

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2012**

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 04/29/2013
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) <input type="checkbox"/> Nomination Date <input type="checkbox"/> Initial <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Final 5b. <input type="checkbox"/> Amended Report	6. Reporting Period 01/01/2012 to 12/31/2012
7. Chambers or Office Address United States District Judge 18B Carl B. Stokes U.S. Court Cleveland, Ohio 44113		
IMPORTANT NOTES: <i>The instructions accompanying this form must be followed. Complete all parts, checking the NONE box for each part where you have no reportable information. Insert signature on last page.</i>		

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	██████ 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> <i>(yours, not spouse's)</i>
1. 2012	Park Synagogue (Stipend for teaching 10th grade Confirmation class)	\$3,500.00
2. 2012	Cleveland-Marshall College 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. 2012	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 27-29	New York, N.Y.	Participate in CLE	Airfare, busfare: conference cancelled due to Hurricane Sandy
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.)*

<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.		

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Name of Person Reporting

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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. BB&T Corp	A	Dividend	J	T	Buy	12/13/12	J		
3. Oakmark Intl Fund	A	Dividend	J	T					
4. BaronGrowth Fd	A	Dividend	J	T					
5. GNM P41107 bonds	B	Dividend	J	T					
6. Templeton Global Bd Fd	A	Dividend	K	T					
7. Lord Abbett Value Fd	A	Dividend	J	T	Sold	10/11/12	J	A	
8. Mainstay Large Cap Fd	A	Dividend	K	T					
9. NFJ Div Int Prem Strat Fd	A	Dividend	J	T					
10. Amer.Funds Wash Fd	A	Dividend	J	T					
11. Delaware Corp Bd Fd	A	Dividend	K	T	Buy (add'l)	10/11/12	K		
12. Eaton Vance Tax-Ad Gl Div Fd	A	Dividend	K	T					
13. BNY Capital V Pref.	A	Dividend	J	T	Sold	11/26/12	J	A	
14. USB Capital VIII Trust Pfd	A	Dividend	J	T	Sold	11/26/12	J	A	
15. Cohen & Steers Pref	A	Dividend	J	T	Buy	10/11/12	J		
16.									
17. Dreyfus Prem. Mun. Bd Fund	C	Dividend	K	T					

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 H=\$1,000,001 - \$5,000,000 I2=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=\$250,001 - \$500,000 O=\$500,001 - \$1,000,000 P1=\$1,000,001 - \$5,000,000 P2=\$5,000,001 - \$25,000,000
 P3=\$25,000,001 - \$50,000,000 P4=More than \$50,000,000 P5=Assessment T=Cash Market
 3. Value Method Codes Q=Appraisal R=Cost (Real Estate Only) S=Assessment W=Estimated
 (See Column C2) U=Book Value V=Other

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	18. Liberty Acorn Tr Fd	A	Dividend	K	T				
19. Chevron/Texaco	A	Dividend	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. Goldman Sachs Money Mkt	A	Dividend	K	T					
24. Costco Wholesale Corp	A	Dividend	J	T					
25. Vanguard Mid-Cap Fd	A	Dividend	J	T					
26. Microsoft Corp.	A	Dividend	K	T					
27. Mylan, Inc.	A	Dividend	J	T	Buy	11/15/12	J		
28. Deere & Co.	A	Dividend	K	T					
29. FedEx Corp.	A	Dividend	K	T					
30. Barrick Gold Corp	A	Dividend	J	T	Sold	11/15/12	J	A	
31. Kinder Morgan Energy Partners	A	Dividend	K	T					
32.									
33.									
34.									

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 (See Columns B1 and D4) F = \$50,001 - \$100,000 G = \$100,001 - \$1,000,000 H = \$1,000,001 - \$5,000,000 I = 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 N = \$250,001 - \$500,000 O = \$500,001 - \$1,000,000 P1 = \$1,000,001 - \$5,000,000 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 U = Book Value V = Other W = Estimated

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35.									
36. Tenneco common	A	Dividend	J	T					
37. Embarr (spinoff)	A	Dividend	J	T					
38. Windstream (spinoff)	A	Dividend	J	T					
39. Transistor Devices common	A	Dividend	L	W					
40. Transistor Devices common	A	Dividend	L	W					
41. Japan Fund Class S	A	Dividend	J	T					
42. Unicom (formerly Comm. Ed. Preferred)	A	Dividend	J	T					
43. Roulston Growth Fd	A	Dividend	J	T					
44. PNC Bank (formerly National City)--check	A	Interest	J	T					
45. PNC Bank--check	A	Interest	J	T					
46. PNC Bank--CD	A	Interest	J	T					
47. PNC Bank--CD	A	Interest	J	T					
48. Ohio Savings - savings	A	Interest	J	T					
49. IRA-Ohio Savings Bank (mut. fd.)	B	Dividend	K	T					
50. IRA-Ohio Savings Bank (CD)	B	Interest	K	T					
51. IRA-Prudential Equity Fund	C	Dividend	K	T					

