

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2016

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) Wiles, Michael E.	2. Court or Organization U. S. Bankruptcy Court, Southern District of New York	3. Date of Report 12/15/2017
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U. S. Bankruptcy Judge	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final 5b. ☒ Amended Report	6. Reporting Period 01/01/2016 to 12/31/2016
7. Chambers or Office Address U.S. Bankruptcy Court Southern District of New York One Bowling Green, Room 632 New York, NY 10004		
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.)

<u>POSITION</u>	<u>NAME OF ORGANIZATION/ENTITY</u>
1. Retired partner/pension rights (1/1/2016 to date)	Debevoise & Plimpton LLP
2. Member, board of trustees (1/1/2016 to date)	Soundview Preparatory School
3. Trustee (1/1/2016 to date)	Trust # 1 (not subject to reporting)
4. Trustee (1/1/2016 to date)	Trust # 2 (not subject to reporting)
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. Undated	Retirement Plan, Debevoise & Plimpton LLP
2. 1/1/2000	Cash Balance Plan, Debevoise & Plimpton LLP
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. 2016	Pension payments, Debevoise & Plimpton LLP	\$550,087.00
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.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>
1. 2016	Self-employed artist
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. IWIRC-Georgia and TMA Atlanta Chapter	03-24-2016	Atlanta, Georgia	Panelist at program discussing "equitable mootness"	Lodging, air fare, meals
2. American Bankruptcy Institute	10-07-2016	Washington, DC	Panelist at "Views from the Bench" program at Georgetown Law Center	Lodging, meals, train transportation
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.	Debevoise & Plimpton LLP (former law firm)	Dinner to honor recently retired partners - see Part VIII	\$720.00
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.	Wells Fargo Home Mortgage	Mortgage on Rental Property # 1 (Pt VII, line 1)	L
2.	Wells Fargo Home Mortgage	Mortgage on Rental Property # 2 (Pt VII, line 2)	O
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) 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. Rental Property # 1, Hawaii County, Hawaii	E	Rent	O	W					
2. Rental Property # 2, Hawaii County, Hawaii	E	Rent	P1	W					
3. Citibank Accounts	A	Interest	L	T					
4. JPMorgan Chase Account	A	Interest	J	T					
5. Wells Fargo Account	A	Interest	J	T					
6. LaPorte Savings Bank Account	A	Interest	K	T					
7. Equitable Variable Life Insurance - Guar. Interest	A	Interest	J	T					
8. Metropolitan Life Insurance Co.	A	Dividend	J	T					
9. Met Life/Fidelity Variable Insurance Products Index 500 Portfolio	D	Int./Div.	L	T					
10. Westfield Subsidiary REIT 2 Inc.	A	Dividend	J	W					
11. Talcott Realty III Trust	A	Dividend	J	W					
12. Met Life Policyholder Trust	A	Dividend	J	T					
13. Morgan Stanley Account	A	Interest	J	T					
14. Brokerage Account #1 (H)									
15. - Baron Growth Inst. Shares (BGRIX)		None			Sold	01/12/16	L	A	
16. - BBH Core Select Fund (BBTEX)	D	Dividend	L	T					
17. - BlackRock Global Allocation Fund (MALOX)	B	Dividend	L	T	Sold (part)	08/24/16	J	A	

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	

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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 I (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. - BlackRock Strategic Muni. Opps. Fund (MAMTX)	E	Dividend	N	T					
19. - Deutsche Int. Term Tax-Ex Fund (SZMIX)	D	Dividend	N	T	Buy	02/25/16	M		
20. - Fidelity Low Priced Stock (FLPSX)	C	Dividend	L	T					
21. - Fidelity Municipal Money Market (FTEXX)	A	Interest	J	T					
22. - Fidelity Spartan Total Market Index (FSTVX)	B	Dividend	L	T	Sold (part)	02/23/16	K	A	
23. - Spartan 500 Index Fund (FUSVX)	B	Dividend	K	T					
24. - SPDR S&P Midcap 400 Fund (MDY)	A	Dividend	K	T	Sold (part)	02/12/16	K	C	
25. - Tweedy Browne Global Value Fund (TBGVX)		None			Sold	01/14/16	K	A	
26. - Vanguard Int. Term Tax-Ex Fund (VWIUX) (X)	C	Int./Div.	M	T	Buy	02/25/16	L		
27. - Vanguard Limited Term T/E Fund (VMLUX)	A	Dividend	J	T					
28. - Glenmede Large Cap Core Inst. (GTLIX)	B	Dividend	L	T	Buy	01/13/16	L		
29. - Wisdom Tree Europe Hedged Equity (HEDJ)		None			Buy	01/15/16	J		
30.					Sold	02/12/16	J	A	
31. - Deutsche X-trackers MSCI Europe Hedged (DBEU)		None			Buy	01/15/16	J		
32.					Sold	02/12/16	J	A	
33. - Fidelity Treasury Money Fund	A	Int./Div.	L	T					
34. Brokerage Account #2 (H)									

