

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2007

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 05/13/2008
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 01/01/2007 to 12/31/2007
7. Chambers or Office Address 169 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. Director	Maryhaven, Inc. (Non-profit drug and alcohol rehabilitation facility)
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. 03/01/03	Public Employees Retirement System of Ohio, pension plan as a result of former position as state court judge.
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. 2007	W. K. Frost, Inc. (director's fee)	\$ 1,000.00
2. 2007	Hydrosed Plus (partnership income)	\$ 0
3. 2007	Ohio Public Employees Retirement System (pension)	\$ 46,770.00
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. 2007	State of Ohio, Ohio Board of Regents - salary
2. 2007	Hydrosed Plus [REDACTED] - owned partnership)
3. 2007	State of Ohio, The Supreme Court of Ohio - salary
4. 2007	Kristina D. Frost (Part-time self-employed higher education consultant)

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.	Multidistrict Litigation Panel	10/13/07 - 10/18/07	Palm Beach, Florida	Multidistrict Litigation	Registration, lodging, travel and meals
2.	Sixth Circuit Court of Appeals	05/09/07 - 05/12/07	Asheville, North Carolina	Circuit Judicial Conf.	Registration, lodging, travel and meals
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. Bank First National	Commercial real estate mortgage on undeveloped commercial real estate	J
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 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. Intel Corp. Common Stock	A	Dividend	J	T					
3. Nortel Networks Corp. Common Stock		None	J	T					
4. Viatel Inc. Common Stock		None	J	T					
5. Soloman Smith Barney - Citibank Account	A	Interest	J	T					
6. Soloman Smith Barney - Citibank Account	A	Interest	K	T					
7. State Transportation Employees Credit Union	A	Interest	J	T					
8. Park National Bank Checking Account		None	J	T					
9. Park National Bank Checking Account		None	J	T					
10. Soloman Smith Barney - IRA Account	A	Interest	J	T					
11. W.K. Frost, Inc. - Closely held stock	E	Distribution	M	U					
12. Hydroseed Plus - owned partnership		None	L	W	Sell pt.	10/06	J		Partner -
13. Clayton Land Holdings, LLC appraised 3/15/00		None	L	Q					
14. Shrimplin #1 - Oil well	B	Royalty	J	W					
15. Deferred Comp. - AIM Constellation	A	Interest	J	T					
16. Deferred Comp. - Fidelity Contrafund	A	Interest	J	T					
17. Deferred Comp. - Janus Fund	A	Interest	J	T					

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000 J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000 K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000 L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$50,000,000	D = \$5,001 - \$15,000 H2 = More than \$5,000,000 M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)	Q = Appraisal U = Book Value	R = Cost (Real Estate Only) V = Other	S = Assessment W = Estimated	T = Cash Market	
3. Value Method Codes (See Column C2)					

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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-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)
18. Deferred Comp. [REDACTED] - Vanguard International Growth	A	Interest	J	T					
19. Deferred Comp. [REDACTED] - Vanguard Institutional Index	A	Interest	J	T					
20. Deferred Comp. [REDACTED] - Guaranteed Return Option	A	Interest	J	T					
21. Plantation Federal Bank - [REDACTED] Checking Account	A	Interest	J	T					
22. Plantation Federal Bank - [REDACTED] Money Market Account	A	Interest	J	T					
23. Deferred Comp. [REDACTED] - FPA Capital Fund	A	Interest	K	T					
24. Meridian Condo Project - Cocoa Beach, FL		None	O	W					
25. Deferred Comp. [REDACTED] - Fidelity Contrafund	B	Interest	J	T	Buy	11/12	J		
26. Deferred Comp. [REDACTED] - Aim Constellation	A	Interest	J	T	Buy	11/12	J		
27. Deferred Comp. [REDACTED] - Janus Fund	A	Interest	J	T	Buy	11/12	J		
28. Deferred Comp. [REDACTED] - Vanguard International	A	Interest	J	T	Buy	11/12	J		
29. Deferred Comp. [REDACTED] - Vanguard Institutional	A	Interest	J	T	Buy	11/12	J		
30. Deferred Comp. [REDACTED] - FPA Capital Fund	A	Interest	J	T	Buy	11/12	J		
31. Deferred Comp. [REDACTED] - Guaranteed Return	A	Interest	J	T	Buy	11/12	J		
32. EFA Fund	A	Interest	J	T	Buy	1/15	J		
33. SPY Fund	A	Interest	J	T	Buy	1/15	J		

1. Income Gain Codes: (See Columns B1 and D4)	A = \$1,000 or less F = \$50,001 - \$100,000 J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$25,000,001 - \$50,000,000	B = \$1,001 - \$2,500 G = \$100,001 - \$1,000,000 K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000 R = Cost (Real Estate Only) V = Other	C = \$2,501 - \$5,000 H1 = \$1,000,001 - \$5,000,000 L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000 P4 = More than \$50,000,000 S = Assessment W = Estimated	D = \$5,001 - \$15,000 H2 = More than \$5,000,000 M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000 T = Cash Market	E = \$15,001 - \$50,000
2. Value Codes (See Columns C1 and D3)					
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value				

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

Upon re-employment with the State of Ohio, [REDACTED] opened a new deferred compensation account with Ohio Deferred Compensation. She purchased the same mutual funds in her new account and she maintained the old account. See Lines 15-20 and 23 and 25-31.

[REDACTED] I owned a 2/3 interest in a partnership, Hydroseed Plus. We sold our 2/3 interest to the other partner, [REDACTED] who owned the other 1/3 interest. The sale is an installment sale spanning 3 years beginning in 2007 and ending in 2009.

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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 black rectangular redaction box covering 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)

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