DEPARTMENT OF ECONOMIC OPPORTUNITY
Reemployment Assistance Appeals
THE CALDWELL BUILDING
107 EAST MADISON STREET
TALLAHASSEE FL 32399-4143

PETITIONER:
Employer Account No. - 2837282
LEAN ON ME FITNESS INC
ATTN: GLENN GREER
112 VALENCIA AVENUE
CORAL GABLES FL 33134-6015

RESPONDENT:
State of Florida
DEPARTMENT OF ECONOMIC OPPORTUNITY
c/o Department of Revenue

PROTEST OF LIABILITY
DOCKET NO. 2012-80880L

O R D E R

This matter comes before me for final Department Order.

Having fully considered the Special Deputy's Recommended Order and the record of the case and in the absence of any exceptions to the Recommended Order, I adopt the Findings of Fact and Conclusions of Law as set forth therein. A copy of the Recommended Order is attached and incorporated in this Final Order.

In consideration thereof, it is ORDERED that the determination dated March 29, 2012, is MODIFIED to reflect a retroactive date of August 14, 2010. As modified it is ORDERED that the determination be AFFIRMED..

JUDICIAL REVIEW

Any request for judicial review must be initiated within 30 days of the date the Order was filed. Judicial review is commenced by filing one copy of a *Notice of Appeal* with the DEPARTMENT OF ECONOMIC OPPORTUNITY at the address shown at the top of this Order and a second copy, with filing fees prescribed by law, with the appropriate District Court of Appeal. It is the responsibility of the party appealing to the Court to prepare a transcript of the record. If no court reporter was at the hearing, the transcript must be prepared from a copy of the Special Deputy's hearing recording, which may be requested from the Office of Appeals.

Cualquier solicitud para revisión judicial debe ser iniciada dentro de los 30 días a partir de la fecha en que la Orden fue registrada. La revisión judicial se comienza al registrar una copia de un *Aviso de Apelación* con la Agencia para la Innovación de la Fuerza Laboral [*DEPARTMENT OF ECONOMIC OPPORTUNITY]* en la dirección que aparece en la parte superior de este *Orden* y una segunda copia, con los honorarios de registro prescritos por la ley, con el Tribunal Distrital de Apelaciones pertinente. Es la responsabilidad de la parte apelando al tribunal la de preparar una transcripción del registro. Si en la audiencia no se encontraba ningún estenógrafo registrado en los tribunales, la transcripción debe ser preparada de una copia de la grabación de la audiencia del Delegado Especial [*Special Deputy*], la cual puede ser solicitada de la Oficina de Apelaciones.

Nenpòt demann pou yon revizyon jiridik fèt pou l kòmanse lan yon peryòd 30 jou apati de dat ke Lòd la te depoze a. Revizyon jiridik la kòmanse avèk depo yon kopi yon *Avi Dapèl* ki voye bay DEPARTMENT OF ECONOMIC OPPORTUNITY lan nan adrès ki parèt pi wo a, lan tèt *Lòd* sa a e yon dezyèm kopi, avèk frè depo ki preskri pa lalwa, bay Kou Dapèl Distrik apwopriye a. Se responsabilite pati k ap prezante apèl la bay Tribinal la pou l prepare yon kopi dosye a. Si pa te gen yon stenograf lan seyans lan, kopi a fèt pou l prepare apati de kopi anrejistreman seyans lan ke Adjwen Spesyal la te fè a, e ke w ka mande Biwo Dapèl la voye pou ou.

DONE and ORDERED at Tallahassee, Florida, this _____ day of December, 2012.

Altemese Smith,
Assistant Director,
Reemployment Assistance Services
DEPARTMENT OF ECONOMIC OPPORTUNITY

FILED ON THIS DATE PURSUANT TO § 120.52, FLORIDA STATUTES, WITH THE DESIGNATED DEPARTMENT CLERK, RECEIPT OF WHICH IS HEREBY ACKNOWLEDGED.

Sherenda Barnes
DEPUTY CLERK _____ DATE

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing Final Order have been furnished to the persons listed below in the manner described, on the _____ day of December, 2012.

