

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2018

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 02/21/2020
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 01/01/2018 to 12/31/2018
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 (1/1/2018 to date)	Debevoise & Plimpton LLP
2. Member, board of trustees (1/1/2018 to 6/19/2018)	Soundview Preparatory School
3. Trustee (1/1/2018 to date)	Trust # 1 (not subject to reporting)
4. Trustee (1/1/2018 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. 2018	Pension payments, Debevoise & Plimpton LLP	\$574,572.00
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. 2018	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. New York Institute of Credit	1/16/2018	New York, New York	Panelist on program about prepackaged bankruptcy filings	Lunch
2. American Bankruptcy Institute	5/10/2018	Detroit, MI	Debate on third party releases at ABI Shapero Symposium	Lodging, air fare, meals
3. American Bankruptcy Institute	9/21/2018	Washington, D.C.	Panelist at "Views from the Bench" program at Georgetown Law Center.	Lodging, meals, train transportation
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.)*

	SOURCE	DESCRIPTION	VALUE
1.	Debevoise & Plimpton LLP (former law firm)	October 22, 2018 dinner to honor recently retired partners - see Part VIII	\$745.44
2.	Debevoise & Plimpton LLP (former law firm)	Yankee tickets for myself, my brother and my nephew	\$570.00
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.	Wells Fargo Home Mortgage	Mortgage on Rental Property # 1 (Pt VII, line 1)	J
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	F	Rent	P1	W					
3. Citibank Accounts	A	Interest	L	T					
4. JPMorgan Chase Account	A	Interest	J	T					
5. Horizon Bank Account	A	Interest	L	T					
6. Equitable Variable Life Insurance - Guar. Interest	A	Interest	J	T					
7. Metropolitan Life Insurance Co.	A	Dividend	J	T					
8. Met Life/Fidelity Variable Insurance Products Index 500 Portfolio	A	Int./Div.	L	T					
9. Westfield Subsidiary REIT 2 Inc.	A	Dividend	J	W					
10. Talcott Realty III Trust	A	Dividend	J	W					
11. Brighthouse Financial (formerly listed as Met Life Policyholder Trust)	B	Dividend	J	T					
12. P&F Industries Class A Common	A	Dividend	J	W					
13. Morgan Stanley Account	A	Interest	J	T					
14. Brokerage Account #1									
15. - BBH Core Select Fund (BBTEX)		None			Sold	11/30/18	M	A	
16. - BlackRock Global Allocation Fund (MALOX)	A	Dividend			Sold	10/23/18	L	C	
17. - BlackRock Strategic Muni. Opps. Fund (MAMTX)	E	Int./Div.	N	T					

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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☐ 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				
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18. - Deutsche Int. Term Tax-Ex Fund (SZMIX)	D	Int./Div.			Sold (part)	05/09/18	L	A	
19.					Sold	10/09/18	N	A	
20. - Fidelity Low Priced Stock (FLPSX)	D	Dividend	L	T					
21. - Fidelity Municipal Money Market (FTEXX)	A	Interest							
22. - Fidelity Total Market Index (formerly FSTVX, now FSKAX)	B	Dividend	L	T					
23. - Fidelity 500 Index (formerly FUSVX, now FXAIX)	A	Dividend			Donated	12/06/18	L		
24. - SPDR S&P Midcap 400 Fund (MDY) [see Part VIII for explanation]		None			Donated (part)	01/01/18	K		
25.					Donated	01/01/18	J		
26. - Vanguard Int. Term Tax-Ex Fund (VWIUX)	A	Int./Div.			Sold	05/09/18	L	A	
27. - Vanguard Limited Term T/E Fund (VMLUX)	A	Int./Div.	J	T					
28. - Glenmede Large Cap Core Inst. (GTLIX)	D	Dividend	L	T					
29. - Fidelity Treasury Money Fund (FZFXX)	A	Interest	L	T					
30. - Fidelity Money Market Premium (FZDXX)	A	Interest							
31. - Fidelity Tax Exempt Money Market Fund Premium (FZEXX) (X)	B	Interest	M	T					
32. - SPDR Bloomberg Barclays 1-3 Mo Treas Bill ETF (BIL) (X)	B	Int./Div.	N	T	Buy	10/15/18	N		
33.					Buy (add'l)	10/26/18	K		
34. iShares Russell 1000 Value ETF (IWD) (X)	A	Dividend	L	T	Buy	12/03/18	M		

