



Dan Aaron Polster
Judge

United States District Court

Northern District of Ohio
801 West Superior Avenue
Cleveland, Ohio 44113-1837

Phone (216) 357-7190

August 16, 2011

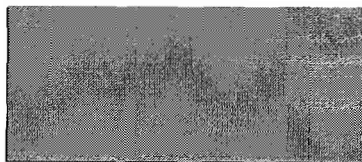
Judge Bobby R. Baldock, Chair
Judicial Conference of the United States
Committee on Financial Disclosure
One Columbus Circle, N.E.
Washington, D.C. 20544

RE: Calendar Year 2010 Filing

Dear Judge Baldock:

At your request, I have enclosed my Amended Report. I have provided all the information I have regarding the assets in Part VII, lines 38, 39, 78 and 81.

With respect to the accounts described on lines 51 and 52, I have provided additional detail in Column A, along with additional information in Part VIII on page 14.



Dan Aaron Polster
United States District Judge

DAP:dmw

Enclosure

Polster, Dan A.

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) Polster, Dan A.	2. Court or Organization U.S. Dist. Ct., ND Ohio	3. Date of Report 08/15/2011
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. District Judge--Active	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 United States District Judge 18B Carl B. Stokes U.S. Court Cleveland, Ohio 44113	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. Lifetime Trustee	Agnon School
2. Lifetime Trustee	Siegal College of Jewish Studies
3. Trustee	Jewish Education Center of Cleveland
4. Trustee	Jewish Federation of Cleveland
5. Trustee	Bellefaire Jewish Children's Bureau
6. Trustee	[REDACTED] trust
7. Board of Directors	Federal Bar Assn (Cleveland chapter)
8. Board of Directors	Mt. Sinai Health Foundation

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. 1998	U.S. Civil Service Retirement System (CSRS) vested pension for Dept. of Justice service (1976-1998); to be paid upon retirement from judicial service
2.	

FINANCIAL DISCLOSURE REPORT
Page 2 of 15

Name of Person Reporting	Date of Report
Polster, Dan A.	08/15/2011

3.

FINANCIAL DISCLOSURE REPORT
Page 3 of 15

Name of Person Reporting

Polster, Dan A.

Date of Report

08/15/2011

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. 2010	Park Synagogue (Stipend for teaching 10th grade Confirmation class)	\$2,663.00
2. 2010	Cleveland-Marshall School of Law (taught class on mediation)	\$2,000.00
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. 2010	Hahn, Loeser & Parks (law firm)
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.	American Conference Institute	October 20-21	New York, N.Y.	Participate in CLE	Airfare, one night hotel, meals
2.	American Bar Assn.	October 13-14	Chicago, Ill.	Participate in CLE	Airfare, one night hotel, meals
3.					
4.					
5.					

FINANCIAL DISCLOSURE REPORT

Page 4 of 15

Name of Person Reporting

Polster, Dan A.

Date of Report

08/15/2011

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.		

FINANCIAL DISCLOSURE REPORT

Page 6 of 15

Name of Person Reporting

Polster, Dan A.

Date of Report

08/15/2011

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)
18. Chevron/Texaco	A	Dividend	K	T	Buy	01/05/10	K		
19. Wayne Cty Ohio Munic. Bonds	B	Interest	K	T					
20. Hamilton County Sewer Bonds	A	Dividend	J	T					
21. DWS High Inc. Trust (formerly Kemper High Inc. Trust)	A	Dividend	J	T					
22. Intel	A	Dividend	J	T					
23. Parker Hannifin	A	Dividend			Sold	11/10/10	K	D	
24. Rydell Russell Top 50	A	Dividend	J	T					
25. Goldman Sachs Money Mkt	A	Dividend	K	T					
26. Henderson Intl Opp Fd	A	Dividend			Sold	05/25/10	K	A	
27. Costco Wholesale Corp	A	Dividend	J	T					
28. Vanguard Mid-Cap Fd	A	Dividend	J	T					
29. Microsoft Corp.	A	Dividend	K	T					
30. Deere & Co.	A	Dividend	K	T	Buy	05/25/10	K		
31. FedEx Corp.	A	Dividend	K	T	Buy	11/10/10	K		
32.									
33. Tenneco common	A	Dividend	J	T					
34. Embarq (spinoff)	A	Dividend	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

FINANCIAL DISCLOSURE REPORT

Page 8 of 15

Name of Person Reporting

Polster, Dan A.

