

DEPARTMENT OF ECONOMIC OPPORTUNITY
Reemployment Assistance Appeals
PO BOX 5250
TALLAHASSEE FL 32399-5250

PETITIONER:

Employer Account No. – 3049701
STUDIOPLUS LLC
12730 NEW BRITTANY BLVD STE 606
FORT MEYERS FL 33907-3690

PROTEST OF LIABILITY
DOCKET NO. 0019 3463 20-01

RESPONDENT:

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

ORDER

This matter comes before me for final Department Order.

An issue before me is whether there is good cause for proceeding with an additional hearing pursuant to Rule 73B-10.035(18), Florida Administrative Code. Issues also before me are whether the Petitioner's tax rates were properly computed, pursuant to §443.131, Florida Statutes; Rules 73B-10.026; 10.031, Florida Administrative Code, and whether the Petitioner's liability for reemployment assistance contributions was properly determined pursuant to Sections 443.1215, 1216, 1217; 443.131, Florida Statutes.

The Department of Revenue, hereinafter referred to as the Respondent, issued a determination notifying the Petitioner of the mandatory transfer of the reemployment assistance experience of its predecessor account to its account. The determination also notified the Petitioner of the assignment of a new reemployment assistance tax rate to the Petitioner due to the transfer. The Department based its determination on the Petitioner's acquisition of the predecessor's workforce. The Department concluded that common ownership, management, or control existed between the two companies at the time of the transfer. As a result of the determination, the Petitioner was required to pay additional taxes and interest. The Petitioner filed a timely protest of the determination.

A telephone hearing was held on April 1, 2014. The Petitioner, represented by its Certified Public Accountant, appeared and testified. The Petitioner's managing member, Business Manager, and Officer Manager testified as witnesses on behalf of the Petitioner. The Respondent, represented by a Department of Revenue Tax Auditor III, appeared and testified. The Special Deputy issued a recommended order on July 17, 2014.

The Special Deputy's Findings of Fact recite as follows:

1. Architecture, Inc. is a foreign profit corporation registered to do business in Florida. Architecture, Inc. established liability for payment of Florida unemployment tax in 1995.
2. In 2008 Ted Sottong became a vice president of Architecture, Inc. Ted Sottong did not own any of the stock of the corporation but was the manager of the business and was responsible for the day-to-day operation of the business. Ted Sottong had the authority to hire and fire employees of the business.
3. In 2011 Ted Sottong became disenchanted with the owners of the business. In conversations with the owners he made an offer to form a new corporation to acquire the business of Architecture, Inc. Architecture, Inc. accepted Ted Sottong's offer.
4. On October 3, 2011, Ted Sottong formed StudioPlus, LLC, the Petitioner in this case, for the purpose of acquiring the business of Architecture, Inc. Ted Sottong is an owner and a managing partner of StudioPlus, LLC. The Petitioner agreed to purchase the computers and the licensed software owned by Architecture, Inc.
5. On October 14, 2011, the principals of Architecture, Inc. notified Ted Sottong and all of the other Florida employees that they were terminated due to lack of work. The Petitioner was not prepared for the immediate take-over of the business. The Petitioner moved the assets that had been purchased from Architecture, Inc. to a new business location and hired the former employees of Architecture, Inc., even though the Petitioner was not able to pay the employees for approximately one month. The Petitioner began business operations on or about November 1, 2011.
6. Architecture, Inc. filed its fourth quarter 2011 unemployment tax report and reported the wages which it had paid to the employees during the quarter. For 2012 Architecture, Inc. was assigned an earned tax rate of .0540 based on the unemployment experience of Architecture, Inc. For each quarter during 2012 and during the first quarter 2013 Architecture, Inc. filed tax reports reporting no wages paid.
7. On October 18, 2011, the Petitioner submitted a Florida Business Tax Application to register for payment of unemployment compensation tax and reported that the beginning date of Florida business activity was October 1, 2011, and that it would first employ workers on October 31, 2011. The Petitioner did not report on the Application that it had acquired or purchased an existing business. As a result the Department of Revenue assigned a tax rate of .0270, the tax rate that is assigned to all new businesses.
8. The Department of Revenue has a computer program that identifies employees who are transferred from one employer to another employer based on the information provided by the employers on their quarterly tax reports. The computer program identified that Architecture, Inc. and the Petitioner concurrently reported the same employees during the fourth quarter 2011, that the Petitioner reported the same employees during the first quarter 2012, and that Architecture, Inc. did not report any employees after 2011. Since Architecture, Inc. had not

reported wages for five quarters the Department of Revenue inactivated the account. Further investigation revealed that Ted Sottong was a vice president of Architecture, Inc. and a managing member of the Petitioner.

