

**AGENCY FOR WORKFORCE INNOVATION  
TALLAHASSEE, FLORIDA**

**PETITIONER:**

Employer Account No. - 2902756  
M CUMMINGS MASONRY INC  
ATTN: MARGIE CUMMINGS  
1975 SALT MYRTLE LANE  
ORANGE PARK FL 32003-7064

**RESPONDENT:**

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

**PROTEST OF LIABILITY  
DOCKET NO. 2011-52130R**

**ORDER**

This matter comes before me for final Agency Order.

An *Order to Show Cause* mailed to the Petitioner on May 3, 2011, provided fifteen (15) calendar days for the Petitioner to explain why its protest filed February 21, 2011, should be considered a timely appeal to the determination dated December 11, 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 11, 2010, is dismissed due to lack of jurisdiction.

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



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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**

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**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.

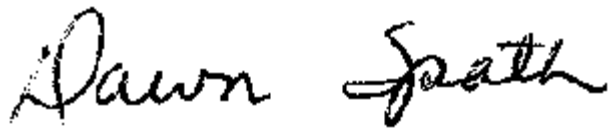
The following documents are attached for consideration by the Petitioner:

1. Letter of determination dated December 11, 2010, and
2. Letter of protest dated/postmarked February 21, 2011.

Done and ordered on May 3, 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 May 3, 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

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

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