

FOREST CITY ENTERPRISES INC  
Form 10-KT/A  
May 04, 2015  
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UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
Form 10-KT/A  
Amendment No. 2  
(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended \_\_\_\_\_

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from February 1, 2013 to December 31, 2013

Commission file number 1-4372

FOREST CITY ENTERPRISES, INC.

(Exact name of registrant as specified in its charter)

Ohio	34-0863886
(State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)

Terminal Tower Suite 1100 (Address of principal executive offices)	50 Public Square Cleveland, Ohio 44113 (Zip Code)
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Registrant's telephone number, including area code 216-621-6060  
Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Name of each exchange on which registered
Class A Common Stock (\$.33 1/3 par value)	New York Stock Exchange
Class B Common Stock (\$.33 1/3 par value)	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act.

YES  NO

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act.

YES  NO

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

YES  NO

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

YES  NO

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Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K. "

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act: (Check one):

Large accelerated filer  Accelerated filer  Non-accelerated filer  Smaller Reporting Company   
(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). YES " NO ý

The aggregate market value of the outstanding common equity held by non-affiliates as of the last business day of the registrant's most recently completed second fiscal quarter was \$2,966,936,699.

The number of shares of registrant's common stock outstanding on April 30, 2015 was 196,047,329 and 18,940,837 for Class A and Class B common stock, respectively.

**DOCUMENTS INCORPORATED BY REFERENCE**

Portions of the Proxy Statement for the Annual Meeting of Shareholders to be held on May 29, 2014 are incorporated by reference into Part III to the Form 10-KT for the transition period from February 1, 2013 to December 31, 2013.

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Explanatory Paragraph

On February 27, 2014, Forest City Enterprises, Inc. (the “Company”) filed, with the Securities and Exchange Commission (the “SEC”), its Annual Report on Form 10-KT for transition period from February 1, 2013 to December 31, 2013 (the “Report”), as amended on Form 10-KT/A on March 26, 2014.

Amendment No. 2 to the Report is being filed solely to correct an administrative error in the Independent Auditor's Report for the separate financial statements of FC 8 Spruce Mezzanine, LLC, as provided in Exhibit 99.1 attached hereto. The separate financial statements of FC 8 Spruce Mezzanine, LLC were previously provided as Exhibit 99.2 of the Report. In connection with the filing of this Amendment No. 2 to the Report and pursuant to Rule 12b-15 of the Securities Exchange Act of 1934, as amended, the currently dated certifications of the principal executive officer and principal financial officer of the Company are attached as exhibits hereto.

Item 15 is the only portion of the Report being supplemented or amended by this Form 10-KT/A. Except as described above, this Form 10-KT/A does not amend, update or change the financial statements or any other items or disclosures contained in the Report and does not otherwise reflect events occurring after the original filing date of the Report. Accordingly, this Form 10-KT/A should be read in conjunction with the Company's filings with the SEC subsequent to the filing of the Report.

Part IV

Item 15. Exhibits and Financial Schedules

Item 15 of the Report filed on February 27, 2014, is amended by deleting Exhibit 99.2 in its entirety and replacing it with Exhibit 99.1 attached hereto. The following additional exhibits are also included:

Exhibits

Exhibit Number	Description
23.1	— Consent of Novogradac & Company LLP.
31.1	— Principal Executive Officer’s Certification pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
31.2	— Principal Financial Officer’s Certification pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
32.1	— Certification pursuant to 18 U.S.C. Section 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
99.1	— FC 8 Spruce Mezzanine, LLC Consolidated Balance Sheets as of December 31, 2013 and January 31, 2013, Consolidated Statements of Operations and Comprehensive Income (Loss) and Consolidated Statements of Cash Flows for the 11 months ended December 31, 2013, year ended January 31, 2013 and for the period from July 1, 2011 (Inception) to January 31, 2012, and Consolidated Statements of Members' Equity for the 11 months ended December 31, 2013 and year ended January 31, 2013, and the Notes thereto.

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SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

FOREST CITY ENTERPRISES, INC.  
(Registrant)

Date: May 4, 2015

BY: /s/ David J. LaRue  
(David J. LaRue, President and Chief Executive Officer)

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EXHIBITS FILED HEREWITH

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