


**FINANCIAL DISCLOSURE REPORT
FOR CALENDAR YEAR 2011**

*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 10/3/2012
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 checked="" type="checkbox"/> Amended Report	6. Reporting Period 01/01/2011 to 12/31/2011
7. Chambers or Office Address 169 U S. Courthouse 85 Marconi Boulevard Columbus, Ohio 43215		
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. Director / Shareholder	W K. Frost, Inc.  owned corporation)
2. Director	Maryhaven, Inc. (Non-profit drug and alcohol rehabilitation facility)
3. Adjunct Professor	Ohio Northern University, College of Law
4. Adjunct Professor	Capital University, College of Law
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.	
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. 2011	W. K. Frost, Inc. (director's fee)	\$2,000.00
2. 2011	Ohio Public Employees Retirement System (pension)	\$77,000.00
3. 2011	Ohio Northern University, College of Law - Adjunct Professor	\$3,000.00
4. 2011	Capital University, College of Law - Adjunct Professor	\$500 00

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. 2011	State of Ohio, The Supreme Court of Ohio - salary
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.)*

	<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.	Flagstar Bank	Meridian Condo Project mortgage	N
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)	(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 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)
1.	Merril Lynch - First Merit Corp. Common Stock	A	Dividend	J	T					
2.	Park National Bank Checking Account		None	J	T					
3.	Park National Bank Checking Account		None	J	T					
4.	W.K. Frost, Inc. - Closely held stock	E	Distribution	M	U					
5.	Clayton Land Holdings, LLC appraised 3/15/00		None	L	T					
6.	Shrimplin #1 - Oil well	B	Royalty	J	W					
7.	Deferred Comp. ██████████ - Fidelity Growth Company		None	K	T					
8.	Deferred Comp. ██████████ - Fidelity Contrafund		None	K	T					
9.	Deferred Comp. ██████████ - Janus Fund		None	J	T					
10.	Deferred Comp. ██████████ - Vanguard International Growth		None	K	T					
11.	Deferred Comp. ██████████ - Vanguard Institutional Index		None	K	T					
12.	Deferred Comp. ██████████ - Guaranteed Return Option		None	K	T					
13.	Plantation Federal Bank ██████████ - Checking Account		None	J	T					
14.	Plantation Federal Bank ██████████ - Money Market Account	A	Interest	L	T					
15.	Deferred Comp. ██████████ - FPA Capital Fund		None	K	T					
16.	Investment/Rental Property - Cocoa Beach, FL	E	Rent	O	W					
17.	Deferred Comp. ██████████ - Fidelity Contrafund		None	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 \$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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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)
18.	Deferred Comp. [REDACTED] - Fidelity Growth		None	K	T					
19.	Deferred Comp. [REDACTED] - Janus Fund		None	J	T					
20.	Deferred Comp. [REDACTED] - Vanguard International		None	K	T					
21.	Deferred Comp. [REDACTED] - Vanguard Institutional		None	K	T					
22.	Deferred Comp. [REDACTED] - FPA Capital Fund		None	K	T					
23.	Deferred Comp. [REDACTED] - Guaranteed Return		None	K	T					
24.	Merrill Lynch - EFA Fund	A	Dividend	J	T					
25.	Merrill Lynch - SPY Fund	A	Interest	J	T					
26.	Moundbuilders Country Club	A	Interest	J	T					
27.	Park National Bank Savings Account	A	Interest	J	T					
28.	Park National Bank Saving Account	A	Interest	K	T					
29.	Deferred Comp. [REDACTED] - Vanguard Capital Opportunity		None	J	T					
30.	Deferred Comp. [REDACTED] - Vanguard Total Bond Market Index		None	J	T					
31.	Merrill Lynch - IRA Account - Blackrock Build America Fund		None	J	T					
