AO 10
Rev. 3/2023

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2022

Report Required by the Ethics in Government Act of 1978 (5 U.S.C. app. §§ 13101-13111)

1. Person Reporting (last name, first, middle initial)	2. Court or Organization	3. Date of Report
Grasz, Leonard S.	U.S. Court of Appeals for the Eighth Circuit	05/10/2023
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)	**5a. Report Type (check appropriate type)**	**6. Reporting Period**
U.S. Circuit Judge - Active Status	☐ Nomination Date ☐ Initial ☑ Annual ☐ Final **5b.** ☐ Amended Report	01/01/2022 **to** 12/31/2022

7. Chambers or Office Address

United States Court of Appeals for the Eighth Circuit
Roman L. Hruska Federal Courthouse
111 S. 18th Plaza, Suite 4303
Omaha, Nebraska 68102-1322

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 Guide to Judiciary Policy, Volume 2D, Ch. 3, § 345 Trustees, Executors, Administrators, and Custodians; § 350 Power of Attorney; § 355 Outside Positions.)*

☐ NONE *(No reportable positions.)*

	POSITION	NAME OF ORGANIZATION/ENTITY
1.	Board Member	Judicial Education Advisory Board, Law and Economics Center
2.		
3.		
4.		
5.		

II. AGREEMENTS. *(Reporting individual only; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 340 Agreements and Arrangements)*

☑ NONE *(No reportable agreements.)*

	DATE	PARTIES AND TERMS
1.		
2.		
3.		

III. NON-INVESTMENT INCOME. *(Reporting individual and spouse; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 320 Income; § 360 Spouses and Dependent Children.)*

A. Filer's Non-Investment Income

☑ NONE *(No reportable non-investment income.)*

	DATE	SOURCE AND TYPE	INCOME (yours, not spouse's)
1.			
2.			
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.)*

	DATE	SOURCE
1.	2022	First National Bank of Omaha - Salary
2.		
3.		
4.		

IV. REIMBURSEMENTS *-- transportation, lodging, food, entertainment.*

(Includes those to spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 330 Gifts and Reimbursements; § 360 Spouses and Dependent Children.)

☐ NONE *(No reportable reimbursements.)*

	SOURCE	DATES	LOCATION	PURPOSE	ITEMS PAID OR PROVIDED
1.	Judicial Education Institute	2-21-22 to 2-26-22	Greenbriar, WV	Education - Law & Corpus Linguistics Course	Lodging, travel, and meals
2.	Antonin Scalia Law School at George Mason University	5-12-22 to 5-14-22	Arlington, VA	Scalia Forum	Lodging, travel, and meals
3.	Antonin Scalia Law School at George Mason University	5-22-22 to 5-27-22	Fernandina, FL	Education - Economics Course	Course materials, lodging, travel, and meals
4.	Georgetown Law School	6-9-22 to 6-11-22	Sarasota, FL	Education - Originalism Course	Lodging, travel, and meals

5.	Antonin Scalia Law School at George Mason University	9-25-22 to 10-1-22	Pray, MT	Education - Economics Course	Course materials, lodging, travel, and meals
6.	Federalist Society	10-24-22 to 10-25-22	Ithaca, NY	Speaker - Viewpoint Diversity	Lodging, travel, and meals

Name of Person Reporting	Date of Report
Grasz, Leonard S.	05/10/2023

V. GIFTS. *(Includes those to spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 330 Gifts and Reimbursements; § 360 Spouses and Dependent Children.)*

☑ NONE *(No reportable gifts.)*

	SOURCE	DESCRIPTION	VALUE
1.			
2.			
3.			
4.			
5.			

VI. LIABILITIES. *(Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 335 Liabilities; § 360 Spouses and Dependent Children.)*

☑ 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 Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investment Funds.)*

☐ NONE *(No reportable income, assets, or transactions.)*

A	B		C		D				
Description of Assets (including trust assets)	Income during reporting period		Gross value at end of reporting period		Transactions during reporting period				
Place "(X)" after each asset exempt from prior disclosure	(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)	
1. AIG Flex. Prem. Adj. Whole Life Ins.	A	Int./Div.	J	T					
2. Deuel County, NE real estate	B	Rent	L	W					
3. First National Bank of Omaha	B	Interest	M	T					
4. Gosper County, NE real estate parcel #1	D	Rent	N	W					
5. Gosper County, NE real estate parcel #2	D	Rent	M	W					
6. Gosper County, NE real estate parcel #3	C	Rent	M	W					
7. Phelps County, NE real estate	B	Rent	L	W					
8. Thrivent Financial Whole Life	A	Int./Div.	J	T					
9. Investment Account #1 (H)									
10. - Invesco Exchange Traded FD (SPGP)	B	Dividend	L	T					
11. - Invesco QQQ Tr Unit (QQQ)	A	Dividend	L	T					
12. - Ishares S&P Midcap 400 Index (IJH)	A	Dividend	K	T					
13. - SPDR Gold Tr Gold SHS (GLD)					Sold	01/06/22	K	A	
14. - SPDR SER TR S&P (XSD)	A	Dividend	K	T	Buy	01/06/22	K		
15. - Goldman Sachs Bank Cash Account	A	Interest	J	T					
16. - JPMorgan Chase Bank NA (Y)									
17. Investment Account #2 (H)									