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	52. IRA-Prudential Equity Fd.	C	Dividend	K	T				
53. 401(K) law firm (ABA Ret. Fd)	A	Dividend	N	T					
54. HR 10 lawfirm (ABA Ret. Fd) managed	A	Dividend	N	T					
55.									
56. Money Market (MLynch)	A	Interest	J	T					
57. Transistor Devices common	A	Dividend	L	W					
58. American Funds Wash.	A	Dividend	J	T					
59. American Gr. Fd of America	A	Dividend	J	T					
60. Cohen & Steers REIT	A	Dividend	J	T					
61. Cohen & Steers Pref	A	Dividend	J	T	Buy	10/11/12	J		
62. Eaton Vance Inc. Fd	A	Dividend	J	T	Buy (add'l)	10/11/12	J		
63. Templeton Global Bd Fd	A	Dividend	J	T	Buy (add'l)	10/11/12	J		
64. Lord Abbett Value Fd	A	Dividend	K	T	Sold	10/11/12	J	A	
65. Oakmark Intl Fd	A	Dividend	J	T					
66. Ford common	A	Dividend	K	T					
67. Vistcon (Ford spinoff)	A	Dividend	J	T					
68. Citigroup (acq. Ford spinoff)	A	Dividend	J	T					

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	69. Unicom (form. Comm. Ed)	A	Dividend	J	T				
70. Warburg Pincus Growth	A	Dividend	J	T					
71. PNC Bank (savings)	A	Interest	J	T					
72.									
73. Trust** (lines 74-132)	E	Int./Div.	P1	T					
74. --State of Israel Bond									
75. --Tenneco common									
76. --JPMorgan Chase									
77. --Sprint Corp									
78. --M.Lynch Money Market									
79. -- Israel Preferred									
80. --, Dev. Bank of Israel Pref.									
81. -- Amer.Fds New Persp Fd									
82. --American Washington Mut Fd					Sold (part)	09/24/12	J	A	
83. -- Oakmark Intl Fund					Sold (part)	09/24/12	J	A	
84. --Baron Growth Fd					Sold (part)	09/24/12	J	A	
85. --US GNM Bonds									

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	86. --Templeton Global Bond Fd								
87. --Pimco Total Ret Fd									
88. --Eaton Vance Tax-Ad Fd									
89. --Lord Abbett Value Fd					Sold	09/24/12	J	A	
90. Delaware Corp. Bd Fd									
91. Mainstay Large Cap Gr Fd					Sold (part)	05/29/12	K	B	
92. Cohen & Steers Pref					Buy	05/29/12	K		
93. BB & T Corp					Buy	09/24/12	K		
94.									
95. --Money Market (Janney Adv)									
96. --Enbridge Energy Mgt. LLC					Sold (part)	05/16/12	K	D	
97. --Trailer Bridge Inc.									
98. --Cogdell Spencer Inc.					Sold	04/03/12	J	A	
99. Nicholas Financial Inc.					Sold	02/01/11	K	D	
100. --Bolt Technologies					Sold (part)	08/29/12	K	D	
101. --Culp Inc.					Sold (part)	11/28/12	K	D	
102. --Durect Corp.					Buy (add'l)	03/08/12	J		

- | | | | | | |
|--|--|--|---|--|--|
| 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 =\$5,001 - \$15,000
I11 =\$1,000,001 - \$5,000,000 | E =\$15,001 - \$50,000
I12 =More than \$5,000,000 |
| 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
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	(1)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	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, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
103. Hersha Hospitality Tr					Buy	10/26/11	K		
104. Stratus Properties Inc					Buy	01/20/11	K		
105. GT Advanced Techs Inc					Buy	05/16/12	K		
106. GT Advanced Techs Inc					Buy (add'l)	08/30/12	K		
107. Nautilus, Inc.					Buy	11/29/12	K		
108.									
109. --Money Market (Wells Fargo)									
110. --Laclede Gas common					Sold (part)	11/15/12	K	E	
111. Mylan, Inc.					Buy	11/15/12	K		
112. --Nuveen Ohio Munic. 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									
119. --Franklin, Ohio Munic. Bond									

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	120. --Hewlett-Packard					Sold	11/15/12	J	A
121. --Caterpillar Inc									
122. --IBM Corp.									
123. --Emerson Electric Co.									
124. --Costco Wholesale Corp									
125. Continental Resources Inc.					Buy	12/01/11	K		
126. Hospitality Properties Reit Trust					Buy	11/01/11	K		
127. Kinder Morgan Energy Partners LP					Buy	11/30/11	K		
128. Barrick Gold Corp					Sold	11/15/12	K	A	
129. --Vanguard Mid-Cap Fd									
130. --Cuyahoga Cty Cap Impt Bond									
131. --Embarq. (spinoff)									
132. --Windstream (spinoff)									
133.									
134.									
135.									
136.									

- 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
- F=\$50,001 - \$100,000 G=\$100,001 - \$1,000,000 H=\$1,000,001 - \$5,000,000 I=\$5,000,001 - \$25,000,000 J=More than \$25,000,000
- 2. Value Codes J=\$15,000 or less K=\$15,001 - \$50,000 L=\$50,001 - \$100,000 M=\$100,001 - \$250,000
- N=\$250,001 - \$500,000 O=\$500,001 - \$1,000,000 P1=\$1,000,001 - \$5,000,000 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
- U=Book Value V=Other W=Estimated

FINANCIAL DISCLOSURE REPORT

Name of Person Reporting Polster, Dan A.	Date of Report 04/29/2013
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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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	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, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
137.									
138.									
139.									
140.									
141.									
142.									
143.									

- | | | | | | |
|--|---|--|--|--|-------------------------|
| 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
I11 = \$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 | |

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

Part VII (Investments and Trusts), lines 62 and 63: These are [REDACTED] 401(K) and HR 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.

Part VII (Investments and Trusts), line 97. This company, Nicholas Financial Inc., went into bankruptcy reorganization.

Part VII (Investments and Trusts), line 99. I had listed this security, Trailer Bridge Inc., as a partial sale in 2011. In fact, the Trust completely sold it.

Part I

9. Board of Directors

Global Cleveland

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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
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