AO 10
Rev. 1/2015

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2023

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)	2. Court or Organization	3. Date of Report
Polster, Dan A.	U.S. Dist. Ct., ND Ohio	04/30/2024
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. District Judge--Senior	☐ Nomination Date ☐ Initial ☑ Annual ☐ Final **5b.** ☑ Amended Report	01/01/2023 **to** 12/31/2023
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.)*

	POSITION	NAME OF ORGANIZATION/ENTITY
1.	Lifetime Trustee	Mandel Jewish Day School (formerly Agnon School)
2.	Trustee and Vice President	Siegal Lifelong Learning Center Foundation
3.	Trustee	Jewish Federation of Cleveland
4.	Trustee	Trust #1
5.	Board of Directors	Federal Bar Assn (Cleveland chapter)
6.	Lifetime Trustee	Mt. Sinai Health Care Foundation
7.	Board of Directors	Global Cleveland
8.	Board of Directors	William K. Thomas Inn of Court
9.	Trustee	Mandel Foundation
10.	Trustee	Mandel Supporting Foundation
11.	Trustee	Yanowitz Supporting Foundation
12.	Executive Committee and Board of Directors	Federal Judges Association

II. AGREEMENTS. *(Reporting individual only; see pp. 14-16 of filing instructions.)*

☐ NONE *(No reportable agreements.)*

DATE	PARTIES AND TERMS
1. 1998	U.S. Civil Service Retirement System (CSRS) vested pension for Dept. of Justice service (1976-1998); I started receiving it 1/31/2021 upon senior status
2.	
3.	

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.)*

	DATE	SOURCE AND TYPE	INCOME (yours, not spouse's)
1.	2023	Park Synagogue (Stipend for teaching 7th--10th grade classes)	$690.00
2.	2022	Case Western Reserve University--teaching one course	$3,750.00
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.)*

	DATE	SOURCE AND TYPE
1.	2023	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.)*

	SOURCE	DATES	LOCATION	PURPOSE	ITEMS PAID OR PROVIDED
1.	Federal Judges Assn	4/12--4/14	Denver, Colorado	Exec. Committee and Board Mtg.	Transportation, Lodging and Food
2.	Duke Law School	5/24--5/26/2023	Durham, North Carolina	Serve on panels at Conference	Transportation, Lodging and Food
3.	University of Texas Law School	1/26--1/28/2023	Austin, Texas	Serve on panel at Conference	Transportaion, Lodging and Food
4.	New York University Law School	3/08--3/102023	New York City, New York	Guest teach law school class	Transportantion, Lodging and Food
5.	University of Akron Law School	3/26--3/27/2023	Akron, Ohio	Serve on panel at Conference	Transportation

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.			

Name of Person Reporting	Date of Report
Polster, Dan A.	04/30/2024

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)	B. Income during reporting period		C. Gross value at end of reporting period		D. 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)	(5) Identity of buyer/seller (if private transaction)
1.	Merrill Lynch Bank Deposit Program (Bank of America NA)	A	Interest	J	T					
2.	US Treasury Bill	A	Interest			Redeemed	01/17/23	K		
3.	Oakmark Intl Fund	A	Dividend	J	T					
4.	Baron Growth Fd	A	Dividend	J	T					
5.	GNM P41107x bond	B	Dividend	J	T					
6.	Cohen & Steers Reit Fd	B	Dividend	J	T					
7.	Amer.Funds Wash Fd	A	Dividend	J	T					
8.	Cohen & Steers Pref	A	Dividend	K	T	Buy (add'l)	01/31/23	K		
9.	Blackrock Multi Asset Fd	A	Dividend	J	T					
10.	Easterly Global Real Estate Fd	A	Dividend	J	T					
11.	Pimco Income Fd	A	Dividend	K	T					
12.	Virtus Divid Int. Fd (FKA .Allianzgi Div Fd)	A	Dividend	J	T					
13.	Ishares Preferred Fd	A	Dividend	J	T					
14.	Virtus David Int. Fd	A	Dividend	J	T					
15.	Reaves Utility Inc. Fd	B	Dividend	K	T					
16.	Nuveen Prefered Securities and Inc. Fd	A	Dividend	K	T	Buy	01/31/23	K		
17.										