9. Be determination mailed on or before July 27, 2013, the Department of Revenue notified the Petitioner that since it appeared that the Petitioner had acquired the workforce of Architecture, Inc. and since it appeared that there was common ownership, management, or control of the two businesses at the time of the transfer, the unemployment experience of Architecture, Inc. was transferred to the Petitioner effective January 1, 2012, resulting in an increase in the tax rate from .0270 to .0540. The Petitioner's Certified Public Accountant filed a timely protest by letter dated July 31, 2013.
10. Pursuant to the protest filed by the Petitioner a hearing was scheduled to be held by telephone on October 31, 2013. Although a *Notice of Telephone Hearing Before Special Deputy* was mailed to the correct address of the Petitioner's Certified Public Accountant, the Notice was not received. When the special deputy attempted to contact the Certified Public Accountant at the time of the hearing there was no answer and the special deputy left a voice mail message. The Certified Public Accountant made a written request to reschedule the hearing. A telephone hearing was subsequently scheduled for January 13, 2014, at 8:30 AM. Prior to January 13, 2014, the Certified Public Accountant provided his telephone number as the number to call for the hearing. The Petitioner's witnesses appeared at the office of the Certified Public Accountant at the time of the hearing but the Certified Public Accountant was not present and the office was locked. The special deputy called the number which had been provided for the hearing and when there was no answer the special deputy left voice mail messages. The Certified Public Accountant did not appear at his office in time for the hearing because of traffic congestion.

Based on these Findings of Fact, the Special Deputy recommended that the determination dated July 27, 2013, be affirmed. The Petitioner's exceptions were received by mail postmarked August 1, 2014. No other submissions were received from any party.

With respect to the recommended order, section 120.57(1)(l), Florida Statutes, provides:

The agency may adopt the recommended order as the final order of the agency. The agency in its final order may reject or modify the conclusions of law over which it has substantive jurisdiction and interpretation of administrative rules over which it has substantive jurisdiction. When rejecting or modifying such conclusions of law or interpretation of administrative rule, the agency must state with particularity its reasons for rejecting or modifying such conclusion of law or interpretation of administrative rule and must make a finding that its substituted conclusion of law or interpretation of administrative rule is as or more reasonable than that which was rejected or modified. Rejection or modification of conclusions of law may not form the basis for rejection or modification of findings of fact. The agency may not reject or modify the findings of fact unless the agency first determines from a review of the entire record, and states with particularity in the order, that the findings of fact were not based upon competent substantial evidence or that the proceedings on which the findings were based did not comply with essential requirements of law.

With respect to exceptions, section 120.57(1)(k), Florida Statutes, provides, in pertinent part:

The agency shall allow each party 15 days in which to submit written exceptions to the recommended order. The final order shall include an explicit ruling on each exception, but an agency need not rule on an exception that does not clearly identify the disputed portion of the recommended order by page number or paragraph, that does not identify the legal basis for the exception, or that does not include appropriate and specific citations to the record.

The record of the case was carefully reviewed to determine whether the Special Deputy's Findings of Fact and Conclusions of Law were supported by the record, whether the proceedings complied with the substantial requirements of the law, and whether the Conclusions of Law reflect a reasonable application of the law to the facts. The Petitioner's exceptions are addressed below.

In its exceptions, the Petitioner proposes alternative findings of fact and conclusions of law. Pursuant to section 120.57(1)(l), Florida Statutes, the Department may not reject or modify the Special Deputy's Findings of Fact unless the Department first determines from a review of the entire record that the findings of fact were not based upon competent substantial evidence. Also pursuant to section 120.57(1)(l), Florida Statutes, the Department may not reject or modify the Special Deputy's Conclusions of Law unless the Department first determines that the conclusions of law do not reflect a reasonable application of the law to the facts. A review of the record reveals that the Special Deputy's Findings of Fact are supported by competent substantial evidence in the record and that the Special Deputy's Conclusions of Law reflect a reasonable application of the law to the facts. Accordingly, the Department may not modify or the Special Deputy's Findings of Fact or Conclusions of Law pursuant to section 120.57(1)(l), Florida Statutes, and accepts the findings of fact and conclusions of law as written by the Special Deputy. The Petitioner's exceptions are respectfully rejected.

