STATE OF FLORIDA DIVISION OF ADMINISTRATIVE HEARINGS

CELESTE LYONS,

Petitioner,

vs.

Case No. 21-1362

DEPARTMENT OF MANAGEMENT SERVICES, DIVISION OF RETIREMENT,

Respondent.

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RECOMMENDED ORDER

On September 16, 2021, Hetal Desai, Administrative Law Judge of the Division of Administrative Hearings (DOAH), conducted the final hearing by Zoom.

APPEARANCES

For Petitioner:	George T. Levesque, Esquire James Timothy Moore, Esquire Patrick Hagen, Esquire GrayRobinson, P.A. 301 South Bronough Street, Suite 600 Tallahassee, Florida 32301
For Respondent:	Gayla Grant, Esquire Thomas E. Wright, Esquire Whitney Rebecca Hays, Esquire Department of Management Services Office of the General Counsel 4050 Esplanade Way, Suite 160 Tallahassee, Florida 32399-0950

STATEMENT OF THE ISSUE

Whether Petitioner is entitled to participate in the Florida Retirement System Deferred Retirement Option Program (DROP) when she submitted the DROP paperwork to her employer, but that paperwork was not submitted to Respondent within the timeframe set forth by statute or administrative rule.

PROCEDURAL HISTORY

On March 10, 2021, Respondent, the Department of Management Services, Division of Retirement (the Division), issued a letter to Petitioner, Celeste Lyons (Ms. Lyons or Petitioner), denying her application to participate in DROP because the Division did not receive her application to participate within the required time, pursuant to section 121.091(13)(a)2., Florida Statutes (2020), and no provision in Florida law would allow the Division to approve her for participation in DROP after the eligibility period.¹

On April 7, 2021, Ms. Lyons filed an Amended Request for Formal Administrative Hearing with the Division. The Division transferred the matter to DOAH, where it was assigned and set for hearing.

On June 28, 2021, Petitioner moved to amend her Request after discovering the Division was also relying on Florida Administrative Code Rule 60S-11.002(2) and (3)(a) to deny her participation in DROP. Petitioner was granted leave to amend her Petition for Formal Administrative Hearing, and this matter proceeded on the Second Amended Request for Formal Hearing submitted July 13, 2021 (Second Am. Req.).

After three continuances, the final hearing was held on September 16, 2021. Petitioner presented her own testimony and the testimony of Kathy Gould, Bureau Chief of Retirement Calculations for the Division. Petitioner's Exhibits P1 through P34 and P36 were admitted into evidence.

¹ All references to the Florida Administrative Code Rules and Florida Statutes are to the 2020 codifications.

The Division presented the testimony of Garry Green, Policy Administrator for the Division. Respondent's Exhibits R2 through R5, R6-1, R6-2, R7, R10 through R13, R15, and R16 were admitted into evidence.

At the outset of the hearing, the parties agreed to submit a joint stipulation of facts regarding the timeline of events. The Stipulation of Facts was filed on October 4, 2021, and is incorporated into this Recommended Order when appropriate.

The Transcript of the hearing was filed on October 4, 2021. Both parties timely filed proposed recommended orders, which have been considered in the preparation of this Recommended Order.

FINDINGS OF FACT

PARTIES, ENTITIES, AND PROGRAM

1. Petitioner, Ms. Lyons, is a Fiscal Administrator for the Office of the State Attorney, Twentieth Judicial Circuit (SAO-20).

2. Respondent, the Division, is a part of the Department of Management Services (Department). The Division is responsible for administering the retirement plans and programs under the Florida Retirement System (FRS).

3. DROP is a retirement benefits program that entitles an eligible member of FRS to defer receipt of retirement benefits while continuing employment with the employer. § 121.091(13), Fla. Stat. The deferred benefits accrue with FRS on behalf of the member, with interest compounded monthly, for the specified period of DROP participation. *Id.* After the member terminates employment with the employer, the member receives the total DROP benefits and begins to receive the previously determined normal retirement benefits. *Id.* 4. SAO-20 has been Ms. Lyons' employer for more than thirty years. Employees of SAO-20 participate in FRS and, if eligible, can choose to participate in DROP.

5. SAO-20 obtained administrative services through the Justice Administrative Commission (JAC). JAC is a statutorily created "central state office" that provides "administrative services and assistance when possible to and on behalf of the state attorneys and public defenders of Florida, the capital collateral regional counsel of Florida, the criminal conflict and civil regional counsel, and the Guardian Ad Litem Program." § 43.16(5), Fla. Stat. These services include accounting, payroll, benefits, and retirement assistance to the above cited entities that participate in FRS.