Sherenda Barnes
SHANEDRA Y. BARNES, Special Deputy Clerk
DEPARTMENT OF ECONOMIC OPPORTUNITY
Reemployment Assistance Appeals
107 EAST MADISON STREET
TALLAHASSEE FL 32399-4143

By U.S. Mail:

LEAN ON ME FITNESS INC
ATTN: GLENN GREER
112 VALENCIA AVENUE
CORAL GABLES FL 33134-6015

MICHAEL ARTIGAS
922 SW 119TH STREET
MIAMI FL 33184

ALEX BINSTOCK
9100 S DADELAND BLVD STE 1600
MIAMI FL 33156

DEPARTMENT OF REVENUE
ATTN: VANDA RAGANS - CCOC #1-4857
5050 WEST TENNESSEE STREET
TALLAHASSEE FL 32399

DOR BLOCKED CLAIMS UNIT
ATTENTION MYRA TAYLOR
P O BOX 6417
TALLAHASSEE FL 32314-6417

State of Florida
DEPARTMENT OF ECONOMIC OPPORTUNITY
c/o Department of Revenue

DEPARTMENT OF ECONOMIC OPPORTUNITY
Reemployment Assistance Appeals
MSC 347 CALDWELL BUILDING
107 EAST MADISON STREET
TALLAHASSEE FL 32399-4143

PETITIONER:
Employer Account No. - 2837282
LEAN ON ME FITNESS INC
ATTN: GLENN GREER
112 VALENCIA AVENUE
CORAL GABLES FL 33134-6015

PROTEST OF LIABILITY
DOCKET NO. 2012-80880L

RESPONDENT:
State of Florida
DEPARTMENT OF ECONOMIC OPPORTUNITY
c/o Department of Revenue

RECOMMENDED ORDER OF SPECIAL DEPUTY

TO: Assistant Director,
Executive Director,
Reemployment Assistance Services
DEPARTMENT OF ECONOMIC OPPORTUNITY

This matter comes before the undersigned Special Deputy pursuant to the Petitioner's protest of the Respondent's determination dated March 29, 2012.

After due notice to the parties, a telephone hearing was held on October 23, 2012. The Petitioner, represented by its Certified Public Accountant, appeared and testified. The Petitioner's president, the Petitioner's vice president, and a trainer testified as witnesses for the Petitioner. The Respondent, represented by a Department of Revenue Tax Specialist II, appeared and testified. The Joined Party appeared and testified.

The record of the case, including the recording of the hearing and any exhibits submitted in evidence, is herewith transmitted. Proposed Findings of Fact and Conclusions of Law were not received.

Issue:

Whether services performed for the Petitioner by the Joined Party constitute insured employment, and if so, the effective date of liability, pursuant to Section 443.036(19), 443.036(21); 443.1216, Florida Statutes.

Findings of Fact:

1. The Petitioner, Lean On Me Fitness, Inc., is a corporation which has operated a fitness center since 2003. The fitness center is not open to the public as a gym but is open by appointment only to individuals to receive personal training from the Petitioner's personal trainers. The Petitioner's president and vice president are both active in the business as managers and as personal trainers. In addition to the president and vice president the Petitioner uses the services of approximately five personal trainers who are classified by the Petitioner as independent contractors. The

Petitioner has used the services of personal trainers classified as independent contractors since the inception of the business. The Petitioner registered for payment of unemployment tax on the earnings of the president and vice president effective May 1, 2008.

2. In 2010 the Joined Party was a student at a technical school attempting to obtain certification as a personal trainer. The school had a career placement program which referred the Joined Party to the Petitioner in approximately August 2010. The Petitioner's president interviewed the Joined Party and informed the Joined Party that the Petitioner's fitness center was usually open from 5:30 AM until 8 PM but that the Joined Party would only have to work during the times that the Petitioner scheduled the Joined Party for appointments with the Petitioner's clients. The Petitioner informed the Joined Party that the Petitioner would pay the Joined Party $10 for each thirty minute training session. The Petitioner told the Joined Party that the paydays would be the fifteenth day and the last day of each month and that the Joined Party would be on probation for the first ninety days. The Petitioner explained the Petitioner's rules and regulations and provided copies of the Petitioner's rules, regulations, requirements, a *Declaration of Independent Contractor Status Agreement*, and a *Lean On Me Fitness Non-Compete Clause*. The Petitioner required the Joined Party to sign the documents to acknowledge that the Joined Party understood the rules and regulations. The Joined Party was informed that the Petitioner would not pay the Joined Party unless the Joined Party signed the documents. The Petitioner provided the Joined Party with three shirts bearing the Petitioner's name and logo and informed the Joined Party that he was required to wear a uniform shirt at all times while providing personal training for the Petitioner's clients. The Joined Party was also informed that he was required to wear black or khaki shorts or pants with the shirt.