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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35. Brokerage Account #2									
36. - Boston Mass Wtr & Swr Comm Rev (101029QK5)	A	Interest	K	T					
37. - Denton County TX (248775R26)	A	Interest	K	T					
38. - Florida St. Brd Ed Pub Ed (34153PMA3)	A	Interest	K	T					
39. - Jea Fl St. Johns River Pwr Park (46613QJE5)	A	Interest	K	T					
40. - Kentucky A/L Comm Agv (49118NEN1)	A	Interest	K	T					
41. - King Cnty WA Sch Dist #411 Issaquah (495224V87)	A	Interest	K	T					
42. - Morgan Stanley US Govt Money Market (DWGXX)	A	Interest							
43. - New York NY City Trans Auth Rev (64971MA77)	A	Interest	K	T					
44. - New York St. Urban Dev Corp Rev (650035SW9)	A	Interest	K	T					
45. - North Kansas City Mo Sch Dist (660266GD3)	A	Interest	J	T					
46. - Ohio St. Univ (677632YC9)	A	Interest			Matured	12/03/18	J		
47. - Pearland TX (7048626X4)	A	Interest	J	T					
48. - University Houston Tex Univ Rev (914301H66)	A	Interest			Matured	02/15/18	J		
49. - University Wash Univ Revs (91523NHS8)	A	Interest	J	T					
50. - Valwood TX Imp Auth (920480EJ5)	A	Interest	J	T					
51. - Rockford Ill Waterworks Systems (77316QZY8)	A	Interest	J	T					

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52. - North Texas St Muni Wtr District Refl (662832HP2)	A	Interest	J	T					
53. - Corona CA Pub Fin Auth (21969PDT3)	A	Interest	K	T					
54. - Southfield MI Pub Sch (844215QX4)	A	Interest	K	T					
55. - Brevard Cnty FL Sch Board (107431KW7)	A	Interest	J	T					
56. - Camden Cnty NJ Impt Auth Rev (13281NWR9)	A	Interest	J	T					
57. - Midlothian TX Indep Sch Dist (5978514K7) (X)	A	Interest	K	T	Buy	02/16/18	K		
58. - Clackamas County OR Sch Dist (179093JQ3) (X)		None	J	T	Buy	12/06/18	J		
59. - Clackamas County OR Sch Dist (179093JU4) (X)		None	J	T	Buy	12/06/18	J		
60. Cash - held at Morgan Stanley	A	Interest	J	T					
61. Retirement Account #1									
62. - BBH Core Select Fund (BBTEX)		None			Sold	11/30/18	M	A	
63. - BlackRock Global Allocation Fund (MALOX)	A	Dividend			Sold	10/23/18	L	A	
64. - Fidelity Contrafund (FCNTX)	E	Dividend	N	T					
65. - Fidelity Government Cash Reserves (FDRXX)	A	Interest	K	T					
66. - Fidelity Low Priced Stock (FLPSX)	E	Dividend	M	T					
67. - Fidelity 500 Index Fund (formerly FUSVX now FXAIX)	E	Dividend	O	T					
68. - Fidelity Total Market (formerly FSTVX now FSKAX)	D	Dividend	O	T					

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69. - Glenmede Large Cap Core Inst. (GTLIX)	E	Dividend	M	T					
70. - BlackRock Strategic Muni Opp (MAMTX)	D	Int./Div.	M	T	Buy (add'l)	02/16/18	M		
71. - iShares Core S&P 400 Mid Cap ETF (IJH)	B	Dividend	L	T					
72. - iShares Tr IBOXX CpBd (LQD)	A	Int./Div.			Sold	02/14/18	N	A	
73. - Fidelity Money Market Premium (FZDXX)	C	Interest	K	T					
74. - iShares Core S&P Total US Stock Mkt ETF (ITOT) (X)	A	Dividend	L	T	Buy	10/24/18	L		
75. - SPDR Bloomberg Barclays 1-3 Mo Treas Bill ETF (BIL) (X)	B	Int./Div.	M	T	Buy	10/26/18	M		
76. - iShares Russell 1000 Value ETF (IWD) (X)	A	Dividend	M	T	Buy	12/03/18	M		
77. Retirement Account #2									
78. - Fidelity Contrafund (FCNTX)	A	Dividend	J	T					
79. - Fidelity Money Market Premium (FZDXX) (X)		None	J	T					
80. Retirement Account #3									
81. - Fidelity 500 Index (formerly FUSVX now FXAIX)	A	Dividend	J	T					
82. - iShares Tr IBOXX Inv CpBd (LQD)	A	Interest			Sold	02/14/18	J	A	
83. - Fidelity Cash Reserves Ben Int (X)	A	Interest							
84. - Fidelity Money Market Premium (FZDXX) (X)	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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VIII. ADDITIONAL INFORMATION OR EXPLANATIONS. *(Indicate part of report.)*

