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

PETITIONER:
Employer Account No. - 2782647
ULTRASONIC PORTABLE IMAGING INC
6130 47TH STREET E
BRADENTON FL 34203-6301

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

PROTEST OF LIABILITY
DOCKET NO. 2012-91356L

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 July 31, 2012, is 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 April, 2013.

Altemese Smith,
Bureau Chief,
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.

Shanedra Y. 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 April, 2013.

Shanedra Y. 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:

ULTRASONIC PORTABLE IMAGING INC
6130 47TH STREET E
BRADENTON FL 34203-6301

KATHLEEN SIWICKI
16810 5TH TERRACE NE
BRADENTON FL 34212

DEPARTMENT OF REVENUE
ATTN: PATRICIA ELKINS - CCOC #1-4866
5050 WEST TENNESSEE STREET
TALLAHASSEE FL 32399

FLORIDA DEPARTMENT OF REVENUE
ATTN: MYRA TAYLOR
PO BOX 6417
TALLAHASSEE FL 32314-6417

KEVIN G STAAS PA
ATTORNEY AND COUNSELOR AT LAW
4140 WOODMERE PARK BLVD STE 4
VENICE FL 34293

ULTRASONIC PORTABLE IMAGING INC
8816 BROOKFIELD TERRACE
BRADENTON FL 34212-6301

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. - 2782647
ULTRASONIC PORTABLE IMAGING INC
6130 47TH STREET E
BRADENTON FL 34203-6301

PROTEST OF LIABILITY
DOCKET NO. 2012-91356L

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

RECOMMENDED ORDER OF SPECIAL DEPUTY

TO: SECRETARY,
Bureau Chief,
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 July 31, 2012.

After due notice to the parties, a telephone hearing was held on February 27, 2013. The Petitioner was represented by its attorney. The Petitioner's president appeared and testified. The president of Velella Research testified as a subpoenaed witness for the Petitioner. The Practice Administrator of Heart and Vascular Center testified as a subpoenaed witness 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 received from the Joined Party.

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 is a corporation which provides portable ultrasound services for medical offices. The Petitioner established liability for payment of unemployment taxes to Florida effective August 1, 2007.
2. The Joined Party attended school and obtained certification to work as an ultrasound technologist. The Joined Party was employed as an ultrasound technologist for a period of time in Michigan before relocating to Florida. In Florida the Joined Party obtained part time employment with a

physician's office, Heart and Vascular Center. The Joined Party had never worked as an independent contractor or operated her own business while performing ultrasound services.

3. The Joined Party's part time job was not sufficient to meet her needs and she was seeking other work as an ultrasound technologist. The Joined Party's husband met one of the Petitioner's principals and learned that the Petitioner was seeking to hire another ultrasound technologist. The Joined Party contacted the Petitioner and provided the Petitioner with a copy of the Joined Party's resume. The Petitioner does not have a business location so the Petitioner made an appointment to meet with the Joined Party at a restaurant for an interview. In the interview the Petitioner informed the Joined Party that the Petitioner would provide all of the work assignments from three of the Petitioner's clients to the Joined Party for which the Petitioner would pay the Joined Party $500 per day or $250 per half day. The Petitioner stated that the Joined Party would be a contract employee and that the Petitioner would not reimburse the Joined Party for any expenses, would not withhold any payroll taxes, and would not provide any employee benefits. The Petitioner inquired about the Joined Party's availability to work and the Joined Party replied that she was not able to work on Wednesday afternoons because her children were in school and the school was only in session for one-half day on Wednesdays. The Joined Party accepted the Petitioner's offer of work and began work on or about April 1, 2010. There was no written agreement or contract between the parties. When the Joined Party accepted the offer of work she resigned her part time employment with Heart and Vascular Center.

4. Although the Joined Party was a certified ultrasound technologist there were several types of ultrasound tests that she had never performed. During approximately the first five months that the Joined Party performed services for the Petitioner the Petitioner's president provided training concerning how to perform the ultrasound tests, how to complete the Petitioner's forms, and how to operate the computer. During the training period the Petitioner scheduled the Joined Party to work only half days at the locations of the Petitioner's clients, medical offices for whom the Petitioner had contracted to perform ultrasound services. The president accompanied the Joined Party to each of those scheduled appointments and observed as the Joined Party performed the services. The president taught the Joined Party how the Petitioner wanted the services to be performed.