3. The Joined Party signed the documents as required by the Petitioner and began work as a personal trainer on or about August 14, 2010.

4. The *Declaration of Independent Contractor Status Agreement* states that the Joined Party understands and agrees that he is not an employee of Lean On Me Fitness but rather an independent contractor and that the Joined Party agrees to represent Lean On Me Fitness in compliance with any and all of the Petitioner's regulations. The Agreement states that the Joined Party agrees to abide by Florida State tax laws and that the Petitioner will not provide employment benefits, including but not limited to, medical, dental, and workers' compensation. The Agreement states that the Joined Party's services may be terminated at any time "without any liabilities beseeched upon Lean On Me Fitness."

5. The *Lean On Me Non-Compete Clause* states that the Joined Party understands and agrees that while working as a personal trainer he will not underbid in order to recruit clients for personal gain and that doing so will result in immediate termination. The Clause states that the Joined Party also agrees not to take/sell Lean On Me Fitness documents or routines in whole or in part, that the Joined Party understands the rules and regulations of Lean On Me Fitness and agrees to adhere to them.

6. The Petitioner's rules provide that no monetary transactions between the Joined Party and the clients will be permitted unless authorized by the Petitioner and that violation may result in immediate termination. The rules require the Joined Party to complete a "Trainer's Pay Sheet" on the fifteenth and thirtieth of each month, with no exceptions allowed by the Petitioner. The *Trainer's Pay Sheet* was required to be signed by the Joined Party as well as by each client for each session completed and if the Joined Party was late submitting the *Trainers Pay Sheet* the Petitioner would not make payment until the following pay period.

7. The Petitioner has a training protocol and the Joined Party was informed that failure to implement the training protocol may result in termination. The training protocol includes a minimum of a five minute cardiovascular warm up, such as a bike or treadmill, etc. The Joined Party was to recommend that the clients arrive early so as not to take time out of the training session for the cardiovascular warm up. The training protocol provides that the training session is to consist of

thirty minutes of resistance training, varying intensity, and a minimum of five minutes cool down (abdominal exercises) with stretching after warm up and in between sets. The Joined Party was required to focus all of his attention on each client so that each client would feel that he or she is the Joined Party's only client. The Joined Party was advised that he should not walk away from the client to talk to others, talk on the phone, use a cell phone, sit down, eat food, or be disrespectful or rude. The Joined Party was advised that if management believes that a particular exercise is not appropriate for a client, management will suggest a different exercise. The Joined Party was required to say "hello" to all of the Petitioner's clients and was required to have a positive attitude. The training protocol states that the Petitioner would hold meetings at specified times to help enhance the skills of the trainers. The Joined Party was not paid to attend the meetings.

8. The Joined Party was required to provide the Petitioner with the days and times that he was available to train the Petitioner's present and future clients. The Petitioner would then schedule the Joined Party to perform training during those days and times. The Joined Party had the right to decline to train any client. The Petitioner had the right to transfer any client from the Joined Party to another trainer. The Joined Party was required to complete a client workout log for each session and was required to list each exercise, number of repetitions, and weights used. At the end of each four week period the Petitioner conducted an evaluation of the clients' progress as well as the Joined Party's performance. The Petitioner made periodic telephone calls to the clients, contacted the clients by email, and made unscheduled visits to ensure that the clients were satisfied.

9. The Petitioner advised the Joined Party and the other trainers that they were required to report for work five to ten minutes before the scheduled training session was to start. If a trainer was running late the trainer was required to call the Petitioner. The trainers were advised that the Petitioner would not tolerate a text message instead of a telephone call. If a trainer was late three or four times or late by five to ten minutes the Petitioner would either terminate the trainer or transfer the client to another trainer. If the Petitioner felt that there was a lack of good rapport between a client and a trainer, the Petitioner would transfer the client to another trainer.

10. The Petitioner advised the Joined Party and the other trainers that the Petitioner would not tolerate a lack of good communication skills. The trainers were advised that they must be comfortable conversing both in person and on the telephone and must be comfortable working with people. The trainers were required to know how to conduct themselves professionally and to deliver clear instructions to the clients. The Petitioner advised the trainers that the Petitioner would not tolerate trainers who did not have good people skills or a good personality. The trainers were required to be able to show the clients energy and excitement while working with the clients. The Petitioner would not tolerate trainers who did not have a working knowledge of health and fitness.

