Below is the league's assessment of officiated events that occurred in the last two minutes of last night's games which were within five points at the two-minute mark (and during overtime, where applicable). The plays assessed include all calls (whistles) and notable non-calls. Notable non-calls will generally be defined as material plays directly related to the outcome of a possession. Similar to our instant replay standards, there must be clear and conclusive video evidence in order to make a determination that a play was incorrectly officiated. Events that are indirectly related to the outcome of a possession (e.g., a non-call on contact away from the play) and/or plays that are only observable with the help of a stop-watch, zoom or other technical support, are noted in brackets along with the explanatory comments but are not deemed to be incorrectly officiated. The league may change its view after further review. If you have any questions, please contact the NBA here.

Heat (107) @ Kings (102) (Jan 04, 2017)

(CC = Correct Call, IC = Incorrect Call, CNC = Correct Non-Call, INC = Incorrect Non-Call)

Period	Time	Call Type	Committing Player	Disadvantaged Player	Review Decision	Video	
Q4	01:35.0	Foul: Personal	Rodney McGruder	Ty Lawson	CNC	Video	
Comment:	McGruder (MIA) makes incidental contact with Lawson (SAC).						
Q4	01:23.0	Foul: Personal	Rodney McGruder	Ty Lawson	CNC	Video	
Comment:	McGruder (MIA) makes incidental contact with Lawson (SAC) that does not affect his SQBR.						
Q4	01:16.0	Foul: Shooting	Udonis Haslem	DeMarcus Cousins	CC	Video	
Comment:	Haslem (MIA) makes contact with Cousins' (SAC) arm that affects his driving shot attempt.						
Q4	00:56.8	Violation: Kicked Ball	DeMarcus Cousins	Goran Dragic	CNC	Video	
Comment:	Cousins (SAC) does not intentionally kick the ball on the play.						
Q4	00:52.5	Foul: Shooting	James Johnson	Darren Collison	CNC	Video	
Comment:	Johnson (MIA) maintains legal guarding position on Collison (SAC) and makes contact with the ball.						
Q4	00:50.2	Foul: Loose Ball	Goran Dragic	Garrett Temple	CNC	Video	
Comment:	Dragic (MIA) makes incidental contact with Temple (SAC) that does not affect his ability to retrieve the loose ball.						
Q4	00:47.9	Foul: Personal	Matt Barnes	Josh Richardson	CC	Video	
Comment:	Barnes (SAC) grabs the jersey of Richardson (MIA) and affects his SQBR.						
Q4	00:27.8	Foul: Shooting	Matt Barnes	Tyler Johnson	CC	Video	
Comment:	Barnes (SAC) makes contact with Johnson's (MIA) arm that affects his shot attempt.						
Q4	00:21.0	Foul: Shooting	Udonis Haslem	DeMarcus Cousins	INC	Video	
Comment:	Haslem (MIA) makes contact with Cousins' (SAC) arm that affects his driving shot attempt.						
Q4	00:18.8	Instant Replay: Overturn Ruling				Video	
Comment:	After communicating with the Replay Center, the ruling on the court (MIA ball) was overturned. SAC ball.						
Q4	00:18.8	Turnover: 5 Second Inbound	Ty Lawson		CC	Video	
Comment:	[Detectable with stop watch] Lawson (SAC) does not inbound the ball or call timeout within 5 seconds.						
Q4	00:17.9	Foul: Shooting	Udonis Haslem	DeMarcus Cousins	CNC	Video	
Comment:	Haslem (MIA) makes marginal contact with Cousins (SAC) that does not affect his shot attempt.						
Q4	00:11.5	Foul: Personal	DeMarcus Cousins	Tyler Johnson	CC	Video	
Comment:	Cousins (SAC) co	Cousins (SAC) commits a take foul on Johnson (MIA).					