

STATE OF NEW YORK

DIVISION OF TAX APPEALS

---

In the Matter of the Petition	:	
of	:	
<b>LEONARD BRAWER</b>	:	<b>DETERMINATION</b>
	:	<b>DTA NO. 817000</b>
for Redetermination of a Deficiency or for Refund of	:	
New York State and New York City Personal Income Tax	:	
under Article 22 of the Tax Law and the Administrative	:	
Code of the City of New York for the Year 1991.	:	

---

Petitioner, Leonard Brawer, 7547 Northwest 79<sup>th</sup> Street, Tamarac, Florida 33321, filed a petition for redetermination of a deficiency or for refund of New York State and New York City personal income tax under Article 22 of the Tax Law and the Administrative Code of the City of New York for the year 1991.

A hearing was commenced before Roberta Moseley Nero, Administrative Law Judge, at the offices of the Division of Tax Appeals, 641 Lexington Avenue, New York, New York, on November 18, 1999 at 10:00 A.M. and was continued to conclusion at the same location on May 17, 2000 at 11:00 A.M.

On July 17, 2000, petitioner filed a motion to reopen the record. In connection with such motion, the Administrative Law Judge allowed petitioner's representative until September 1, 2000 to file certain affidavits he wished enter into the record. On September 7, 2000, the Division of Taxation filed an affirmation in opposition to petitioner's motion. On November 7, 2000 the Administrative Law Judge granted petitioner's motion and received in evidence six affidavits offered by petitioner in his motion.

On December 5, 2000, Chief Administrative Law Judge Andrew F. Marchese advised the parties of the assignment of Administrative Law Judge Timothy J. Alston to this matter because of Judge Mosely Nero's departure from employment at the Division of Tax Appeals.

The parties were granted until February 26, 2001 to submit briefs in this matter, which date began the six-month period for the issuance of this determination. After due consideration of the record, Administrative Law Judge Timothy J. Alston renders the following determination.

Petitioner appeared by Stephen P. Sophir, CPA. The Division of Taxation appeared by Barbara G. Billet, Esq. (Gary R. Palmer, Esq., of counsel).

### ***ISSUES***

I. Whether petitioner has established that he was properly subject to tax as a nonresident of New York State and City during 1991.

II. Whether, assuming he was properly subject to tax as a New York State and City resident, petitioner has shown that the Division of Taxation improperly disallowed a claimed embezzlement loss of \$237,500.00.

### ***FINDINGS OF FACT***

1. On March 24, 1997, following an audit, the Division of Taxation ("Division") issued to petitioner, Leonard Brawer, a Notice of Deficiency which asserted \$46,281.35 in additional New York State and City personal income tax due, plus penalty and interest, for the year 1991. The deficiency resulted from the Division's conclusion that petitioner was properly subject to tax as a resident of New York State and City for the year at issue. In addition, the Division disallowed a deduction of \$237,500.00 claimed by petitioner on his 1991 Federal return as a casualty or theft of property loss.

2. Petitioner and his wife, Diana Brawer, jointly filed a 1991 New York Nonresident and Part-Year Resident Return (Form IT-203). In their response to line “E” of that return, which asks nonresidents, “Did you or your spouse maintain living quarters in New York State in 1991?,” petitioner and his wife indicated “No.”

3. Petitioner was born in Poland on September 22, 1922. At some point, perhaps as late as the 1970s or perhaps much earlier,<sup>1</sup> he purchased a four bedroom, three bathroom house located at 67-20 147<sup>th</sup> Street, Flushing, New York. Petitioner continued to own this house in 1991 and stayed there when he was in New York. Petitioner’s children used the Flushing residence when they were in New York. Petitioner’s granddaughter, Sari Kaplan, also had access to and used the Flushing residence during the year at issue. Petitioner’s children and granddaughter had access to the telephone at the Flushing residence.

4. On May 14, 1976 petitioner filed a declaration of domicile in the office of the Circuit Court Clerk, Dade County, Florida. The declaration of domicile states that as of January 2, 1976, petitioner changed his domicile from 67-20 147<sup>th</sup> Street, Flushing, New York to 6039 Collins Avenue, Miami Beach, Florida.

5. Petitioner registered to vote in Florida on May 11, 1976. He also obtained a Florida driver’s license and joined a temple.