11. The Petitioner provided the place of work and all tools and equipment that were needed to perform the work. The Joined Party did not have any expenses in connection with the work.

12. The Petitioner determined the amounts that were charged to the Petitioner's clients and the Petitioner was responsible for collecting the fees from the clients. The Petitioner determined which clients were assigned to each trainer.

13. The Joined Party was required to personally perform the work. He was not allowed to hire others to perform the work for him. The Joined Party believed that he was not allowed to perform services for a competitor based on the *Lean On Me Fitness Non-Compete Clause*. The Joined Party did not advertise his services as a personal trainer to the general public, did not have a separate business location, did not have any investment in a business, did not have an occupational license, did not have business liability insurance, and did not perform services for others.

14. In addition to the Joined Party's services as a personal trainer the Petitioner scheduled the Joined Party to work as a receptionist at the fitness center. The Petitioner paid the Joined Party $10 per hour when he worked as a receptionist. In approximately August 2011 the Petitioner increased the Joined Party's personal training pay to $12.50 for each thirty minute training session based on the Petitioner's evaluations of the Joined Party's performance. No payroll taxes were withheld from the Joined Party's pay and the Joined Party did not receive any fringe benefits. At the end of each year the Petitioner reported the Joined Party's earnings to the Internal Revenue Service on Form 1099-MISC as nonemployee compensation.

15. Either party could terminate the relationship at any time without incurring liability for breach of contract. During the latter part of January or early part of February 2012 the Joined Party was injured while playing basketball. The Joined Party was not able to perform services as a trainer until he recovered from his injury. As a result the Petitioner assigned the clients to other trainers.

16. The Joined Party filed a claim for reemployment assistance benefits effective February 12, 2012. When the Joined Party did not receive credit for his earnings with the Petitioner a *Request for Reconsideration of Monetary Determination* was filed and an investigation was assigned to the Department of Revenue to determine if the Joined Party performed services for the Petitioner as an employee or as an independent contractor.

17. On March 29, 2012, the Department of Revenue issued a determination holding that the Joined Party was not an independent contractor but was an employee of the Petitioner retroactive to September 2, 2010. The Petitioner filed a timely protest by letter dated April 9, 2012.

Conclusions of Law:

18. The issue in this case, whether services performed for the Petitioner constitute employment subject to the Florida Reemployment Assistance Program Law, is governed by Chapter 443, Florida Statutes. Section 443.1216(1)(a)2., Florida Statutes, provides that employment subject to the chapter includes service performed by individuals under the usual common law rules applicable in determining an employer-employee relationship.

19. The Supreme Court of the United States held that the term "usual common law rules" is to be used in a generic sense to mean the "standards developed by the courts through the years of adjudication." United States v. W.M. Webb, Inc., 397 U.S. 179 (1970).

20. The Supreme Court of Florida adopted and approved the tests in 1 Restatement of Law, Agency 2d Section 220 (1958), for use to determine if an employment relationship exists. See Cantor v. Cochran, 184 So.2d 173 (Fla. 1966); Miami Herald Publishing Co. v. Kendall, 88 So.2d 276 (Fla. 1956); Magarian v. Southern Fruit Distributors, 1 So.2d 858 (Fla. 1941); see also Kane Furniture Corp. v. R. Miranda, 506 So.2d 1061 (Fla. 2d DCA 1987). In Brayshaw v. Agency for Workforce Innovation, et al; 58 So.3d 301 (Fla. 1st DCA 2011) the court stated that the statute does not refer to other rules or factors for determining the employment relationship and, therefore, the Department is limited to applying only Florida common law in determining the nature of an employment relationship.

21. Restatement of Law is a publication, prepared under the auspices of the American Law Institute, which explains the meaning of the law with regard to various court rulings. The Restatement sets forth a nonexclusive list of factors that are to be considered when judging whether a relationship is an employment relationship or an independent contractor relationship.

22. 1 Restatement of Law, Agency 2d Section 220 (1958) provides:
    (1) A servant is a person employed to perform services for another and who, in the performance of the services, is subject to the other's control or right of control.