1 Income Gain Codes: (See Columns B1 and D4)
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 H1 =$1,000,001 - $5,000,000 H2 =More than $5,000,000

2 Value Codes (See Columns C1 and D3)
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 (See Column C2)
Q =Appraisal R =Cost (Real Estate Only) S =Assessment T =Cash Market
U =Book Value V =Other W =Estimated

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VII. INVESTMENTS and TRUSTS *-- income, value, transactions (Includes those of spouse and dependent children; see Guide to Judiciary Policy, Volume 2D, Ch. 3, § 310 Reporting Thresholds for Assets; § 312 Types of Reportable Property; § 315 Interests in Property; § 320 Income; § 325 Purchases, Sales, and Exchanges; § 360 Spouses and Dependent Children; § 365 Trusts, Estates, and Investment Funds.)*

☐ NONE *(No reportable income, assets, or transactions.)*

A	B		C		D				
Description of Assets (including trust assets)	Income during reporting period		Gross value at end of reporting period		Transactions during reporting period				
Place "(X)" after each asset exempt from prior disclosure	(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)	
18. - Invesco Exchange Traded FD (SPGP)	A	Dividend	K	T					
19. - Invesco QQQ Tr Unit (QQQ)	A	Dividend	J	T					
20. - Ishares S&P Midcap 400 Index (IJH)	A	Dividend	J	T					
21. - SPDR Gold Tr Gold SHS (GLD)					Sold	01/06/22	J	A	
22. - SPDR SER TR S&P (XSD)	A	Dividend	J	T	Buy	01/06/22	J		
23. - Goldman Sachs Bank Cash Account	A	Interest	J	T					
24. IRA #1 (H)									
25. - Invesco Exchange Traded FD (SPGP)	C	Dividend	N	T					
26. - Invesco QQQ Tr Unit (QQQ)	B	Dividend	M	T					
27. - Ishares S&P Midcap 400 Index (IJH)	A	Dividend	L	T					
28. - SPDR Gold Tr Gold SHS (GLD)					Sold	01/06/22	L	A	
29. - SPDR SER TR S&P (XSD)	A	Dividend	K	T	Buy	01/06/22	L		
30. - Goldman Sachs Bank Cash Account	A	Interest	J	T					
31. - JPMorgan Chase Bank NA (Y)									
32. IRA #2 (H)									
33. - Invesco Exchange Traded FD (SPGP)	A	Dividend	K	T					
34. - Invesco QQQ Tr Unit (QQQ)	A	Dividend	K	T					

1 Income Gain Codes: (See Columns B1 and D4)	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	H1 =$1,000,001 - $5,000,000	H2 =More than $5,000,000	
2 Value Codes (See Columns C1 and D3)	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 (See Column C2)	Q =Appraisal	R =Cost (Real Estate Only)	S =Assessment	T =Cash Market	
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35. - Ishares S&P Midcap 400 Index (IJH)	A	Dividend	J	T					
36. - SPDR Gold Tr Gold SHS (GLD)					Sold	01/06/22	J	A	
37. - SPDR SER TR S&P (XSD)	A	Dividend	J	T	Buy	01/06/22	J		
38. - Goldman Sachs Bank Cash Account	A	Interest	J	T					

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	F =$50,001 - $100,000	G =$100,001 - $1,000,000	H1 =$1,000,001 - $5,000,000	H2 =More than $5,000,000	
2 Value Codes (See Columns C1 and D3)	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 (See Column C2)	Q =Appraisal	R =Cost (Real Estate Only)	S =Assessment	T =Cash Market	
	U =Book Value	V =Other	W =Estimated		

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

Name of Person Reporting	Date of Report
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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. § 13141 et. seq., 5 U.S.C. § 7353, and Judicial Conference regulations.

Signature: s/ Leonard S. Grasz

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. § 13106)

Committee on Financial Disclosure
Administrative Office of the United States Courts
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One Columbus Circle, N.E.
Washington, D.C. 20544