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
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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
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18. Chevron/Texaco	B	Dividend	L	T					
19. Intel	A	Dividend	K	T					
20. Wells Fargo Bank Deposit Sweep Program	A	Interest	K	T					
21. Vanguard High Dividend ETF	A	Dividend	K	T					
22. Vanguard Mid-Cap Fd	A	Dividend	K	T					
23. Microsoft Corp.	B	Dividend	M	T	Sold (part)	07/25/23	K	E	
24. FedEx Corp.	A	Dividend	L	T					
25. Meta Platforms Inc (FKA Facebook, Inc)	A	Dividend	M	T					
26. Amazon Com Inc.	A	Dividend	K	T					
27. Apple Inc.	A	Dividend	L	T					
28. Select Sector Technology ETF	A	Dividend	K	T					
29. Select Sector Consumer Discretionary ETF	A	Dividend	L	T					
30. Select Sector Communications Fd.	A	Dividend			Sold	10/12/22	K	A	
31. Fidelity Inv. Money Market Fd	A	Dividend	M	T					
32.									
33. Tenneco common	A	Dividend	J	T					
34. Embarq (spinoff)	A	Dividend	J	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
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35. Windstream (spinoff)	A	Dividend	J	T					
36. CS&L Reit	A	Dividend	J	T					
37. Nomura Partners Japan Fund Class S	A	Dividend	J	T					
38. Unicom (formerly Comm. Ed. Preferred)	A	Dividend	J	T					
39. Roulston Growth Fd	A	Dividend	J	T					
40. PNC Bank (formerly National City)--checking	A	Interest	J	T					
41. PNC Bank--CD	A	Interest	J	T					
42. PNC Bank--CD	A	Interest	J	T					
43.									
44. IRA-Wells Fargo (formerly Prudential Equity Fd)	C	Dividend							
45. US Treasury Bill	C	Interest	L	T	Buy	08/24/23	L		
46. US Treasury Bill	C	Int./Div.	L	T	Buy	08/24/23	L		
47. US Treasury Bill	C	Int./Div.	L	T	Buy	08/24/23	L		
48. US Treasury Bill	C	Int./Div.	L	T	Buy	08/24/23	L		
49. Fidelity Advisor Total Bond Fd	B	Dividend	K	T	Buy	08/25/23	K		
50. Vanguard Index Fd	B	Dividend	K	T	Buy	08/24/23	K		
51. Vanguard Mid Cap Fd	A	Dividend	K	T	Buy	03/27/23	K		

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52. Vanguard Mid Cap Fd	A	Dividend	K	T	Buy (add'l)	07/25/23	K		
53. Fidelity Investments Money Market Fd	D	Interest	M	T	Buy	03/23/23	M		
54. Pimco Income Fd	C	Dividend	L	T	Buy	07/25/23	L		
55. -Edgewood Gr. Fd	A	Dividend			Sold	03/28/23	J	A	
56. -Nationwide WCM Focused Sm Cap Fd	A	Dividend			Sold	03/28/23	J	A	
57. -Oakmard Fd Institutional Class	A	Dividend			Sold	03/28/23	J	A	
58. -Oakmark International Fd	A	Dividend			Sold	03/28/23	J	A	
59. -Pimco Management Stocks Plus Fd	A	Dividend			Sold	03/28/23	J	A	
60. -Pimco Stocksplus Intl Fd	A	Dividend			Sold	03/28/23	J	A	
61. -T Rowe Price Diversified Small Cap Gr Fd	A	Dividend			Sold	03/28/23	J	A	
62. -T Rowe Price Blue Chip Gr Fd	A	Dividend			Sold	03/28/23	J	A	
63.									
64. SEP IRA (Securities America) (H)	E	Dividend							
65. -Fidelity Money Market	D	Interest	M	T	Buy	03/15/23	M		
66. --Bank Deposit Sweep (Bank United NA)	C	Interest	N	T					
67. -Goldman Sachs Note	B	Interest	L	T					
68. -Goldman Sachs Note	C	Interest	L	T	Buy	03/15/23	L		