    (2) The following matters of fact, among others, are to be considered:
        (a) the extent of control which, by the agreement, the business may exercise over the details of the work;

(b) whether or not the one employed is engaged in a distinct occupation or business;
(c) the kind of occupation, with reference to whether, in the locality, the work is usually done under the direction of the employer or by a specialist without supervision;
(d) the skill required in the particular occupation;
(e) whether the employer or the worker supplies the instrumentalities, tools, and the place of work for the person doing the work;
(f) the length of time for which the person is employed;
(g) the method of payment, whether by the time or by the job;
(h) whether or not the work is a part of the regular business of the employer;
(i) whether or not the parties believe they are creating the relation of master and servant;
(j) whether the principal is or is not in business.

23. Comments in the Restatement explain that the word "servant" does not exclusively connote manual labor, and the word "employee" has largely replaced "servant" in statutes dealing with various aspects of the working relationship between two parties.

24. In Department of Health and Rehabilitative Services v. Department of Labor & Employment Security, 472 So.2d 1284 (Fla. 1st DCA 1985) the court confirmed that the factors listed in the Restatement are the proper factors to be considered in determining whether an employer-employee relationship exists. However, in citing La Grande v. B&L Services, Inc., 432 So.2d 1364, 1366 (Fla. 1st DCA 1983), the court acknowledged that the question of whether a person is properly classified an employee or an independent contractor often can not be answered by reference to "hard and fast" rules, but rather must be addressed on a case-by-case basis.

25. The parties entered into a *Declaration of Independent Contractor Status Agreement* which states that the Joined Party was not an employee of the Petitioner but that he was an independent contractor. The Agreement includes a non-compete clause and the Petitioner's rules and regulations which the Joined Party was required to adhere to under threat of immediate termination. The Florida Supreme Court held that in determining the status of a working relationship, the agreement between the parties should be examined if there is one. The agreement should be honored, unless other provisions of the agreement, or the actual practice of the parties, demonstrate that the agreement is not a valid indicator of the status of the working relationship. Keith v. News & Sun Sentinel Co., 667 So.2d 167 (Fla. 1995). In Justice v. Belford Trucking Company, Inc., 272 So.2d 131 (Fla. 1972), a case involving an independent contractor agreement which specified that the worker was not to be considered the employee of the employing unit at any time, under any circumstances, or for any purpose, the Florida Supreme Court commented "while the obvious purpose to be accomplished by this document was to evince an independent contractor status, such status depends not on the statements of the parties but upon all the circumstances of their dealings with each other."

26. The Petitioner's business is to provide personal physical training for the Petitioner's clients. The Joined Party was engaged to provide the personal training to the Petitioner's clients. The work was performed at the Petitioner's location and the Petitioner provided everything that was needed to perform the work. The work performed by the Joined Party was not separate and distinct from the Petitioner's business but was an integral and necessary part of the Petitioner's business.

27. Although the Joined Party obtained certification from a trade or technical school as a personal trainer it was not shown that a significant amount of special knowledge or skill was needed to perform the work. The Petitioner's owners believed that their skill and knowledge exceeded that of the Joined Party and required the Joined Party, as well as the other trainers, to accept training provided in meetings held at specified times to enhance the skills of the trainers. The Petitioner retained the right through its rules and regulations to determine how the Joined Party was to perform the training. Although the humblest labor can be independently contracted and the most highly trained artisan can be an employee, see Farmers and Merchants Bank v. Vocelle, 106 So.2d 92 (Fla. 1st DCA 1958), the greater the skill or special knowledge required to perform the work,

the more likely the relationship will be found to be one of independent contractor. Florida Gulf Coast Symphony v. Florida Department of Labor & Employment Sec., 386 So.2d 259 (Fla. 2d DCA 1980)

28. The Petitioner paid the Joined Party by time worked rather than based on production or by the job. Section 443.1217(1), Florida Statutes, provides that the wages subject to the Reemployment Assistance Program Law include all remuneration for employment including commissions, bonuses, back pay awards, and the cash value of all remuneration in any medium other than cash. The fact that the Petitioner chose not to withhold payroll taxes from the pay does not, standing alone, establish an independent contractor relationship.

29. The Petitioner determined the Joined Party's pay rate and controlled which clients were assigned to the Joined Party. The Petitioner had total control over the financial aspects of the relationship.

