

FINANCIAL DISCLOSURE REPORT INITIAL FILING

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) Kinsella, Wendy A.	2. Court or Organization Northern District of New York Bankruptcy Court	3. Date of Report 10/17/2021
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) Bankruptcy Judge	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☒ Initial ☐ Annual ☐ Final 5b. ☐ Amended Report	6. Reporting Period 01/01/2020 to 09/30/2021
7. Chambers or Office Address James M. Hanley U.S. Courthouse and Federal Building 100 S. Clinton St. Syracuse, NY 13261		
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. Partner	Harris Beach PLLC
2. Practice Group Leader	Financial Restructuring, Bankruptcy, and Creditors' Rights - Harris Beach PLLC
3. Co-Chair	Council on Inclusion and Diversity - Harris Beach PLLC
4. Trustee	Trust #1 (reportable assets are listed in Part VII)
5. Trustee	Trust #2 (reportable assets are listed in Part VII)

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. 2004	Harris Beach PLLC (partnership agreement and 401(k) plan)
2.	
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. 2021	Harris Beach PLLC (salary/disbursement)	\$130,602.00
2. 2020	Harris Beach PLLC (salary)	\$395,767.00
3. 2019	Harris Beach PLLC (salary)	\$316,671.00
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. 2021	National Grid (salary)
2. 2021	Commonwealth of Massachusetts (benefits)
3. 2020	Cornerstone Energy Services (salary)
4. 2019	Self-employed (landman)

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. Exempt				
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.	Exempt		
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.	Marriott Bonvoy	credit card	J
2.	Cabela's Club Capital One	credit card	K
3.			
4.			
5.			

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. Individual Assets (H)					Exempt				
2. HSABank (cash)	A	Interest	K	T					
3. M&T Bank (cash)	A	Interest	M	T					
4. Solvay Bank (cash)	A	Interest	K	T					
5. Solvay BK corp		None							
6. Harris Beach PLLC (partnership interest/ cash)	A	Interest							
7. Guardian Whole Life Insurance Policy #1	C	Dividend	K	T					
8. Guardian Whole Life Insurance Policy #2	B	Dividend	K	T					
9. Account #1 (H)									
10. Victory RS Large Cap Alpha Fund Class A (GPAFX)		None	J	T					
11. Account #2 (H)									
12. Alibaba Group Holdings Ltd (BABA)		None							
13. Apple Inc Com (AAPL)	A	Dividend	L	T					
14. Berkshire Hathaway Inc Com Cl B (BRKB)		None	K	T					
15. Boeing Co Com (BA)		None	J	T					
16. Coinbase Global Inc Com Cl A (COIN)		None	J	T					
17. Canopy Growth Corporation Com (CGC)		None							

1 Income Gain Codes:

(See Columns B1 and D4)

2 Value Codes

(See Columns C1 and D3)

3 Value Method Codes

(See Column C2)

A =\$1,000 or less

F =\$50,001 - \$100,000

J =\$15,000 or less

N =\$250,001 - \$500,000

P3 =\$25,000,001 - \$50,000,000

Q =Appraisal

U =Book Value

B =\$1,001 - \$2,500

G =\$100,001 - \$1,000,000

K =\$15,001 - \$50,000

O =\$500,001 - \$1,000,000

R =Cost (Real Estate Only)

V =Other

C =\$2,501 - \$5,000

H1 =\$1,000,001 - \$5,000,000

L =\$50,001 - \$100,000

P1 =\$1,000,001 - \$5,000,000

P4 =More than \$50,000,000

S =Assessment

W =Estimated

D =\$5,001 - \$15,000

H2 =More than \$5,000,000

M =\$100,001 - \$250,000

P2 =\$5,000,001 - \$25,000,000

T =Cash Market

E =\$15,001 - \$50,000

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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)
18. Nvidia Corp Com (NVDA)	A	Dividend	L	T					
19. Square Inc Com Cl A (SQ)		None	J	T					
20. Account #3 (H)									
21. Metropolitan West Total Return Bond (MWTRX)		None	M	T					
22. Columbia Dividend Income (GSFTX)		None	N	T					
23. Wells Fargo Advisors Growth Fund (SGRAX)		None	M	T					
24. Vanguard Selected Value (VASVX)		None	M	T					
25. William Blair Small Mid Cap Growth (WSMNX)		None	L	T					
26. Invesco Small Cap Value (VSCAX)		None	M	T					
27. Hartford Small Cap Growth (HBSGX)		None	L	T					
28. American Funds Europacific Growth Fund (AEPGX)		None	M	T					
29. Causeway Emerging Markets (CEMIX)		None	K	T					
30. American Beacon Large Cap Value (AAGPX)		None							
31. Account #4 (H)									
32. Lockheed Martin Corp Com (LMT)	A	Dividend	J	T					
33. Zoom Video Communications Inc (ZM)		None	J	T					
34. Account #5 (H)									