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69. -Goldman Sachs Note	C	Interest	L	T	Buy	03/15/23	L		
70. -Bank of Montreal Bond	B	Interest	L	T					
71. -US Treasury Bill	B	Interest	M	T					
72. -US Treasury Bill	B	Interest			Sold	03/15/23	M	A	
73. -Ally Financial Inc Bond	C	Interest	L	T	Buy	04/14/23	L		
74. -Deutsche Bank Note	C	Interest	L	T	Buy	04/14/23	L		
75. -Deutsche Bank Note	C	Interest	L	T	Buy	04/14/23	L		
76. -Invesco QQQ Tr Unit Serial 1	B	Int./Div.	K	T					
77. -Neuberger Berman Long Short Intstl	A	Dividend	M	T					
78. -Neuberger Berman Large Cap Value Fd	C	Dividend	M	T					
79. -Neuberger Berman ABS Return Fd	A	Dividend	L	T	Buy	04/14/23	L		
80. -Vanguard Consumer Staples Index Fd	B	Dividend			Sold	04/14/23	L	A	
81. -Vanguard 500 Index Fd	B	Dividend			Sold	04/14/23	M	A	
82. -Ishares Nasdaq Biotech Fd	A	Dividend			Sold	04/14/23	M	A	
83. -SPDR DJ Indl Average Fd	B	Dividend	M	T	Buy	06/08/22	L		
84. -First Eagle Global Class 1	B	Dividend			Sold	03/15/23	L	A	
85. -First Trust Water ETF	A	Dividend	K	T					

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86. -Ishares Dow Jones US ETF	A	Dividend			Sold	03/15/23	L	A	
87. -Vanguard Specialized Funds ETF	A	Dividend			Sold	03/15/23	M	A	
88. -Fidelity 500 Index Fd	B	Dividend	M	T	Buy	04/14/23	M		
89. -First Eagle Global Class Fd	B	Dividend	M	T	Buy	04/14/23	M		
90. -John Han Disciplined Value Fd	B	Dividend	L	T	Buy	04/14/23	L		
91.									
92. Revocable Trust (Wells Fargo) lines (H)	E	Dividend							
93. -Bank Sweep (UBS Bank)	B	Interest	J	T					
94. -Carlisle Companies Inc	A	Dividend	K	T					
95. -Invesco Tr. ETF	A	Dividend	K	T					
96. -Ishares High Dividend Fd	B	Dividend	K	T					
97. -Ishares Select Dividend ETF	B	Dividend	J	T					
98. -Ishares Pfd and Income Fd	B	Dividend	K	T	Buy	04/14/23	K		
99. -Select Spector Utilities Fd	A	Dividend	K	T					
100. -Select Spector Financial Fd	A	Dividend	K	T					
101. -Select Spector Healthcare Fd	A	Dividend	K	T					
102. -Vanguard High Dividend Index Fd	A	Dividend	J	T					

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103. -Vanguard Real Estate Index Fd	B	Dividend	K	T					
104. -Vanguard Mid Cap ETF	A	Dividend	K	T					
105. -Wisdomtree US Midcap Div Fd	A	Dividend	K	T					
106. -US Treasury Bill	B	Interest	K	T					
107. -US Treasury Bill	B	Interest	K	T					
108. -US Treasury Bill	B	Interest	K	T					
109. -Blackrock Global Dividend Fd A	A	Dividend	J	T					
110. -Calamos Market Neutral Inc Fd	A	Dividend	J	T					
111. -Diamond Hill Long-short Fd	A	Dividend	J	T					
112. -Fidelity Investments Money Market Fd	D	Interest	M	T	Buy	04/14/23	M		
113. -First Eagle Global Fd Class A	A	Dividend	J	T					
114. -First Eagle Global Fd Class C	A	Dividend	J	T					
115. -Growth Fund America Class C Fd	A	Dividend	J	T					
116. -John Hancock Disciplined Value Fd	A	Dividend	K	T					
117. -Legg Mason Clearbridge Small Cap Fd	A	Dividend	J	T					
118. -Lord Abbett Short Duration Fd	A	Dividend	J	T					
119. -Lord Abbett Short Duration Inc. Fd	A	Dividend	J	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; U =Book Value; V =Other; W =Estimated

