

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2014

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 07/06/2015
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 01/01/2014 to 12/31/2014
7. Chambers or Office Address United States District Judge 18B Carl B. Stokes U.S. Court Cleveland, Ohio 44113		
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.		

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. Trustee	Siegal Lifelong Learning Center/CWRU
3. Trustee	Jewish Education Center of Cleveland
4. Vice Chairman and Trustee	Jewish Federation of Cleveland
5. Trustee	Bellefaire Jewish Children's Bureau
6. Trustee	trust
7. Board of Directors	Federal Bar Assn (Cleveland chapter)
8. Board of Directors	Mt. Sinai Health Care 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.	
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. 2014	Park Synagogue (Stipend for teaching 10th grade Confirmation class)	\$2,756.00
2. 2014	Cleveland State University (adjunct faculty payment for teaching law school class)	\$2,500.00
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. 2014	Coleman Law LLC (sole practice)
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.)*

SOURCE	DESCRIPTION	VALUE
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.)*

CREDITOR	DESCRIPTION	VALUE CODE
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)
1. Money Market Funds (MLynch)	A	Interest	J	T					
2. Oakmark Intl Fund	A	Dividend	J	T					
3. Baron Growth Fd	A	Dividend	J	T					
4. GNM P41107 bonds	B	Dividend	J	T					
5. Templeton Global Bd Fd	A	Dividend	K	T					
6. Cohen & Steers Reit Fd	A	Dividend	K	T	Buy (add'l)	06/08/14	J		
7. Cohen & Steers Reit Fd	A	Dividend	K	T	Sold (part)	12/04/14	J	A	
8. Mainstay Large Cap Fd	A	Dividend	K	T	Sold (part)	03/11/14	K	D	
9. NFJ Div Int Prem Strat Fd	A	Dividend	J	T					
10. Amer.Funds Wash Fd	A	Dividend	J	T	Sold (part)	03/12/14	J	C	
11. Eaton Vance Tax-Ad Gl Div Fd	A	Dividend	K	T					
12. Cohen & Steers Pref	A	Dividend	J	T	Buy (add'l)	03/11/14	J		
13. Mainstay Floating Rate Fd	A	Dividend	J	T	Buy (add'l)	03/11/14	J		
14. Mainstay Floating Rate Fd	A	Dividend			Sold	05/23/14	K	A	
15. Mainstay Unconstrained Bond Fd	A	Dividend	K	T	Buy	05/23/14	K		
16. Oppenheimer Senior Flt Rate Fd	A	Dividend			Buy	03/11/14	J		
17. Oppenheimer Senior Flt Rate Fd	A	Dividend			Sold	06/11/14	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 H = \$1,000,001 - \$5,000,000	D = \$5,001 - \$15,000 I = More than \$5,000,000	E = \$15,001 - \$50,000 J = \$50,001 - \$100,000
2. Value Codes (See Columns C1 and D3)	J = \$15,000 or less N = \$250,001 - \$500,000 P3 = \$250,001 - \$500,000,000	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 \$5,000,000,000	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	

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18.									
19. Liberty Acorn Tr Fd	A	Dividend	K	T					
20. Chevron/Texaco	A	Dividend	K	T					
21. DWS High Inc. Trust (formerly Kemper High Inc. Trust)	A	Dividend			Sold	08/06/14	J	A	
22. Intel	A	Dividend	K	T					
23. Goldman Sachs Money Mkt	A	Dividend	K	T					
24. Costco Wholesale Corp	A	Dividend	K	T					
25. Vanguard Mid-Cap Fd	A	Dividend	K	T					
26. Microsoft Corp.	A	Dividend	K	T					
27. Mylan, Inc.	A	Dividend	K	T					
28. Deere & Co.	A	Dividend			Sold	02/14/14	J	C	
29. FedEx Corp.	A	Dividend	K	T					
30. Kinder Morgan Energy Partners	A	Dividend			Sold	03/12/14	K	A	
31. Du Pont De Nemours	A	Dividend	K	T					
32. Facebook Inc.	A	Dividend	K	T					
33. Baxter International	A	Dividend	K	T	Buy	08/06/14	K		
34. Timkensteel Corp	A	Dividend	J	T	Buy	02/14/14	K		