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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35. Applied Materials Inc Com (AMAT)	A	Dividend	J	T					
36. Bristol Myers Squibb Co Com (BMY)	A	Dividend	J	T					
37. Constellation Brands Inc Com Cl A (STZ)	A	Dividend	J	T					
38. Exxon Mobil Corporation Com (XOM)	A	Dividend	J	T					
39. Motorola Solutions Inc Com (MSI)	A	Dividend	J	T					
40. Pfizer Inc (PFE)	A	Dividend	J	T					
41. Procter & Gamble Co (PG)	A	Dividend	J	T					
42. Charles Schwab Corp Com (SCHW)	A	Dividend	J	T					
43. Walmart Inc Com (WMT)	A	Dividend	J	T					
44. Account #6 (H)									
45. American Funds Balanced Fund Class C (BALCX)	A	Dividend	K	T					
46. American Mutual Fund Class C (AMFCX)	A	Dividend	L	T					
47. Franklin Dynatech Class C (FDYNX)		None	K	T					
48. Account #7 (H)									
49. Principal Preferred Securities Inst (PPSIX)	A	Dividend	J	T					
50. Alliance Bernstein Inter NY Muni Port (ANIYX)	A	Dividend							
51. Franklin NY Tax Free Income (FNYAX)	A	Dividend	K	T					

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52. Lord Abbett NY Tax Free (LNYFX)	A	Dividend	J	T					
53. Oppen Rochester NY (RMUYX)	A	Dividend	K	T					
54. Vanguard NY Tax Exempt (VNYUX)	A	Dividend	K	T					
55. Amazon (AMZN)		None	K	T					
56. Apple (APPL)	A	Dividend	K	T					
57. Chevron (CVX)	A	Dividend	J	T					
58. Home Depot (HD)	A	Dividend	J	T					
59. Johnson & Johnson (JNJ)	A	Dividend	J	T					
60. Lowes Corp (LOW)	A	Dividend							
61. Merck & Co New (MRK)	A	Dividend	J	T					
62. Procter & Gamble (PG)	A	Dividend	J	T					
63. Qualcomm Incorp (QCOM)	A	Dividend	J	T					
64. Raytheon Technologies (RTX)	A	Dividend	J	T					
65. Salesforce (CRM)		None	J	T					
66. Verizon Communications (VZ)	A	Dividend	J	T					
67. Walmart (WMT)	A	Dividend	J	T					
68. 3M (MMM)	A	Dividend	J	T					

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69. Russell 2000 Small Cap Index (IWM)	A	Dividend	K	T					
70. S&P Midcap 400 Growth (IJK)	A	Dividend	K	T					
71. Account #8 (H)									
72. JPMorgan 529 Conservative Growth Portfolio - A		None	K	T					
73. JPMorgan 529 Conservative Growth Portfolio - C		None	M	T					
74. Account #9 (H)									
75. JPMorgan 529 Conservative Growth Portfolio - A		None	K	T					
76. JPMorgan 529 Conservative Growth Portfolio - C		None	M	T					
77. Account #10 (H)									
78. Brighthouse Asset Allocation 100		None	K	T					
79. Account #11 (H)									
80. Metlife Stock Index		None	K	T					
81. Fidelity VIP Equity Income		None	K	T					
82. Blackrock Capital Appreciation		None	K	T					

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

Part VII, Column B: Lines reflecting no income are so reported because none was attributed to those particular holdings during the reporting period, whether taxable, tax exempt, or tax deferred, or because the investments do not allocate income to individual holdings, but instead are credited only in unit value, per page 42 of the filing instructions.

Accounts #10 and #11 are Brighthouse Financial Variable Life Insurance Policies. Underlying reportable assets are listed in Part VII.

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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/ Wendy A. Kinsella**

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