

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2020

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) Walrath, Mary F.	2. Court or Organization U.S. Bankruptcy Court, D. DE	3. Date of Report 12/28/2021
4. Title (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time) U.S. Bankruptcy Judge - Active	5a. Report Type (check appropriate type) ☐ Nomination ☐ Date ☐ Initial ☒ Annual ☐ Final	6. Reporting Period 01/01/2020 to 12/31/2020
	5b. ☒ Amended Report	
7. Chambers or Office Address 824 N. Market Street, 5th Floor Wilmington, DE 19801		
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. Trustee	Trust
2. Co-President	Collin Seitz American Inn of Court
3. Editor	The Rutter Group
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. 8/23/98	Jacoby, Donner P.C. termination of interest in law firm payment agreement
2. 1996	Walrath & Coolidge termination of partnership agreement
3. 1987	Clark, Ladner, Fortenbaugh & Young partnership agreement, termination rights

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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.		
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. 2020	salary from Pepper Hamilton LLP
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. Eastern District of Pennsylvania Bankruptcy Association	1/24-25	Philadelphia, PA	Annual Bankruptcy Conference attendee	lodging, meals, registration fees, parking
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.		
2.		
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. Vanguard IRA (S&P 500 Index Fund)	E	Dividend	P1	T					
2. Vanguard S&P 500 Index Fund		None			Sold	01/02/20	J		
3. Vanguard Health Care Fund		None			Sold	01/02/20	J		
4. Vanguard Primecap Fund	A	Dividend			Sold (part)	01/03/20	J		
5.					Sold	04/23/20	J		
6. Vanguard Federal Money Market Funds (cash equivalent)	A	Interest	K	T					
7. Baird IRA (Franklin Templeton Growth Fund)	A	Dividend	K	T					
8. Vanguard PA Long Term Tax-exempt Fund	D	Dividend	N	T					
9. Vanguard Energy Fund	B	Dividend	K	T					
10. Vanguard Global Capital Cycles Fund	A	Dividend	K	T					
11. Vanguard Health Care Fund	F	Dividend	O	T					
12. Vanguard S&P Index Fund	C	Dividend	N	T					
13. Vanguard Primecap Fund	E	Dividend	N	T					
14. Vanguard Small Cap Index Fund	A	Dividend	J	T					
15. Vanguard Federal Money Market Fund/IRA (cash equivalent)	A	Interest	K	T					
16. Vanguard Growth Fund/IRA	A	Dividend	J	T					
17. Vanguard Primecap/IRA	A	Dividend	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
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	

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)
18. Delaware Federal Credit Union (cash equivalent)	A	Dividend	M	T	Buy (add'l)	02/21/20	L		
19. USAA Money Market (cash equivalent)	A	Interest	J	T					
20. 401(k) Plan Vanguard Primecap Fund	G	Int./Div.	P1	T					
21. Vanguard Strategic Equity Fund	B	Dividend	M	T					
22. Vanguard Growth Index Fund	C	Dividend	N	T					
23. Vanguard REIT Index Fund	E	Dividend	O	T					
24. MorganStanley SmithBarney	A	Interest			Sold	05/19/20	K		
25. Vanguard Energy Fund	C	Dividend	L	T					
26. Vanguard S&P 500 Index Fund	D	Dividend	O	T					
27. Vanguard Federal (f/k/a Prime) Money Market Fund (cash equivalent)	A	Interest	J	T					
28. Trust	B	Rent	M	W					
29.	A	Distribution	K	W					
30. WSFS (cash equivalent)	A	Interest			Sold	02/21/20	L		

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

Part VII line 20. Pursuant to instructions in the letter dated October 30, 2007, from the Committee, I have listed only the identity of [REDACTED] 401(k), the gross value in column C, and the amount of market gain/loss experienced by the 401(k).

Part VII line 28. The rental income for the Trust is from two assets. One is a gas lease. The value code for that asset reflects the cash held by the Trust from the proceeds of the gas lease and the value of the mineral rights; the Trust has no interest in the real estate, which is located in Bradford County, PA. The second is an interest in an LLC which has an ownership interest in real estate in Ventnor, NJ.

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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/ **Mary F. Walrath**

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