

FINANCIAL DISCLOSURE REPORT
INITIAL FILINGReport 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 7/22/2015
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 01/01/2014 to 06/30/2015
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.	Partner (1/1/2014 to 12/31/2014)	Debevoise & Plimpton LLP
2.	Retired partner/hourly compensation (1/1/2015 to 2/27/2015)	Debevoise & Plimpton LLP
3.	Member, board of trustees	Soundview Preparatory School
4.	Trustee	Trust # 1
5.	Trustee	Trust # 2

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. 2013	Self-employment income, attorney; Debevoise & Plimpton LLP	\$2,355,298.00
2. 2014	Self-employment income, attorney; Debevoise & Plimpton LLP	\$2,596,960.00
3. 2015	Attorney hourly compensation for January-February, Debevoise & Plimpton LLP	\$27,720.00
4. 2015	Pension payments through June 30, Debevoise & Plimpton LLP	\$275,043.60

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. 2013	Self-employed artist
2. 2014	Self-employed artist
3. 2015	Self-employed artist
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. 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.	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)	P1
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	F	Rent	O	W	Exempt				
2. Rental Property # 2, Hawaii County, Hawaii	F	Rent	P1	W	Exempt				
3. Citibank Accounts	A	Interest	M	T	Exempt				
4. JPMorgage Chase Account	A	Interest	J	T	Exempt				
5. Wells Fargo Account	A	Interest	J	T	Exempt				
6. LaPorte Savings Bank Account	A	Interest	K	T	Exempt				
7. Equitable Variable Life Insurance - Guar. Interest	A	Interest	K	T	Exempt				
8. Metropolitan Life Insurance Co.	A	Dividend	J	T	Exempt				
9. Met Life/Fidelity Variable Insurance Products Index 500 Portfolio	D	Int./Div.	L	T	Exempt				
10. Alliance Bernstein Global Thematic Growth A	A	Dividend	J	T	Exempt				
11. Western Asset Mtg Bckd Sec A (SGVAX)	A	Dividend	J	T	Exempt				
12. Westfield Subsidiary REIT 2 Inc.	A	Dividend	J	W	Exempt				
13. Talcott Realty III Trust	A	Dividend	J	W	Exempt				
14. Met Life Policyholder Trust	A	Dividend	J	T	Exempt				
15. Morgan Stanley Account	A	Interest	K	T	Exempt				
16. Brokerage Account #1 (H)									
17. - Baron Growth Inst. Shares (BGRIX)	B	Dividend	L	T	Exempt				

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.)

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. - BBH Core Select Fund (BBTEX)	A	Dividend	M	T	Exempt				
19. - BlackRock Equity Div. Fund (MADVX)	A	Dividend	J	T	Exempt				
20. - BlackRock Global Allocation Fund (MALOX)	D	Dividend	L	T	Exempt				
21. - BlackRock Strategic Muni. Opps. Fund (MAMTX)	B	Dividend	M	T	Exempt				
22. - Deutsche Int. Term Tax-Ex Fund (SZMIX)	B	Dividend	M	T	Exempt				
23. - Fidelity Low Priced Stock (FLPSX)	A	Dividend	L	T	Exempt				
24. - Fidelity Municipal Money Market (FTEXX)	A	Interest	O	T	Exempt				
25. - Fidelity Spartan Total Market Index (FSTVX)	A	Dividend	L	T	Exempt				
26. - Ivy Asset Strategy Fund (IVAEX)	A	Dividend	J	T	Exempt				
27. - Royce Total Return Fund (RYTRX)	A	Dividend	K	T	Exempt				
28. - Spartan 500 Index Fund (FUSVX)	B	Dividend	L	T	Exempt				
29. - SPDR S&P Midcap 400 Fund (MDY)	B	Dividend	L	T	Exempt				
30. - Tweedy Browne Global Value Fund (TBGVX)	A	Dividend	K	T	Exempt				
31. - Vanguard Limited Term T/E Fund (VMLUX)	A	Dividend	J	T	Exempt				
32. Brokerage Account #2 (H)									
33. - Alabama St Pub Sch & College Auth (010608J73)	A	Interest	J	T	Exempt				
34. - Baldwin Cnty Ala WTS (057845MZ9)	B	Interest	K	T	Exempt				