6. Although JAC was not Ms. Lyons' employer, it did have access to employees' personnel files. Moreover, the Division had trained JAC personnel on FRS and DROP, and the Division authorized JAC to accept DROP paperwork from various employers and submit it to the Division. JAC, however, was not part of the Department or the Division. Rather, JAC served as a conduit between SAO-20's human resources office and the Division for the processing of all the retirement benefit paperwork.

MS. LYONS' DROP ELIGIBILITY AND PAPERWORK

7. Ms. Lyons' normal retirement date was January 1, 2020. Ms. Lyons' 12-month eligibility window to elect to participate in DROP was between January 1 and December 31, 2020. § 121.091(13)(a)2., Fla. Stat.

8. Before this date, in February and August 2019, Ms. Lyons requested estimates of her retirement benefits from the Division. These estimates were generated by the Division and sent directly to Ms. Lyons' home address. In the "Comments" section of the estimates created by the Division, it explicitly states, "If the DP-ELE is not received in our office by 12/31/2020, your eligibility to participate in DROP is forfeited."

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9. The August 2019 estimate projected that after 60 months, Ms. Lyons would have received \$113,826.03 if she entered (or began participation in) DROP during her first month of eligibility, January 2020.

10. In January 2020, Ms. Lyons continued to work for SAO-20 but filled out the Division's paperwork for participating in DROP with the help of Rosemarie Mitchell, Director of Human Resources for SAO-20. These forms included the following:

- Notice of Election to Participate in [DROP] and Resignation of Employment (DP-ELE);
- Application for Service Retirement and [DROP] (DP-11);
- Option Selection for FRS Member (FRS-11o);
- [FRS] Pension Plan Spousal Acknowledgment Form (SA-1); and
- [FRS] Pension Plan Retired Member and DROP Participant Beneficiary Designation Form. (FST-12).

11. On these forms, Ms. Lyons certified she elected to participate in DROP and would resign her employment on the date she terminated from DROP.Ms. Lyons listed "January 1, 2020," as her DROP start date and "December 31, 2024," as her DROP termination resignation date.

12. Petitioner's employer, SAO-20, also certified that Ms. Lyons would "be enrolled as a DROP Participant" on January 1, 2020, and that Ms. Lyons would "terminate ... her employment" on December 31, 2024.

13. All of the above forms were filled out, signed by Ms. Lyons, and notarized on January 9, 2020.

14. On January 9, 2020, Ms. Lyons submitted the above forms to Ms. Mitchell.

15. On that same day, Ms. Mitchell emailed Ms. Lyons' DROP paperwork to the JAC Retirement Coordinator. Jessica Estes (formerly known as Jessica Liang), a Senior Human Resources Coordinator for JAC, acknowledged JAC's receipt of Ms. Lyons' DROP paperwork and requested two new FST-12 forms and more documentation verifying Ms. Lyons' date of birth. The requested information was not required to be eligible or participate in DROP.

16. Ms. Estes' normal procedure was to forward DROP paperwork to the Division before the end of the month in which it was received. If she had followed this practice, she should have sent in Ms. Lyons' DROP paperwork to the Division on or before January 31, 2020. She did not. In fact, no one in SAO-20 or JAC forwarded Ms. Lyons' DROP paperwork to the Division before December 31, 2020.

17. This mistake was not discovered until more than a year later. On February 25, 2021, JAC discovered it had failed to submit the DROP paperwork for Ms. Lyons to the Division.

18. On February 26, 2021, after JAC contacted the Division, Ms. Estes emailed Petitioner's DROP paperwork, including Forms DP-ELE and DP-11, to Kathy Gould, Chief of the Bureau of Retirement Calculations at the Division. Again, there is no dispute this was outside of Ms. Lyons' 12-month eligibility window.

19. On March 5, 2021, SAO-20 notified Ms. Lyons of JAC's failure to submit her DROP paperwork to the Division within the eligibility period. On March 10, 2021, the Division issued an Administrative Notice to Ms. Lyons denying her participation in DROP and informing her that she was not eligible to participate in DROP because the application and election were received outside her 12-month eligibility window (and past the December 31, 2020, deadline). Relying on sections 121.091(13)(a)2. and 121.021(29)(a), the Division informed Ms. Lyons that a member must "submit a form DP-ELE ... to the Division ... within twelve months of the date you first bec[o]me eligible to participate," and because the Division "received [Ms. Lyons'] DP-ELE after the end of [her] eligibility period, [she was] not eligible to participate in DROP." The denial letter did not reference any administrative rule.

