

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2019

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 08/10/2020
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	6. Reporting Period 01/01/2019 to 12/31/2019
	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: <i>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>		

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 with pension rights (1/1/2017 to date)	Debevoise & Plimpton LLP
2. Trustee (1/1/2017 to date)	Trust # 1 (not subject to reporting)
3. Trustee (1/1/2017 to date)	Trust # 2 (not subject to reporting)
4.	
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. 2019	Pension payments, Debevoise & Plimpton LLP	\$574,572.00
2. 3/15/2019	Non-taxable rollover of Cash Balance Plan to retirement account # 1	\$887,914.55
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. 2019	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	9/20/2019	Washington, D.C.	Introduced debate at "Views from the Bench" program at Georgetown Law Center.	Lodging, meals, train 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.)

	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.	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.	Citibank N.A.	Credit card	J
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)	(2)	(1)	(2)	(1)	(2)	(3)	(4)	(5)
	Amount Code 1 (A-H)	Type (e g , div , rent, or int)	Value Code 2 (J-P)	Value Method Code 3 (Q-W)	Type (e g , buy, sell, redemption)	Date mm/dd/yy	Value Code 2 (J-P)	Gain Code 1 (A-H)	Identity of buyer/seller (if private transaction)
1. Rental Property # 1, Hawaii County, Hawaii	F	Rent	O	W					
2. Rental Property # 2, Hawaii County, Hawaii	F	Rent	P1	W					
3. Citibank Accounts	A	Interest	M	T					
4. JPMorgan Chase Account	A	Interest	J	T					
5. Horizon Bank Account	A	Interest	K	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	E	Int./Div.	M	T					
9. Westfield Subsidiary REIT 2 Inc.	A	Dividend	J	T					
10. Talcott Realty III Trust	A	Dividend			Redeemed	12/12/19	J	A	
11. Met Life Policyholder Trust	A	Dividend	J	T					
12. P&F Industries Class A Common	A	Dividend	J	W					
13. Morgan Stanley Account		None			Distributed	09/22/15	J		
14. Brighthouse Financial, Inc. (10922N103)		None			Sold	11/01/19	J	A	
15. Brokerage Account #1									
16. - BlackRock Strategic Muni. Opps. Fund (MAMTX)	D	Int./Div.	N	T	Buy (add'l)	03/18/19	N		
17.					Sold (part)	09/03/19	M	D	

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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	(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)
18. - Fidelity Low Priced Stock (FLPSX)	A	Dividend			Sold	05/22/19	L	A	
19. - Fidelity Total Market Index (formerly FSTVX, now FSKAX)	B	Dividend	K	T	Donated (part)				
20. - Vanguard Int. Term Tax-Ex Fund (VWIUX)	A	Int./Div.	J	T	Buy	03/18/19	J		
21. - Vanguard Limited Term T/E Fund (VMLUX)	A	Int./Div.	J	T					
22. - Glenmede Large Cap Core Inst. (GTLIX)	D	Dividend	M	T					
23. - Fidelity Treasury Money Fund (FZFX)	A	Interest	J	T					
24. - Fidelity Money Market Premium (FZDXX)	B	Interest	L	T	Buy	03/20/19	M		
25.					Sold (part)	04/10/19	K		
26.					Sold (part)	09/03/19	L		
27.					Sold (part)	09/11/19	K		
28. - Fidelity Tax Exempt Money Market Fund Premium (FZEXX) (X)	A	Interest			Sold	03/19/19	M		
29. - SPDR Bloomberg Barclays 1-3 Mo Treas Bill ETF (BIL) (X)	B	Int./Div.			Sold	03/18/19	N	A	
30. - iShares Russell 1000 Value ETF (IWD) (X)	C	Dividend	M	T					
31. - Goldman Sachs Dynamic Municipal Income Fund (GSMTX) (X)	C	Int./Div.	N	T	Buy	09/03/19	N		
32. - iShares Core S&P Total U.S. Stock Market ETF (ITOT) (X)	B	Dividend	M	T	Buy	05/23/19	L		
33. Brokerage Account #2									
34. - Boston Mass Wtr & Swr Comm Rev (101029QK5)	A	Interest			Redeemed	11/01/19	J		

