

**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2009**

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 05/12/2010
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) <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 01/01/2009 to 12/31/2009
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. Director / Shareholder	W.K. Frost, Inc. () - owned corporation)
2. Director	Maryhaven, Inc. (Non-profit drug and alcohol rehabilitation facility)
3. Partner	Meridian Condo Project
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. 01/01/08	Partnership in Meridian Condo Project with spouse (75%), Lew George and Kelly George (25%)
3.	

RECEIVED
 2010 MAY 18 A 9:57
 CLERK OF COURT
 JUDICIAL OFFICE

FINANCIAL DISCLOSURE REPORT

Page 2 of 7

Name of Person Reporting

Frost, Gregory L.

Date of Report

05/12/2010

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. 2009	W. K. Frost, Inc. (director's fee)	\$0.00
2. 2009	Ohio Public Employees Retirement System (pension)	\$72,856.14
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. 2009	State of Ohio, The Supreme Court of Ohio - salary
2. 2009	Central Ohio Technical College - salary
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.				

FINANCIAL DISCLOSURE REPORT
Page 3 of 7

Name of Person Reporting Frost, Gregory L.	Date of Report 05/12/2010
--	-------------------------------------

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. Bank of America	Meridian Condo Project mortgage	N
3. Pittsburgh National Bank (PNC)	[REDACTED] (Former personal residence, rental unit as of 08/15/2009)	M
4.		
5.		

FINANCIAL DISCLOSURE REPORT
Page 4 of 7

Name of Person Reporting
Frost, Gregory L.

Date of Report
05/12/2010

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 (I-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			Sold	12/07/09	J		
3. Nortel Networks Corp. Common Stock		None			Sold	12/07/09	J		Bankruptcy
4. Soloman Smith Barney - Citibank Account	A	Interest			Closed	11/09/09	J		Transfer to Merrill Lynch
5. Soloman Smith Barney - Citibank Account	A	Interest			Closed	11/09/09	J		Transfer to Merrill Lynch
6. Park National Bank Checking Account		None	J	T					
7. Park National Bank Chec ing Account		None	J	T					
8. Soloman Smith Barney - IRA Account	A	Interest			Closed	11/09/09	J		Transfer to Merrill Lynch
9. W.K. Frost, Inc. - Closely held stock	E	Distribution	M	U					
10. Hydroseed Plus - owned partnership		None	L	W	Sell pt.	10/06/09	J		Partner -
11. Clayton Land Holdings, LLC appraised 3/15/00		None	L	T					
12. Shrimplin #1 - Oil well	B	Royalty	J	W					
13. Deferred Comp. - AIM Constellation	A	Interest	J	T					
14. Deferred Comp. - Fidelity Contrafund	A	Interest	J	T					
15. Deferred Comp. - Janus Fund	A	Interest	J	T					
16. Deferred Comp. - Vanguard International Growth	A	Interest	K	T					
17. Deferred Comp. - Vanguard Institutional Index	A	Interest	K	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 \$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 5 of 7

Name of Person Reporting Frost, Gregory L.	Date of Report 05/12/2010
--	-------------------------------------

VII. INVESTMENTS and TRUSTS – income, value, transactions (Includes those of spouse and dependent children; see pp. 34-68 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. Deferred Comp. [redacted] - Guaranteed Return Option	A	Interest	K	T					
19. Plantation Federal Bank - Joint Checking Account	A	Interest	J	T					
20. Plantation Federal Bank - Joint Money Market Account	A	Interest	J	T					
21. Deferred Comp. [redacted] - FPA Capital Fund	A	Interest	K	T					
22. Meridian Condo Project - Cocoa Beach, FL	D	Rent	O	W	Buy	09/30/09	J		Lew and Kelly George (25%)
23. Deferred Comp. [redacted] - Fidelity Contrafund	B	Interest	J	T					
24. Deferred Comp. [redacted] - Aim Constellation	A	Interest	J	T					
25. Deferred Comp. [redacted] - Janus Fund	A	Interest	J	T					
26. Deferred Comp. [redacted] - Vanguard International	A	Interest	K	T					
27. Deferred Comp. [redacted] - Vanguard Institutional	A	Interest	K	T					
28. Deferred Comp. [redacted] - FPA Capital Fund	A	Interest	K	T					
29. Deferred Comp. [redacted] - Guaranteed Return	A	Interest	K	T					
30. EFA Fund	A	Interest	J	T					
31. SPY Fund	A	Interest	J	T					
32. Moundbuilders Country Club	A	Interest	J	T					
33. [redacted]	D	Rent	M	W					

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 6 of 7

Name of Person Reporting

Frost, Gregory L.

Date of Report

05/12/2010

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

[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.

[REDACTED] I purchased a 3/4 interest in a condominium in Cocoa Beach, Florida. Lew and Kelly George purchased a 1/4 interest in the same condominium. We have received rental income since August 2008. On September 30, 2009, [REDACTED] I purchased the 1/4 interest from Lew and Kelly George.

[REDACTED] I purchased a capital improvements bond as members of Moundbuilders Country Club and interest is being paid on the bond.

On August 15, 2009, we converted our personal residence located at [REDACTED] to a rental property and we are receiving rental income.

FINANCIAL DISCLOSURE REPORT

Page 7 of 7

Name of Person Reporting

Frost, Gregory L.

Date of Report

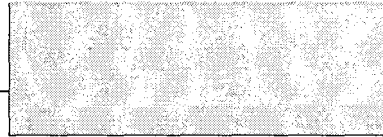
05/12/2010

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)

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