

10-25-00

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DIVISION OF
ADMINISTRATIVE
HEARINGS

STATE OF FLORIDA, DEPARTMENT OF REVENUE
TALLAHASSEE, FLORIDA

ELF SERVICES, INC.,

Petitioner,

v.

CASE NO.: 00-1934
DOR 01-1-FOF

smf

STATE OF FLORIDA,
DEPARTMENT OF REVENUE,

Respondent.

FINAL ORDER

THIS CAUSE came before the Department of Revenue for the purpose of issuing a Final Order. The Administrative Law Judge assigned by the Division of Administrative Hearings heard this cause and issued a Recommended Order. A copy of that Order is attached to this Final Order. No exceptions to the Recommended Order were filed and there are no proposed substituted orders to consider. The Department of Revenue has jurisdiction of this cause.

STATEMENT OF THE ISSUE

The Department adopts and incorporates in this Final Order the Statement of the Issue in the Recommended Order.

PRELIMINARY STATEMENT

The Department adopts and incorporates in this Final Order the Preliminary Statement in the Recommended Order.

FINDINGS OF FACT

The Department adopts and incorporates in this Final Order the Findings of Fact in the Recommended Order.

CONCLUSIONS OF LAW

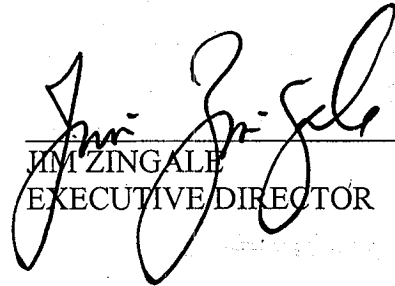
The Department adopts and incorporates in this Final Order the Conclusions of Law in the Recommended Order.

Based on the foregoing, it is

ORDERED that the Department's Notice of Intent to Levy dated March 30, 2000 be upheld and that garnishment of the funds in Petitioner's account at Admiralty Bank proceed immediately.

DONE AND ENTERED in Tallahassee, Leon County, Florida this 29th day of January, 2001.

STATE OF FLORIDA
DEPARTMENT OF REVENUE



JIM ZINGALE
EXECUTIVE DIRECTOR

CERTIFICATE OF FILING

I HEREBY CERTIFY that the foregoing Final Order has been filed in the official records of the Department of Revenue, this 29th day of January, 2001.



JUDY LANGSTON
AGENCY CLERK