

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2005**

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 4/17/2006
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 1/1/2005 to 12/31/2005
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. _____

2. _____

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 TYPE1.

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. Harold R. Medina Seminar

Seminar for Article III and State Judges - Transportation and Hotel - \$195.25

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

☐ NONE - (No such reportable gifts.)

	<u>SOURCE</u>	<u>DESCRIPTION</u>	<u>VALUE</u>
1.	Clermont County/Spoty's Airport	Roundtrip transportation to Air Venture in Oshkosh, Wisconsin	\$0

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

☒ NONE - (No reportable liabilities.)

	<u>CREDITOR</u>	<u>DESCRIPTION</u>	<u>VALUE CODE</u>
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-\$3,000,000	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	
(See Column C2)	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) Amt. Code (A-H)	(2) Type (e.g. div., rent or int.)	(1) Value Code (J-P)	(2) Value Method (Q-W)	(1) Type (e.g. buy, sell, merger, redemption)	If not exempt from disclosure			
						(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.)									
45 - Madison OH Local School District 4.05% due 12/1/06									
46 - Muskingum County Ohio Hospital 5.35% due 12/1/07									
47 Brokerage Account # 4 – Trust	D	Div	M	T					
48 - Templeton Foreign Fund					Partial Sale	7/5/05	J	A	
					Partial Sale	10/4/05	J	A	
49 - Victory Established Value Fund					Partial Sale	7/5/05	J	A	
					Partial Sale	10/4/05	J	A	
50 - Victory Small Company Opportunity Fund					Partial Sale	6/7/05	J	A	
					Partial Sale	7/5/05	J	A	
					Partial Sale	10/4/05	J	A	
51 - Victory Diversified Stock Fund					Partial Sale	7/5/05	J	A	
					Partial Sale	10/4/05	J	A	
52 - Gradison U.S. Government Reserves									
53 Brokerage Account # 5									
54 Victory Established Value Fund	D	Div	M	T	Partial Sale	1/6/05	J	C	
55 Victory Fund for Income	C	Div	K	T	Partial Sale	12/27/05	J	A	
56 Victory Gradison Government Reserves	A	Div	J	T					
57 Brokerage Account # 6 – Trust	A	Div	L	T					
58 - Victory Gradison Government Reserves					Partial Donation				
59 - Gateway Fund					Buy	3/4/05	K		
60 - Harbor International Fund					Buy	3/4/05	J		
61 - iShares S&P 500 Index Fund					Buy	3/2/05	J		
62 - iShares Russell 1000 Value Index					Buy	3/2/05	J		
63 - iShares Russell 1000 Growth Index					Buy	3/2/05	J		
64 - Royce Total Return					Buy	3/4/05	J		

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

Signature



Date

4/18/06

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