---

1. It is unclear when petitioner purchased this house. While petitioner testified that he bought the house in the early 1970s, I am constrained from accepting this testimony as fact herein given the other evidence in the record regarding petitioner’s memory and mental condition (*see*, Finding of Fact “29”). Moreover, although the source of this information is uncertain, the auditor’s workpapers indicate that petitioner bought the house in the 1950s.

6. Petitioner and his wife, Diana, had three children, all of whom were adults in 1991. One son, Marc Brawer, lived in Florida, and another, Alan Brawer, lived in California. Petitioner's daughter lived in Westfield, New Jersey.

7. Petitioner owned a two-bedroom apartment or condominium<sup>2</sup> at 6039 Collins Avenue, Miami Beach. He purchased this residence in the early 1970s.

8. Petitioner's wife, Diana, was ill during the first part of 1991 and was cared for in southern California. She died in California on May 5, 1991 and was buried in New Jersey.

9. Petitioner had three accounts at Chemical Bank in New York in 1991. These accounts yielded petitioner a total of \$8,872.00 in interest in 1991. Petitioner also had an account with City National Bank in Miami, Florida. Petitioner earned \$178.00 in interest on this account in 1991.

10. Petitioner had several real estate investments in New York in 1991. He was a partner in a partnership known as Park Realty which owned a strip mall on Jericho Turnpike, New Hyde Park, New York. He was also a partner in Brawer and Siflinger, a partnership which owned a strip mall located at 147-01 Union Turnpike, Flushing, New York. He was also a partner in Brawer and Brawer, a partnership which owned a strip mall in North Bellmore, New York. Petitioner's income from these New York real estate investments totaled approximately \$21,000.00 in 1991.

11. Petitioner also had real estate investments in Canada in 1991. Specifically, through an entity known as Brawer Enterprises, Ltd., petitioner owned an apartment building located at 1375 Midland, Scarborough, Ontario, Canada. This building had an apartment which was available for

---

2. The record establishes that petitioner owned his residence in Florida, but it does not establish the form of ownership.

petitioner's use (and which he did use) when he visited the premises. This apartment had a telephone in petitioner's name. Petitioner's 1991 gross income in respect of his Canadian real estate investments was \$352,023.00.

12. Petitioner did not manage the three New York properties on a day-to-day basis during the year at issue. Indeed, he visited the properties very infrequently, if at all, during that year. The strip mall located on Union Turnpike was managed by petitioner's partner, Larry Siflinger. The mall located on Jericho Turnpike was managed by petitioner's partner in that investment, Samuel Sorger, or Mr. Sorger's son, David Sorger. Petitioner also did not manage the strip mall in North Bellmore. The tenants at that location mailed their rents to the Flushing address. The books for that property were maintained by a bookkeeper, Ellen Berelson. Ms. Berelson was hired, on a part-time basis, by petitioner in early 1991. Ms. Berelson performed her bookkeeping duties at petitioner's Flushing residence.

13. Petitioner also did not manage his real property interests in Canada on a day-to-day basis. He did travel to Canada on occasion during 1991. While in Canada, he stayed at his apartment in the building at 1375 Scarborough.

14. Petitioner's son Marc Brawer also occasionally traveled to Canada on business in 1991 and stayed at the apartment at 1375 Scarborough. While there, petitioner's son had access to the telephone. The superintendent of the building at 1375 Scarborough also had access to the telephone.

15. Petitioner used a Citibank Advantage credit card in 1991. His granddaughter, Sari Kaplan, was an authorized user of the card and did occasionally use the card in 1991.

16. During the audit, petitioner produced his 1991 New York and Florida telephone bills. The auditor reviewed these bills and made a list of days where the bills indicated a long distance

phone call. This list was contained in the auditor's report which was received in evidence. At hearing petitioner submitted into evidence copies of his 1991 phone bills for his apartment at 1375 Scarborough, Ontario, Canada. These bills also identified days on which long distance phone calls were made. Also at hearing, petitioner introduced copies of his 1991 Citibank Advantage card bills.

17. The activity on the telephone bill list and credit card and telephone bills introduced in the record is summarized in Appendix "A" to this determination.

18. Petitioner also submitted in evidence a list of airline tickets purchased during 1991. Such tickets were purchased with petitioner's Citibank Advantage card. The listing provides information regarding the date and amount of purchase, and the ticket seller (airline or travel agency), but does not provide information regarding place of departure, destination or dates of travel. There are about 30 such purchases on the list.