Name of Person Reporting	Date of Report
Polster, Dan A.	04/30/2024

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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	D. (5) Identity of buyer/seller (if private transaction)
120. -Mainstay Mackay Convertible Fd	B	Dividend	J	T					
121. -Meridian Growth Fd	A	Dividend	L	T					
122. -New Perspective CL-C Fd	A	Dividend	J	T					
123. -New Perspective Inc-Class Fd	A	Dividend	J	T					
124. -Blackrock Global Dividend Fd C	A	Dividend	J	T					
125. -JP Morgan Treasury Securities Fd	A	Dividend			Sold	04/14/23	K	A	
126. -Parnassus Core Equity Fd	A	Dividend	J	T					
127. -Pimco FDS Income Fd	C	Dividend	L	T	Buy	09/02/22	K		
128. -Vanguard Windsor Fd	A	Dividend	K	T					
129. -Vanguard Dividend Growth Fd	B	Dividend	L	T	Buy (add'l)	04/14/23	L		
130.									
131. Roth IRA Securities Amer (H)	C	Dividend							
132. -Bank Sweep (Bank United NA)	A	Interest	L	T					
133. -Bank America Cor/ Bond	B	Interest	K	T	Buy	04/14/23	K		
134. Fidelity Money Market	B	Interest	K	T	Buy	04/14/23	K		
135. -US Treasury Bill	B	Interest	K	T					
136. -US Treasury Bill	A	Interest	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
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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

Name of Person Reporting	Date of Report
Polster, Dan A.	04/30/2024

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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	D. (5) Identity of buyer/seller (if private transaction)
137. -Columbia Dividend Income Fd	A	Dividend	K	T	Buy	06/09/23	K		
138. -Fidelity 500 Indes Fd	A	Dividend	K	T	Buy	06/09/23	K		
139. -John Han Disciplined Value Mid Cap Fd	A	Dividend	J	T	Buy	06/09/23	J		
140. -First Eagle Global Class 1	A	Dividend	K	T					
141. -Neuberger Berman Long Short Inst. Fd	A	Dividend	J	T					
142. -Neuberger Berman Large Cap Valud Fd	A	Dividend	K	T					
143. -Neuberger Berman ABS Return Fd	A	Dividend	J	T	Buy	06/09/23	J		
144. -Vanguard 500 Index Admiral Fd	A	Dividend			Sold	06/09/23	K	A	
145. -First Trust Water ETF	A	Dividend	J	T					
146. -Vanguard Specialized Funds ETF	A	Dividend	K	T	Buy	03/31/22	K		
147. -Invesco QQQ Tr Unit Fd	A	Dividend	K	T					
148. -Ishares Biotech Fd	A	Dividend			Sold	06/09/23	J	A	
149. -SPDR Dow Jones Ind. Average Fd	A	Dividend	K	T	Buy	06/09/23	K		
150.									
151. Mentor Property,LLC$40,000--12/19/12	D	Distribution	K	R					
152. Norton Property, LLC $30,000--11/17/14	C	Distribution	K	R					
153. Euclid KV, LLC $38,281--11/28/17	C	Distribution	K	R					

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
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3. Value Method Codes (See Column C2)
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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 (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	D. (5) Identity of buyer/seller (if private transaction)
154. Akron Lofts, LLC $50,000--02/27/22	C	Distribution	K	R					
155.									
156. Trust** (H)	E	Int./Div.							
157. --State of Israel Bond	B	Interest	K	T					
158. --Tenneco common	A	Dividend	J	T					
159. --JPMorgan Chase	A	Dividend	J	T					
160. -Merrill Lynch Bank Deposit Program America NA)	A	Interest	K	T					
161. -Federated Hermes Treasury Fd	C	Dividend	L	T	Buy	01/18/23	L		
162. -US Treasury Bill	A	Interest			Redeemed	01/17/23	N	A	
163. --American Washington Mut Fd	A	Dividend	K	T					
164. -- Oakmark Intl Fund	A	Dividend	J	T					
165. --Baron Growth Fd	A	Dividend	J	T					
166. --US GNM Bonds	A	Interest	L	T					
167. -Cohen & Steers Pref	C	Dividend	L	T	Buy	01/17/23	L		
168. -Cohen & Steers Reit	B	Dividend	K	T					
169. -Pimco Inc Fd	C	Dividend	L	T	Buy	01/17/23	L		
170. -Ishares Preferred	A	Dividend	J	T					