5. During the first five months the Petitioner did not pay the Joined Party the agreed upon compensation of $250 per half day. The Petitioner only paid the Joined Party one-half of the half day compensation because the Joined Party was in training.

6. The work assignments which the Petitioner provided to the Joined Party were not all of the assignments from three of the Petitioner's clients as stated in the interview. The Petitioner assigned work to the Joined Party only if the other ultrasound technicians were not available to take the assignments.

7. The Petitioner provided the portable ultrasound equipment and all supplies that were needed to perform the work. The Petitioner initially provided the Joined Party with uniform scrubs bearing the Petitioner's name. Thereafter, the Joined Party purchased her own scrubs and the Petitioner had the Petitioner's name embroidered on the scrubs at the Petitioner's expense. The Joined Party did not have any expenses in connection with the work with the exception of her transportation to and from the doctors' offices.

8. The Petitioner scheduled the Joined Party to work two or three days per week based on the availability of work. The Petitioner did not schedule the Joined Party to work on Wednesday afternoons as per the Joined Party's request. The Petitioner would provide the Joined Party with a written schedule several weeks in advance, however, sometimes the Petitioner would alter the schedule so that the Petitioner could provide more work to other ultrasound technicians. If the Joined Party needed to take time off from work she had to request and receive permission from the Petitioner.

9. The Joined Party was required to personally perform the work. She was not allowed to hire others to perform the work for her.

10. After the first five months of work the president no longer accompanied the Joined Party to the scheduled appointments and the Petitioner began paying the Joined Party $500 per day and $250 per half day. No taxes were withheld from the pay. In 2011 the Petitioner unilaterally changed the Joined Party's pay to $400 per day and $200 per half day.

11. After the Joined Party began performing services for the Petitioner the Joined Party was contacted by her former employer, Heart and Vascular Center, in approximately October 2010. Heart and Vascular Center asked the Joined Party to perform ultrasound services using equipment owned by Heart and Vascular Center. The Joined Party did not ask the Petitioner if she could perform ultrasound services for Heart and Vascular Center. The Joined Party merely notified the Petitioner of the dates and times that she was performing services for Heart and Vascular Center so that there would be no conflict with the Joined Party's work schedule with the Petitioner. The Petitioner did not voice any objection. On several occasions the Joined Party notified the Petitioner in advance that she had a scheduled appointment with Heart and Vascular Center but the Petitioner later scheduled the Joined Party to perform services for the Petitioner on the same date and time. On those occasions the Petitioner told the Joined Party that she needed to cancel the scheduled appointment with Heart and Vascular Center because the Petitioner needed the Joined Party to perform services. The Joined Party complied. If the Joined Party needed time off from work she always requested time off in advance. The Joined Party never refused any work assignment from the Petitioner although the Joined Party believed that she had the right to do so.

12. During the time the Joined Party performed services for the Petitioner she did not have any investment in a business, did not advertise her services to the general public, did not have business liability insurance, and did not have a business license or occupational license.

13. Either party had the right to terminate the relationship at any time without incurring liability for breach of contract.

14. In 2012 the Petitioner notified the Joined Party that the Petitioner was reducing the amount of work assigned to the Joined Party. The Joined Party filed a claim for unemployment benefits effective June 3, 2012, and established a base period consisting of the 2011 calendar year. When the Joined Party did not receive credit for her 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. When the Petitioner learned that the Joined Party had filed a claim for unemployment compensation benefits, the Petitioner terminated the relationship with the Joined Party. On July 31, 2012, the Department of Revenue determined that the Joined Party was an employee of the Petitioner retroactive to April 1, 2010. The Petitioner filed a timely protest.

Conclusions of Law:

15. The issue in this case, whether services performed for the Petitioner by the Joined Party 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.

16. 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).

17. 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.

18. 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.

19. 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.

20. 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.

21. 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.

22. In this case there is no written contract between the Petitioner and the Joined Party. The only agreement is the verbal agreement created during the initial interview conducted at the restaurant. 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."

23. The Petitioner's business is the performance of ultrasound studies ordered by physicians who are clients of the Petitioner. The Joined Party performed the ultrasound studies as assigned by the Petitioner. 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.

24. The Petitioner provided the ultrasound equipment and all other tools and supplies that were needed to perform the work. The Joined Party did not have any expenses in connection with the work other than the expense of commuting to and from the physicians' offices. It was not shown that the Joined Party was at risk of suffering a financial loss from performing services for the Petitioner.