19. During 1991, petitioner received treatment from New York area doctors, including North Shore Cardiology, Great Neck, New York, where petitioner received treatment on August 24, 1991.

20. Petitioner traveled to London, England in December 1991. He arrived there on December 13 and, as he testified, was in England for a few days.

21. Petitioner's granddaughter, Sari Kaplan, visited California in January and April 1991.

22. On his 1991 Federal return, petitioner claimed a deduction of \$237,500.00 arising from a casualty or theft loss. The Form 4684 ("Casualties and Thefts") attached to petitioner's Federal return makes reference to an embezzlement loss with respect to property referred to on the form as "Barnett Plaza" or "Barnett Plaza Assoc." The form also indicates that the property was acquired in 1987.

23. In 1987, petitioner, his son, Marc Brawer, and a third individual made an investment and became limited partners in Barnett Plaza Associates, a partnership involved in a Florida real estate development project known as Barnett Bank Plaza. This group invested \$430,000.00 in Barnett Plaza Associates. The record does not indicate what portion of this amount petitioner invested. It does appear, however, that petitioner invested most of this money. Marc Brawer represented the interests of this group of investors because he is (and was) an attorney and because petitioner and the third investor were often unavailable. Unfortunately for the investors, the building constructed by Barnett Plaza Associates was never able to meet its expenses and a foreclosure ensued. The foreclosure resulted in a total loss for the limited partners.

24. In or about 1989, during the course of construction of the Barnett Plaza Associates property, Marc Brawer was approached by the principals of that limited partnership regarding a further investment in an expansion of the original project, to be known as "Tri-Parcel." Marc Brawer, petitioner, and a third individual, Joseph Cwiklik, invested additional funds in connection with this expansion project and became limited partners in "Tri-Parcel Developments, Ltd.," a limited partnership formed to develop this expansion project. The Tri-Parcel project also failed and resulted in a total loss for the investors.

25. Marc Brawer, as trustee for the interests of himself and petitioner, and Joseph Cwiklik subsequently commenced a lawsuit against the principals involved in the Tri-Parcel project. The plaintiffs in the suit alleged, among other things, that the Tri-Parcel developers had improperly used \$110,000.00 of the Tri-Parcel project's line of credit, which was secured by certain securities owned by the plaintiffs, to purchase certificates of deposit, which were in turn pledged as security for loans for development projects unrelated to the Tri-Parcel project. One of these other projects involved the Barnett Bank Plaza Associates project. Both of these other projects

failed and the \$110,000.00 was not recovered. As a result, \$110,000.00 of the hypothecated securities pledged by the plaintiffs to secure Tri-Parcel's line of credit was lost. The amended complaint filed in connection with this suit indicates that the plaintiffs discovered this loss on April 13, 1990.

26. On July 15, 1994, a judgement was entered against one of the defendants in the suit, Jeffery A. Phillips, in the amount of \$104,755.00.

27. The amount of petitioner's investment in Tri-Parcel is unclear. According to the amended complaint filed in the suit against Tri-Parcel, "the plaintiffs" hypothecated \$275,000.00 in securities for the benefit of the Tri-Parcel project. The affidavit of Marc Brawer indicates that, "to the best of his recollection," Marc Brawer, petitioner, and Joseph Cwiklik invested \$375,000.00 in the Tri-Parcel project. According to the affidavit of Lee J. Osiason, attorney for Barnett Plaza Associates, the Brawer group invested \$150,000.00 in Tri-Parcel.

28. Petitioner's 1991 Federal and New York tax returns were prepared by his accountant, Jack N. Rosenberg, CPA. In an affidavit received in evidence, Mr. Rosenberg stated that the embezzlement loss of \$237,000.00 was "substantiated from outside sources and other documentation provided to me." This claimed loss was not challenged by the Internal Revenue Service.

29. At the time he testified at the hearing on May 17, 2000, petitioner was suffering from dementia.<sup>3</sup> According to his doctor, petitioner's mental condition had markedly deteriorated from about June 1998. As a result, at around the time of hearing petitioner was often disoriented in time and place. He often discussed matters that happened in the remote past as if they were recent events. He was also subject to exaggeration and delusional thinking, often attributing to

---

3. Petitioner was not suffering from dementia or any other form of mental illness or disorder in 1991.

himself acts that were preformed by others. In June 2000, petitioner was totally incapacitated and was hospitalized.