30. The Joined Party performed services exclusively for the Petitioner for a period of approximately one and one-half years. Either party had the right to terminate the relationship at any time without incurring liability for breach of contract. These facts reveal the existence of an at-will relationship of relative permanence. In Cantor v. Cochran, 184 So.2d 173 (Fla. 1966), the court in quoting 1 Larson, Workmens' Compensation Law, Section 44.35 stated: "The power to fire is the power to control. The absolute right to terminate the relationship without liability is not consistent with the concept of independent contractor, under which the contractor should have the legal right to complete the project contracted for and to treat any attempt to prevent completion as a breach of contract."

31. The Petitioner determined what work was performed, who performed the work, where the work was performed, when the work was performed, and how the work was performed. Whether a worker is an employee or an independent contractor is determined by measuring the control exercised by the employer over the worker. If the control exercised extends to the manner in which a task is to be performed, then the worker is an employee rather than an independent contractor. In Cawthon v. Phillips Petroleum Co., 124 So 2d 517 (Fla. 2d DCA 1960) the court explained: Where the employee is merely subject to the control or direction of the employer as to the result to be procured, he is an independent contractor; if the employee is subject to the control of the employer as to the means to be used, then he is not an independent contractor.

32. The evidence presented in this case affirmatively establishes that the services performed by the Joined Party for the Petitioner constitute insured employment. However, the determination of the Department of Revenue is only retroactive to September 2, 2010, while it is established that the Joined Party began performing services effective August 14, 2010.

Recommendation: It is recommended that the determination dated March 29, 2012, be MODIFIED to reflect a retroactive date of August 14, 2010. As modified it is recommended that the determination be AFFIRMED.

Respectfully submitted on October 29, 2012.

R. O. SMITH, Special Deputy
Office of Appeals

A party aggrieved by the *Recommended Order* may file written exceptions to the Director at the address shown above within fifteen days of the mailing date of the *Recommended Order*. Any opposing party may file counter exceptions within ten days of the mailing of the original exceptions. A brief in opposition to counter exceptions may be filed within ten days of the mailing of the counter exceptions. Any party initiating such correspondence must send a copy of the correspondence to each party of record and indicate that copies were sent.

Una parte que se vea perjudicada por la *Orden Recomendada* puede registrar excepciones por escrito al Director Designado en la dirección que aparece arriba dentro de quince días a partir de la fecha del envío por correo de la *Orden Recomendada*. Cualquier contraparte puede registrar contra-excepciones dentro de los diez días a partir de la fecha de envió por correo de las excepciones originales. Un sumario en oposición a contra-excepciones puede ser registrado dentro de los diez días a partir de la fecha de envío por correo de las contra-excepciones. Cualquier parte que dé inicio a tal correspondencia debe enviarle una copia de tal correspondencia a cada parte contenida en el registro y señalar que copias fueron remitidas.

Yon pati ke *Lòd Rekòmande* a afekte ka prezante de eksklizyon alekri bay Direktè Adjwen an lan adrès ki parèt anlè a lan yon peryòd kenz jou apati de dat ke *Lòd Rekòmande* a te poste a. Nenpòt pati ki fè opozisyon ka prezante objeksyon a eksklizyon yo lan yon peryòd dis jou apati de lè ke objeksyon a eksklizyon orijinal yo te poste. Yon dosye ki prezante ann opozisyon a objeksyon a eksklizyon yo, ka prezante lan yon peryòd dis jou apati de dat ke objeksyon a eksklizyon yo te poste. Nenpòt pati ki angaje yon korespondans konsa dwe voye yon kopi kourye a bay chak pati ki enplike lan dosye a e endike ke yo te voye kopi yo.

Shanedra Y. Barnes

SHANEDRA Y. BARNES, Special Deputy Clerk

Date Mailed:
October 29, 2012

Copies mailed to:
Petitioner
Respondent
Joined Party

MICHAEL ARTIGAS
922 SW 119TH STREET
MIAMI FL 33184

ALEX BINSTOCK
9100 S DADELAND BLVD STE 1600
MIAMI FL 33156

DEPARTMENT OF REVENUE
ATTN: VANDA RAGANS - CCOC #1-4857
5050 WEST TENNESSEE STREET
TALLAHASSEE FL 32399

DOR BLOCKED CLAIMS UNIT
ATTENTION MYRA TAYLOR
P O BOX 6417
TALLAHASSEE FL 32314-6417