

**AGENCY FOR WORKFORCE INNOVATION  
TALLAHASSEE, FLORIDA**

**PETITIONER:**

Employer Account No. - 1277598  
GELLER & HOROWITZ PA  
C/O COMPU PAY INC  
3450 LAKESIDE DR STE 400  
MIRAMAR FL 33027-3273

**RESPONDENT:**

State of Florida  
AGENCY FOR WORKFORCE INNOVATION  
c/o Department of Revenue

**PROTEST OF LIABILITY  
DOCKET NO. 2011-46190L**

**ORDER**

This matter comes before me for final Agency Order.

An *Order to Show Cause* mailed to the Petitioner on April 21, 2011, provided fifteen (15) calendar days for the Petitioner to explain why its protest filed March 28, 2011, should be considered a timely appeal to the determination dated March 2, 2011. Since no evidence of timely filing was received, the Petitioner's protest is dismissed pursuant to Rule 60BB-2.035(5), Florida Administrative Code.

In consideration thereof, it is ORDERED that the Petitioner's protest of the determination dated March 2, 2011, is dismissed due to lack of jurisdiction.

DONE and ORDERED at Tallahassee, Florida, this \_\_\_\_ day of **June, 2011**.



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TOM CLENDENNING  
Assistant Director  
AGENCY FOR WORKFORCE INNOVATION

**AGENCY FOR WORKFORCE INNOVATION  
Unemployment Compensation Appeals  
MSC 345 CALDWELL BUILDING  
107 EAST MADISON STREET  
TALLAHASSEE, FL 32399-4143**

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**RESPONDENT:**

State of Florida  
AGENCY FOR WORKFORCE INNOVATION  
c/o Department of Revenue

**ORDER TO SHOW CAUSE**

The Petitioner is directed to show cause why the Director should not dismiss the petition for lack of jurisdiction pursuant to Section 443.141(2)(c), Florida Statutes, and Rules 60BB-2.035(5) and 60BB-2.022(5), Florida Administrative Code.

The Petitioner is directed to file a written statement within fifteen (15) calendar days of the mailing date of this Order, explaining why the protest should not be dismissed for lack of jurisdiction. The statement should specifically address whether the protest was filed within the time allowed by law.

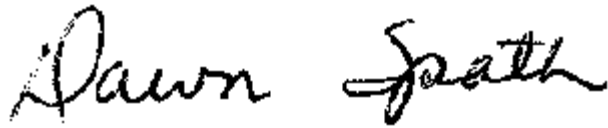
The following documents are attached for consideration by the Petitioner:

1. Letter of determination dated March 2, 2011,
2. Letter of protest dated/postmarked March 28, 2011, and
3. Undated envelope in which protest was received

Done and ordered on April 21, 2011 at TALLAHASSEE, FL.

This is to certify that this *Order to Show Cause* was sent to the last known address of each interested party on or before April 21, 2011.

John Pelham, Appeals Manager



**Unemployment Compensation  
Appeals**

DAWN SPATH, Special Deputy Clerk

**FAX: (850) 921-3594**

Copies mailed to:

Petitioner

Respondent: DOR Protest Coordinator

Wage Determination Unit

DEPARTMENT OF REVENUE  
ATTN: VANDA RAGANS - CCOC #1 4624  
5050 WEST TENNESSEE STREET  
TALLAHASSEE FL 32399

MIAMI TAX OFFICE  
ATTN: LARRY MASSA  
8175 NW 12TH STREET SUITE 418  
MIAMI FL 33126-1831

RACHLIN SAUDERS & ASSOCIATES  
ATTN: ROBERT P RACHLIN  
11120 N KENDALL DR SUITE 201  
MIAMI FL 33176

DEPARTMENT OF REVENUE  
ATTN: JOSE ROUCO  
MIAMI SERVICE CENTER  
8175 NW 12<sup>TH</sup> STREET SUITE 237  
MIAMI FL 33126-1831