

**UNITED STATES TAX COURT  
DOCKET ENTRIES**

**Docket No.** 029212-11

**INDEX**

Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center  
v. COMMISSIONER OF INTERNAL REVENUE

Patients Mutual Assistance Collective Corporation

Petitioner Counsel (Total 04)

WH0355 Wykowski, Henry G.  
Henry G. Wykowski & Associates  
Suite 657  
235 Montgomery Street  
San Francisco, CA 94104

WM0593 Williams, Matthew A.  
Clapp Moroney  
Suite 410  
5860 Owens Drive  
Pleasanton, CA 94588

GR0802 Gillette, Rachel K.  
Greenspoon Marder LLP  
Suite 2700  
1144 15th Street  
Denver, CO 80202

MJ0140 Mann, James Brooks  
#1  
537 40th Street  
Brooklyn, NY 11232











Respondent Counsel (Total 04)



















SN0240 Singer, Nicholas J.  
IRS Counsel  
Suite 1800  
100 First St.  
San Francisco, CA 94105
















HJ1469 Fields, Julie Ann  
Office of Chief Counsel, IRS  
Suite 1800  
100 First Street  
San Francisco, CA 94105













LA0440 Lee, Annie  
Office of Chief Counsel  
Suite 1800  
100 First Street  
San Francisco, CA 94105












PN0113 Pollock, Nathaniel S.  
USDOJ-Tax-Appellate  
P.O. Box 502  
Ben Franklin Station  
Washington, DC 20044

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
 0001	12/21/2011	PF	PETITION Filed:Fee Paid		R 01/03/2012	
 0002	12/21/2011	REQT	REQUEST for Place of Trial at San Francisco, CA		R 01/03/2012	
 0003	01/03/2012	OODS	ORDER for Ownership Disclosure Statement by 01/23/12		B 01/03/2012	
 0004	01/18/2012	DISC	OWNERSHIP Disclosure Statement		R 01/23/2012	
 0005	02/23/2012	A	ANSWER		P 02/28/2012	
 0006	07/10/2012	NTD	NOTICE of Trial on 12/10/2012 at San Francisco, CA.		B 07/10/2012	
 0007	07/10/2012	SPTO	STANDING PRE-TRIAL ORDER attached to Notice of Trial		B 07/10/2012	
 0008	08/01/2012	O	ORDER parties by 11/9/12 file a memorandum. (vacated)	ORD 11/06/2012	B 08/02/2012	
 0009	08/09/2012	MOTR	MOTION by resp. for leave to file amendment to answer.	GR 09/11/2012	B 09/12/2012 P 08/10/2012	
 0010	08/09/2012	MISL	AMENDMENT TO ANSWER -- LODGED		P 08/10/2012	


















NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
 0011	08/13/2012	O	ORDER petr. by 9/10/12 shall file and serve a response to resp. motion for leave to amend answer.		B 08/14/2012	
 0012	09/10/2012	NOT	NOTICE OF NON-OPPOSITION by petr. to resp. motion for leave to file amendment to answer.		R 09/11/2012	
 0013	09/11/2012	ATA	AMENDMENT TO ANSWER		P 09/12/2012	
 0014	11/05/2012	JMOT	JOINT MOTION for general continuance of trial.	ORD 11/06/2012		
 0015	11/06/2012	OJR	ORDER that jurisdiction is retained by Judge Kroupa Parties by 5/8/13 shall submit a stipulated decision document or file a joint status report. The joint motion for continuance of trial is granted in that this case is stricken from the 12/10/12 San Francisco, CA session and is continued. The Court's Order dated 8/1/12 is vacated and the parties are no longer required to file a memorandum.	JR 11/06/2012	B 11/07/2012	
 0016	05/10/2013	JSR	JOINT STATUS REPORT			
 0017	05/15/2013	MISL	Motion to Consolidate 29212-11 and 30851-12 for Trial, Briefing and Opinion.		P 05/23/2013	
 0018	05/23/2013	OAJ	ORDER THAT CASE IS ASSIGNED TO JUDGE KROUPA . JURISDICTION IS NO LONGER RETAINED BY JUDGE KROUPA. THE CLERK IS DIRECTED TO FILE RESP. MOTION TO CONSOLIDATE FOR TRIAL, BRIEFING AND OPINION AS OF THE DATE OF THIS ORDER. RESP. MOTION IS GRANTED AND THESE CASES ARE CONSOLIDATED FOR TRIAL, BRIEFING AND OPINION.		B 05/23/2013	
 0019	05/23/2013	MOTR	MOTION by resp. to consolidate 29212-11 and 30851-12 for trial, briefing and opinion.	ORD 05/23/2013	P 05/23/2013	
 0020	05/24/2013	O	ORDER parties by 11/15/13 shall file a joint report or submit stipulated decision documents.		B 05/28/2013	
 0021	11/15/2013	JSR	JOINT STATUS REPORT			
 0022	11/18/2013	O	ORDER parties by 2/28/14 shall file a joint status report or submit stipulated decision documents.		B 11/18/2013	
 0023	02/26/2014	RPT	STATUS REPORT by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center, Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		C 02/26/2014	
 0024	02/27/2014	O	ORDER PARTIES BY 6/11/14 SHALL SUBMIT A STIPULATED DECISION DOCUMENT OR FILE A JOINT STATUS REPORT.		B 02/27/2014	
 0025	06/10/2014	RPT	STATUS REPORT by Resp.		P 06/10/2014	
 0026	06/11/2014	RPT	STATUS REPORT by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		R 06/11/2014	
 0027	06/11/2014	O	ORDER PARTIES BY 7/15/14, SHALL SUBMIT A STIPULATED DECISION DOCUMENT OR FILE A JOINT STATUS REPORT.		B 06/12/2014	
 0028	07/11/2014	RPT	STATUS REPORT by Resp.		P 07/11/2014	

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
 0029	07/11/2014	RPT	STATUS REPORT by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		R 07/11/2014	
 0030	08/11/2014	O	ORDER THAT THE PARTIES BY 10/20/14 FILE FURTHER REPORTS. CASE IS NO LONGER ASSIGNED TO JUDGE KROUPA.	GD 08/11/2014	B 08/12/2014	
 0031	10/20/2014	RPT	STATUS REPORT by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		C 10/20/2014	
 0032	10/21/2014	O	ORDER PARTIES BY 1/20/15 SHALL FILE A JOINT STATUS REPORT.		B 10/21/2014	
 0033	01/20/2015	RPT	STATUS REPORT by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		C 01/20/2015	
 0034	01/21/2015	O	ORDER PARTIES BY APRIL 21, 2015 FILE A JOINT STATUS REPORT.		B 01/22/2015	
 0035	04/06/2015	M067	MOTION TO CONSOLIDATE DOCKET NUMBERS 29212-11, 30851-12 & 14776-14 by Resp. (NO OBJECTION)	GRM 04/07/2015	P 04/06/2015	
 0036	04/07/2015	GRM	GRANTED MOTION TO CONSOLIDATE DOCKET NUMBERS 29212-11, 30851-12 & 14776-14 by Resp.		B 04/07/2015	
 0037	04/21/2015	RPT	STATUS REPORT by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		C 04/21/2015	
 0038	04/21/2015	O	ORDER THESE CASES ARE RESTORED TO THE GENERAL DOCKET FOR TRIAL OR OTHER DISPOSITION.	GD 04/21/2015	B 04/22/2015	
 0039	05/18/2015	NTD	NOTICE OF TRIAL ON 10/19/2015 AT SAN FRANCISCO, CA.		B 05/18/2015	
 0040	05/18/2015	SPTO	STANDING PRE-TRIAL ORDER ATTACHED TO NOTICE OF TRIAL		B 05/18/2015	
 0041	07/30/2015	M006	MOTION FOR CONTINUANCE by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center (NO OBJECTION)	ORD 10/19/2015	C 07/30/2015	
 0042	10/19/2015	OJR	ORDER THAT JURISDICTION IS RETAINED BY JUDGE HOLMES THE JOINT MOTION FOR CONTINUANCE IS GRANTED AND THESE CASES ARE CONTINUED FOR TRIAL AT A SPECIAL SESSION ON 6/6/16 SAN FRANCISCO, CA. THE FOLLOWING AGREED DATES SHALL GOVERN THE REMAINDER OF TRIAL PREPARATION. THE PARTIES MAY CHANGE ANY DEADLINE FALLING BEFORE 5/9/15 BY STIPULATION FILED WITH THE COURT.		B 10/19/2015	
 0043	12/31/2015	REQA	FIRST REQUEST FOR ADMISSIONS by Resp.		P 12/31/2015	