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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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35. - Denton County TX (248775R26)	A	Interest	K	T					
36. - Florida St. Brd Ed Pub Ed (34153PMA3)	A	Interest			Matured	06/03/19	J	A	
37. - Jea Fl St. Johns River Pwr Park (46613QJE5)	A	Interest	K	T					
38. - Kentucky A/L Commn Agv (49118NEN1)	A	Interest	K	T					
39. - King Cnty WA Sch Dist #411 Issaquah (495224V87)	A	Interest	K	T					
40. - New York NY City Trans Auth Rev (64971MA77)	A	Interest			Matured	11/01/19	J	A	
41. - New York St. Urban Dev Corp Rev (650035SW9)	A	Interest			Matured	12/16/19	J	A	
42. - North Kansas City Mo Sch Dist (660266GD3)	A	Interest	J	T					
43. - Pearland TX (7048626X4)	A	Interest	J	T					
44. - University Wash Univ Revs (91523NHS8)	A	Interest	J	T					
45. - Valwood TX Imp Auth (920480EJ5)	A	Interest	J	T					
46. - Rockford Ill Waterworks Systems (77316QZY8)	A	Interest	J	T					
47. - North Texas St Muni Wtr District Refl (662832HP2)	A	Interest	J	T					
48. - Corona CA Pub Fin Auth (21969PDT3)	A	Interest	K	T					
49. - Southfield MI Pub Sch (844215QX4)	A	Interest	K	T					
50. - Brevard Cnty FL Sch Board (107431KW7)	A	Interest	J	T					
51. - Camden Cnty NJ Impt Auth Rev (13281NWR9)	A	Interest	J	T					

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52. - Midlothian TX Indep Sch Dist (5978514K7) (X)	A	Interest	K	T					
53. - Clackamas County OR Sch Dist (179093JQ3) (X)	A	Interest	J	T					
54. - Clackamas County OR Sch Dist (179093JU4) (X)	A	Interest	J	T					
55. Cash	A	Interest	J	T					
56. - King & Pierce Cnty WA Sch Dist (494619EZ8) (X)	A	Interest	J	T	Buy	11/06/19	J		
57. - Pennsylvania St Hsg Fib Agy Mtge Rev (70879QGE7) (X)	A	Interest	K	T	Buy	11/15/19	K		
58. - Tennessee Hsg Dev Agy (880461ZN1) (X)	A	Interest	K	T	Buy	06/05/19	K		
59. - Maine St Govt Facs Auth (56041MTT1) (X)	A	Interest	J	T	Buy	12/18/19	J		
60. Retirement Account #1									
61. - Fidelity Contrafund (FCNTX)	D	Dividend	N	T	Buy (add'l)	03/18/19	J		
62. - Fidelity Government Cash Reserves (FDRXX)	A	Interest	J	T					
63. - Fidelity Low Priced Stock (FLPSX)	A	Dividend			Buy (add'l)	03/18/19	L		
64.					Sold	05/22/19	M	A	
65. - Fidelity 500 Index Fund (formerly FUSVX now FXAIX)	E	Dividend	O	T					
66. - Fidelity Total Market (FSKAX)	D	Dividend	O	T	Buy (add'l)	03/18/19	L		
67.					Buy (add'l)	12/27/19	J		
68. - Glenmede Large Cap Core Inst. (GTLIX)	D	Dividend	N	T	Buy (add'l)	03/18/19	L		

