

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, middle initial) Frost, Gregory L	2. Court or Organization U.S. Dist. Ct., S.Dist.of Ohio	3. Date of Report 05/04/2006
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 01/01/2005 to 12/31/2005
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 (b)(6) owned partnership)
2. Director / Shareholder	W.K. Frost, Inc. (b)(6) - owned corporation)
3.	
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.	

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FINANCIAL DISCLOSURE REPORT
Page 2 of 7

Name of Person Reporting
Frost, Gregory L

Date of Report
05/04/2006

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. 2005	W. K. Frost, Inc. (director's fee)	\$ 1,000.00
2. 2005	Hydroseed Plus (partnership income)	\$ \$3,000.00
3. 2005	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. 2005	State of Ohio, Ohio Board of Regents - salary
2. 2005	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	05/16/05 - 05/19/05 San Antonio, Texas - FJC Educational Seminar
2. Sixth Circuit Court of Appeals	06/25/05 - 06/28/05 Mackinac Island, Michigan - Circuit Judicial Conference
3. Federal Judicial Center	08/10/05 - 8/12/05 Dallas, Texas - FJC Educational Seminar
4. Federal District Court, Southern District of Ohio	09/15/05 - 09/17/05 College Corner, Ohio - Judicial Retreat
5.	

FINANCIAL DISCLOSURE REPORT
Page 3 of 7

Name of Person Reporting
Frost, Gregory L

Date of Report
05/04/2006

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. 32-34 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

05/04/2006

VII. INVESTMENTS and TRUSTS – income, value, transactions (includes those of the spouse and dependent children. See pp. 34-57 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, 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)
1. First Merit Corp. Common Stock	A	Dividend	J	T					
2. Corning 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. Soloman Smith Barney - Citibank Account	A	Interest	J	T					
7. Soloman Smith Barney - Citibank Joint Account	A	Interest	J	T					
8. State Transportation Employees Credit Union	A	Interest	J	T					
9. Universal Credit Union - Savings Account	A	Interest	J	T	closed acct.	03/05	J		
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		None	M	U					
14. Hydroseed Plus - [REDACTED] owned partnership		None	L	W					
15. Clayton Land Holdings, LLC appraised 3/15/00		None	L	Q					
16. Shrimplin #1 - Oil well	A	Royalty	J	W					
17. Deferred Comp. [REDACTED] - AIM Constellation	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 Q = Appraisal U = Book Value	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
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FINANCIAL DISCLOSURE REPORT

Page 5 of 7

Name of Person Reporting

Frost, Gregory L

Date of Report

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☐ 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 I (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)
18. Deferred Comp. [REDACTED] - Fidelity Contrafund	A	Interest	J	T					
19. Deferred Comp. [REDACTED] - Janus Fund	A	Interest	J	T					
20. Deferred Comp. [REDACTED] - Lazard Small Cap	A	Interest	J	T	Sale	06/30	K	D	
21. Deferred Comp. [REDACTED] - Vanguard International Growth	A	Interest	J	T					
22. Deferred Comp. [REDACTED] - Vanguard Institutional Index	A	Interest	J	T					
23. Ramp Corp - Medix Resources Inc.		None	J	T					
24. Deferred Comp. [REDACTED] - Guaranteed Return Option		None	J	T					
25. [REDACTED] Condo Project - Cocoa Beach, FL		None	K	W					
26. Plantation Federal Bank - [REDACTED] Checking Account	A	Interest	J	T					
27. Plantation Federal Bank - [REDACTED] Money Market Account	A	Interest	J	T					
28. Deferred Comp. [REDACTED] - FPA Capital Fund	A	None	K	T	Buy	07/01	K		

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2. Value Codes (See Columns C1 and D3)					
3. Value Method Codes (See Column C2)	Q = Appraisal U = Book Value				

FINANCIAL DISCLOSURE REPORT

Page 6 of 7

Name of Person Reporting

Frost, Gregory L

Date of Report

05/04/2006

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

FINANCIAL DISCLOSURE REPORT

Page 7 of 7

Name of Person Reporting

Frost, Gregory L

Date of Report

05/04/2006

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

5/4/06

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