2011 AUG 25 P 1:02

JESSETTOCAL OF AUTHINISTRATIVE HEARINGS Petitioner,

v.

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

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

CASE NO. 1D11-419

FLORIDA DEPARTMENT OF REVENUE,

Respondent.

Opinion filed August 24, 2011.

An appeal from the Division of Administrative Hearings. Susan B. Harrell, Administrative Law Judge.

Jesse Toca, pro se, Appellant.

Pamela Jo Bondi, Attorney General, and Carrol Y. Cherry, Assistant Attorney General, Tallahassee, for Appellee.

PER CURIAM.

DENIED on the merits.

BENTON, C.J., HAWKES, and ROWE, JJ., CONCUR.