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	H1 = \$1,000,001 - \$5,000,000	H2 = 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		
3. Value Method Codes	Q = Appraisal	R = Cost (Real Estate Only)	S = Assessment	T = Cash Market	
(See Column C2)	U = Book Value	V = Other	W = Estimated		

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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		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)

35. - Baldwin Cnty Ala WTS (057845MZ9)	A	Interest	K	T					
36. - Boston Mass Wtr & Swr Comm Rev (101029QK5)	A	Interest	K	T					
37. - Denton County TX (248775R26)	A	Interest	K	T					
38. - Denver Colo City & Cnty Sch (249174PC1)	A	Interest			Sold	12/01/16	J	A	
39. - Florida St. Brd Ed Pub Ed (34153PMA3)	A	Interest	K	T					
40. - Jea Fl St. Johns River Pwr Park (46613QJE5)	A	Interest	K	T					
41. - Kentucky A/L Commn Agv (49118NEN1) (X)	A	Interest	K	T					
42. - King Cnty WA Sch Dist #411 Issaquah (495224V87)	A	Interest	K	T					
43. - Morgan Stanley US Govt Money Market (DWGXX)	A	Interest	J	T					
44. - New York NY City Trans Auth Rev (64971MA77)	A	Interest	K	T					
45. - New York St. Urban Dev Corp Rev (650035SW9)	A	Interest	K	T					
46. - North Kansas City Mo Sch Dist (660266GD3)	A	Interest	J	T					
47. - Ohio St. Univ (677632YC9)	A	Interest	K	T					
48. - Pearland TX (7048626X4)	A	Interest	J	T					
49. - Purdue Univ Ind Univ Revs (746189PG8)	A	Interest			Sold	07/01/16	J	A	
50. - Seattle WA Solid Waste Rev (812702AK4)	A	Interest	K	T					
51. - University Houston Tex Univ Rev (914301H66)	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 \$50,000,000	M = \$100,001 - \$250,000 P2 = \$5,000,001 - \$25,000,000	
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52. - University Wash Univ Revs (91523NHS8)	A	Interest	J	T					
53. - Valwood TX Imp Auth (920480EJ5)	A	Interest	J	T					
54. - Rockford Ill Waterworks Systems (77316QZY8)		None	J	T	Buy	12/06/16	J		
55. - North Texas St Muni Wtr District Refl (662832HP2)		None	J	T	Buy	12/02/16	J		
56. - Corona CA Pub Fin Auth (21969PDT3)	A	Interest	K	T	Buy	07/07/16	J		
57. Retirement Account #1 (H)									
58. - Baron Growth Fund Inst. Shares (BGR1X) (X)		None			Sold	01/12/16	M	A	
59. - BBH Core Select Fund (BBTEX) (X)	D	Dividend	M	T					
60. - BlackRock Global Allocation Fund (MALOX)(X)	B	Dividend	L	T	Sold (part)	02/05/16	J	A	
61. - Fidelity Contrafund (FCNTX)	D	Dividend	M	T					
62. - Fidelity Government Cash Reserves (FDRXX) (X)	A	Interest	N	T					
63. - Fidelity Low Priced Stock (FLPSX) (X)	D	Dividend	M	T					
64. - Fidelity Spartan 500 Index Fund (FUSVX) (X)	D	Dividend	O	T	Sold (part)	08/24/16	L	B	
65. - Fidelity Spartan Total Market (FSTVX) (X)	D	Dividend	N	T	Buy (add'l)	12/20/16	M		
66. - iShares Core S&P Small-Cap ETF (UR) (X)		None			Sold	02/12/16	M	A	
67. - SPDR S&P MidCap 400 ETF (MDY) (X)	A	Dividend			Sold (part)	02/12/16	L	A	
68.					Sold	10/19/16	L	B	