### ***CONCLUSIONS OF LAW***

#### ***Issue I***

A. Tax Law § 601 imposes New York State personal income tax on “resident individuals.” As relevant herein, Tax Law § 605(b)(1) defines “resident individual” as someone:

(A) who is domiciled in this state, or . . .

(B) who is not domiciled in this state but maintains a permanent place of abode in this state and spends in the aggregate more than one hundred eighty-three days of the taxable year in this state, unless such individual is in active service in the armed forces of the United States.

The definition of “resident” for New York City income tax purposes, pursuant to the New York City Administrative Code § 11-1705(b), is identical to that for State income tax purposes given above, except for the substitution of the term “city” for “state.”

B. Addressing the second prong of the residency test (Tax Law § 605[b][1][B]), so-called “statutory residency,” petitioner had the burden of proving by clear and convincing evidence that he was not present in New York State or City for more than 183 days during the year at issue (*see, Kornblum v. Tax Appeals Tribunal*, 194 AD2d 882, 599 NYS2d 158; *Smith v. State Tax Commn.*, 68 AD2d 993, 414 NYS2d 803).<sup>4</sup> Generally, for purposes of counting the number of days spent within and without New York, presence within New York for any part of a calendar day constitutes a day within New York (*see*, 20 NYCRR 105.20[c]; *Matter of Leach v. Chu*, 150 AD2d 842, 540 NYS2d 596).

---

4. Petitioner does not dispute and the record clearly establishes that he “maintained a permanent place of abode” within New York City pursuant to Tax Law § 605(b)(1)(B) and Administrative Code § 11-1705(b)(1)(B) (*see, Matter of Evans v. Tax Appeals Tribunal*, 199 AD2d 840, 606 NYS2d 404).

C. Upon review of the record, it clear that petitioner has failed to meet his burden and the Division's determination that petitioner was subject to tax as a statutory resident in 1991 was proper.

The testimony of Sari Kaplan provides little support to petitioner's burden of showing that he was not present in New York for more than 183 days in 1991. This testimony established that Ms. Kaplan occasionally used the Flushing residence in 1991 and sometimes used the telephone when she was there. Her testimony did not identify any specific date or dates when she was present at the Flushing residence. More importantly, her testimony did not identify any dates when petitioner was present or not present at the Flushing residence. Ms. Kaplan's testimony also established that she was an authorized user of petitioner's credit card and that she may have incurred some of the credit card charges during the year at issue, including purchases from California businesses. Ms. Kaplan did not claim, however, that she made any of the specific purchases listed on the credit card bills for 1991. At best, then, Ms. Kaplan's testimony establishes the possibility that any of the long distance telephone calls or charges were hers. Such testimony does not establish, indeed does not even purport to establish, that she made any specific call or incurred any specific charge. Ms. Kaplan's testimony thus falls well short of establishing that petitioner was not present in New York on any given day in 1991.

The personal testimony of petitioner also provides little support to petitioner's position regarding the statutory residency issue, as such testimony did not even purport to show his whereabouts on more than a handful of specific days during 1991. Moreover, the probative value of petitioner's testimony is limited by the accuracy of his memory. Petitioner complained about his failing memory many times during his testimony. Additionally, the affidavits submitted post-hearing make a strong case against according much weight to petitioner's personal testimony.

Regarding petitioner's air travel in 1991, while the record shows that petitioner made many airline ticket purchases in 1991, and that he traveled by airplane on many occasions, the record does not establish the dates of such travel or the points of departure and destination.

D. Having discounted the testimonial evidence and the limited evidence of petitioner's air travel, the best evidence remaining in the record regarding petitioner's day-to-day whereabouts in 1991 are the records of credit card purchases and long distance phone calls summarized in Appendix "A." This evidence forms the basis for my determination of the statutory residency issue. Obviously, such evidence is far from flawless. Others had access to the telephone at the Flushing residence, the Florida residence, and the Canadian apartment. As to the credit card bills, Ms. Kaplan was an authorized user of the card and made purchases using the card in 1991. Furthermore a credit card bill lists the location of the seller; the purchaser is not necessarily physically present at the seller's location. Notwithstanding these flaws, given the dearth of other evidence in the record regarding petitioner's day-to-day whereabouts, the telephone and credit card bills are the best evidence in the record on this issue.

