

FINANCIAL DISCLOSURE REPORT  
INITIAL FILINGReport Required by the Ethics  
in Government Act of 1978  
(5 U.S.C. app. §§ 101-111)

|                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                         |                                                                  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|
| <b>1. Person Reporting</b> (last name, first, middle initial)<br><br>Katz, Elizabeth D.                                                                                             | <b>2. Court or Organization</b><br><br>U.S. Bankruptcy Court, District of Massachusetts                                                                                                                                                                                                                 | <b>3. Date of Report</b><br><br>09/14/2017                       |
| <b>4. Title</b> (Article III judges indicate active or senior status; magistrate judges indicate full- or part-time)<br><br>U.S. Bankruptcy Judge                                   | <b>5a. Report Type</b> (check appropriate type)<br><br><input type="checkbox"/> Nomination <input type="checkbox"/> Date<br><input checked="" type="checkbox"/> Initial <input type="checkbox"/> Annual <input type="checkbox"/> Final<br><b>5b.</b> <input checked="" type="checkbox"/> Amended Report | <b>6. Reporting Period</b><br><br>01/01/2016<br>to<br>08/31/2017 |
| <b>7. Chambers or Office Address</b><br><br>United States Bankruptcy Court<br>300 State Street<br>Springfield, MA<br>01105-2925                                                     |                                                                                                                                                                                                                                                                                                         |                                                                  |
| <b>IMPORTANT NOTES:</b> 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.)POSITIONNAME OF ORGANIZATION/ENTITY

- |                 |                                                                              |
|-----------------|------------------------------------------------------------------------------|
| 1. Partner      | Rescia, Katz & Shear, LLP (name change from Rescia & Katz, LLP 2015 to 2016) |
| 2. Board member | Hampshire County Bar Association                                             |
| 3.              |                                                                              |
| 4.              |                                                                              |
| 5.              |                                                                              |

**II. AGREEMENTS.** (Reporting individual only; see pp. 14-16 of filing instructions.)☐ NONE (No reportable agreements.)DATEPARTIES AND TERMS

- |         |                                                                         |
|---------|-------------------------------------------------------------------------|
| 1. 2016 | Rescia, Katz & Shear Partnership Agreement, withdrawal from partnership |
| 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><br>(yours, not spouse's) |
|-------------|------------------------------------------------|----------------------------------------|
| 1. 2016     | Rescia, Katz & Shear, LLP (partnership income) | \$80,828.00                            |
| 2. 2015     | Rescia & Katz, LLP (partnership income)        | \$49,000.00                            |
| 3. 2015     | Law Office of Elizabeth D. Katz                | \$22,208.00                            |
| 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.          |                        |
| 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. | BB&T Mortgage Company (Part VII, line 1) | Mortgage on rental property #1 | M                 |
| 2. | BB&T Mortgage Company (Part VII, line 2) | Mortgage on rental property #2 | M                 |
| 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.<br>Description of Assets<br>(including trust assets)<br><br>Place "(X)" after each asset<br>exempt from prior disclosure | B.<br>Income during<br>reporting period |                                               | C.<br>Gross value at end<br>of reporting period |                                           | D.<br>Transactions during reporting period      |                         |                                 |                                |                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------|-------------------------------------------------|-------------------------------------------|-------------------------------------------------|-------------------------|---------------------------------|--------------------------------|-------------------------------------------------------------------|
|                                                                                                                             | (1)<br>Amount<br>Code 1<br>(A-H)        | (2)<br>Type (e.g.,<br>div., rent,<br>or int.) | (1)<br>Value<br>Code 2<br>(J-P)                 | (2)<br>Value<br>Method<br>Code 3<br>(Q-W) | (1)<br>Type (e.g.,<br>buy, sell,<br>redemption) | (2)<br>Date<br>mm/dd/yy | (3)<br>Value<br>Code 2<br>(J-P) | (4)<br>Gain<br>Code 1<br>(A-H) | (5)<br>Identity of<br>buyer/seller<br>(if private<br>transaction) |
| 1. Rental Property #1, Northampton, MA                                                                                      | B                                       | Rent                                          | N                                               | W                                         |                                                 |                         |                                 |                                |                                                                   |
| 2. Rental Property #2, Northampton, MA                                                                                      | B                                       | Rent                                          | N                                               | W                                         |                                                 |                         |                                 |                                |                                                                   |
| 3. Florence Bank cash accounts                                                                                              | A                                       | Interest                                      | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 4. Brokerage account (H)                                                                                                    |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 5. Altria Group stock                                                                                                       | A                                       | Int./Div.                                     | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 6. Caterpillar stock                                                                                                        | A                                       | Int./Div.                                     | K                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 7. Chevron stock                                                                                                            | A                                       | Int./Div.                                     | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 8. JP Morgan Chase stock                                                                                                    | A                                       | Int./Div.                                     | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 9. Roth IRA (H)                                                                                                             |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 10. Mueller Industries stock                                                                                                | A                                       | Int./Div.                                     | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 11. Massachusetts Deferred Compensation<br>Smart Plan (H)                                                                   |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 12. International Equity Fund                                                                                               | A                                       | Int./Div.                                     | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 13. Small CompanyStock                                                                                                      | A                                       | Int./Div.                                     | L                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 14. Simple IRA (H)                                                                                                          |                                         |                                               |                                                 |                                           |                                                 |                         |                                 |                                |                                                                   |
| 15. Ford Motor Co                                                                                                           | A                                       | Int./Div.                                     | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 16. Johnson & Johnson Co                                                                                                    | A                                       | Int./Div.                                     | K                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |
| 17. Verizon Communications Inc                                                                                              | A                                       | Int./Div.                                     | J                                               | T                                         |                                                 |                         |                                 |                                |                                                                   |