The Petitioner also requests the consideration of additional evidence. Rule 73B-10.035, Florida Administrative Code, provides that additional evidence will not be accepted after the close of a hearing. As a result, the Department cannot accept the Petitioner's additional evidence because the Petitioner did not provide the evidence until after the close of the hearing. Accordingly, the Petitioner's request is respectfully denied.

A review of the record reveals that the Findings of Fact contained in the Recommended Order are based on competent, substantial evidence and that the proceedings on which the findings were based complied with the essential requirements of the law. The Special Deputy's findings are thus adopted in this order. The Special Deputy's Conclusions of Law reflect a reasonable application of the law to the facts and are also adopted.

Having considered the Petitioner's exceptions, the record of this case, and the Recommended Order of the Special Deputy, I hereby adopt the Findings of Fact and Conclusions of Law of the Special Deputy as set forth in the Recommended Order. A copy of the Recommended Order is attached and incorporated in this order.

Therefore, it is ORDERED that the determination dated July 27, 2013, 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 responsablite 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 19th day of **September, 2014**.



Magnus Hines
Magnus Hines,
RA Appeals Manager,
Reemployment Assistance Program
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.

Shanendra Y. Barnes
DEPUTY CLERK

9.19.14
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 19th day of September, 2014.

Shanendra Y. Barnes
SHANEDRA Y. BARNES, Special Deputy Clerk
DEPARTMENT OF ECONOMIC
OPPORTUNITY
Reemployment Assistance Appeals
PO BOX 5250
TALLAHASSEE FL 32399-5250

By U.S. Mail:

STUDIOPLUS LLC
12730 NEW BRITTANY BLVD STE 606
FORT MYERS FL 33907-4690

STUDIO PLUS LLC
CYRIL J BUDDE JR CPA
8260 COLLEGE PARKWAY STE 204
FORT MYERS FL 33919-5105

DEPARTMENT OF REVENUE
WILLA DENNARD
CCOC BLDG #1 SUITE 1400
2450 SHUMARD OAK BLVD
TALLAHASSEE FL 32399

DEPARTMENT OF REVENUE
ATTN: DIANNE AYERS
PO 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
PO BOX 5250
TALLAHASSEE FL 32399-52500

PETITIONER:

Employer Account No. - 3049701
STUDIOPLUS, LLC
CYRIL J BUDDE JR CPA
8260 COLLEGE PARKWAY STE 204
FORT MYERS FL 33919-5105

PROTEST OF LIABILITY
DOCKET NO. 0019 3463 20-01

RESPONDENT:

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

RECOMMENDED ORDER OF SPECIAL DEPUTY

TO: Magnus Hines
RA Appeals Manager,
Reemployment Assistance Program
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 27, 2013.

After due notice to the parties, a telephone hearing was held on April 1, 2014. The Petitioner, represented by its Certified Public Accountant, appeared and testified. The Petitioner's managing member, Business Manager, and Office Manager testified as additional witnesses. The Respondent, represented by a Department of Revenue Tax Auditor III, 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 Petitioner.

ISSUE: Whether there is good cause for proceeding with an additional hearing, pursuant to Florida Administrative Code Rule 73B-10.035(18).

ISSUE: Whether the Petitioner's tax rates were properly computed, pursuant to §443.131, Florida Statutes; Rules 73B-10.026; 10.031, Florida Administrative Code.

ISSUE: Whether the Petitioner's liability for unemployment compensation contributions was properly determined pursuant to Sections 443.1215, 1216, 1217; 443.131, Florida Statutes.

Findings of Fact:

1. Architecture, Inc. is a foreign profit corporation registered to do business in Florida. Architecture, Inc. established liability for payment of Florida unemployment tax in 1995.