Upon review of the credit card bills and the telephone bills and all other evidence in the record, I conclude that petitioner has failed to show that he was not present in New York State or City on the following days:

Month: Days	Total
January: 8-15, 18-31	22
February: 1-6; 8-10; 26-28	12
March: 1-6; 9-13; 15-21; 23-31	27
April: 1-20; 25; 27-30	25
May: 1-3; 5-6; 8-23; 25-31	28

June: 1-10; 12; 14-19; 21-24	21
July: 9-24; 26-31	22
August: 1-12; 16-26	23
September: 5-10; 15-25; 27-30	21
October: 1; 3-8; 12-15; 18-31	25
November: 1-8; 14-27; 29-30	24
December: 1-3; 5-12; 16-17	13
Total for Year	263

In reaching the above conclusions, I found, generally, that petitioner failed to meet his burden on all days showing a New York telephone call or a New York charge or no activity. Days with activity in both New York and another location were deemed New York days (*see*, 20 NYCRR 105.20[c]). Days with New Jersey credit card charges were deemed New York days because of the close proximity of New Jersey to New York. Also, there was one Georgia and one Texas credit card charge. Because there is no evidence in the record that petitioner was in either of these locations in 1991, these two days were deemed New York days.

There were some exceptions to these general rules which are explained as follows:

Date	Classification: NY/Non-NY	Explanation
Feb. 22	Non-NY	No activity between 2 days of CA Activity
Mar. 9	NY	CA, Can. and NY activity; NY charge at diner; 3/10 NY phone.
Mar. 20	NY	NY and CA charges; CA charge is airline tickets, bill indicates "mailed."
Apr. 4	NY	NY phone, NY charge, CA charge; NY charge 4/5.

Apr. 6	NY	NY phone, CA charges; NY charges 4/5 & 4/7; Granddaughter in CA in Apr.
Apr. 12	NY	NY and CA charges; NY charge 4/13; Granddaughter in CA in Apr.
Apr. 27-29	Non-NY	3 days of no activity between 2 days of CA activity
Apr. 30	NY	NY phone, CA charge; 5/1 NY activity.
May 6	NY	NY phone, NJ charge, CA charge; NJ charge at restaurant.
June 8	NY	NY charge and phone, Can. phone; 6/7 and 6/9 NY activity.
June 24	NY	NY phone, CA charge; No other CA activity near 6/24; CA charge is travel agency.
July 2, 6	Non-NY	NY and Can. activity among many days of FL activity.
July 10, 12, 13; Aug. 11, 12	NY	NY activity; Can. phone; see Finding of Fact "14."
Aug.14	Non-NY	No activity between 2 days of Can. activity
Aug. 18	NY	NY activity; Can. phone; See Finding of Fact "14."
Sept. 3	Non-NY	FL activity, NY charge between days of FL activity
Sept. 14	Non-NY	NY phone between 2 days of Can. activity
Oct. 10	Non-NY	NY phone between 2 days of Can. activity
Dec. 13-15	Non-NY	Passport shows pet.'s arrival in England 12/13; he was there for a few days.

E. Inasmuch as this determination has found petitioner subject to New York State and City personal income tax as a statutory resident under Tax Law § 605(b)(1)(B) and New York City Administrative Code § 11-1705(b)(1)(B), it is not necessary to determine whether petitioner was a New York domiciliary in 1991 subject to tax as a resident pursuant to Tax Law § 605(b)(1)(A) and New York City Administrative Code § 11-1705(b)(1)(A).

***Issue II***

F. Petitioner claimed a deduction of \$237,500.00 as a loss arising from an embezzlement. However, the only allegations of activity which may be colorable as embezzlement relate to the allegations that the Tri-Parcel developers improperly used \$110,000.00 of the Tri-Parcel line of credit to finance non-Tri-Parcel projects and that the failure of such other projects resulted in the loss of \$110,000.00 in securities hypothecated to secure Tri-Parcel's line of credit. Indeed, the affidavit of Marc Brawer distinguishes the losses arising from the Barnett Plaza project from the alleged improper activity associated with the Tri-Parcel project. Accordingly, there is no evidence in the record whatsoever to support any deduction for an embezzlement loss in excess of \$110,000.00.

