

**Summary Statement**  
**Nelson v. IDOL and Franklin Group**  
**Docket No. 47061**

The Idaho Supreme Court reversed and remanded the Industrial Commission's determination that a letter of protest was untimely. Nelson's protest against the denial of unemployment benefits was received one day late by the Idaho Department of Labor. Though the envelope bore a U.S. Postal Service postmark, the mailing date was illegible. The appeals examiner, who was affirmed by the Industrial Commission, concluded that the reception date acted as the filing date in the case of an absent or illegible postmark. However, the Supreme Court found the evidence of (1) the postmark's presence on the envelope, (2) the USPS's error in legibly affixing the postmark, and (3) the letter's arrival in Boise on March 7, were substantial and competent evidence that a reasonable mind might accept to support the conclusion that the letter was timely mailed, and thus, timely filed.