

STATE OF FLORIDA DEPARTMENT OF REVENUE
TALLAHASSEE, FLORIDA

FILED
10 JUN -2 PM 4: 19
DIVISION OF
ADMINISTRATIVE
HEARINGS

COLORCARS EXPERIENCED
AUTOMOBILES, INC.,

Petitioner,

DOAH Case No.: 09-2837
AUDIT No.: 200005030

vs.

DEPARTMENT OF REVENUE

DOR 10-03-FOF

Respondent.

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 29, 2010, by Administrative Law Judge Daniel Manry, is attached to this order and incorporated by reference as if fully set forth herein as Exhibit 1. The Department has jurisdiction in this cause.

EXCEPTIONS

Petitioner provided a letter to the Department purporting to preserve the Petitioner's right to file exceptions in this matter. This letter was dated, and was provided to the Department on, May 14, 2010. May 14, 2010 was the deadline for filing exceptions in this matter. Although the Petitioner requested an extension of time to file its exceptions herein, that request was denied by separate order. The Petitioner's May 14, 2010 letter does not "... clearly identify the disputed portion of the recommended order by page number or paragraph, ... and does not include appropriate and specific citations to the record." as required by Subsection 120.57(1)(l), Florida Statutes, as such the Department is not required to rule thereon. A true and correct copy of the

Respondent's correspondence regarding exceptions is attached to this order and incorporated by reference as if fully set forth herein as Exhibit 2.

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.

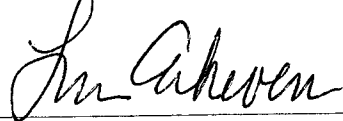
CONCLUSIONS OF LAW

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 Administrative Law Judge's order recommending that the Department enter a Final Order finding that all of the funds in the four bank accounts in evidence in this proceeding belong to the Petitioner and are subject to the Notice of Intent to Levy issued by the Department on April 29, 2009 in accordance with Section 213.67, Florida Statutes, is hereby adopted.

DONE AND ENTERED in Tallahassee, Leon County, Florida this 26th day of May, 2010.

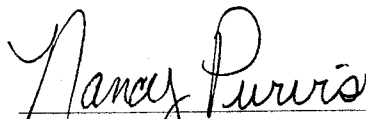
STATE OF FLORIDA
DEPARTMENT OF REVENUE



Lisa Echeverri
Executive Director

CERTIFICATE OF FILING AND SERVICE

I HEREBY CERTIFY that the foregoing FINAL ORDER has been filed in the official records of the Department of Revenue and that a true and correct copy of the Final Order has been furnished by United States mail, both regular first class and certified mail return receipt requested, to Petitioner C/O John T. Early, III, at POB 803, Osprey, Florida 34229 this 26th day of May 2010.



Nancy Purvis
Agency Clerk

NOTICE OF RIGHT TO JUDICIAL REVIEW

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 [FAX (850) 488-7112], **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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