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69. - BlackRock Strategic Muni Opp (MAMTX)	B	Int./Div.			Sold	03/18/19	M	A	
70. - iShares Core S&P 400 Mid Cap ETF (IJH)	C	Dividend	M	T	Buy (add'l)	03/18/19	L		
71. - Fidelity Money Market Premium (FZDXX)	A	Interest			Sold (part)	03/20/19	K	A	
72.					Sold (part)	06/25/19	K	A	
73.					Sold (part)	09/11/19	J	A	
74.					Sold (part)	12/17/19	J	A	
75.					Sold	12/27/19	J	A	
76. - iShares Core S&P Total US Stock Mkt EFT (ITOT) (X)	D	Dividend	O	T	Buy (add'l)	03/18/19	M		
77.					Buy (add'l)	05/23/19	M		
78. - SPDR Bloomberg Barclays 1-3 Mo Treas Bill ETF (BIL) (X)	D	Int./Div.	O	T	Buy (add'l)	03/20/19	O		
79. - iShares Russell 1000 Value ETF (IWD) (X)	D	Dividend	M	T	Buy (add'l)	03/18/19	L		
80. - iShares Core S&P 500 ETF (IVV) (X)	B	Dividend	L	T	Buy	03/18/19	L		
81. Retirement Account #2									
82. - Fidelity Contrafund (FCNTX)	A	Dividend	J	T					
83. - Fidelity Money Market Premium (FZDXX) (X)	A	Interest	J	T					
84. Retirement Account #3									
85. - Fidelity 500 Index (formerly FUSVX now FXAIX)	A	Dividend	J	T	Buy (add'l)	12/27/19	J		

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86. - Fidelity Cash Reserves Ben Int (X)	A	Interest	J	T					
87. - Fidelity Money Market Premium (FZDXX) (X)	A	Interest			Sold	06/25/19	J	A	
88. - SPDR Bloomberg Barclays 1-3 Mo Treas Bill ETF (BIL) (X)	A	Int./Div.	J	T	Buy	06/25/19	J		

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: In prior reports I listed my position as a trustee of Soundview Preparatory School. I resigned from that position 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. This treatment is consistent with how I have treated these trusts in prior reports.

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 until year-end 2018, but my interests in that plan matured at the end of 2018 and were paid out during 2019. The funds were placed into the account that is described in this report as retirement account # 1. I 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 on April 8, 2019. In addition, I (along with my wife, my son and my sister-in-law) attended an alumni meeting of former members of the Debevoise & Plimpton Litigation Department on March 7, 2019, which consisted of a private screening of a movie. Finally, on May 15, 2019 I participated in a panel with other former Debevoise litigation partners to answer questions from younger lawyers at a lunch meeting. I do not believe any of these events qualify as gifts for reporting purposes; I mention them here only in an abundance of caution.

Part VI (Liabilities): The Mortgage on Rental Property #1 (Pt VII. line 2) was outstanding at the beginning of 2019 but was fully paid off in April 2019.

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 6: 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 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, Line 10: my investment in the Talcott Realty III Trust was redeemed on December 12, 2019.

Part VII, Line 11: in my 2018 report I referred to the "MetLife Policy Holder Trust" as Brighthouse Financial. That was an error; they are different. I continued to receive dividends from the MetLife Policy Holder Trust in 2019 and have used that name in this report. Brighthouse Financial is an entity that was spun off from MetLife. I received shares of small value upon that spinoff - see note below on Part VII, item 13.

Part VII, line 13: All items in the listed Morgan Stanley account were transferred in 2015 to the account that is listed as Brokerage Account # 1 that begins on line 13. The fact that this account continued to be listed in subsequent years' reports was an inadvertent oversight on my part.

Part VII, line 14: I received shares of Brighthouse Financial Inc. stock upon a spin-off from Metropolitan Life. The value has always been below the \$1,000 reporting threshold. I sold the shares in 2019 and the gain was above the separate reporting threshold for such gains, so that holding is included in this report for the first time.

Part VII: items 15-88 are based on information provided by my financial advisor.

Part VII, items 20, 28, 29, 30, 41, 59, 64, 72, 78, 82 and 83: 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 23, 24, 28, 55, 62, 71, 83, 86, 87: 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. In each case where I did not hold the cash deposits or money market funds at the end of the year I listed a disposition. Items 23, 55, 62 and 86 are "sweep" deposits or money market funds into which all non-reinvested interest or dividends were deposited and from which new securities purchases were funded. The reports I received from my financial advisor do not list changes in these "sweep" 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.

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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

08/10/2020

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)

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