2. In 2008 Ted Sottong became a vice president of Architecture, Inc. Ted Sottong did not own any of the stock of the corporation but was the manager of the business and was responsible for the day-to-day operation of the business. Ted Sottong had the authority to hire and fire employees of the business.
3. In 2011 Ted Sottong became disenchanted with the owners of the business. In conversations with the owners he made an offer to form a new corporation to acquire the business of Architecture, Inc. Architecture, Inc. accepted Ted Sottong's offer.
4. On October 3, 2011, Ted Sottong formed StudioPlus, LLC, the Petitioner in this case, for the purpose of acquiring the business of Architecture, Inc. Ted Sottong is an owner and a managing partner of StudioPlus, LLC. The Petitioner agreed to purchase the computers and the licensed software owned by Architecture, Inc.
5. On October 14, 2011, the principals of Architecture, Inc. notified Ted Sottong and all of the other Florida employees that they were terminated due to lack of work. The Petitioner was not prepared for the immediate take-over of the business. The Petitioner moved the assets that had been purchased from Architecture, Inc. to a new business location and hired the former employees of Architecture, Inc., even though the Petitioner was not able to pay the employees for approximately one month. The Petitioner began business operations on or about November 1, 2011.
6. Architecture, Inc. filed its fourth quarter 2011 unemployment tax report and reported the wages which it had paid to the employees during the quarter. For 2012 Architecture, Inc. was assigned an earned tax rate of .0540 based on the unemployment experience of Architecture, Inc. For each quarter during 2012 and during the first quarter 2013 Architecture, Inc. filed tax reports reporting no wages paid.
7. On October 18, 2011, the Petitioner submitted a Florida Business Tax Application to register for payment of unemployment compensation tax and reported that the beginning date of Florida business activity was October 1, 2011, and that it would first employ workers on October 31, 2011. The Petitioner did not report on the Application that it had acquired or purchased an existing business. As a result the Department of Revenue assigned a tax rate of .0270, the tax rate that is assigned to all new businesses.
8. The Department of Revenue has a computer program that identifies employees who are transferred from one employer to another employer based on the information provided by the employers on their quarterly tax reports. The computer program identified that Architecture, Inc. and the Petitioner concurrently reported the same employees during the fourth quarter 2011, that the Petitioner reported the same employees during the first quarter 2012, and that Architecture, Inc. did not report any employees after 2011. Since Architecture, Inc. had not reported wages for five quarters the Department of Revenue inactivated the account. Further investigation revealed that Ted Sottong was a vice president of Architecture, Inc. and a managing member of the Petitioner.
9. Be determination mailed on or before July 27, 2013, the Department of Revenue notified the Petitioner that since it appeared that the Petitioner had acquired the workforce of Architecture, Inc. and since it appeared that there was common ownership, management, or control of the two businesses at the time of the transfer, the unemployment experience of Architecture, Inc. was transferred to the Petitioner effective January 1, 2012, resulting in an increase in the tax rate from .0270 to .0540. The Petitioner's Certified Public Accountant filed a timely protest by letter dated July 31, 2013.
10. Pursuant to the protest filed by the Petitioner a hearing was scheduled to be held by telephone on October 31, 2013. Although a *Notice of Telephone Hearing Before Special Deputy* was mailed to the correct address of the Petitioner's Certified Public Accountant, the Notice was not received. When the special deputy attempted to contact the Certified Public Accountant at the time of the hearing there was no answer and the special deputy left a voice mail message. The Certified Public Accountant made a written request to reschedule the hearing. A telephone hearing was

subsequently scheduled for January 13, 2014, at 8:30 AM. Prior to January 13, 2014, the Certified Public Accountant provided his telephone number as the number to call for the hearing. The Petitioner's witnesses appeared at the office of the Certified Public Accountant at the time of the hearing but the Certified Public Accountant was not present and the office was locked. The special deputy called the number which had been provided for the hearing and when there was no answer the special deputy left voice mail messages. The Certified Public Accountant did not appear at his office in time for the hearing because of traffic congestion.

Conclusions of Law:

11. Rule 73B-10.035, Florida Administrative Code, provides:

(18) Request to Re-Open Proceedings. Upon written request of the Petitioner or upon the special deputy's own motion, the special deputy will for good cause rescind a Recommended Order to dismiss the case and reopen the proceedings. Upon written request of the Respondent or Joined Party, or upon the special deputy's own motion, the special deputy may for good cause rescind a Recommended Order and reopen the proceedings if the party did not appear at the most recently scheduled hearing and the special deputy entered a recommendation adverse to the party. The special deputy will have the authority to reopen an appeal under this rule provided that the request is filed or motion entered within the time limit permitted to file exceptions to the Recommended Order. A threshold issue to be decided at any hearing held to consider allowing the entry of evidence on the merits of a case will be whether good cause exists for a party's failure to attend the previous hearing. If good cause is found, the special deputy will proceed on the merits of the case. If good cause is not found, the Recommended Order will be reinstated.

