \$90,001-\$100,000	B = \$1,001-\$2,500 G = \$100,001-\$1,000,000	C = \$2,501-\$6,000 H = \$1,000,001-\$5,000,000	D = \$5,001-\$15,000 I2 = More than \$5,000,000	E = \$15,001-\$50,000
2. Value Codes: (See Columns C1 and C3)	J = \$15,000 or less N = \$250,000-\$500,000 P5 = \$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 = Appraised U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessors W = Estimated	T = Cash/Market	

FINANCIAL DISCLOSURE REPORT

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Date of Report

7/23/2005

VIII ADDITIONAL INFORMATION OR EXPLANATIONS

(Indicate part of Report.)

The 2003 Financial Disclosure Report listed "Undeveloped Property Georgetown, S.C." in Part VII, line 33. That item has been deleted from the 2004 report because we constructed a house on the property and it is now a personal residence which is not rented to third parties. Consequently, it should not now be reported pursuant to filing instructions, Security Issues (3).

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

Signature _____

Date _____

7/23/05

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