Date of Report

08/15/2011

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 I (A-I)	(2) Type (e.g., div., rent, or int.)	(1) Value Code 2 (J-P)	(2) Value 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-I)	(5) Identity of buyer/seller (if private transaction)
52. HR 1029 Lawfirm (ABA Ret. Fd) managed	A	Dividend	N	T					
53.									
54. Money Market (MLynch)	A	Interest	J	T					
55. Transistor Devices common	A	Dividend	L	W					
56. Gabelli Utilities Fd	A	Dividend			Sold	04/13/10	J	A	
57. American Gr. Fd of America	A	Dividend	J	T	Buy	04/13/10	J		
58. Cohen & Steers REIT	A	Dividend	J	T	Buy	04/13/10	J		
59. Eaton Vance Inc. Fd	A	Dividend	J	T	Buy	04/13/10	J		
60. Templeton Global Bd Fd	A	Dividend	J	T	Buy	04/13/10	J		
61. State of Israel Bond	A	Interest			Redeemed	09/15/10	J	A	
62. Ford common	A	Dividend	K	T					
63. Vistcon (Ford spinoff)	A	Dividend	J	T					
64. Citigroup (acq. Ford spinoff)	A	Dividend	J	T					
65. Unicom (form. Comm. Ed)	A	Dividend	J	T					
66. Warburg Pincus Growth	A	Dividend	J	T					
67.									
68. Trust** (lines 69-133)	E	Int./Div.	Pl	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 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	T ~Cash Market	

FINANCIAL DISCLOSURE REPORT

Page 9 of 15

Name of Person Reporting

Polster, Dan A.

Date of Report

08/15/2011

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)
69. --State of Israel Bond									
70. --Tenneco common									
71. --Pactiv Corp					Sold	12/14/10	J	A	
72. --JPMorgan Chase									
73. --Sprint Corp									
74. --M.Lynch Money Market									
75. --U.S. GNM bonds									
76. -- Israel Preferred									
77. --. Dev. Bank of Israel Pref.					Sold (part)	5/28/10	J	A	
78. -- Amer.Fds New Persp Fd									
79. --Amer Inc. Fd of Amer.									
80. --American Washington Mut Fd									
81. -- Oakmark Intl Fund					Buy (add'l)	11/22/10	J		
82. --Baron Growth Fd					Buy (add'l)	11/22/10	J		
83. --Hartford Floating Rt Fd									
84. --GNM Bonds									
85. --Georgia Power Co.					Redeemed	09/27/10	J	A	

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

E ~\$15,001 - \$50,000

2. Value Codes
(See Columns C1 and D3)

J ~\$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

H2 ~More than \$5,000,000
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

T ~Cash Market

FINANCIAL DISCLOSURE REPORT

Page 11 of 15

Name of Person Reporting

Polster, Dan A.

Date of Report

08/15/2011

VII. INVESTMENTS and TRUSTS -- income, value, transactions (Includes those of spouse and dependent children; see pp. 34-60 of filing instructions.)

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103. --Bolt Technologies					Buy	08/02/10	K		
104. --Bolt Technologies					Buy (add'l)	09/13/10	K		
105. --Culp Inc.					Buy	11/30/10	K		
106. --Durect Corp.					Buy	05/24/10	K		
107. --Durect Corp.					Buy (add'l)	09/08/10	K		
108.									
109. --Money Market (Wachovia)									
110. --Laclede Gas common									
111. --Nuveen Ohio Munic. Bd									
112. --Davis NY Venture Fd									
113. --Eaton Vance Tax Managed Gr. Fd (formerly E.V. Marath)									
114. --Cedar Fair									
115. --American Express Co.									
116. --Chevron/Texaco									
117. --XTO Energy (now Exxon Mobil after 2010 merger)									
118. --Enterprise Products					Sold (part)	11/10/10	K	D	
119. --Franklin, Ohio Munic. Bond									

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 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 \$5,000,000	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	T = Cash Market	

FINANCIAL DISCLOSURE REPORT

Page 13 of 15

Name of Person Reporting

Polster, Dan A.

Date of Report

08/15/2011

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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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	Amount Code I (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 I (A-H)	Identity of buyer/seller (if private transaction)
137.									
138.									
139.									
140.									
141.									
142.									
143.									
144.									

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 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	T = Cash Market	

FINANCIAL DISCLOSURE REPORT

Page 14 of 15

Name of Person Reporting

Polster, Dan A.

Date of Report

08/15/2011

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

Part VII (Investments and Trusts), lines 51 and 52: These are [REDACTED] 401(K) and IR 10 accounts, maintained through [REDACTED] law firm. They are both professionally managed by ABA Retirement Funds. [REDACTED] determines an allocation among generic funds (e.g. bond, large-cap, small-cap). [REDACTED] has no knowledge or control of the selection of the specific funds themselves.

FINANCIAL DISCLOSURE REPORT

Page 15 of 15

Name of Person Reporting

Polster, Dan A.

Date of Report

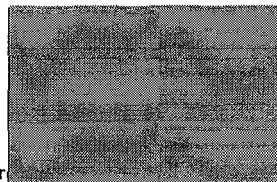
08/15/2011

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



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
Suite 2-301
One Columbus Circle, N.E.
Washington, D.C. 20544