G. As to the \$110,000.00 in securities lost as a result of an alleged embezzlement, petitioner submitted no documentation to substantiate this loss. As noted in Finding of Fact "27," the evidence submitted fails to establish the amount of petitioner's investment in the Tri-Parcel project, let alone the amount of his loss resulting from the claimed embezzlement.

H. Petitioner has also failed to prove that an embezzlement, in fact, occurred. In order to substantiate a deduction for a theft or embezzlement loss, the taxpayer must prove that an illegal taking of property occurred and that the taking was done with criminal intent (*see*, Rev Rul 72-112). In this case, the evidence is insufficient to prove that petitioner was the victim of an

embezzlement. Petitioner did not submit any police reports or any evidence of any indictments or convictions arising from the alleged criminal activity. Petitioner also did not submit any documents, such as the limited partnership agreement or the line of credit agreement, which might indicate that an illegal taking with criminal intent occurred. The money judgement entered against Jeffery Phillips clearly does not establish that an embezzlement occurred.

I. Even if petitioner had proven an embezzlement loss of \$110,000.00 resulting from the loss of the hypothecated securities, such loss was not properly deductible in 1991, the year at issue.

Section 165(a) of the Internal Revenue Code (“IRC”) generally allows the “deduction of any loss sustained during the taxable year and not compensated for by insurance or otherwise.” Losses arising from theft are “treated as sustained during the taxable year in which the taxpayer discovers such loss” (IRC § 165[e]). The definition of theft includes embezzlement for purposes of the deduction under IRC §165 (Treas Reg § 1.165.8[d]). Thus, a deduction for an embezzlement loss is generally restricted to the year in which the taxpayer discovers the loss (*see*, Treas Reg § 1.165-8[a][2]). However, the deduction may be allowed in a later year if, in the year of discovery, there exists a reasonable prospect for recovery (*id.*).

In this case, as noted previously the only portion of petitioner’s losses which are colorable as embezzlement relate to the Tri-Parcel securities losses. According to information submitted by petitioner (i.e., the amended complaint), this loss was discovered in 1990. Under the law and regulations, as noted, such losses would be reportable in 1990. In his brief, however, petitioner asserts that the extent of Mr. Brawer’s loss was determined in 1991 as a result of litigation and depositions. There is no evidence in the record to support this assertion. Accordingly, there is no evidence in the record to support the allowance of the claimed deduction in the year at issue.

J. Petitioner also asserted that the dispute over the claimed embezzlement loss had been “agreed to at the May 17, 2000 hearing” and that the parties had agreed that “this loss was an offset.” The record does not support this assertion. In discussing petitioner’s Canadian rental income and Florida embezzlement loss deduction at the May 17, 2000 hearing, the Division’s representative stated that if petitioner was determined to be a nonresident of New York in 1991, then these items would be excluded from any calculation of his New York liability. The Division’s representative further stated that if petitioner was determined to be a New York resident, then the question of the substantiation of the claimed deduction would remain at issue (*see*, May 17, 2000, tr. p. 6). Contrary to petitioner’s assertion, then, the embezzlement loss issue was not resolved at the May 17, 2000 hearing.

K. Petitioner also noted in his brief that the Internal Revenue Service “allowed” the claimed embezzlement loss. More accurately, the Service apparently accepted petitioner’s return as filed. The Internal Revenue Service did not audit petitioner’s 1991 return. In any event, petitioner claimed the embezzlement loss on his 1991 New York nonresident return. Accordingly, it was within the authority of the Division of Taxation to examine petitioner’s return and to make a determination regarding the propriety of the claimed deduction (*see*, Tax Law § 681).