25. It is clear that the Joined Party possessed some skill or special knowledge because she had obtained certification to perform services as an ultrasound technician. Generally, 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) However, in James v. Commissioner, 25 T.C. 1296, 1301 (1956), the court stated in holding that a doctor was an employee of a hospital "The methods by which professional men work are prescribed by the techniques and standards of their professions. No layman should dictate to a lawyer how to try a case or to a doctor how to diagnose a disease. Therefore, the control of an employer over the manner in which professional employees shall conduct the duties of their positions must necessarily be more tenuous and general than the control over the non-professional employees." In University Dental Health Center, Inc. v. Agency for Workforce Innovation, 89 So. 3rd 1139 (Fla. 4th DCA 2012), a case involving a dentist who performed services for a dental office, the court found that the dentist was a highly skilled professional who performed services without supervision, who determined what treatments were necessary, and who determined how to perform the treatments. The court found that the relationship was at-will, that the dental office provided the tools and space for the dentist, that the dental office scheduled the patients, that the dentist could not refuse patients, that the dentist was required to report for work at a particular time, and that the dentist could leave only if there were no scheduled patients. The court determined that the dentist was an employee of the dental office.

26. The Petitioner determined the initial rate of pay, the rate of pay during the training period, and unilaterally chose to reduce the rate of pay in 2011. The pay rates were based on time worked, either by half day or full day, rather than by production. The Petitioner controlled whether the Joined Party was assigned to work a half day, a full day, or not at all. Although the Joined Party notified that Petitioner that she was not able to work on Wednesday afternoons, the Joined Party was not otherwise in control of the work schedule. The Petitioner controlled the amount of scheduled work provided to the Joined Party and controlled the rate of pay. The Petitioner controlled the financial aspects of the relationship. The fact that the Petitioner chose not to withhold payroll taxes from the pay does not, standing alone, establish an independent contractor relationship.

27. The Joined Party performed services for the Petitioner from April 2010 until June 2012, a period of approximately two years. Either party could 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. The Petitioner terminated the relationship when the Petitioner was informed that the Joined Party had filed a claim for unemployment compensation benefits. 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."

28. The Petitioner directly supervised the Joined Party only during the training period, which was the initial five months of work. Training is a method of control because it specifies how a task is to be performed. After completion of the training period the Petitioner did not observe the Joined Party's performance or otherwise oversee the performance of the work. It is not necessary for the employer to actually direct or control the manner in which the services are performed; it is sufficient if the agreement provides the employer with the right to direct and control the worker. Of all the factors, the right of control as to the mode of doing the work is the principal consideration. VIP Tours v. State, Department of Labor and Employment Security, 449 So.2d 1307 (Fla. 5th DCA 1984) In this case it has been shown that the Petitioner had the right to direct and control the Joined Party.

29. 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.

30. It has been shown that the Petitoner had the right to direct and control the Joined Party and that the Petitioner exercised that right. The Petitioner altered the verbal agreement of hire on at least two occassions without any imput from the Joined Party. The Petitioner controlled what work was performed by choosing which work assignments were provided to the Joined Party and which work assignments were provided to other technicians. The Petitioner controlled who performed the work by requiring the Joined Party to personally perform the work assignments rather than allowing the Joined Party to hire others to perform the work for her. The Petitioner controlled where the work was performed because the Petitioner determined which of the Petitioner's clients the Joined Party would perform the services for. The evidence reveals that the Petitoner exercised significant control over the Joined Party. Thus, it is determined that the Joined Party was the Petitioner's employee.

Recommendation: It is recommended that the determination dated July 31, 2012, be AFFIRMED.

Respectfully submitted on March 21, 2013.

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:
March 21, 2013

Copies mailed to:
Petitioner
Respondent
Joined Party

KATHLEEN SIWICKI
16810 5TH TERRACE NE
BRADENTON FL 34212

DEPARTMENT OF REVENUE
ATTN: PATRICIA ELKINS - CCOC #1-4866
5050 WEST TENNESSEE STREET
TALLAHASSEE FL 32399

KEVIN G STAAS PA
ATTORNEY AND COUNSELOR AT LAW
4140 WOODMERE PARK BLVD STE 4
VENICE FL 34293

FLORIDA DEPARTMENT OF REVENUE
ATTN: MYRA TAYLOR
PO BOX 6417
TALLAHASSEE FL 32314-6417

ULTRASONIC PORTABLE IMAGING INC
8816 BROOKFIELD TERRACE
BRADENTON FL 34212-6301