20. The testimony established that the Division has accepted DROP paperwork after the eligibility period when there is a dispute about whether

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the paperwork has been received by the Division within the 12-month eligibility window. In these cases, the Division has, after an investigation, discovered that there was a technical mistake on the Division's end that prevented submission of the DROP paperwork within the statutory deadline. For example, in the past, the Division has accepted DROP paperwork as timely received when an FRS member submits DROP paperwork via facsimile, but it does not print out on the Division's end because of a technical issue; or where an email with DROP paperwork attached was sent by the member to the Division within the eligibility period, but did not upload or arrive in the Division's inbox until after the end of that period.

21. That is not the case for Ms. Lyons. Her documentation was not sent to the Division within the statutory timeframe, and there was no technical (or human) error on the Division's end of the communication. Any error was on the part of JAC or SAO-20.

CONCLUSIONS OF LAW

22. DOAH has jurisdiction over the subject matter of, and the parties to, this proceeding. *See* §§ 120.569 and 120.57(1), Fla. Stat.

23. As the party challenging the agency's action, the burden of proof is on Petitioner. *Wilson v. Dep't of Admin., Div. of Ret.*, 538 So. 2d 139, 141-42 (Fla. 4th DCA 1989). Moreover, the standard of proof in this case is a preponderance of the evidence. § 120.57(1)(j), Fla. Stat. ("Findings of fact shall be based upon a preponderance of the evidence, except in penal or licensure disciplinary proceedings or except as otherwise provided by statute.").

ELIGIBILITY AND PARTICIPATION IN DROP

24. The DROP statutory provision, section 121.091(13), sets forth the eligibility requirements to participate in DROP and receive benefits.

(a) Eligibility of member to participate in DROP.— All active Florida Retirement System

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members in a regularly established position ... are eligible to elect participation in DROP if:

* * *

2. [F]or members initially enrolled before July 1, 2011, election to participate is made within 12 months immediately following the date on which the member first reaches normal retirement date, or, for a member who reaches normal retirement date based on service before he or she reaches age 62. ... A member who delays DROP participation during the 12-month period immediately following his or her maximum DROP deferral date, except as provided in subparagraph 6., loses a month of DROP participation for each month delayed. A member who fails to make an election within the 12month limitation period forfeits all rights to participate in DROP. The member shall advise his or her employer and the division in writing of the date DROP begins. The beginning date may be subsequent to the 12-month election period but must be within the original 60-month participation period provided in subparagraph (b)1.

* * *

3. The employer of a member electing to participate in DROP ... shall acknowledge in writing to the division the date the member's participation in DROP begins and the date the member's employment and DROP participation terminates. (emphasis added).

25. Here, there is no dispute the 12-month eligibility timeframe for Petitioner to "elect to participate" was from January 1 to December 31, 2020. Although Petitioner advised her employer in writing of the date she wished her DROP to begin, no one advised *the Division* of that date until February 26, 2021, almost two months after Ms. Lyons' eligibility period had ended. Therefore, the statutory requirement in section 121.091(13)(a)2. was not met within the prescribed timeframe. 26. SAO-20 also failed to "acknowledge in writing *to the Division* the date" Ms. Lyons' participation in DROP would begin, the date her employment would terminate, and the date her DROP participation would terminate. As such, the statutory requirement of section 121.091(13)(a)3. was also not met.

27. The statutory DROP provision also specifically designates what is required to participate in DROP. Section 121.091(13)(b) states in relevant part:

(b) Participation in DROP.—Except as provided in this paragraph, *an eligible member may elect to participate* in DROP for a period not to exceed a maximum of 60 calendar months.

* * *

2. Upon deciding to participate in DROP, the member shall submit, on forms required by the division:

a. A written election to participate in DROP;

Selection of DROP b. participation and termination dates that satisfy the limitations stated in paragraph (a) and subparagraph 1. The termination date must be in a binding letter of resignation to the employer establishing a deferred termination date. The member may change the date within the limitations termination of subparagraph 1., but only with the written approval of the employer;

c. A properly completed DROP application for service retirement as provided in this section; and

d. Any other information required by the division. (emphasis added).