Part I - Positions: I resigned from my position as a trustee of Soundview Preparatory School on June 19, 2018.

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. I had a continuing interest in the firm's Cash Balance Plan as of year-end 2018, but my interests in that plan matured and were paid out during 2019. 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 October 2018. 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 cost per-person was \$372.72 for the October dinner. The reported amounts represent attendance by myself and my wife. The costs listed here include the actual food and beverage charges for my wife and myself and do not include allocations of other charges (photographers, for example) that Debevoise & Plimpton incurred for this event. I was also invited by a former law partner to attend a Yankee game in a group seats that Debevoise owns and that were not otherwise being used. I attended along with my brother and my nephew. I have included the per-ticket cost out of an abundance of caution. This was purely a social event and no clients or outside parties attended.

Part VI, Liabilities: the mortgage for Rental Property # 1 was fully repaid in April 2019 and no longer is outstanding.

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, line 5: the Horizon Bank account was listed on prior reports as the LaPorte Savings Bank Account. Horizon bank acquired LaPorte Savings Bank in late 2016.

Part VII, Equitable Variable Life Insurance (item 6): 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 8): 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, line 11: the item formerly listed as "Met Life Policyholder Trust" is now listed as "Brighthouse Financial" as that is the current name.

Part VII, line 12 (P&F Industries): in submitting this year's report I noted that this small investment had been inadvertently omitted from prior reports. I purchased it a very long time ago and it results in less than \$10 in annual dividends.

Part VII: items 14-84 are based on information provided by my financial advisor.

Part VII, items 21, 29, 30, 31, 42, 60, 65, 73, 79, 83 and 84: I have reported all brokerage account cash deposits and money market funds held during the year and the amount of investment income from each such holding. Note, however, that the reports I received from my financial advisor do not list changes in these 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 these lines.

Part VII, items 21 and 83: in response to the letter dated January 23, 2020, please note that the interest earnings listed in these lines are based on overnight investments of cash balances in brokerage accounts. The funds in which overnight investments are made may change during a year. As explained above, I do not treat each overnight deposit as a separate "acquisition" or "disposition" because otherwise every daily change in a balance would have to be listed as a separate transaction. The funds identified in items 21 and 83 were used only briefly during 2018 and not were not in use at year-end. The total interest from those two sources is de minimis. My financial advisor identified these funds and provided the interest information but I do not have information as to the particular dates on which these funds may have been used and I therefore cannot provide further details.

Part VII, items 22, 23, 67, 68 and 81: On 11/2/18 the Fidelity Spartan Total Market Index, ticker FSTVX, changed its name to the Fidelity Total Market Index and its ticker to FSKAX. On 11/2/18 the Spartan 500 Index Fund, ticker FUSVX, changed its name to the Fidelity 500 Index and its ticker to FXAIX.

Part VII, items 24 and 25: In preparing my 2018 disclosure I identified a mistake in my 2017 disclosure. On 12/26/17 I made two charitable donations of the exchange traded fund MDY which amounted to a disposition of my entire position in MDY. Nevertheless, the MDY shares which I no longer owned on 12/31/17 appeared in my 2017 disclosure as an asset still held. For completeness, I have included the donations of MDY on my 2018 disclosure, but because I cannot enter a date in 2017 I have reflected the donation on 1/1/2018. The actual disposition date was 12/26/17.

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Name of Person Reporting

Wiles, Michael E.

Date of Report

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

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Name of Person Reporting

Wiles, Michael E.

Date of Report

02/21/2020

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)

Committee on Financial Disclosure
Administrative Office of the United States Courts
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Washington, D.C. 20544