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
 0044	01/29/2016	RSP	RESPONSE TO FIRST REQUEST FOR ADMISSIONS by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center (C/S 01/29/16)		R 01/29/2016	
 0045	01/29/2016	REQA	FIRST REQUEST FOR ADMISSIONS by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center (C/S 01/29/16)		R 01/29/2016	
 0046	02/29/2016	RSP	RESPONSE TO FIRST REQUEST FOR ADMISSIONS by Resp. (C/S 02/29/16)		P 02/29/2016	
 0047	03/11/2016	STP	STIPULATION by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		R 03/11/2016	
 0048	04/06/2016	M024	MOTION FOR PARTIAL SUMMARY JUDGMENT by Resp.	ORD 06/01/2016	P 04/06/2016	
 0049	04/06/2016	DCL	DECLARATION OF NICHOLAS J. SINGER IN SUPPORT OF MOTION FOR PARTIAL SUMMARY JUDGMENT by Resp. (EXHIBITS)		P 04/06/2016	
 0050	04/06/2016	MEMO	MEMORANDUM OF AUTHORITIES by Resp.		P 04/06/2016	
 0051	05/02/2016	O	ORDER PETITIONERS BY 5/16/16 SHALL FILE THEIR RESPONSE TO RESPONDENT'S MOTION FOR PARTIAL SUMMARY JUDGMENT.		B 05/02/2016	
 0052	05/09/2016	PMT	PRETRIAL MEMORANDUM by Resp.		P 05/09/2016	
 0053	05/09/2016	PMT	PRETRIAL MEMORANDUM by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		R 05/09/2016	
 0054	05/16/2016	OPPO	OPPOSITION TO MOTION FOR PARTIAL SUMMARY JUDGMENT by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		R 05/16/2016	
 0055	05/16/2016	DCL	DECLARATION OF ANDREW DEANGELO IN SUPPORT OF OPPOSITION TO MOTION FOR PARTIAL SUMMARY JUDGMENT by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center (EXHIBITS)		R 05/16/2016	






NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
 0056	05/16/2016	DCL	DECLARATION OF HENRY G. WYKOWSKI IN SUPPORT OF OPPOSITION TO MOTION FOR PARTIAL SUMMARY JUDGMENT by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center (EXHIBITS)		R 05/16/2016	
 0057	05/24/2016	OBJN	NOTICE OF OBJECTION TO MOTION FOR PARTIAL SUMMARY JUDGMENT by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		R 05/24/2016	
 0058	05/26/2016	M040	MOTION IN LIMINE TO EXCLUDE THE REPORT AND TESTIMONY OF PETITIONERS' EXPERT HENRY C. LEVY by Resp. (OBJECTION)	ORD 06/03/2016	P 05/26/2016	
 0059	05/26/2016	M040	MOTION IN LIMINE TO EXCLUDE THE REPORT AND TESTIMONY OF PETITIONERS' EXPERT SANFORD SCHANE, PH.D. by Resp. (OBJECTION)	ORD 06/03/2016	P 05/26/2016	
 0060	06/01/2016	O	ORDER THAT RESPONDENT'S 4/6/16 MOTION FOR PARTIAL SUMMARY JUDGMENT IS DENIED.		B 06/01/2016	
 0061	06/02/2016	M115	MOTION FOR LEAVE TO FILE AMENDMENT TO PETITION by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center (EXHIBIT)	GRM 06/06/2016	R 06/02/2016	
 0062	06/02/2016	MISL	AMENDMENT TO PETITION by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center (ELOGGED)		R 06/02/2016	
 0063	06/03/2016	O	ORDER THAT RESP'S. MOTIONS IN LIMINE TO EXCLUDE THE EXPERT REPORTS AND TESTIMONIES OF HENRY C. LEVY AND SANFORD SCHANE ARE GRANTED.		B 06/03/2016	
 0064	06/06/2016	TRL	TRIAL BEFORE JUDGE HOLMES AT SAN FRANCISCO, CA (ALSO 6/7/16 AND 6/9/16) 6/2/16 PETITIONER MOTIONS FOR LEAVE TO FILE AMENDMENT TO PETITION -- GRANTED. 6/6/16 PETITIONER AMENDMENTS TO PETITION -- FILED. PETITIONER SERIATIM OPENING BRIEF DUE 9/7/16. RESPONDENT SERIATIM ANSWERING BRIEF DUE 11/7/16. PETITIONER SERIATIM REPLY BRIEF DUE 11/22/16. SUBMITTED -- JUDGE HOLMES.	SUB 06/09/2016		
 0065	06/06/2016	TE	TRIAL EXHIBITS FOR 6/6/16 SAN FRANCISCO, CA PROCEEDINGS			
 0066	06/06/2016	STIP	FIRST STIPULATION OF FACTS by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		C 10/06/2016	