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
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69. - Tweedy Browne Global Value Fund (TBGVX)		None			Sold	01/14/16	M	A	
70. - Glenmede Large Cap Core Inst. (GTLIX)	B	Dividend	M	T	Buy	01/13/16	M		
71. - BlackRock Strategic Muni Opp (MAMTX)	A	Dividend	L	T	Buy	12/20/16	K		
72. - BlackRock National Muni Fund Inst (MANLX)	B	Dividend			Buy	04/22/16	M		
73.					Sold	12/19/16	M	A	
74. - Deutsche Intermediate Tax/Amt Free (SZMIX)	A	Dividend	K	T	Buy	12/20/16	K		
75. - Vanguard Int Tax/Amt Free Fund (VWIUX)	A	Dividend	K	T	Buy	12/20/16	K		
76. - Deutsche Managed Muni Fund Inst. (SMLIX)	C	Dividend			Buy	04/22/16	M		
77.					Sold	12/19/16	M	A	
78. - iShares Core S&P 400 Mid Cap ETF (UHF)	A	Dividend	L	T	Buy	10/19/16	L		
79. - Wisdom Tree Europe Hedged Equity ETF (HEDJ)		None			Buy	01/15/16	L		
80.					Sold	02/12/16	L	A	
81. - Deutsche X-Trackers MSCI Europe (DBEU)		None			Buy	01/15/16	L		
82.					Sold	02/12/16	L	A	
83. Retirement Account #2 (H)									
84. - Fidelity Contrafund (FCNTX)	A	Dividend	J	T					
85. - Fidelity Govt Cash Reserves (FDRXX)	A	Interest	J	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
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86. Retirement Account #3 (H)									
87. - Baron Growth Fund Inst. Shares (BGRXX)		None			Sold	01/12/16	J	A	
88. - Fidelity Govt. Cash Reserves (FDRXX)	A	Interest	J	T					
89. - Spartan 500 Index Fund (FUSVX)	A	Dividend	J	T					
90. - Glenmede Large Cap Core Fund (FDRXX)	A	Interest			Buy	01/13/16	J		
91.					Sold	08/24/16	J	B	
92. Retirement Account #4 (H) [See Part VIII for explanation]									
93.									
94.									
95.									
96.									
97.									
98.									
99.									
100.									
101.									

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

Part I - Trusts 1 and 2: I am the trustee for two grantor trusts set up by a friend for his children. As grantor trusts, all investment decisions are made by the grantor (my friend) and not by me as trustee. Assets of the trusts are not listed in Part VII because I did not establish the trusts, I have never received and will not receive any income from these trusts, and I never have had, or will have, any beneficial interest in the principal or income of the trusts. I understand based on the instructions that as a result the assets of the trusts are not reportable.

Parts II and III-A: Income from Debevoise & Plimpton LLP: I continue to receive pension payments from Debevoise & Plimpton LLP pursuant to the firm's retirement program, and I have a continuing interest in the firm's Cash Balance Plan. I plan to recuse myself from matters in which Debevoise & Plimpton LLP is counsel.

Part V, Gifts: Debevoise & Plimpton LLP holds dinners to honor recently retired partners. My wife and I attended such a dinner in March 2016. I do not believe this qualifies as a gift for reporting purposes but I am reporting it here in an abundance of caution. I have been informed by Debevoise & Plimpton LLP that the per-person cost of the event was approximately \$360. The reported amount here (\$720.00) represents attendance by myself and my wife.

Part VII, Trusts: see the first item above with respect to the assets of Trusts 1 and 2.

Part VII, Rental Properties (items 1 and 2): income reported is gross rental income before deductions for operating expenses, local taxes, management commissions, condominium and homeowner association fees, and other costs.

Part VII, Equitable Variable Life Insurance (item 7): this reflects investment returns in two variable life insurance policies. The investment option is the guaranteed interest option. The value at the end of the reporting period reflects cash value, not the potential insurance coverage.

Part VII, Met Life/Fidelity Variable Insurance Products Index 500 Portfolio (item 9): this represents investments that fund premiums in a variable life insurance policy at Met Life. The income listed is based on reported returns during the relevant period. The value at the close of the reporting period is the cash value of the investment rather than the potential insurance coverage.

Part VII: items 16-99 are based on information provided by my financial advisor.

Part VII, item 33: I previously listed this as "cash/money market." By way of explanation: when there is cash in this brokerage account it is automatically put in money market funds. My report for the prior year listed the Fidelity Municipal Money Market (FTEXX) which is where cash was put. I have corrected line 33 to list the additional fund into which cash had been put at year-end 2016. NOTE: The reports that I received from my financial advisor do not list changes in these money market account balances as "acquisitions" or "dispositions" because they really are just changes in cash balances in what are the equivalent of brokerage deposit accounts; otherwise every change in a cash balance from day to day would have to be listed as an "acquisition" or as a "disposition." For that reason I did not list "acquisitions" or "dispositions" in lines 21 and 33. Line 33 reflects the total cash balance in the relevant money market account at year end and it also shows the income received. I hope this clarifies and answers the questions about this item.

Part VII, item 91: My initial report, in 2015, showed four retirement accounts. During 2015 (not long after the filing of my initial report) I combined two of the retirement accounts into a single rollover account. My report for the calendar year 2016 listed all of the combined holdings in the rollover account under "Retirement Account No. 1." I believed that I had deleted any duplicative information from the prior 2015 listings. However, I must have inadvertently failed to delete the entries from my 2015 report for "retirement account no. 4." The result was that my 2016 report included a repetition of entries from my 2015 report for an account that no longer existed. All holdings are correctly reflected in this report for 2016.

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting

Wiles, Michael E.

Date of Report

12/15/2017

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/ Michael E. Wiles

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)

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