28. Petitioner seems to argue the statute only requires a member to make an election to be eligible to participate, and that there is no requirement that the member also notify the Division that the election has been made. She also argues that the statute only refers to forms for participation, not eligibility, and does not designate to whom "the member shall submit" the required forms "upon deciding to participate." In other words, Petitioner argues the statute does not necessarily require that the Division be made aware that Petitioner has "elected to paticipate." Under Petitioner's interpretation of the statute, a member could simply say, "I elect to participate in DROP" within 12 months of her normal retirement date to make her eligible to participate in DROP. No reasonable person would agree with this interpretation.

29. Petitioner attempts to dissect the DROP eligibility, election, and participation requirements even though they are intertwined in the statute. The subsections in section 121.091(13) cannot be parsed out in this fashion; they must be read together. A reading of subsection (a) for eligibility purposes, and subsection (b) for participation purposes, read together and in the context of the rest of section 121.091, is unambiguous: the Division must be aware of the election to participate in DROP within the 12-month eligibility period. See § 121.091(13)(a)2., Fla. Stat. (the member is eligible if the member has advised *the Division* of the date DROP begins); § 121.091(13)(a)3., Fla. Stat. (the member is eligible only if the employer acknowledges in writing to *the Division* the date of the member's participation in DROP); § 121.091(13)(a)5.b., Fla. Stat. (the member and new employer must notify the division of the identity of any new employer on forms required by the division); § 121.091(13)(b)1.a., Fla. Stat. (the member and employer must notify the Division of any changes in termination date or an additional period of DROP participation); § 121.091(13)(c)6., Fla. Stat. (any retiree who is reemployed in violation of this subparagraph "and any employer that employs or appoints such person without notifying the division to suspend retirement benefits are jointly and severally liable for any benefits paid during the reemployment limitation period.") (emphasis added).

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30. In failing to elect to participate in DROP within the statutorily prescribed period in the prescribed manner, Petitioner "forfeit[ed] all rights to participate in DROP." § 121.091(13)(a)2., Fla. Stat.

31. To be clear, this result is through no fault of Petitioner. It was JAC's failure to submit the paperwork to the Division, and the reliance of SAO-20 on JAC that led to the forfeiture of Petitioner's right to participate in DROP.

32. Petitioner did offer evidence to establish that JAC had access to the State's personnel files, the Division had trained JAC personnel on the state retirement system and on DROP, and JAC was authorized to accept DROP paperwork from employers directly and submit it to the Division. The Legislature, however, has established that neither SAO-20 nor JAC (as SAO-20's representative) are agents of the Division. Section 121.021(10) provides:

> "Employer" means branch, any agency, department, institution, university, institution of higher education, or board of the state, or any county agency, branch, department, board, district school board, municipality, metropolitan planning organization, or special district of the state which participates in the system for the benefit of certain of its employees. ... Employers are not agents of the department, the state board, or the Division of Retirement, and the department, the state board. and the division are not responsible for erroneous information provided by representatives of employers. (emphasis added).

33. Because, by law, the Division cannot be bound by the actions of employers participating in FRS, SAO-20's submittal and JAC's receipt of Petitioner's forms cannot be equated with the Division "receiving" the DROP forms. Moreover, because Petitioner failed to provide the Division with the required information within the timeframe outlined in the statute, as a matter of law, Petitioner is not eligible to participate in DROP.

34. The undersigned is sympathetic to Petitioner's predicament; the strict enforcement of the statute seems harsh. Regrettably, neither the undersigned nor Respondent has the statutory authority to allow Petitioner to join the program retroactively. *See Schiffman v. Dep't of Prof'l Reg., Bd. of Pharmacy*, 581 So. 2d 1375, 1379 (Fla. 1st DCA 1991) ("An administrative agency has only the authority that the legislature has conferred it by statute."). Furthermore, neither SAO-20 nor JAC were made parties to this action, nor does DOAH have the power to award monetary or equitable relief to Petitioner for any errors JAC may have committed resulting in Petitioner's loss of eligibility in DROP. *See generally* § 43.16(7), Fla. Stat. (exempting JAC from chapter 120, Florida Statutes).

RULE CHALLENGE

35. During these proceedings, the Division indicated that, in addition to failing to comply with the requirements of section 121.091(13), it also relied upon Petitioner's failure to comply with rule 60S-11.002(2) and (3)(a), to support its decision that Ms. Lyons could not participate in DROP.

