

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2010

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 05/15/2011
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 01/01/2010 to 12/31/2010
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. _____	_____

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)
7. Piper Jaffray Companies Inc. (PJC)		None	J	T					
8. Procter & Gamble Co. (PG)	D	Dividend	N	T					
9. JM Smucker Company New (SJM)	A	Dividend	J	T					
10. U.S. Bancorp. Delaware New (USB)	A	Dividend	L	T					
11. Union Pacific Corp (UNP)	B	Dividend	M	T					
12. United States Steel Corp (X)	A	Dividend	J	T					
13. Eaton Vance Balanced Fund (EVIFX)	A	Dividend	J	T					
14. Gateway Fund (GATEX)	B	Dividend	M	T					
15. Victory Ohio Muni Bond Fund (SOHTX)	C	Dividend	M	T					
16. Westernbank PR Rate 2.3% Fixed CD Matures 07/30/2010	B	Int./Div.	L	T		05/10/10	L		
17. Sterling Savings Bank WA US Rate 4.00% Fixed CD Matures 01/2	B	Int./Div.	L	T		01/25/10	L		

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)

I = \$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

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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				
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18. RMA Tax Free Fund Inc.	A	Dividend	N	T					
19. Brokerage Account # 2 - Trust	E	Int./Div.	P1	T					
20. UBS RMA Money Market Portfolio (FKA Victory OhioMunicipal Mo									
21. Bank of Nova Scotia Canada CAD (BNS)						02/10/10	J		
22. Exxon Mobil Corp. (XOM)						08/06/10	K	E	
23. JP Morgan Chase & Company (JPM)						02/12/10	K	E	
24. Pepsico Inc. (PEP)									
25. Pfizer Inc. (PFE)									
26. Pitney Bowes Inc. (PBI)						08/06/10	J	A	
27. Procter & Gamble (PG)									
28. 3M Co. (MMM)									
29. US Bancorp (USB)									
30. Berea Ohio 3.75% due 12/01/11									
31. Butler County Ohio 4.95% due 12/01/10						12/01/10	K		
32. Eastern OH Regional Wastewater 4.25% due 12/01/10						12/01/10	K		
33. Hamilton County, OH 3.125% due 12/01/12									
34. Ohio State 3.50% due 03/01/11									

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H2 = More than \$5,000,000

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2. Value Codes
(See Columns C1 and D3)

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N = \$250,001 - \$500,000
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K = \$15,001 - \$50,000
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L = \$50,001 - \$100,000
P1 = \$1,000,001 - \$5,000,000
P4 = More than \$50,000,000

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P2 = \$5,000,001 - \$25,000,000

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	(1)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	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, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
35. Deerfield Twp. Ohio 4.00% due 12/01/13									
36. Vanguard Short Term Tax Exempt Fund (VWSTX)						09/17/10	K	A	
37. Brokerage Account # 3									
38. Victory Established Value Fund (GETGX)	A	Dividend	L	T		11/30/10	J	A	
39. Victory Fund for Income (GGIFX)	B	Dividend	K	T					
40. UBS Ret Money Fund	A	Dividend	J	T					
41.									
42.									
43.									
44.									
45.									
46.									
47.									
48.									
49.									
50.									
51.									

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52.									
53.									
54.									
55.									
56.									
57.									

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M = \$100,001 - \$250,000
P2 = \$5,000,001 - \$25,000,000

T = Cash Market

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

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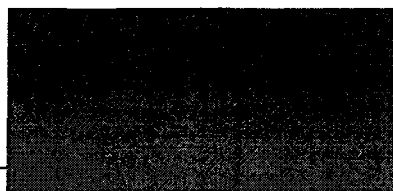
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IX. CERTIFICATION.

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 _____

A large black rectangular box redacting the 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)

Committee on Financial Disclosure
Administrative Office of the United States Courts
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One Columbus Circle, N.E.
Washington, D.C. 20544