MEMORANDUM

To: Commissioners Roberta Moseley Nero, James Tully, Dierdre Scozzafava
From: Jean A. McDonnell, Secretary to the Tax Appeals Tribunal
Subject: Tax Appeals Tribunal February Docket
Date: March 2, 2017

ADMINISTRATIVE LAW JUDGE DETERMINATIONS ISSUED

<table>
<thead>
<tr>
<th>NAME</th>
<th>DTA#(S)</th>
<th>DATE ISSUED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gregory Blatt</td>
<td>826504</td>
<td>02/02/2017</td>
</tr>
<tr>
<td>Jeffrey DiBernardo</td>
<td>827399</td>
<td>02/02/2017</td>
</tr>
<tr>
<td>Patrick &amp; Kathleen Murphy</td>
<td>825277</td>
<td>02/09/2017</td>
</tr>
<tr>
<td>Michael Strachan</td>
<td>826530</td>
<td>02/09/2017</td>
</tr>
<tr>
<td>John Clifton</td>
<td>826975</td>
<td>02/16/2017</td>
</tr>
<tr>
<td>Forest City Enterprises, Inc.</td>
<td>825157</td>
<td>02/16/2017</td>
</tr>
<tr>
<td>Joseph J. Jacobi</td>
<td>827401</td>
<td>02/16/2017</td>
</tr>
<tr>
<td>Agnieszka Zapytowska</td>
<td>827863</td>
<td>02/16/2017</td>
</tr>
<tr>
<td>Forest City Enterprises, Inc.</td>
<td>825157</td>
<td>02/23/2017*</td>
</tr>
<tr>
<td>* Amending the 02/16/17 Determination</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CLM Associates, LLC</td>
<td>826735</td>
<td>02/23/2017</td>
</tr>
<tr>
<td>Lizet Rubinos</td>
<td>826859</td>
<td>02/23/2017</td>
</tr>
<tr>
<td>Pet Ark Dale, Inc.</td>
<td>827342</td>
<td>02/23/2017</td>
</tr>
</tbody>
</table>

ADMINISTRATIVE LAW JUDGE ORDERS ISSUED

<table>
<thead>
<tr>
<th>NAME</th>
<th>DTA#(S)</th>
<th>DATE ISSUED</th>
</tr>
</thead>
<tbody>
<tr>
<td>None Issued</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
EXCEPTIONS FILED WITH THE TAX APPEALS TRIBUNAL

<table>
<thead>
<tr>
<th>NAME</th>
<th>DTA#(S)</th>
<th>DATE RECEIVED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forest City Enterprises, Inc.</td>
<td>825917</td>
<td>02/22/2017</td>
</tr>
</tbody>
</table>

DECISIONS ISSUED BY THE TAX APPEALS TRIBUNAL

<table>
<thead>
<tr>
<th>NAME</th>
<th>DTA#(S)</th>
<th>DATE ISSUED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Martin M. Hopwood, Jr.</td>
<td>825756</td>
<td>02/09/2017</td>
</tr>
<tr>
<td></td>
<td>825757</td>
<td></td>
</tr>
<tr>
<td>Kwang Young Cho</td>
<td>826088</td>
<td>02/09/2017</td>
</tr>
<tr>
<td>Prima Asphalt Concrete, Inc.</td>
<td>826280</td>
<td>02/09/2017</td>
</tr>
<tr>
<td>Ronald &amp; Barbara DiScenza</td>
<td>826808</td>
<td>02/16/2017</td>
</tr>
<tr>
<td>Henry Street Superior Deli Corporation</td>
<td>826222</td>
<td>02/21/2017</td>
</tr>
<tr>
<td>Naifahmed Abad</td>
<td>826223</td>
<td></td>
</tr>
<tr>
<td>David Garitta</td>
<td>827065</td>
<td>02/21/2017</td>
</tr>
</tbody>
</table>

ORDERS ISSUED BY THE TAX APPEALS TRIBUNAL

<table>
<thead>
<tr>
<th>NAME</th>
<th>DTA#(S)</th>
<th>DATE ISSUED</th>
</tr>
</thead>
<tbody>
<tr>
<td>None Issued</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ARTICLE 78 PROCEEDINGS INSTITUTED

<table>
<thead>
<tr>
<th>NAME</th>
<th>DTA#(S)</th>
<th>DATE RECEIVED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Desiree C. Yeamans</td>
<td>826467</td>
<td>02/10/2017</td>
</tr>
<tr>
<td>Denise Nwankpa</td>
<td>826643</td>
<td>02/24/2017</td>
</tr>
</tbody>
</table>

DOCKET CONTINUED - 2
cc: Herbert Friedman, Jr.
    Barb Volland
    Tara Nadareski
    Dave Lindhurst, Transaction Tax Field Audit Mgmt.
    William S. Hein & Co., Inc. (2)
    Commerce Clearing House Inc.