12. The Petitioner did not participate in the October 31, 2013, hearing because the Petitioner did not receive notice of the hearing. The Petitioner did not participate in the January 13, 2014, hearing due to unforeseen circumstances, traffic congestion. Good cause has been established for the Petitioner's failure to participate in both the October 31, 2013, hearing and the January 13, 2014, hearing.

13. Section 443.131(3), Florida Statutes, provides:

(g) Transfer of unemployment experience upon transfer or acquisition of a business.-- Notwithstanding any other provision of law, upon transfer or acquisition of a business, the following conditions apply to the assignment of rates and to transfers of unemployment experience:

1.a. If an employer transfers its trade or business, or a portion thereof, to another employer and, at the time of the transfer, there is any common ownership, management, or control of the two employers, the unemployment experience attributable to the transferred trade or business shall be transferred to the employer to whom the business is so transferred. The rates of both employers shall be recalculated and made effective as of the beginning of the calendar quarter immediately following the date of the transfer of the trade or business unless the transfer occurred on the first day of a calendar quarter, in which case the rate shall be recalculated as of that date.

14. Section 443.131(3)(g)7.b., Florida Statutes, provides that "trade or business" shall include the employer's workforce.

15. Rule 73B-10.031(3), Florida Administrative Code, provides in pertinent part that for the purpose of implementing Section 443.131(3)(g), F.S.:

(a) The term "ownership" means any proprietary interest in a business, including, but not limited to, shares of stock in a corporation, partnership interest in a partnership or membership interest in a Limited Liability Company (LLC).

(b) "Common ownership" exists when a person has ownership in two or more businesses.

(c) A person in "management" includes any officer or director of a corporation, owner of a sole proprietorship, partner in a partnership, manager of an LLC, or person with the ability to direct

the activities of an employing unit, either individually or in concert with others.

- (d) “Common management” exists when a person concurrently occupies management positions in two or more businesses.
- (e) A person in “control” of a business includes any officer or director of a corporation, owner of a sole proprietorship, partner in a partnership, manager of an LLC, or other person with the ability, directly or indirectly, individually or in concert with others, to influence or direct management, activities or policies of the business through ownership of stock, voting rights, contract, or other means. Control exists when an employee leasing company dictates or specifies the businesses with which a client company must contract.
- (f) “Common control” exists when a person or group of persons has control of two or more businesses.
- (g) The phrase “transfer or acquisition” encompasses any and all types of transfers and acquisitions including, but not limited to, assignments, changes in legal identity or form, consolidations, conveyances, mergers, name changes, purchase and sale agreements, reorganizations, stock transfers and successions.
- (h) The phrase “trade or business or a portion thereof” includes but is not limited to assets, customers, management, organization and workforce.
- (i) For the purpose of determining issues relating to the transfer of employment records upon transfer or acquisition of a business, the term “person” has the meaning set forth in Section 7701(a)(1) of the Internal Revenue Code.

16. The evidence presented in this case reveals that Ted Sottong, a vice president and manager of Architecture, Inc., made an offer to acquire the trade and business of Architecture, Inc. and that his offer was accepted. That agreement led to the formation of the Petitioner, a limited liability company of which Ted Sottong is an owner and a manager. The Petitioner did acquire the business of Architecture, Inc., although sooner than the Petitioner had originally anticipated.
17. It has been shown that the Petitioner acquired the trade or business of Architecture, Inc., or a portion thereof, and that at the time of the transfer there was common management or control. Therefore, the law requires that the unemployment experience attributable to Architecture, Inc. be transferred to the Petitioner effective the beginning of the following calendar quarter, January 1, 2012.

Recommendation: It is recommended that the determination dated July 27, 2013, be AFFIRMED.

Respectfully submitted on July 17, 2014.



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 envío 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 ken z 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.

Shanendra Y. Barnes

SHANEDRA Y. BARNES, Special Deputy Clerk

Date Mailed:
July 17, 2014

Copies mailed to:
Petitioner
Respondent

WILLA DENNARD
FLORIDA DEPARTMENT OF REVENUE
CCOC BLDG #1 SUITE 1400
2450 SHUMARD OAK BLVD
TALLAHASSEE FL 32399

DEPARTMENT OF REVENUE
ATTN: DIANNE AYERS
PO BOX 6417
TALLAHASSEE FL 32314-6417