

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2015

*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 6/7/2016
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 ☐ Initial ☒ Annual ☐ Final	6. Reporting Period 01/01/2015 to 12/31/2015
5b. ☐ Amended Report		
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/hourly compensation (1/1/2015 to 2/27/2015)	Debevoise & Plimpton LLP
2. Member, board of trustees (1/1/2015 to date)	Soundview Preparatory School
3. Trustee (1/1/2015 to date)	Trust # 1
4. Trustee (1/1/2015 to date)	Trust # 2
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. 2015	Attorney hourly compensation for January-February, Debevoise & Plimpton LLP	\$27,720.00
2. 2015	Pension payments, Debevoise & Plimpton LLP	\$550,087.00
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.)*

<u>DATE</u>	<u>SOURCE AND TYPE</u>
1. 2015	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. American Bankruptcy Institute	10-9-15	Washington, DC	Panelist at "Views from the Bench" program at Georgetown Law Center	Lodging, meals, transportation
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.	Debevoise & Plimpton LLP (former law firm)	Judicial Robe	\$475.95
2.	Debevoise & Plimpton LLP (former law firm) and Morgan Lewis & Bockius	Joint Investiture Reception for myself and for James Garrity - see Part VIII	\$10,034.00
3.	Debevoise & Plimpton LLP (former law firm)	Dinner to honor recently retired partners - see Part VIII	\$1,402.28
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)	M
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	M	T					
4. JPMorgage 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. Alliance Bernstein Global Thematic Growth A	A	Dividend			Sold	06/08/15	J	A	
11. Western Asset Mtg Bckd Sec A (SGVAX)					Sold	10/06/15	J	A	
12. Westfield Subsidiary REIT 2 Inc.	A	Dividend	J	W					
13. Talcott Realty III Trust	A	Dividend	J	W					
14. Met Life Policyholder Trust	A	Dividend	J	T					
15. Morgan Stanley Account	A	Interest			Merged (with line 16)				
16. Brokerage Account #1 (H)									
17. - Baron Growth Inst. Shares (BGRIX)	D	Dividend	L	T	Buy	06/05/15	K		

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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18. - BBH Core Select Fund (BBTEX)	D	Dividend	L	T	Buy	01/30/15	L		
19.					Buy (add'l)	06/05/15	K		
20. - BlackRock Global Allocation Fund (MALOX)	D	Dividend	L	T					
21. - BlackRock Strategic Muni. Opps. Fund (MAMTX)	D	Dividend	N	T	Buy	01/30/15	L		
22.					Buy (add'l)	07/07/15	K		
23.					Buy (add'l)	10/30/15	M		
24. - Deutsche Int. Term Tax-Ex Fund (SZMIX)	C	Dividend	N	T	Buy	07/07/15	L		
25.					Buy (add'l)	07/20/15	L		
26. - Fidelity Low Priced Stock (FLPSX)	C	Dividend	L	T	Buy	06/05/15	K		
27. - Fidelity Municipal Money Market (FTEXX)	A	Interest	O	T					
28. - Fidelity Spartan Total Market Index (FSTVX)	B	Dividend	L	T	Buy	06/05/15	L		
29. - Ivy Asset Strategy Fund (IVAEX)					Sold	01/30/15	M	A	
30. - Royce Total Return Fund (RYTRX)	A	Dividend			Buy	06/05/15	K		
31.					Sold	11/16/15	K	A	
32. - Spartan 500 Index Fund (FUSVX)	B	Dividend	L	T					
33. - SPDR S&P Midcap 400 Fund (MDY)	B	Dividend	L	T					
34. - Tweedy Browne Global Value Fund (TBGVX)	B	Dividend	K	T	Buy	06/05/15	K		

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35. - Vanguard Int. Term Tax-Ex Fund (VWIUX) (X)	A	Int./Div.	K	T	Buy	07/07/15	K		
36. - Vanguard Limited Term T/E Fund (VMLUX)	A	Dividend	J	T					
37. Brokerage Account #2 (H)									
38. - Alabama St Pub Sch & College Auth ()	A	Interest			Redeemed	05/01/15	J	A	
39. - Baldwin Cnty Ala WTS ()	A	Interest	K	T					
40. - Boston Mass Wtr & Swr Comm Rev ()	A	Interest	K	T					
41. - Denton County TX ()	A	Interest	K	T					
42. - Denver Colo City & Cnty Sch ()	A	Interest	K	T					
43. - Florida St. Brd Ed Pub Ed ()	A	Interest	K	T					
44. - Jea Fl St. Johns River Pwr Park ()	A	Interest	K	T					
45. - Kentucky A/L Commn Agv () (X)	A	Interest	K	T	Buy	12/02/15	K		
46. - King Cnty WA Sch Dist #411 Issaquah ()	A	Interest	K	T					
47. - Morgan Stanley US Govt Money Market (DWGXX)	A	Interest	J	T					
48. - New York NY City Trans Auth Rev ()	A	Interest	K	T					
49. - New York St. Urban Dev Corp Rev ()	A	Interest	K	T					
50. - North Kansas City Mo Sch Dist ()	A	Interest	J	T					
51. - Ohio St. Univ ()	A	Interest	K	T					