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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	
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	(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)

35. Timkensteel Corp	A	Dividend	J	T	Sold (part)	08/06/14	J	B	
36.									
37. Tenneco common	A	Dividend	J	T					
38. Embark (spinoff)	A	Dividend	J	T					
39. Windstream (spinoff)	A	Dividend	J	T					
40. Transistor Devices common	A	Dividend			Sold	11/20/14	K	E	
41. Transistor Devices common	A	Dividend			Sold	11/20/14	K	E	
42. Nomura Partners Japan Fund Class S	A	Dividend	J	T					
43. Unicom (formerly Comm. Ed. Preferred)	A	Dividend	J	T					
44. Roulston Growth Fd	A	Dividend	J	T					
45. PNC Bank (formerly National City)--check	A	Interest	J	T					
46. PNC Bank-check	A	Interest	J	T					
47. PNC Bank--CD	A	Interest	J	T					
48. PNC Bank--CD	A	Interest	J	T					
49. Ohio Savings - savings	A	Interest	J	T					
50. IRA-Ohio Savings Bank (Amcap Class A Fd)	B	Dividend	K	T					
51. IRA-Ohio Savings Bank (CD)	B	Interest	K	T					

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52. IRA-Prudential Equity Fund	C	Dividend	K	T					
53. IRA-Prudential Equity Fd.	C	Dividend	K	T					
54.  SEP IRA (Securities America) lines 55-66	E	Dividend	P1	T					
55. American Gr. Fd of America					Buy	12/04/14	L		
56. Fidelity Advisor Mid Cap Value Fd					Buy	12/04/14	K		
57. Fidelity Select Energy					Buy	12/02/14	K		
58. Franklin Mutual European Fund					Buy	12/04/14	K		
59. Oppenheimer Dev. Markets Fd					Buy	12/04/14	K		
60. T Rowe Price Small Cap Value Fd					Buy	12/02/14	K		
61. Vanguard Health Care Investor					Buy	12/02/14	K		
62. Vanguard Total Stock Market Index					Buy	12/02/14	L		
63. Vanguard 500 Index Admiral					Buy	12/02/14	L		
64. Pimco Income Fd					Buy	12/04/14	M		
65. Templeton Global Bond					Buy	12/04/14	K		
66. Vanguard Short Term Inv. Gr. Investor					Buy	12/02/14	L		
67.									
68. Mentor Property,LLC\$40,000--12/19/12	A	Distribution	K	R					

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69. Norton Property, LLC \$27,000	A	Distribution	K	R	Buy	12/17/14	K		
70.									
71. Trust** (lines 81-147)	E	Int./Div.	P1	T					
72. --State of Israel Bond									
73. --Tenneco common									
74. --JPMorgan Chase									
75. --M.Lynch Money Market									
76. -- Israel Preferred									
77. --, Dev. Bank of Israel Pref.									
78. -- Amer.Fds New Persp Fd									
79. --American Washington Mut Fd					Sold (part)	03/11/14	K	D	
80. -- Oakmark Intl Fund									
81. --Baron Growth Fd									
82. --US GNM Bonds									
83. --Templeton Global Bond Fd									
84. --Eaton Vance Tax-Ad Fd									
85. Mainstay Large Cap Gr Fd					Sold (part)	03/11/14	J	B	

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86. Mainstay Floating Rate Fd					Buy (add'l)	03/11/14	J		
87. Mainstay Floating Rate Fd					Sold	05/23/14	K	A	
88. Cohen & Steers Pref									
89. Cohen & Steers Reit									
90. Voya GNMA Inc Fd					Buy	12/04/14	K		
91. Mainstay Unconstrained Bd Fd					Buy	05/23/14	K		
92. Oppenheimer Senior Flt Rate Fd					Buy	03/11/14	K		
93. Oppenheimer Senior Flt Rate Rd					Sold	06/06/14	K	A	
94. Cohen & Steers Real Asset Fd					Buy	06/14/14	K		
95. Cohen & Steers Real Asset Fd					Sold	12/04/14	K	A	
96.									
97. --Money Market (Janney Adv)									
98. --Enbridge Energy Mgt. LLC									
99. --Bolt Technologies					Sold (part)	01/24/14	J	D	
100. Bolt Technologies					Sold	09/04/14	L	E	
101. --Durect Corp.					Sold (part)	11/12/14	J	A	
102. Stratus Properties Inc					Sold (part)	02/27/14	K	D	