32.	Wells Fargo Brokerage Account [REDACTED]	B	Int./Div.	O	T					
33.	Wells Fargo Brokerage Account [REDACTED] - Aflac Inc.		None	K	T	Buy	06/06/11	K		
34.	Wells Fargo Brokerage Account [REDACTED] - Ship Finance Intl. LT		None	J	T	Buy	06/06/11	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 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	K = \$15,001 - \$50,000 O = \$500,001 - \$1,000,000	L = \$50,001 - \$100,000 P1 = \$1,000,001 - \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	P4 = More than \$50,000,000
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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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 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)
35.	Wells Fargo Brokerage Account Archer-Daniels Midlnd		None	K	T	Buy	06/07/11	K		
36.	Wells Fargo Brokerage Account Realty Income Corp		None	K	T	Buy	06/15/11	K		
37.	Wells Fargo Brokerage Account Seadrill LTD		None	K	T	Buy	06/13/11	K		
38.	Wells Fargo Brokerage Account AT&T Inc		None	K	T	Buy	08/01/11	K		
39.	Wells Fargo Brokerage Account Bershire Hathaway Inc		None	K	T	Buy	08/01/11	K		
40.	Wells Fargo Brokerage Account Pepsico		None	K	T	Buy	08/01/11	K		
41.	Wells Fargo Brokerage Account Bershire Hathaway		None	J	T	Buy	08/24/11	J		
42.	Wells Fargo Brokerage Account Intel		None	J	T	Buy	08/24/11	J		
43.	Wells Fargo Brokerage Account Microsoft Corp		None	J	T	Buy	08/24/11	J		
44.	Wells Fargo Brokerage Account Exelon Corp.		None	K	T	Buy	10/07/11	K		
45.	Merrill Lynch - Bank Deposit Program	A	Int./Div.	J	T					
46.	Merrill Lynch - Bank Deposit Program	A	Int./Div.	J	T					
47.	Merrill Lynch - Bank Deposit Program	A	Int./Div.	J	T					
48.	PNC Investment Management Account Blackrock MMF	A	Int./Div.	K	T	Open	10/07/11	K		See Comment
49.	PNC Investment Mgmt. Acct. AT&T		None	J	T	Buy	11/08/11	J		
50.	PNC Investment Mgmt. Acct. American Express Co		None	J	T	Buy	11/08/11	J		
51.	PNC Investment Mgmt. Acct. Amerisource Bergen Corp		None	J	T	Buy	11/08/11	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 H1 =\$1,000,001 - \$5,000,000	D =\$5,001 - \$15,000 I12 =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	
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		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)
52.	PNC Investment Mgmt. Acct Apple .		None	J	T	Buy	11/08/11	J		
53.	PNC Investment Mgmt. Acct. Baxter International Inc		None	K	T	Buy	11/08/11	J		
54.	PNC Investment Mgmt. Acct. Bristol Myers Squibb Co.		None	J	T	Buy	11/08/11	J		
55.	PNC Investment Mgmt. Acct. CSX Corp		None	J	T	Buy	11/08/11	J		
56.	PNC Investment Mgmt. Acct. Chubb Corp		None	J	T	Buy	11/08/11	J		
57.	PNC Investment Mgmt. Acct. Connecticut St. SER D GO		None	K	T	Buy	11/02/11	K		
58.	PNC Investment Mgmt. Acct. Conoco Phillips		None	J	T	Buy	11/08/11	J		
59.	PNC Investment Mgmt. Acct. Consolidated Edison INC		None	J	T	Buy	11/08/11	J		
60.	PNC Investment Mgmt. Acct. Disney Walt CO		None	J	T	Buy	11/08/11	J		
61.	PNC Investment Mgmt. Acct. Dupont E/ De Neours & CO		None	J	T	Buy	11/08/11	J		
62.	PNC Investment Mgmt. Acct. Eaton Corp		None	J	T	Buy	11/08/11	J		
63.	PNC Investment Mgmt. Acct. Exxon Mobil Corp.		None	J	T	Buy	11/08/11	J		
64.	PNC Investment Mgmt. Acct. General Electric Co.		None	J	T	Buy	11/08/11	J		
65.	PNC Investment Mgmt. Acct. Harbor Int'l Fund Class		None	J	T	Buy	11/08/11	J		
66.	PNC Investment Mgmt. Acct. Intel		None	J	T	Buy	11/08/11	J		
67.	PNC Investment Mgmt. Acct. IBM		None	J	T	Buy	11/08/11	J		
68.	PNC Investment Mgmt. Acct. IShares TR MSCI Emerging		None	J	T	Buy	11/08/11	J		

1 Income Gam 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
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NONE (No reportable income, assets, or transactions.)

