

FINANCIAL DISCLOSURE REPORT FOR CALENDAR YEAR 2013

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 04/15/2014
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 5b. ☐ Amended Report	6. Reporting Period 01/01/2013 to 12/31/2013
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. Secretary (1/27/2012 to 11/2/2013)	National Conference of Bankruptcy Judges
2. Trustee	Benefit Trust
3. Co-President	Collin Seitz American Inn of Court
4. Business Manager	American Bankruptcy Law Journal
5. Editor	The Rutter Group

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.)*

DATE	SOURCE AND TYPE	INCOME (yours, not spouse's)
1. 2013	National Conference of Bankruptcy Judges, American Bankruptcy Law Journal	\$6,000.00
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.)*

DATE	SOURCE AND TYPE
1. 2013	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.)*

SOURCE	DATES	LOCATION	PURPOSE	ITEMS PAID OR PROVIDED
1. Eastern District of Pennsylvania Bankruptcy Association	1/24-25	Atlantic City, NJ	Annual Bankruptcy Conference attendee	lodging, meals, registration fees
2. American Bankruptcy Law Journal	2/7-8	St. Paul, MN	Business meeting with Thompson Reuters	lodging, travel, meals
3. American College of Bankruptcy	3/15-16	Washington, DC	Attend induction ceremony	lodging, travel, meals
4. National Academy of Sciences	4/1	Washington, DC	Attend conference	travel, meals

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5.	National Conference of Bankruptcy Judges	4/7-9	Scottsdale, AZ	Mid Year Conference	lodging, travel, meals
6.	Maryland Bankruptcy Bar Association	5/2-4	Annapolis, MD	Seminar speaker	lodging, travel, meals,
7.	American Bar Association	5/9-10	Washington, DC	Seminar speaker	lodging, travel, meals
8.	NY Institute of Credit	6/4	New York, NY	Attend award dinner	travel, meal
9.	Association of Insolvency and Restructuring Advisors	6/5-7	Chicago, IL	Seminar speaker	lodging, travel, meals
10.	American Bankruptcy Law Journal	6/30-7/1	Raleigh, NC	Business meeting	lodging, travel, meals
11.	American Bankruptcy Institute/Turnaround Management Association	10/3-4	Washington, DC	Seminar speaker	lodging, travel, meals
12.	American College of Bankruptcy	10/21-22	Miami, FL	Seminar speaker	lodging, travel, meals
13.	National Conference of Bankruptcy Judges	10/29-11/2	Atlanta, GA	Annual Conference	partial reimbursement of lodging, travel, meals
14.	American Bankruptcy Institute	12/5-8	Los Angeles, CA	Seminar speaker	lodging, travel, meals

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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.			
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 I (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)	D	Dividend	O	T					
2. Vanguard S&P 500 Index Fund	B	Dividend	L	T	Sold (part)	06/10/13	J		
3.					Sold (part)	08/21/13	K		
4.					Sold (part)	09/20/13	J		
5. Vanguard Health Care Fund	A	Dividend	J	T	Buy (add'l)	02/06/13	J		
6.					Sold (part)	07/02/13	J		
7.					Buy (add'l)	10/03/13	J		
8.					Buy (add'l)	12/17/13	J		
9. Vanguard Primecap Fund	A	Dividend	J	T	Buy (add'l)	01/10/13	J		
10.					Buy (add'l)	04/05/13	J		
11.					Sold (part)	05/06/13	J		
12.					Buy (add'l)	07/03/13	J		
13.					Buy (add'l)	07/19/13	J		
14.					Sold (part)	09/24/13	J		
15. Vanguard Federal Money Market Funds	A	Interest	L	T					
16. Baird IRA (Franklin Templeton Growth Fund)	A	Dividend	K	T					
17. Vanguard PA Long Term Tax-exempt Fund	D	Dividend	N	T	Sold (part)	10/15/13	K		

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. Vanguard Energy Fund	B	Dividend	L	T					
19. Vanguard Precious Metals Fund	A	Dividend	K	T	Sold (part)	06/11/13	K		
20. Vanguard Health Care Fund	C	Dividend	N	T					
21. Vanguard S&P Index Fund	A	Dividend	J	T					
22. Vanguard Primecap Fund	B	Dividend	M	T					
23. Vanguard Small Cap Index Fund	A	Dividend	J	T					
24. Vanguard Federal Money Market Fund/IRA	A	Interest	L	T	Distributed (part)	12/31/13	J		
25. Vanguard Growth Fund/IRA	A	Dividend	J	T					
26. Vanguard Primecap/IRA	A	Dividend	J	T					
27. Delaware Federal Credit Union	A	Dividend	J	T					
28. USAA Money Market	A	Interest	J	T					
29. 401(k) Plan Vanguard Primecap Fund	G	Int./Div.	P1	T					
30. Vanguard Strategic Equity Fund	A	Dividend	L	T					
31. Vanguard Growth Index Fund	B	Dividend	M	T	Buy	01/31/13	M		
32. Vanguard REIT Index Fund	D	Dividend	N	T					
33. MorganStanley SmithBarney	A	Interest	K	T					
34. Vanguard Energy Fund	C	Dividend	M	T					

1. Income Gain Codes:	A = \$1,000 or less	B = \$1,001 - \$2,500	C = \$2,501 - \$5,000	D = \$5,001 - \$15,000	E = \$15,001 - \$50,000
(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	
	P3 = \$25,000,001 - \$50,000,000		P4 = More than \$50,000,000		
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(See Column C2)	U = Book Value	V = Other	W = Estimated		

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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				
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35. Vanguard S&P 500 Index Fund	C	Dividend	N	T					
36. Vanguard Prime Money Market Fund	A	Interest	M	T					
37. ██████████ Benefit Trust	E	Rent	J	W					
38. WSFS	A	Interest	J	T					

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

Part VII line 29. Pursuant to instructions in the letter dated October 30, 2007, from the Committee, I have listed only the identity of [REDACTED] 401(k) and the gross value in column C. Per the Audit run for this report, I am now including in the income column the amount of market gain/loss experienced by the 401(k).
Part VII line 40. The rental income for the Trust is from a gas lease not from real estate. The value code reflects the cash held by the Trust from the proceeds of the gas lease; the Trust has no interest in the real estate. The real estate is located in Gillette, Bradford County, PA.

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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