L. The petition of Leonard Brawer is denied and the Notice of Deficiency dated March 24, 1997 is sustained.

DATED: Troy, New York  
July 19, 2001

/s/ Timothy J. Alston  
ADMINISTRATIVE LAW JUDGE

**Appendix "A": Telephone Bill Listing and Credit Card Bills Summary**

The activity on the telephone bill listing and credit card bills introduced in the record is summarized as follows:

Date(s)	Activity
Jan. 1	FL phone, FL charge
Jan. 2-5	CA charge
Jan. 6	FL phone
Jan. 7	FL phone; CA charge
Jan. 8-11	No activity
Jan. 12-13	NY phone
Jan. 14	No activity
Jan. 15	NY phone
Jan. 16	NY charge; CA charge
Jan. 17	CA charge
Jan. 18-19	No activity
Jan. 20	NY phone
Jan. 21	No activity
Jan. 22	NY phone; NY charge
Jan. 23	No activity
Jan. 24-27	NY phone
Jan. 28	NY charge
Jan. 29	NY phone; NY charge
Jan. 30-Feb.4	No activity
Feb. 5	NY phone
Feb. 6	No activity
Feb. 7	NY phone; CA charge
Feb. 8-10	No activity
Feb. 11	FL phone
Feb. 12	FL phone; FL charge
Feb. 13	FL phone; FL charge; CA charge
Feb. 14	FL phone; FL charge

Feb. 15	FL charge
Feb. 16-20	FL phone; FL charge
Feb. 21	Fl phone; CA charge
Feb. 22	No activity
Feb. 23	CA charge
Feb. 24	FL phone
Feb. 25	FL phone; FL charge
Feb. 26-27	No activity
Feb. 28	NY phone
Mar. 1	No activity
Mar. 2	NY phone
Mar. 3	No activity
Mar. 4	NY phone
Mar. 5	NY charge
Mar. 6	No activity
Mar. 7-8	Can. phone
Mar. 9	Can. phone; CA charge; NY charge
Mar. 10	NY phone
Mar. 11	No activity
Mar. 12	NY charge
Mar. 13	NY phone
Mar. 14	CA charge
Mar. 15	NY charge
Mar. 16-17	No activity
Mar. 18	NY phone; NY charge
Mar. 19	No activity
Mar. 20	NY charge; CA charge
Mar. 21	NY phone
Mar. 22	CA charge
Mar. 23	No activity
Mar. 24-25	NY phone

Mar. 26	No activity
Mar. 27-28	NY phone
Mar. 29-30	No activity
Mar. 31	NJ charge
Apr. 1-2	NY phone
Apr. 3	No activity
Apr. 4	NY phone; NY charge; CA charge
Apr. 5	NY charge
Apr. 6	NY phone; CA charge
Apr. 7	NY phone; NY charge
Apr. 8	No activity
Apr. 9	NY phone; NY charge
Apr. 10	NY charge
Apr. 11	No activity
Apr. 12	NY charge; CA charge
Apr. 13	NY charge
Apr. 14	NY phone
Apr. 15	NY phone; NY charge
Apr. 16	No activity
Apr. 17	NY phone
Apr. 18-20	No activity
Apr. 21	Can. phone
Apr. 22-23	Can. phone; CA charge
Apr. 24	Can. phone
Apr. 25	NY phone; NY charge
Apr. 26	CA charge
Apr. 27-29	No activity
Apr. 30	NY phone; CA charge
May 1	NY phone; NY charge
May 2-3	No activity
May 4	FL charge

May 5	NY phone; NY charge
May 6	NY phone; NJ charge; Ca charge
May 7-12	No activity
May 13-15	NY phone
May 16	No activity
May 17	NY charge
May 18	NY phone
May 19	No activity
May 20-21	NY phone; NY charge
May 22-23	NY phone
May 24	CA charge
May 25	No activity
May 26-28	NY phone
May 29	NY phone; OK charge
May 30	NY phone
May 31	NY charge
June 1-4	No activity
June 5-6	NY phone
June 7	NY phone; GA charge
June 8	NY phone; NY charge; Can. phone
June 9	NY charge
June 10	No activity
June 11	Can. phone
June 12	NY phone
June 13	FL phone
June 14	No activity
June 15	NY phone
June 16	No activity
June 17	NY charge
June 18-19	No activity
June 20	Can. phone

June 21	No activity
June 22	NY phone
June 23	No activity
June 24	NY phone; CA charge
June 25	FL phone
June 26-29	FL phone; FL charge
June 30-July 1	FL phone
July 2	FL phone; Can. phone; NY charge
July 3	FL phone; FL charge
July 4	No activity
July 5	FL phone
July 6	FL phone; NY charge
July 7-8	FL phone
July 9	No activity
July 10	NY phone; Can. phone
July 11	No activity
July 12	NY phone; NY charge; Can. phone
July 13	NY phone; Can. phone
July 14-16	No activity
July 17	NY charge
July 18	No activity
July 19	NY phone; NY charge
July 20	No activity
July 21	NY phone
July 22	NJ charge
July 23	NY charge
July 24	No activity
July 25	FL charge
July 26	No activity
July 27-28	NY phone
July 29-Aug.1	No activity