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		(1)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
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69.	PNC Investment Mgmt. Acct. [redacted] 1 Shares MSCI EAFE Index		None	J	T	Buy	11/08/11	J		
70.	PNC Investment Mgmt. Acct. [redacted] 1 Shares Russell Midcap		None	K	T	Buy	11/08/11	K		
71.	PNC Invmt. Mgmt. Acct. [redacted] 1shares TR Russell 2000 Idx		None	J	T	Buy	11/08/11	J		
72.	PNC Invmt. Mgmt. Acct. [redacted] JPMorgan Chase		None	J	T	Buy	11/08/11	J		
73.	PNC Invmt. Mgmt. Acct. [redacted] Johnson & Johnson		None	J	T	Buy	11/08/11	J		
74.	PNC Invmt. Mgmt. Acct. [redacted] Johnson Controls		None	J	T	Buy	11/08/11	J		
75.	PNC Invmt. Mgmt. Acct. [redacted] Litman Gregory Masters Int'l		None	J	T	Buy	11/08/11	J		
76.	PNC Invmt. Mgmt. Acct. [redacted] Mass St. Sch. Bldg Auth Bond		None	L	T	Buy	10/27/11	L		
77.	PNC Invmt. Mgmt. Acct. [redacted] McDonald's Corp		None	J	T	Buy	11/08/11	J		
78.	PNC Invmt. Mgmt. Acct. [redacted] Microsoft Corp		None	J	T	Buy	11/08/11	J		
79.	PNC Invmt. Mgmt. Acct. [redacted] Nextera Energy Inc		None	J	T	Buy	11/08/11	J		
80.	PNC Invmt. Mgmt. Acct. [redacted] OSU Ref Ser A		None	K	T	Buy	10/28/11	K		
81.	PNC Invmt. Mgmt. Acct. [redacted] Oracle		None	J	T	Buy	11/08/11	J		
82.	PNC Invmt. Mgmt. Acct. [redacted] Pepsico Inc.		None	J	T	Buy	11/08/11	J		
83.	PNC Invmt. Mgmt. Acct. [redacted] Phoenix AZ Civic Impt		None	K	T	Buy	11/01/11	K		
84.	PNC Invmt. Mgmt. Acct. [redacted] Price T Rowe Grp		None	J	T	Buy	11/08/11	J		
85.	PNC Invmt. Mgmt. Acct. [redacted] Proctor & Gamble		None	J	T	Buy	11/08/11	J		

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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 \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
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		Amount Code 1 (A-H)	Type (e.g., div., rent, or int)	Value Code 2 (J-P)	Value 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)
86	PNC Invmt Mgmt Acct. [redacted] Qualcomm		None	J	T	Buy	11/08/11	J		
87	PNC Invmt. Mgmt. Acct. [redacted] JM Smucker		None	J	T	Buy	11/08/11	J		
88	PNC Invmt. Mgmt. Acct. [redacted] Target		None	J	T	Buy	11/08/11	J		
89	PNC Invmt. Mgmt. Acct. [redacted] UPS		None	J	T	Buy	11/08/11	J		
90	PNC Invmt. Mgmt. Acct. [redacted] United Technologies Corp.		None	J	T	Buy	11/08/11	J		
91	PNC Invmt. Mgmt. Acct. [redacted] Univ of CO Enterprise Rev		None	K	T	Buy	10/26/11	J		
92	PNC Invmt Mgmt. Acct. [redacted] Wells Fargo		None	J	T	Buy	11/08/11	J		
93	PNC Invmt Mgmt. Acct. [redacted] Wisconsin St. Trans Rev Bd		None	K	T	Buy	11/02/11	K		
94										
95										
96										

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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 \$5,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
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Frost, Gregory L.	10/3/2012

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

Line 26 Part VII [REDACTED] purchased a capital improvements bond as members of Moundbuilders Country Club and interest is being paid on the bond

Line 48 Part VII [REDACTED] opened a new brokerage account with PNC Bank on October 7, 2011 as a result of a lifetime exemption distribution [REDACTED]

October 3, 2012 - Pursuant to the September 18, 2012 letter, I am submitting the revised report. In Part VII, page 5, line 31 - added Blackrock Build America Fund in accordance with your instructions. Also, in Part VII, page 6, line 44, Column C(2), the value method code has been changed to "T." Also, I was unable to sign the form because the signature page did not come up I am sending this hard copy to you with my signature. Finally, you requested an amendment based upon the 2010 filing which lists in Part VII, page 5, lines 31 and 32 the "Deferred Comp. [REDACTED] - Vanguard Capital Opportunity" and "Deferred Comp. [REDACTED] - Vanguard Total Bond Market Index." Please refer to Part VII, page 5, lines 29 and 30 of the 2011 report that lists those funds.

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting	Date of Report
Frost, Gregory L.	10/3/2012

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/ **Gregory L. Frost**

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