

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2006

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) Frost, Gregory L	2. Court or Organization U.S. Dist. Ct., S.Dist.of Ohio	3. Date of Report 05/04/2007
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) District Judge	5a. Report Type (check appropriate type) ☐ Nomination, Date ☐ Initial ☒ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2006 to 12/31/2006
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 instructions.)

☐ NONE (No reportable positions.)

<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1. Partner	Hydroseed Plus () - owned partnership
2. Director / Shareholder	W.K. Frost, Inc. () - owned corporation
3. Director	Maryhaven, Inc. (Non-profit drug and alcohol rehabilitation facility)
4.	
5.	

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

☐ NONE (No reportable agreements.)

<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.
2.	
3.	

RECEIVED
 2007 MAY 16 P 12:23
 FINANCIAL
 DISCLOSURE OFFICE

FINANCIAL DISCLOSURE REPORT

Page 2 of 7

Name of Person Reporting

Frost, Gregory L

Date of Report

05/04/2007

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. 2006	W. K. Frost, Inc. (director's fee)	\$ 2,000.00
2. 2006	Hydroseed Plus (partnership income)	\$ 0
3. 2006	Ohio Public Employees Retirement System (pension)	\$ \$46,603.00
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. 2006	State of Ohio, Ohio Board of Regents - salary
2. 2006	Hydroseed Plus [REDACTED] - owned partnership)
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	06/20/06 - 06/24/06 San Diego, California - FJC Educational Seminar
2. Sixth Circuit Court of Appeals	05/17/06 - 05/20/06 Detroit, Michigan - Circuit Judicial Conference
3. Southern District of Ohio	09/14/06 - 09/16/06 Granville, Ohio - Judicial Retreat
4.	
5.	

FINANCIAL DISCLOSURE REPORT

Page 3 of 7

Name of Person Reporting

Frost, Gregory L

Date of Report

05/04/2007

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. Bank First National	Commercial real estate mortgage on undeveloped commercial real estate	J
2.		
3.		
4.		
5.		

FINANCIAL DISCLOSURE REPORT

Page 4 of 7

Name of Person Reporting

Frost, Gregory L

Date of Report

05/04/2007

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. First Merit Corp. Common Stock	A	Dividend	J	T					
2. Corning Inc. Common Stock		None		T	sell	12/14	J		
3. Intel Corp. Common Stock	A	Dividend	J	T					
4. Nortel Networks Corp. Common Stock		None	J	T	exchange	12/01	J		
5. Viatel Inc. Common Stock		None	J	T					
6. Soloman Smith Barney - Citibank Account	A	Interest	J	T					
7. Soloman Smith Barney - Citibank Account	A	Interest	J	T					
8. State Transportation Employees Credit Union	A	Interest	J	T					
9. Park National Bank Checking Account		None	J	T					
10. Park National Bank Checking Account		None	J	T					
11. Soloman Smith Barney - IRA Account	A	Interest	J	T					
12. W.K. Frost, Inc. - Closely held stock		None	M	U					
13. Hydrosed Plus - owned partnership		None	L	W					
14. Clayton Land Holdings, LLC appraised 3/15/00		None	L	Q					
15. Shrimplin #1 - Oil well	B	Royalty	J	W					
16. Deferred Comp. - AIM Constellation	A	Interest	J	T					
17. Deferred Comp. - Fidelity	A	Interest	J	T					

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	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	P3 = \$25,000,001 - \$50,000,000 Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	P4 = More than \$50,000,000 S = Assessment W = Estimated	T = Cash Market	

FINANCIAL DISCLOSURE REPORT

Page 5 of 7

Name of Person Reporting

Frost, Gregory L

Date of Report

05/04/2007

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)
Contrafund									
18. Deferred Comp. [REDACTED] - Janus Fund	A	Interest	J	T					
19. Deferred Comp. [REDACTED] - Vanguard International Growth	A	Interest	J	T					
20. Deferred Comp. [REDACTED] - Vanguard Institutional Index	A	Interest	J	T					
21. Ramp Corp - Medix Resources Inc.		None		T	Sale	12/28	J		
22. Deferred Comp. [REDACTED] - Guaranteed Return Option	A	Interest	J	T					
23. Michelina Condo Project - Cocoa Beach, FL	G	None		W	Sale	09/15	M	G	R.B. Development, Inc.
24. Plantation Federal Bank - [REDACTED] Checking Account	A	Interest	J	T					
25. Plantation Federal Bank - [REDACTED] Money Market Account	A	Interest	J	T					
26. Deferred Comp. [REDACTED] - FPA Capital Fund	A	Interest	K	T					
27. Morgan Stanley Focus Growth Fund Class A [REDACTED]	A	Interest		T	Sale	12/11	J		
28. Morgan Stanley Global Advantage Fund Class A [REDACTED]	A	Interest		T	Sale	12/11	J		
29. Meridian Condo Project - Cocoa Beach, FL		None	N	W	Buy	04/08	N		Homes By Towne, Inc.

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	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
3. Value Method Codes (See Column C2)	P3 = \$25,000,001 - \$50,000,000 Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	P4 = More than \$50,000,000 S = Assessment W = Estimated	T = Cash Market	

FINANCIAL DISCLOSURE REPORT

Page 6 of 7

Name of Person Reporting

Frost, Gregory L

Date of Report

05/04/2007

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

I deleted Universal I Credit Union - Savings Account and Deferred Comp. [REDACTED] - Lazard Small Cap entries from last year's report because they were closed or sold in 2005 as reported on the 2005 Financial Disclosure Report.

I added entries #27 and #28. These were mutual funds that were not reported in previous years as a result of neglect. The funds were sold at a loss in 2006 so they are being reported as sold but the previous years' records do not reflect the ownership of those funds.

FINANCIAL DISCLOSURE REPORT

Page 7 of 7

Name of Person Reporting

Frost, Gregory L

Date of Report

05/04/2007

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

5/4/07

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