IN THE DISTRICT COURT OF APPEAL FIRST DISTRICT, STATE OF FLORIDA

EIGHT HUNDRED, INC.,

Petitioner,

NOT FINAL UNTIL TIME EXPIRES TO FILE MOTION FOR REHEARING AND DISPOSITION THEREOF, IF FILED.

CASE NO. 1D03-3573

v.

FLORIDA DEPARTMENT OF REVENUE,

Respondent.

Kespondent.

Opinion filed February 4, 2004.

Division of Administrative Hearings

FILED

Date 2-23-04

Petition for Writ of Certiorari - Original Jurisdiction.

Thomas F. Egan, Orlando, Attorney for Petitioner.

Charles J. Crist, Jr., Attorney General, and John Mika, Assistant Attorney General, Tallahassee, Attorneys for Appellee.



Petition for Writ of Certiorari is hereby DENIED on the merits.

BOOTH, BENTON and VAN NORTWICK, JJ., CONCUR.