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52. - Ohio St. Wtr Dev Auth ()	A	Interest			Redeemed	12/01/15	J	A	
53. - Pearland TX ()	A	Interest	J	T	Buy	04/02/15	J		
54. - Purdue Univ Ind Univ Revs (7)	A	Interest	K	T					
55. - Seattle WA Solid Waste Rev ()	A	Interest	K	T					
56. - University Houston Tex Univ Rev ()	A	Interest	K	T					
57. - University Wash Univ Revs ()	A	Interest	J	T					
58. - Valwood TX Imp Auth ()	A	Interest	J	T	Buy	05/06/15	J		
59. Retirement Account #1 (H)									
60. - Baron Growth Fund Inst. Shares (BGRIX) (X)	D	Dividend	M	T	Buy	07/20/15	M		
61. - BBH Core Select Fund (BBTEX) (X)	D	Dividend	M	T	Buy	07/20/15	M		
62. - BlackRock Global Allocation Fund (MALOX)(X)	D	Dividend	L	T	Buy	07/20/15	L		
63. - Fidelity Contrafund (FCNTX)	E	Dividend	M	T	Buy	07/07/15	L		
64.					Buy (add'l)	07/20/15	M		
65. - Fidelity Government Cash Reserves (FDRXX) (X)	A	Interest	L	T					
66. - Fidelity Low Priced Stock (FLPSX) (X)	D	Dividend	M	T	Buy	07/20/15	M		
67.					Buy (add'l)	10/06/15	J		
68. - Fidelity Spartan 500 Index Fund (FUSVX) (X)	D	Dividend	O	T	Buy	07/07/15	N		

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69.					Buy (add'l)	07/20/15	N		
70.					Buy (add'l)	10/06/15	J		
71. - Fidelity Spartan Total Market (FSTVX) (X)	D	Dividend	N	T	Buy	07/07/15	M		
72.					Buy (add'l)	07/20/15	M		
73.					Buy (add'l)	10/06/15	J		
74. - iShares Core S&P Small-Cap ETF (UR) (X)	A	Dividend	M	T	Buy	11/17/15	M		
75. - Royce Total Return Fund (RYTRX) (X)	A	Dividend			Buy	07/20/15	L		
76.					Sold	11/16/15	L	A	
77. - SPDR S&P MidCap 400 ETF (MDY) (X)	B	Dividend	M	T	Buy	07/07/15	M		
78.					Buy (add'l)	10/06/15	J		
79. - Tweedy Browne Global Value Fund (TBGVX)	D	Dividend	M	T	Buy	07/20/15	L		
80.					Buy (add'l)	10/06/15	L		
81. Retirement Account #2 (H)									
82. - Fidelity Contrafund (FCNTX)	A	Dividend	J	T					
83. - Fidelity Govt Cash Reserves (FDRXX)	A	Interest	J	T					
84. Retirement Account #3 (H)									
85. - Baron Growth Fund Inst. Shares (BGRIX)	A	Dividend	J	T	Buy	10/06/15	J		

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86. - Fidelity Govt. Cash Reserves (FDRXX)	A	Interest	J	T					
87. - Ivy Asset Strategy Fund (IVAEX)	B	Dividend			Sold	01/30/15	J	B	
88. - Spartan 500 Index Fund (FUSVX)	A	Dividend	J	T					
89. Retirement Account #4 (H)									
90. - Baron Growth Fund (BGRFX)	C	Dividend	J	T					
91. - BlackRock Global Allocation Fund (MDLOX)	D	Dividend	J	T					
92. - Fidelity Contrafund (FCNTX)	D	Dividend	J	T					
93. - Fidelity Spartan Total Market Index (FSTVX)	C	Dividend	J	T					
94. - Royce Total Return Fund (RYTRX)	D	Dividend	J	T					
95. - Tweedy Browne Global Value Fund (TBGVX)	A	Dividend	J	T					
96. - Vanguard Institutional Index Fund (VINIX)	D	Dividend	N	T					
97. - Vanguard Limited Term T/E Fund (VMLTX)	A	Dividend	J	T					
98. - Vanguard Mid-Cap Index Fund (VIMSX)	C	Dividend	J	T					
99. - Vanguard Prime Money Market Fund (VMMXX)	A	Interest	P1	T					
100.									
101.									
102.									

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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103.									
104.									
105.									
106.									
107.									
108.									

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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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. We are in the process of appointing a new trustee and terminating my trust relationship. Assets of those trusts are not listed in Part VII because I have never received and will not receive any income from these trusts and because 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 a listing of the assets of the trusts are not reportable.

Parts II and III-A: Income from Debevoise & Plimpton LLP: I retired as an active partner of Debevoise & Plimpton LLP effective December 31, 2014 but continued work on some client matters on an hourly basis in January and February 2015. I resigned from all client work at the end of February 2015, prior to the time I took office as a Bankruptcy Judge. 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: the costs of a reception following the investiture ceremony for myself and Judge James Garrity were paid by our former law firms. The share paid by Debevoise & Plimpton LLP (my former law firm) was \$10,034.

Part V, Gifts: Debevoise & Plimpton LLP holds dinners to honor recently retired partners. I was honored at such a dinner in November 2015. 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 \$350.57. The reported amount here (\$1,402.28) represents attendance by four people: myself, my wife, our son and my father-in law.

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.

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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. § 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
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