

STATE OF FLORIDA DEPARTMENT OF REVENUE  
TALLAHASSEE, FLORIDA

FILED  
09 JUL -6 PM 1:57  
DIVISION OF  
ADMINISTRATIVE  
HEARINGS

SADDLE CREEK TRANSPORTATION, INC., )  
 )  
Petitioner, )  
 )  
vs. )  
 )  
FLORIDA DEPARTMENT OF REVENUE )  
 )  
Respondent. )  
\_\_\_\_\_ )

DOAH Case No.: 08-4405

DOR Case No.: 09-2-FOF

**FINAL ORDER**

This cause came before me, as Executive Director of the Florida Department of Revenue (the Department) for the purpose of issuing a Final Order. The Administrative Law Judge assigned by the Division of Administrative Hearings heard this cause and submitted a Recommended Order to the Department. A copy of the Recommended Order, issued on April 1, 2009, by Administrative Law Judge Carolyn S. Holifield, is attached to this order and incorporated by reference as if fully set forth herein. No exceptions to the Recommended Order were filed. The Department has jurisdiction of this cause.

FINDINGS OF FACT

The Department adopts and incorporates in this Final Order the Findings of Fact contained in the Recommended Order as if fully set forth herein.


CONCLUSIONS OF LAW

The Department adopts and incorporates in this Final Order the Conclusions of Law contained in the Recommended Order as if fully set forth herein.

Accordingly, it is ORDERED that the Department's denial of Petitioner's application for a refund of sales tax is sustained.

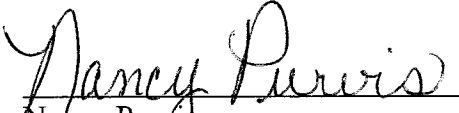
DONE AND ENTERED in Tallahassee, Leon County, Florida this 2 day of July,  
2009.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE

  
\_\_\_\_\_  
Lisa Echeverri  
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 2 day of July, 2009.

  
\_\_\_\_\_  
Nancy Purvis  
Agency Clerk

Any party to this Order has the right to seek judicial review of the Order pursuant to Section 120.68, Florida Statutes, by filing a Notice of Appeal pursuant to Rule 9.110 Florida Rules of Appellate Procedure, with the Agency Clerk of the Department of Revenue in the Office of the General Counsel, P.O. Box 6668, Tallahassee, Florida 32314-6668, and by filing a copy of the Notice of Appeal accompanied by the applicable filing fees with the appropriate District Court of Appeal. The Notice of Appeal must be filed within 30 days from the date this Order is filed with the Clerk of the Department.

Copies furnished to:

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