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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 pp. 34-60 of filing instructions.)*

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A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	D. (5) Identity of buyer/seller (if private transaction)
171. -Osterweis Strategic Inc Fd	A	Dividend	J	T					
172. -American Funds American	A	Dividend	J	T					
173. -Nuveen Dividend Fd	A	Dividend	J	T					
174. -Nuveen High Yield Muni. Fd	C	Dividend	L	T	Buy	01/17/23	L		
175.									
176. - Ameriprise Money Market (Goldman Sachs Bank)	A	Interest	J	T					
177. Pimco Income Fd	B	Dividend	K	T	Buy	02/09/23	K		
178. -Vanguard Balanced Inc Fd	D	Dividend	N	T					
179. -Vanguard Dividend App Rd	C	Dividend	M	T					
180. -Vanguard Total Stock Market Fd	C	Dividend	M	T					
181. -Box Inc.	A	Dividend			Sold	02/09/23	L	A	
182. -DH Horton Inc-	A	Dividend			Sold	02/09/23	K	A	
183.									
184. -Wells Fargo Bank Deposit Sweep Program	A	Interest	K	T					
185. -Fidelity Investments Money Market Fd	D	Interest	M	T					
186. -Amazon Com Inc.	A	Dividend	L	T					
187. -Apple, Inc.	A	Dividend	L	T					

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H1 =$1,000,001 - $5,000,000
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2. Value Codes (See Columns C1 and D3)
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A. Description of Assets (including trust assets) Place "(X)" after each asset exempt from prior disclosure	B. Income during reporting period (1) Amount Code 1 (A-H)	B. (2) Type (e.g., div., rent, or int.)	C. Gross value at end of reporting period (1) Value Code 2 (J-P)	C. (2) Value Method Code 3 (Q-W)	D. Transactions during reporting period (1) Type (e.g., buy, sell, redemption)	D. (2) Date mm/dd/yy	D. (3) Value Code 2 (J-P)	D. (4) Gain Code 1 (A-H)	D. (5) Identity of buyer/seller (if private transaction)
188. -Internatinal Business Machine Corp	B	Dividend	K	T					
189. -Starbucks Corp.	A	Dividend	K	T					
190. -Spire Inc. (formerly Laclede Gas) common	C	Dividend	L	T					
191. --Eaton Vance Tax Managed Gr. Fd (formerly E.V. Marath)	A	Dividend	M	T					
192. --Cedar Fair	B	Dividend	L	T					
193. --American Express Co.	B	Dividend	L	T					
194. --Chevron/Texaco	C	Dividend	L	T					
195. --Enterprise Products	C	Dividend	K	T					
196. --IBM Corp.	B	Dividend	K	T					
197. --Emerson Electric Co.	B	Dividend	L	T					
198. --Vanguard Mid-Cap Fd	A	Dividend	L	T					
199. -Vanguard Real Estate Index Fd	B	Dividend	K	T					
200. -Vanguard High Dividend Index Fd	C	Dividend	L	T					
201. -Microsoft Corp	B	Dividend	N	T	Sold (part)	08/02/23	K	D	
202. --Embarq. (spinoff)	A	Dividend	J	T					
203. --Windstream (spinoff)	A	Dividend	J	T					
204.									

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205.									
206.									
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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

1... Part VII--Investments and Trusts. In early 2023 I transferred the funds held in my goverment Thrift Savings Plan to the IRA-Wells Fargo listed on lines 44-62, which explains the significant increase in value from that listed on last year's Report.

Name of Person Reporting	Date of Report
Polster, Dan A.	04/30/2024

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
Suite 2-301
One Columbus Circle, N.E.
Washington, D.C. 20544