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
 0067	06/06/2016	GRM	GRANTED MOTION FOR LEAVE TO FILE AMENDMENT TO PETITION by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center		B 10/05/2016	
 0068	06/06/2016	ATP	AMENDMENT TO PETITION by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center		R 10/05/2016	
 0069	06/09/2016	STIP	SECOND STIPULATION OF FACTS by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center (EXHIBITS)		C 10/06/2016	
 0070	06/09/2016	EXH	EXHIBIT(S) TO SECOND STIPULATION OF FACTS by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center			
 0071	06/09/2016	EXH	EXHIBIT(S) TO SECOND STIPULATION OF FACTS by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center			
 0072	06/09/2016	EXH	EXHIBIT(S) TO SECOND STIPULATION OF FACTS by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center			
 0073	06/09/2016	EXH	EXHIBIT(S) TO SECOND STIPULATION OF FACTS by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center			
 0074	06/09/2016	EXH	EXHIBIT(S) TO SECOND STIPULATION OF FACTS by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center			
 0075	06/09/2016	EXH	EXHIBIT(S) TO SECOND STIPULATION OF FACTS by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center			

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
 0076	06/09/2016	EXH	EXHIBIT(S) TO SECOND STIPULATION OF FACTS by Resp. & Petrs. Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center			
 0077	07/06/2016	TRAN	TRANSCRIPT OF 6/6/16 RECEIVED. (VOLUME 1)			
 0078	07/06/2016	TRAN	TRANSCRIPT OF 6/6/16 RECEIVED. (VOLUME 2)			
 0079	07/06/2016	TRAN	TRANSCRIPT OF 6/6/16 RECEIVED. (VOLUME 3)			
 0080	07/07/2016	TRAN	TRANSCRIPT OF 6/7/16 RECEIVED. (VOLUME 4)			
 0081	07/07/2016	TRAN	TRANSCRIPT OF 6/7/16 RECEIVED. (VOLUME 5)			
 0082	07/08/2016	TRAN	TRANSCRIPT OF 6/9/16 RECEIVED. (VOLUME 6)			
 0083	09/30/2016	SEOB	SERIATIM OPENING BRIEF by Petrs. Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		R 09/30/2016	
 0084	12/01/2016	AATP	ANSWER TO AMENDMENT TO PETITION by Resp.		P 12/01/2016	
 0085	12/06/2016	SEAB	SERIATIM ANSWERING BRIEF by Resp. (C/S 12/06/16)		P 12/06/2016	
 0086	01/23/2017	SERB	SERIATIM REPLY BRIEF by Petrs. Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		R 01/23/2017	
 0087	01/24/2017	NODC	NOTICE OF DOCKET CHANGE OF REPLY TO SERIATIM ANSWERING BRIEF BY PETRS. PATIENTS MUTUAL ASSISTANCE COLLECTIVE CORPORATION D.B.A. HARBORSIDE HEALTH CENTER; PATIENTS MUTUAL ASSISTANCE COLLECTIVE CORPORATION D.B.A. HARBORSIDE HEALTH CENTER; & PATIENTS MUTUAL ASSISTANCE COLLECTIVE CORPORATION D.B.A. HARBORSIDE HEALTH CENTER FILED 01/23/2017. THE WRONG DOCUMENT TITLE WAS SELECTED AND THE RECORD HAS BEEN CORRECTED TO REFLECT SERIATIM REPLY BRIEF.		B 01/24/2017	
 0088	11/27/2017	EA	ENTRY OF APPEARANCE by Counsel Matthew A. Williams for Petrs. Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		B 11/27/2017	
 0089	06/14/2018	M093	MOTION TO REOPEN THE RECORD by Resp. (EXHIBITS) (OBJECTION)	ORD 07/23/2018	P 06/14/2018	
 0090	06/14/2018	DCL	DECLARATION OF JAMES OERTEL IN SUPPORT OF MOTION TO REOPEN THE RECORD by Resp.		P 06/14/2018	
 0091	06/14/2018	DCL	DECLARATION OF NAVINESH MISHRA IN SUPPORT OF MOTION TO REOPEN THE RECORD by Resp.		P 06/14/2018	
 0092	06/20/2018	O	ORDER PETR. BY 7-10-18 FILE A RESPONSE TO RESP'S. MOTION TO REOPEN THE RECORD.		B 06/20/2018	

NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
 0093	07/10/2018	RSP	RESPONSE TO MOTION TO REOPEN THE RECORD by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		R 07/10/2018	
 0094	07/23/2018	O	ORDER THAT RESPONDENT'S 6/14/18 MOTION TO REOPEN THE RECORD IS DENIED.		B 07/24/2018	
 0095	11/29/2018	TCOP	T.C. OPINION, JUDGE HOLMES 151 T.C. NO. 11 (INTERNET SOURCES CITED IN OPINION)		B 11/29/2018	
 0096	12/20/2018	MOP5	MEMORANDUM OPINION, JUDGE HOLMES T.C. MEMO 2018-208 (DECISIONS WILL BE ENTERED UNDER RULE 155.) (INTERNET SOURCES CITED IN OPINION)		B 12/20/2018	
 0097	12/20/2018	O	ORDER PARTIES BY 2/1/19 SHALL SUBMIT THE COMPUTATIONS UNDER RULE 155 OR FILE A STATUS REPORT.		B 12/20/2018	
 0098	03/29/2019	RPT	STATUS REPORT by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		C 03/29/2019	
 0099	04/09/2019	O	ORDER PARTIES BY 5/21/19 SHALL SUBMIT COMPUTATIONS UNDER RULE 155 OR FILE A STATUS REPORT.		B 04/09/2019	
 0100	05/21/2019	RPT	STATUS REPORT by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		C 05/21/2019	
 0101	06/03/2019	O	ORDER PARTIES BY 7/12/19 SHALL SUBMIT THE COMPUTATIONS UNDER RULE 155 OR FILE A STATUS REPORT.		B 06/04/2019	
 0102	07/12/2019	RPT	STATUS REPORT by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center		C 07/12/2019	
 0103	08/09/2019	O	ORDER THE PARTIES BY 10/11/19 SHALL SUBMIT THE COMPUTATIONS UNDER RULE 155 OR FILE A STATUS REPORT.		B 08/12/2019	
 0104	10/11/2019	PSDE	PROPOSED STIPULATED DECISION by Resp. & Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center	ORD 10/17/2019	C 10/11/2019	
 0105	10/17/2019	SDEC	STIPULATED DECISION ENTERED, JUDGE HOLMES.		B 10/17/2019	
 0106	12/02/2019	EA	ENTRY OF APPEARANCE by Counsel Rachel K. Gillette for Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center		B 12/02/2019	



NO.	DATE	EVENT	FILINGS AND PROCEEDINGS	ACT/STAT DTE	SERVED	M
<b>APPELLATE PROCEEDINGS</b>						
 0107	12/03/2019	NOAP	NOTICE OF APPEAL BY PETR(S). TO U.S.C.A. 9TH CIR. by Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center; Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center; & Patients Mutual Assistance Collective Corporation d.b.a. Harborside Health Center (ATTACHMENT) (COA DOCKET NUMBER 19-73078)		R 12/03/2019 P 12/04/2019	
 0108	12/03/2019	EA	ENTRY OF APPEARANCE by Counsel James Brooks Mann for Petrs. Patients Mutual Assistance CollectiveCorporation d.b.a. Harborside Health Center		B 12/03/2019	
 0109	12/04/2019	NOFC	NOTICE OF FILING W/ COPY OF NOT. OF APP. SENT TO THE PARTIES.		B 12/04/2019	
 0110	12/05/2019	AFP	APPELLATE FILING FEE RECEIVED			
 0111	12/13/2019	ROAO	RECORD ON APPEAL E-FILED CLERK, U.S.C.A. 9TH CIR.			