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(See Columns B1 and D4)	F = \$50,001 - \$100,000	G = \$100,001 - \$1,000,000	H1 = \$1,000,001 - \$5,000,000	H2 = More than \$5,000,000	
2. Value Codes	J = \$15,000 or less	K = \$15,001 - \$50,000	L = \$50,001 - \$100,000	M = \$100,001 - \$250,000	
(See Columns C1 and D3)	N = \$250,001 - \$500,000	O = \$500,001 - \$1,000,000	P1 = \$1,000,001 - \$5,000,000	P2 = \$5,000,001 - \$25,000,000	
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35. - Boston Mass Wtr & Swr Comm Rev (101029QK5)	B	Interest	K	T	Exempt				
36. - Denton County TX (248775R26)	B	Interest	K	T	Exempt				
37. - Denver Colo City & Cnty Sch (249174PC1)	B	Interest	K	T	Exempt				
38. - Florida St. Brd Ed Pub Ed (34153PMA3)	B	Interest	K	T	Exempt				
39. - Jea Fl St. Johns River Pwr Park (46613QJE5)	B	Interest	K	T	Exempt				
40. - King Cnty WA Sch Dist #411 Issaquah (495224V87)	A	Interest	K	T	Exempt				
41. - Morgan Stanley US Govt Money Market (DWGXX)	A	Interest	J	T	Exempt				
42. - New York NY City Trans Auth Rev (64971MA77)	B	Interest	K	T	Exempt				
43. - New York St. Urban Dev Corp Rev (650035SW9)	B	Interest	K	T	Exempt				
44. - North Kansas City Mo Sch Dist (660266GD3)	B	Interest	J	T	Exempt				
45. - Ohio St. Univ (Unrefunded) (67766WPK2)	B	Interest	K	T	Exempt				
46. - Ohio St. Wtr Dev Auth (67766WPK2)	B	Interest	K	T	Exempt				
47. - Pearland TX (7048626X4)	A	Interest	J	T	Exempt				
48. - Purdue Univ Ind Univ Revs (746189PG8)	B	Interest	K	T	Exempt				
49. - Seattle WA Solid Waste Rev (812702AK4)	B	Interest	K	T	Exempt				
50. - University Houston Tex Univ Rev (914301H66)	B	Interest	K	T	Exempt				
51. - University Wash Univ Revs (91523NHS8)	A	Interest	J	T	Exempt				

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52. - Valwood TX Imp Auth (920480EJ5)	A	Interest	J	T	Exempt				
53. Retirement Account #1 (H)									
54. - Fidelity Contrafund (FCNTX)	C	Dividend	J	T	Exempt				
55. - Tweedy Browne Global Value Fund (TBGVX)	D	Dividend	J	T	Exempt				
56. - Vanguard Institutional Index Fund (VINIX)	D	Dividend	J	T	Exempt				
57. - Vanguard Prime Money Market Fund (VMMXX)	A	Interest	J	T	Exempt				
58. Retirement Account #2 (H)									
59. - Fidelity US Govt Reserves (FGRXX)	A	Interest	J	T	Exempt				
60. Retirement Account #3 (H)									
61. - Fidelity Cash Reserves (FDRXX)	A	Interest	J	T	Exempt				
62. - Ivy Asset Strategy Fund (IVAEX)	B	Dividend	J	T	Exempt				
63. - Spartan 500 Index Fund (FUSVX)	A	Dividend	J	T	Exempt				
64. Retirement Account #4 (H)									
65. - Baron Growth Fund (BGRFX)	C	Dividend	J	T	Exempt				
66. - BlackRock Global Allocation Fund (MDLOX)	D	Dividend	J	T	Exempt				
67. - Fidelity Contrafund (FCNTX)	D	Dividend	J	T	Exempt				
68. - Fidelity Spartan Total Market Index (FSTVX)	C	Dividend	J	T	Exempt				

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69. - Royce Total Return Fund (RYTRX)	D	Dividend	J	T	Exempt				
70. - Tweedy Browne Global Value Fund (TBGVX)	A	Dividend	J	T	Exempt				
71. - Vanguard Institutional Index Fund (VINIX)	D	Dividend	N	T	Exempt				
72. - Vanguard Limited Term T/E Fund (VMLTX)	A	Dividend	J	T	Exempt				
73. - Vanguard Mid-Cap Index Fund (VIMSX)	C	Dividend	J	T	Exempt				
74. - Vanguard Prime Money Market Fund (VMMXX)	A	Interest	P1	T	Exempt				
75.									
76.									
77.									
78.									
79.									
80.									
81.									
82.									
83.									

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 - Trusts 1 and 2: I am the trustee for two grantor trusts set up by a friend for his children. We are in the process of appointing a new trustee and terminating my trust relationship.

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. SINCE I WILL RECUSE MYSELF FROM CASES INVOLVING DEBEVOISE & PLIMPTON LLP I AM REQUESTING THAT INFORMATION ABOUT MY PRIOR COMPENSATION (BEFORE 2015) BE REDACTED AND NOT PUBLICLY DISCLOSED. My prior compensation (from before I was a Judge) is personal and confidential information that is irrelevant to my service as a Judge.

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 a variable life insurance policy. 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 16-74 have been compiled 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
Administrative Office of the United States Courts
Suite 2-301
One Columbus Circle, N.E.
Washington, D.C. 20544