Aug. 2	NY phone
Aug. 3	No activity
Aug. 4	NY phone
Aug. 5	NY phone; NY charge
Aug. 6-10	NY phone
Aug. 11-12	NY phone; Can. phone
Aug. 13	Can. phone
Aug. 14	No activity
Aug. 15	Can. phone
Aug. 16-17	No activity
Aug. 18	NY phone; Can. phone
Aug. 19-20	NY phone
Aug. 21	No activity
Aug. 22	NY phone; NY charge
Aug. 23	No activity
Aug. 24-25	NY phone; NY charge
Aug. 26	NY charge; FL phone
Aug. 27	Can. phone; FL phone
Aug. 28-29	FL phone
Aug. 30-31	FL phone; FL charge
Sept. 1	FL phone
Sept. 2	FL phone; FL charge
Sept. 3	FL phone; FL charge; NY charge
Sept. 4	FL phone; NY charge
Sept. 5	NY phone
Sept. 6	NY charge; NY phone
Sept. 7	NY phone; FL phone
Sept. 8-9	No activity
Sept. 10	Can. phone; NY charge; NJ charge
Sept. 11	Can. phone; NY phone
Sept. 12	NY phone

Sept. 13	Can. phone
Sept. 14	Can. phone; NY phone
Sept. 15	Can. phone; NY phone; NY charge
Sept. 16	No activity
Sept. 17	NY phone
Sept. 18-19	No activity
Sept. 20	NY charge; NY phone
Sept. 21-22	NY charge
Sept. 23	No activity
Sept. 24-25	NY phone
Sept. 26	Can. phone
Sept. 27-28	NY phone; NY charge
Sept. 29	NJ charge
Sept. 30	NY phone
Oct. 1	No activity
Oct. 2	Can. phone
Oct. 3	NY phone; NY charge
Oct. 4-5	NY phone
Oct. 6	NY phone; NY charge
Oct. 7	No activity
Oct. 8	NY phone; Can. phone
Oct. 9	Can. phone
Oct. 10	Can. phone; NY phone
Oct. 11	Can. phone; Can. charge
Oct. 12	No activity
Oct. 13	NY phone; Can. charge
Oct. 14-15	No activity
Oct. 16	Can. charge
Oct. 17	NY phone; NY charge; Can. charge
Oct. 18	NY phone; Can. charge
Oct. 19-20	NY phone; NY charge

Oct. 21	No activity
Oct. 22	NY charge
Oct. 23	TX charge
Oct. 24	No activity
Oct. 25	NY phone; NY charge
Oct. 26	No activity
Oct. 27	NY charge
Oct. 28	NY phone
Oct. 29	No activity
Oct. 30	NY phone
Oct. 31-Nov.2	No activity
Nov. 3-4	NY phone
Nov. 5-8	No activity
Nov. 9	CA charge
Nov. 10-13	CA charge; Can. phone
Nov. 14	No activity
Nov. 15	NY phone
Nov. 16-17	NY phone; NY charge
Nov. 18	NY charge
Nov. 19	NY phone; NY charge
Nov. 20	NY charge
Nov. 21	NY phone
Nov. 22	NY charge
Nov. 23	NY phone; NY charge
Nov. 24	NY phone
Nov. 25	No activity
Nov. 26-27	NY phone; NY charge
Nov. 28	FL charge
Nov. 29	FL charge; NY phone; NY charge
Nov. 30	NY phone
Dec. 1-2	NY charge

Dec. 3	NY phone; NY charge
Dec. 4	Can. phone
Dec. 5	NY phone; NY charge
Dec. 6-8	NY charge
Dec. 9-10	No activity
Dec. 11-12	NY charge
Dec. 13-15	No activity
Dec. 16	NY charge
Dec. 17	No activity
Dec. 18	FL phone
Dec. 19-20	FL phone; FL charge
Dec. 21-26	FL phone
Dec. 27	FL phone; FL charge
Dec. 28	FL phone
Dec. 29-30	FL phone; FL charge
Dec. 31	FL phone