36. In response, Petitioner argued that these rules were "an invalid exercise of delegated legislative authority and therefore shall not serve as the basis for DMS' determination that Ms. Lyons is not eligible to participate in DROP." Second Am. Req., p.7. Neither the Division nor the undersigned can rely on a rule that is an invalid exercise of delegated legislative authority in taking agency action. § 120.57(1)(e)1., Fla. Stat.²

37. Petitioner, as the party challenging the rule as an invalid exercise of delegated legislative authority, bears the burden by a preponderance of the evidence. *Goodman v. Fla. Dep't of Law Enf't*, 238 So. 3d 102, 108 (Fla. 2018).

38. Section 120.52(8) defines an "invalid exercise of delegated legislative authority" as an "action that goes beyond the powers, functions, and duties delegated by the Legislature." *See also Fla. Dep't of Bus. & Pro'l Reg., Div. of Alcoholic Beverages & Tobacco v. Target Corp.*, 321 So. 3d 320, 323 (Fla. 1st

² Section 120.57(1)(e)1. states: "An agency or an administrative law judge may not base agency action that determines the substantial interests of a party on an unadopted rule or a rule that is an invalid exercise of delegated legislative authority. This subparagraph does not preclude application of valid adopted rules and applicable provisions of law to the facts."

DCA 2021). An existing rule is an invalid exercise of delegated legislative authority if it "enlarges, modifies, or contravenes the specific provisions of law implemented," or if it is "arbitrary or capricious." § 120.52(8)(c) and (e), Fla. Stat.

39. A close comparison of the statutes (cited by the Division as authority for the rule) and the rule at issue is necessary to determine whether those statutes explicitly grant the agency authority to adopt the rule.³ This review requires an analysis of "whether the statute contains a specific grant of legislative authority for the rule, not whether the grant of authority is specific enough. Either the enabling statute authorizes the rule at issue or it does not." *MB Doral, LLC v. Dep't of Bus. & Prof'l Regulation, Div. of Alcoholic Beverages & Tobacco*, 295 So. 3d 850, 854 (Fla. 1st DCA 2020).

40. The Division cites the following statutes for the adoption of rule 60S-11.002: sections 121.031 and 121.091(13) for its rulemaking authority, and sections 121.021 and 121.091 for implementation.

41. Sections 121.031 and 121.091 provide general rulemaking authority to the Department. § 121.031(1), Fla. Stat. ("The [Department] has the authority to adopt rules pursuant to ss. 120.536(1) and 120.54 to implement

³ Section 120.536(1) states:

An agency may adopt only rules that implement or interpret the specific powers and duties granted by the enabling statute. No agency shall have authority to adopt a rule only because it is reasonably related to the purpose of the enabling legislation and is not arbitrary and capricious or is within the agency's class of powers and duties, nor shall an agency have the authority to implement statutory provisions setting forth general legislative intent or policy. Statutory language granting rulemaking authority or generally describing the powers and functions of an agency shall be construed to extend no further than implementing or interpreting the specific powers and duties conferred by the enabling statute.

See also § 120.52(8), Fla. Stat. (containing similar language as section 120.536(1), with the addition of "[a] grant of rulemaking authority is necessary but not sufficient to allow an agency to adopt a rule; a specific law to be implemented is also required. An agency may adopt only rules that implement or interpret the specific powers and duties granted by the enabling statute.").

the provisions of law conferring duties upon the department and to adopt rules as are necessary for the effective and efficient administration of this system."); and § 121.091, Fla. Stat. ("The Department shall adopt rules establishing procedures for application for retirement benefits and for the cancellation of such application when the required information or documents are not received.").

42. Section 121.021(44) defines a "DROP participant" as "any member who elects to retire and participate in the Deferred Retirement Option Program as provided in s. 121.091(13)."

43. Finally, section 121.091(13) specifically gives rulemaking authority to the Division for the administration of DROP:

(k) Administration of program. The division shall adopt rules as necessary for the effective and efficient administration of this subsection. The division is not required to advise members of the federal tax consequences of an election related to the DROP but may advise members to seek independent advice.

44. The statutory language also specifically requires that an eligible member submit a written election to participate in DROP, selection of DROP participation and termination dates, a properly completed DROP application and "[a]ny other information required by the division." § 121.091(13)(b)2.d., Fla. Stat. The statute also mandates that this information be provided "on forms required by the division." *Id*.

