

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

PETITIONER:

Employer Account No. - 2776628
KING AIR CONDITIONING & HEATING INC
ATTN: GARY GEHRINGER
21301 S TAMIAMI TRL STE 320-288
ESTERO FL 33928-2942

**PROTEST OF LIABILITY
DOCKET NO. 2010-146114L**

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.

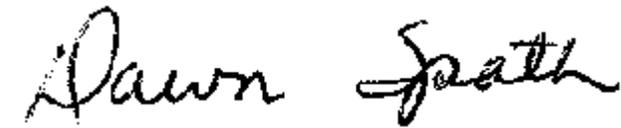
The following documents are attached for consideration by the Petitioner:

1. Five (5) letters of determination dated June 9, 2010, and
2. Five (5) letters of protest dated/postmarked October 18, 2010.

Done and ordered on November 9, 2010 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 November 9, 2010.

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: DENNIS FINKEY - CCOC 1-1400
5050 WEST TENNESSEE STREET
TALLAHASSEE FL 32399

DEPARTMENT OF REVENUE
FT MYERS SERVICE CENTER
ATTN: PAMELA ROACH
2295 VICTORIA AVENUE STE 270
FT MYERS FL 33901

SARASOTA TAX
WALT BROWDER
1991 MAIN STREET SUITE 240
SARASOTA FL 34236-5934

**AGENCY FOR WORKFORCE INNOVATION
TALLAHASSEE, FLORIDA**

PETITIONER:

Employer Account No. - 2776628
KING AIR CONDITIONING & HEATING INC
ATTN: GARY GEHRINGER
21301 S TAMIAMI TRL STE 320-288
ESTERO FL 33928-2942

**PROTEST OF LIABILITY
DOCKET NO. 2010-146114L**

RESPONDENT:

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

ORDER

This matter comes before me for final Agency Order.

An *Order to Show Cause* mailed to the Petitioner on November 9, 2010, provided fifteen (15) calendar days for the Petitioner to explain why its protests filed October 18, 2010, should be considered a timely appeal to the determinations dated June 9, 2010. 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 protests of the determinations dated June 9, 2010, are dismissed due to lack of jurisdiction.

DONE and ORDERED at Tallahassee, Florida, this _____ day of **January, 2011**.



TOM CLENDENNING
Assistant Director
AGENCY FOR WORKFORCE INNOVATION