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103. GT Advanced Techs Inc					Sold (part)	02/10/14	K	D	
104. GT Advanced Techs Inc					Sold (part)	03/13/14	K	E	
105. GT Advanced Techs Inc					Sold (part)	07/12/14	K	E	
106. GT Advanced Techs Inc					Buy (add'l)	09/15/14	K		
107. GT Advanced Techs Inc					Sold	11/12/14	J	A	
108. Metalico, Inc.					Buy (add'l)	06/05/14	J		
109. Metalico, Inc.					Sold	12/03/14	K	A	
110. Perma-Fix Environmental									
111. Hudson Technologies					Buy	07/15/14	K		
112. Hudson Technologies					Buy (add'l)	09/15/14	K		
113. Hudson Technologies					Buy (add'l)	12/03/14	K		
114. Vanguard Balanced Inc Fd					Buy	03/13/14	K		
115. Taylor Devices					Buy	02/14/14	K		
116. Taylor Devices					Buy (add'l)	02/20/14	K		
117. Taylor Devices					Buy (add'l)	04/25/14	K		
118.									
119. --Money Market (Wells Fargo)									

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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 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)
120. --Laclede Gas common									
121. Mylan, Inc.									
122. --Nuveen Ohio Munic. Fd									
123. Royce Value Trust Inc									
124. --Eaton Vance Tax Managed Gr. Fd (formerly E.V. Marath)									
125. --Cedar Fair					Sold (part)	08/06/14	K	D	
126. --American Express Co.									
127. --Chevron/Texaco									
128. --XTO Energy (now Exxon Mobil after 2010 merger)									
129. --Enterprise Products									
130. --Caterpillar Inc									
131. Baxter International					Buy	08/06/14	K		
132. Williams Partners LP					Buy	08/26/14	L		
133. --IBM Corp.									
134. --Emerson Electric Co.									
135. --Costco Wholesale Corp									
136. Continental Resources Inc.					Sold	03/12/14	L	E	

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	

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Name of Person Reporting

Polster, Dan A.

Date of Report

07/06/2015

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)

137. Hospitality Properties Reit Trust									
138. Kinder Morgan Energy Partners LP					Sold	08/26/14	K	D	
139. United Rentals Inc.									
140. --Vanguard Mid-Cap Fd									
141. --Cuyahoga Cty Cap Impt Bond					Redeemed	12/01/14	K	A	
142. Cincinnati Ohio Urban Redevelopment Bd									
143. --Embarq. (spinoff)									
144. --Windstream (spinoff)									
145.									
146.									
147.									
148.									
149.									
150.									
151.									
152.									
153.									

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	

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)
154.									
155.									
156.									
157.									
158.									
159.									
160.									
161.									
162.									

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	

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Name of Person Reporting	Date of Report
Polster, Dan A.	07/06/2015

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

Part VII (Investments and Trusts), line 54: On my prior year's form (lines 50 and 51), I had listed [REDACTED] 401(K) and HR 10 accounts, maintained through [REDACTED] law firm. They were both professionally managed by ABA Retirement Funds. When [REDACTED] retired from [REDACTED] law firm, [REDACTED] combined the two accounts in to a SEP IRA, professionally managed by Securities America. [REDACTED] determines an overall investment strategy, and the professional manager selects individual mutual funds.

Part VII (Investments and Trusts): On this year's form, I have not listed the assets described in lines 54-79 on my prior year's form. These assets were owned by [REDACTED] who turned 21 in December, 2013.

Part I

9. Board of Directors

Global Cleveland

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Name of Person Reporting

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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: **s/ Dan A. Polster**

NOTE: ANY INDIVIDUAL WHO KNOWINGLY AND WILLFULLY 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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Washington, D.C. 20544