45. Based on the explicit language of the statutes discussed above, it is clear that the Division has the authority to adopt rules and procedures to administer DROP in general, and, importantly, to cancel those benefits when the required documents *are not received*. Moreover, section 121.091(13)(b)2. specifically authorizes the Division to create and require forms in the administration of DROP, and section 121.091(13)(k) specifically authorizes

the Division to adopt rules for the effective and efficient administration of DROP.

46. Petitioner challenges the time requirements in rule 60S-11.002 that the election "shall be received by the Division no later than the end of the last month of the member's 12-month election period" as an invalid exercise of delegated legislative authority. Rule 60S-11.002(3)(a) states:

1. Failure to complete and submit Form DP-ELE within the limitations of subsection 60S-11.002(2), F.A.C., will result in the member being ineligible for DROP participation.

2. If a member fails to apply for DROP by the last day of the month in which his or her intended DROP begin date occurs, the effective date of retirement and the DROP begin date shall be the first day of the month in which the Division receives the member's application, provided the application is received within the 12-month election as provided in subsection 60S-11.002(2), F.A.C.

47. The time requirements in the rule, however, are consistent with the explicit language in section 121.091(13)(a)2., which states a member is eligible if an election is made within 12 months of the retirement date, a member who fails to make the election within 12 months *forfeits* his or her rights to participate in DROP, and the member must advise *the Division* in writing of the dates he or she intends on participating in DROP. Based on this language, it is clear the Department could require a member to notify the Division that she had made an election to participate in DROP.

48. Additionally, sections 121.031 and 121.091 give the Department broad powers to enact rules for the administration of the retirement system, and section 121.091(13) explicitly authorizes the Division to adopt forms and procedures to facilitate the election to participate in DROP. As such, rule 60S-11.002 does not exceed the authority provided by those statutes, and does not enlarge, modify, or contravene the law implemented. See § 120.52(8)(c), Fla. Stat.

49. Likewise, because rule 60S-11.002 simply implements the requirements of section 121.091(13), neither the time requirements in the rule nor the forms created by the Division can be said to be illogical or irrational. *See* § 120.52(8)(e), Fla. Stat. ("A rule is arbitrary if it is not supported by logic or the necessary facts; a rule is capricious if it is adopted without thought or reason or is irrational.").

50. As such, rule 60S-11.002(2) and (3)(a) is a valid rule.

51. Because the Division did not receive Ms. Lyons' DROP paperwork within the timeframe set forth in rule 60S-11.002, Petitioner is ineligible for participation in DROP.

RECOMMENDATION

Based on the foregoing Findings of Fact and Conclusions of Law, it is RECOMMENDED that the Department of Management Services, Division of Retirement, enter a final order denying Celeste Lyons from participation in DROP.

DONE AND ENTERED this 2nd day of November, 2021, in Tallahassee, Leon County, Florida.

Hetul Des-

HETAL DESAI Administrative Law Judge 1230 Apalachee Parkway Tallahassee, Florida 32399-3060 (850) 488-9675 www.doah.state.fl.us

Filed with the Clerk of the Division of Administrative Hearings this 2nd day of November, 2021.

COPIES FURNISHED:

George T. Levesque, Esquire GrayRobinson, P.A. 301 South Bronough Street, Suite 600 Tallahassee, Florida 32301

Gayla Grant, Esquire Department of Management Services 4050 Esplanade Way, Suite 160 Tallahassee, Florida 32399-0950

Patrick Hagen, Esquire GrayRobinson, P.A. 301 South Bronough Street, Suite 600 Tallahassee, Florida 32301

David DiSalvo, Director Division of Retirement Department of Management Services Post Office Box 9000 Tallahassee, Florida 32315-9000 Thomas E. Wright, Esquire Department of Management Services Office of the General Counsel 4050 Esplanade Way, Suite 160 Tallahassee, Florida 32399-0950

James Timothy Moore, Esquire GrayRobinson, P.A 301 South Bronough Street, Suite 600 Tallahassee, Florida 32301

Whitney Rebecca Hays, Esquire Department of Management Services 4050 Esplanade Way Tallahassee, Florida 32399-0950

Kristen Larson, Interim General Counsel Department of Management Services Office of the General Counsel 4050 Esplanade Way, Suite 160 Tallahassee, Florida 32399-0950

NOTICE OF RIGHT TO SUBMIT EXCEPTIONS

All parties have the right to submit written exceptions within 15 days from the date of this Recommended Order. Any exceptions to this Recommended Order should be filed with the agency that will issue the Final Order in this case.