|                                                  |                                                                                     |                                                      |                                                             |                                                                                       |                        |
|--------------------------------------------------|-------------------------------------------------------------------------------------|------------------------------------------------------|-------------------------------------------------------------|---------------------------------------------------------------------------------------|------------------------|
| 1. Income Gain Codes:<br>(See Columns B1 and D4) | A ~\$1,000 or less<br>F ~\$50,001 - \$100,000                                       | B ~\$1,001 - \$2,500<br>G ~\$100,001 - \$1,000,000   | C ~\$2,501 - \$5,000<br>H1 ~\$1,000,001 - \$5,000,000       | D ~\$5,001 - \$15,000<br>H2 ~More than \$5,000,000                                    | E ~\$15,001 - \$50,000 |
| 2. Value Codes<br>(See Columns C1 and D3)        | J ~\$15,000 or less<br>N ~\$250,001 - \$500,000<br>P3 ~\$250,000,001 - \$50,000,000 | K ~\$15,001 - \$50,000<br>O ~\$500,001 - \$1,000,000 | P1 ~\$1,000,001 - \$5,000,000<br>P4 ~More than \$50,000,000 | L ~\$50,001 - \$100,000<br>M ~\$100,001 - \$250,000<br>P2 ~\$5,000,001 - \$25,000,000 |                        |
| 3. Value Method Codes<br>(See Column C2)         | Q = Appraisal<br>U = Book Value                                                     | R = Cost (Real Estate Only)<br>V = Other             | S = Assessment<br>W = Estimated                             | T = Cash Market                                                                       |                        |

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

| A.<br>Description of Assets<br>(including trust assets)<br><br>Place "(X)" after each asset<br>exempt from prior disclosure | B.<br>Income during<br>reporting period |                                               | C.<br>Gross value at end<br>of reporting period |                                           | D.<br>Transactions during reporting period      |                         |                                 |                                |                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|-----------------------------------------------|-------------------------------------------------|-------------------------------------------|-------------------------------------------------|-------------------------|---------------------------------|--------------------------------|-------------------------------------------------------------------|
|                                                                                                                             | (1)<br>Amount<br>Code 1<br>(A-H)        | (2)<br>Type (e.g.,<br>div., rent,<br>or int.) | (1)<br>Value<br>Code 2<br>(J-P)                 | (2)<br>Value<br>Method<br>Code 3<br>(Q-W) | (1)<br>Type (e.g.,<br>buy, sell,<br>redemption) | (2)<br>Date<br>mm/dd/yy | (3)<br>Value<br>Code 2<br>(J-P) | (4)<br>Gain<br>Code 1<br>(A-H) | (5)<br>Identity of<br>buyer/seller<br>(if private<br>transaction) |

|                                                                  |   |           |   |   |  |  |  |  |  |
|------------------------------------------------------------------|---|-----------|---|---|--|--|--|--|--|
| 18. Waste Mgmt inc                                               | A | Int./Div. | J | T |  |  |  |  |  |
| 19. Commonwealth of Massachusetts Retirement Pension no control. | A | Int./Div. | K | T |  |  |  |  |  |
| 20. Custodial Brokerage Account #1 (H)                           |   |           |   |   |  |  |  |  |  |
| 21. Apple Inc. stock                                             | A | Int./Div. | J | T |  |  |  |  |  |
| 22. Walt Disney Co stock                                         | A | Int./Div. | J | T |  |  |  |  |  |
| 23. Vanguard Total Stock                                         | A | Int./Div. | J | T |  |  |  |  |  |
| 24. Custodial Brokerage Account #2 (H)                           |   |           |   |   |  |  |  |  |  |
| 25. CVS                                                          | A | Int./Div. | J | T |  |  |  |  |  |
| 26. Walt Disney Co stock                                         | A | Int./Div. | J | T |  |  |  |  |  |
| 27. Vanguard Total Stock                                         | A | Int./Div. | J | T |  |  |  |  |  |

|                                                  |                                                                                       |                                                        |                                                                                           |                                                              |                         |
|--------------------------------------------------|---------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------|-------------------------|
| 1. Income Gain Codes:<br>(See Columns B1 and D4) | A = \$1,000 or less<br>F = \$50,001 - \$100,000                                       | B = \$1,001 - \$2,500<br>G = \$100,001 - \$1,000,000   | C = \$2,501 - \$5,000<br>H1 = \$1,000,001 - \$5,000,000                                   | D = \$5,001 - \$15,000<br>H2 = More than \$5,000,000         | E = \$15,001 - \$50,000 |
| 2. Value Codes<br>(See Columns C1 and D3)        | J = \$15,000 or less<br>N = \$250,001 - \$500,000<br>P3 = \$25,000,001 - \$50,000,000 | K = \$15,001 - \$50,000<br>O = \$500,001 - \$1,000,000 | L = \$50,001 - \$100,000<br>P1 = \$1,000,001 - \$5,000,000<br>P4 = More than \$50,000,000 | M = \$100,001 - \$250,000<br>P2 = \$5,000,001 - \$25,000,000 |                         |
| 3. Value Method Codes<br>(See Column C2)         | Q = Appraisal<br>U = Book Value                                                       | R = Cost (Real Estate Only)<br>V = Other               | S = Assessment<br>W = Estimated                                                           | T = Cash Market                                              |                         |

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

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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/ **Elizabeth D. Katz**

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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