

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) Wiles, Michael E.	2. Court or Organization U. S. Bankruptcy Court, Southern District of New York	3. Date of Report 08/27/2021
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 01/01/2020 to 12/31/2020
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 with pension rights (1/1/2020 to date)	Debevoise & Plimpton LLP
2. Trustee (1/1/2020 to date)	Trust # 1 (not subject to reporting)
3. Trustee (1/1/2020 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.	
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. 2020	Pension payments, Debevoise & Plimpton LLP	\$596,412.00
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. 2020	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.				
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.		
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. Wells Fargo Home Mortgage	Mortgage on Rental Property # 2 (Pt VII, line 2)	O
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. Rental Property # 1, Hawaii County, Hawaii	E	Rent	O	W					
2. Rental Property # 2, Hawaii County, Hawaii	E	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.	L	T					
9. Westfield Subsidiary REIT 2 Inc.	A	Dividend	J	W					
10. Met Life Policyholder Trust	A	Dividend	J	T					
11. P&F Industries Class A Common	A	Dividend	J	W					
12. Brokerage Account #1									
13. - BlackRock Strategic Muni. Opps. Fund (MAMTX)	B	Int./Div.			Sold	03/23/20	N	A	
14. - Fidelity Total Market Index (FSKAX)	A	Dividend	K	T					
15. - Vanguard Int. Term Tax-Ex Fund (VWIUX)	A	Int./Div.	M	T	Buy (add'l)	12/22/20	M		
16. - Vanguard Limited Term T/E Fund (VMLUX)	A	Int./Div.	J	T					
17. - Glenmede Large Cap Core Inst. (GTLIX)		None			Sold	03/30/20	L	A	

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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☐ NONE (No reportable income, assets, or transactions.)

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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 Treasury Money Fund (FZFX)	A	Interest	N	T	Buy (add'l)	03/17/20	K		
19. - Fidelity Money Market Premium (FZDXX)	A	Interest			Sold (part)	02/11/20	K	A	
20.					Sold	03/17/20	K	A	
21. - iShares Russell 1000 Value ETF (IWD)	A	Dividend			Sold	04/09/20	L	A	
22. - Goldman Sachs Dynamic Municipal Income Fund (GSMTX)	B	Int./Div.			Sold	03/24/20	N	A	
23. - iShares Core S&P Total U.S. Stock Market ETF (ITOT)	B	Dividend	M	T					
24. - Fidelity 500 Index Fund (FXAIX) (X)	B	Dividend	L	T	Buy	03/30/20	L		
25. - iShares Russell 1000 Growth ETF (IWF) (X)	A	Dividend	M	T	Buy	04/09/20	L		
26. - J.P. Morgan Ultra Short Income ETF (JPST) (X)	A	Int./Div.	M	T	Buy	06/24/20	M		
27. Brokerage Account #2									
28. - Denton County TX	A	Interest	K	T					
29. - Jea Fl St. Johns River Pwr Park	A	Interest			Sold	05/05/20	K	A	
30. - Kentucky A/L Commn Agv	A	Interest	K	T					
31. - King Cnty WA Sch Dist #411 Issaquah	A	Interest	K	T					
32. - North Kansas City Mo Sch Dist	A	Interest	J	T					
33. - Pearland TX	A	Interest	J	T					
34. - University Wash Univ Revs	A	Interest	J	T					

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35. - Valwood TX Imp Auth	A	Interest	J	T					
36. - Rockford Ill Waterworks Systems	A	Interest			Sold	05/01/20	J	A	
37. - North Texas St Muni Wtr District Refl	A	Interest	J	T					
38. - Corona CA Pub Fin Auth	A	Interest	K	T					
39. - Southfield MI Pub Sch	A	Interest			Sold	09/09/20	K	B	
40. - Brevard Cnty FL Sch Board	A	Interest	J	T					
41. - Camden Cnty NJ Impt Auth Rev	A	Interest	J	T					
42. - Midlothian TX Indep Sch Dist	A	Interest	K	T					
43. - Clackamas County OR Sch Dist	A	Interest	J	T					
44. - Clackamas County OR Sch Dist	A	Interest	J	T					
45. - Cash	A	Interest			Sold	08/18/20	J	A	
46. - King & Pierce Cnty WA Sch Dist	A	Interest	J	T					
47. - Pennsylvania St Hsg Fib Agy Mtge Rev	A	Interest	K	T					
48. - Tennessee Hsg Dev Agy	A	Interest	K	T					
49. - Maine St Govt Facs Auth	A	Interest	J	T					
50. - Indiana Finance (X)	A	Interest	K	T	Buy	05/04/20	K		
51. - Waukesha WI (X)	A	Interest	K	T	Buy	05/11/20	K		

