



STATE OF FLORIDA
BOARD OF ACCOUNTANCY

DEPARTMENT OF BUSINESS AND
PROFESSIONAL REGULATION,

Petitioner,

DOAH Case No. 11-6262PL
DBPR Case No. 2010-031881

v.

AHMAD LABIB BALTAGI,

Respondent.

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FINAL ORDER

THIS MATTER came before the Board of Accountancy (hereinafter the Board) for final action pursuant to Section 120.57(1)(l), Florida Statutes, at a duly-noticed public meeting held June 8, 2012, in Tampa, Florida, for the purpose of considering the Recommended Order issued by the Administrative Law Judge, Petitioner's Exceptions to Recommended Order, and Respondent's Response to Petitioner's Exceptions to Recommended Order in the above-styled case. Respondent was not present but was represented by Fred R. Dudley, Esquire at the proceedings. Petitioner was represented by Eric R. Hurst, Chief Attorney, the Board was represented by Mary Ellen Clark, Assistant Attorney General.

After a review of the complete record in this matter, including consideration of the Administrative Law Judge's Recommended Order, a copy of which is attached hereto as Exhibit A, the Exceptions, the Response to Exceptions, and the argument of the parties, the Board makes the findings and conclusions set forth below.

RULING ON PETITIONER'S EXCEPTIONS

The Board reviewed and considered Petitioner's Exceptions to the Recommended Order and denied them.

FINDINGS OF FACT

1. The Administrative Law Judges findings of fact are hereby approved, adopted, and incorporated herein.

2. There is competent, substantial evidence to support the Administrative Law Judges findings of fact as adopted by the Board.

CONCLUSIONS OF LAW

3. The Board has jurisdiction over this matter pursuant to the provisions of Sections 120.569 and 120.57(1) and Chapter 473, Florida Statutes.

4. The Administrative Law Judges conclusions of law are hereby approved, adopted and incorporated herein

5. There is competent substantial evidence to support the Boards findings and conclusions.

DISPOSITION

The Administrative Law Judge's Recommendation is approved and adopted by the Board in its entirety.

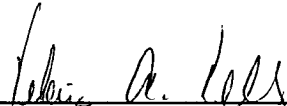
WHEREFORE, IT IS HEREBY ORDERED and ADJUDGED that:

The Administrative Complaint against Respondent is DISMISSED.

This Final Order shall become effective upon filing with the clerk of the Department of Business and Professional Regulation

DONE AND ORDERED this 28th day of June, 2012.

BOARD OF ACOUNTANCY



Veloria A. Kelly, Division Director

NOTICE OF RIGHT TO JUDICIAL REVIEW

Pursuant to Section 120.569, Florida Statutes, any substantially affected person is hereby notified that they may appeal this Final Order by filing one copy of a Notice of Appeal with the clerk of the Department of Business and Professional Regulation and by filing the filing fee and one copy of the Notice of Appeal with the District Court of Appeal within 30 days of the date this Final Order is filed.

CERTIFICATE OF SERVICE

I **HEREBY CERTIFY** that a true and correct copy of the foregoing has been furnished by U.S. Mail to Fred R. Dudley, Esquire, Holland & Knight, 315 S. Calhoun Street, Suite 600, Tallahassee, FL 32301; Eric Hurst, Esquire, Department of Business and Professional Regulation, 1940 North Monroe Street, Suite 42, Tallahassee, FL 32399-2202; and Hon. Jessica E. Varn, Administrative Law Judge, Division of Administrative Hearings, 1230 Apalachee Parkway, Tallahassee FL 32399-1550, and by inter-office mail to Mary Ellen Clark, Assistant Attorney General, PL01 The Capitol, Tallahassee, FL 32399-1050, this 3rd day of July, 2012.

Handwritten signature of Brandon M. Nichols in black ink.