

**AGENCY FOR WORKFORCE INNOVATION  
TALLAHASSEE, FLORIDA**

**PETITIONER:**

Employer Account No. - 1506162  
J M TRANSPORTATION INC  
ATTN: JOHN ARIAS, PRESIDENT  
2792 NW 24TH ST UNIT 2  
MIAMI FL 33142-7006

**RESPONDENT:**

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

**PROTEST OF LIABILITY  
DOCKET NO. 2011-76752L**

**ORDER**

This matter comes before me for final Agency Order.

An *Order to Show Cause* mailed to the Petitioner on July 5, 2011, provided fifteen (15) calendar days for the Petitioner to explain why its protest filed February 9, 2011, should be considered a timely appeal to the determination dated December 22, 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 protest of the determination dated December 22, 2010, is dismissed due to lack of jurisdiction.

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



---

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**

**PETITIONER:**

Employer Account No. - 1506162  
J M TRANSPORTATION INC  
ATTN: JOHN ARIAS, PRESIDENT  
2792 NW 24TH ST UNIT 2  
MIAMI FL 33142-7006

**PROTEST OF LIABILITY  
DOCKET NO. 2011-76752L**

**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.

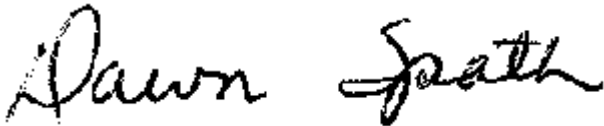
The following documents are attached for consideration by the Petitioner:

1. Letter of determination dated December 22, 2010, and
2. Letter of protest dated/postmarked February 9, 2011.

Done and ordered on July 5, 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 July 5, 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

J M TRANSPORTATION INC  
ATTN: JOHN ARIAS PRESIDENT  
7400 SW 50TH TERRACE SUITE 302  
MIAMI FL 33155-4487

MIAMI TAX OFFICE  
ATTN: GINA PADRON  
8175 NW 12<sup>TH</sup> STREET SUITE 418  
MIAMI FL 33126-1831

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