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52. - Alabama Fed Aid Hwy Fin Auth (X)		None	K	T	Buy	09/17/20	K		
53. - Minneapolis Minn GO Bds Series 2020 (X)		None	K	T	Buy	09/18/20	K		
54. - Ohio St Com Schs Go Ref Bds Ser 2020 (X)		None	K	T	Buy	09/24/20	K		
55. - Hull Mass GO Mun Purp Ln (X)		None	K	T	Buy	09/25/20	K		
56. - Hampton Rds Trans Accountability Commn (X)		None	K	T	Buy	10/07/20	K		
57. - Fidelity Treasury Money Market Fund (FZFX) (X)	A	Interest	J	T	Buy	08/18/20	M		
58. Retirement Account #1									
59. - Fidelity Contrafund (FCNTX)	E	Dividend	N	T	Sold (part)	08/26/20	L	E	
60. - Fidelity Government Cash Reserves (FDRXX)	A	Interest	M	T					
61. - Fidelity 500 Index Fund (FXAIX)	E	Dividend	O	T	Buy (add'l)	03/30/20	M		
62.					Sold (part)	05/01/20	L	E	
63.					Sold (part)	08/26/20	L	E	
64.					Sold (part)	12/09/20	N	G	
65. - Fidelity Total Market (FSKAX)	D	Dividend	O	T	Sold (part)	04/21/20	M	E	
66.					Sold (part)	08/26/20	K	E	
67. - Glenmede Large Cap Core Inst. (GTLIX)		None			Sold	03/30/20	M	A	
68. - iShares Core S&P 400 Mid Cap ETF (IJH)	A	Dividend			Sold	04/02/20	M	A	

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69. - iShares Core S&P Total US Stock Mkt ETF (ITOT)	D	Dividend	O	T	Sold (part)	08/26/20	K	D	
70. - SPDR Bloomberg Barclays 1-3 Mo Treas Bill ETF (BIL)	B	Int./Div.			Sold	06/11/20	O	A	
71. - iShares Russell 1000 Value ETF (IWD)	B	Dividend			Sold	04/09/20	M	A	
72. - iShares Core S&P 500 ETF (IVV)	B	Dividend	L	T					
73. - Akre Focused Fund (AKRIX) (X)		None	N	T	Buy	12/09/20	N		
74. - iShares Russell 1000 Growth (IWF) (X)	B	Dividend	N	T	Buy	04/02/20	M		
75.					Buy (add'l)	04/09/20	M		
76.					Sold (part)	08/26/20	K	E	
77. - iShares Ultr Sh Trm Bd (ICSH) (X)	B	Int./Div.	N	T	Buy	06/24/20	M		
78.					Buy (add'l)	11/12/20	L		
79.					Buy (add'l)	12/22/20	M		
80. - iShares Tr 0-3 Mnth Treasury Bd ETF (SGOV) (X)	A	Interest	N	T	Buy	06/11/20	O		
81.					Sold (part)	08/12/20	J	A	
82.					Buy (add'l)	11/12/20	L		
83.					Sold (part)	12/16/20	J	A	
84.					Sold (part)	12/22/20	O	A	
85. - J.P. Morgan Ultra Short Income ETF (JPST) (X)	A	Int./Div.	N	T	Buy	06/24/20	K		

1 Income Gain Codes: (See Columns B1 and D4)	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	B =\$1,001 - \$2,500 G =\$100,001 - \$1,000,000 K =\$15,001 - \$50,000 O =\$500,001 - \$1,000,000	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	D =\$5,001 - \$15,000 H2 =More than \$5,000,000 M =\$100,001 - \$250,000 P2 =\$5,000,001 - \$25,000,000	E =\$15,001 - \$50,000
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	(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)
86.					Buy (add'l)	11/12/20	L		
87.					Buy (add'l)	12/22/20	M		
88. Retirement Account #2									
89. - Fidelity Contrafund (FCNTX)	A	Dividend	J	T					
90. - Fidelity Money Market Premium (FZDXX)		None			Sold	03/17/20	J	A	
91. - Fidelity Govt Cash Reserves (FDRXX) (X)		None	J	T	Buy	03/17/20	J		
92. Retirement Account #3									
93. - Fidelity 500 Index (FXAIX)	A	Dividend	J	T					
94. - Fidelity Govt Cash Reserves (FDRXX)	A	Interest	J	T					
95. - SPDR Bloomberg Barclays 1-3 Mo Treas Bill ETF (BIL)	A	Int./Div.			Sold	06/11/20	L	A	
96. - iShares Tr 0-3 Mnth Treasury Bd ETF (SGOV) (X)	A	Int./Div.	J	T	Buy	06/11/20	J		

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 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 recuse myself from all matters in which Debevoise & Plimpton LLP is counsel.

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. This account was closed on November 25, 2020.

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: items 12-96 are based on information provided by my financial advisor.

Part VII, items 28-57: Brokerage Account #2 contains municipal bonds, cash and money market funds. In August 2020 my financial advisor retained a new municipal bond manager for this account, and as a result the bonds in this account were moved in-kind from Morgan Stanley to Fidelity. No bonds were sold in order to facilitate this transfer. Cash held in this account at Morgan Stanley was transferred to Fidelity and used to purchase a money market fund (FZFX). I also added cash to this account in August 2020.

Part VII, items 18, 19, 45, 57, 60, 90, 91, 94: 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 19 and 90 were "premium" money market funds which were sold on March 17, 2020. The proceeds from these sales were deposited in "sweep" money market funds (items 18 and 91, respectively) and I have coded these two large transfers as acquisitions of the "sweep" money market funds. The "sweep" money market funds are utilized to receive all non-reinvested interest or dividends were deposited and from which new securities purchases were funded. Items 18, 57, 60, 91 and 94 are these "sweep" money market funds. 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 other than the two transactions shown for March 17, 2020.

Part VII, item 94: the corresponding holding in my 2019 report was described as "Fidelity Cash Reserves Ben Int." I have confirmed that the fund is more correctly described as "Fidelity Govt Cash Reserves (FDRXX)" and that is the description included in this report.

FINANCIAL DISCLOSURE REPORT

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Name of Person Reporting

Wiles, Michael E.

Date of Report

08/27/2021

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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