



XXXXXXXXXX  
Governor

XXXXXXXXXXXXXXXXXXXX  
Secretary

XXXXXXXXXXXX  
Assistant Secretary

January 25, xxxx

Susan S. Doe  
888 North 10<sup>th</sup> Street  
Siler City, NC 27344

*RE: Employer, Incorporated  
Higher Authority Decision No. 16 (UI)0000*

Dear Ms. Doe:

This is to acknowledge receipt of your correspondence in this office on January 25, 2017. It appears that you are attempting to file an appeal from the above-referenced Higher Authority Decision, which was mailed to you on November 15, 2016. Appeals of Higher Authority Decisions are filed in Superior Court, not with the Board of Review ("Board") or the Division of Employment Security ("Division"). As stated in N.C. Gen. Stat. § 96-15(h), appeals to Superior Court are filed with the appropriate Office of the Clerk of Superior Court with a copy properly served on the Division and any other party. Therefore, we are returning to you the correspondence submitted.

Although neither the Board nor the Division may impart legal advice, enclosed is a pamphlet entitled *Judicial Review: Appealing the Higher Authority Decision to Superior Court*. In addition, enclosed is a copy of N.C. Gen. Stat. § 96-15(h), which pertains to judicial review. It is hoped that this pamphlet and the copy of N.C. Gen. Stat. § 96-15(h) will provide sufficient information as to how judicial review of a Higher Authority Decision is obtained.

The Higher Authority Decision mailed on November 15, 2016 became final thirty (30) days thereafter when no Petition for Judicial Review was filed. **If** you file a late Petition for Judicial Review, the Division will move to have it dismissed.

Sincerely,

John Q. Lawyer  
Attorney

Enclosures  
cc: Employer, Incorporated (letter only)

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