



Executive  
Director  
Leon M. Biegalski

Child Support  
Ann Coffin  
Director

General Tax  
Administration  
Maria Johnson  
Director

Property Tax  
Oversight  
Dr. Maurice Gogarty  
Director

Information  
Services  
Damu Kuttikrishnan  
Director

**Office of the General Counsel**

Post Office Box 6668  
Tallahassee, Florida 32314-6668

Mark S. Hamilton, General Counsel

March 9, 2017

Robert S. Cohen, Director and Chief Judge  
Division of Administrative Hearings  
1230 Apalachee Parkway  
Tallahassee, Florida 32399-3060

Re: Motion Computing, Inc. v. Department of Revenue  
DOAH Case No.: 07-2667  
Status of Case

Dear Judge Cohen:

A Recommended Order in the above matter was issued on December 24, 2007, by Administrative Law Judge P. Michael Ruff. The Recommended Order held in favor of the Petitioner. Please allow this letter to update you on the status of the case.

This matter came to our attention as we went through our inventory for outstanding matters. Due to various reasons, including personnel turnover, a Final Order in this matter was never issued by the Department.

The Department previously withdrew the assessment in this case in line with the Recommended Order.

A copy of the Final Order issued by the Department of Revenue adopting the conclusions of the Recommended Order is enclosed.

Please do not hesitate to contact me if you have any questions.

Sincerely,

Mark S. Hamilton  
General Counsel

enclosure

FILED  
2017 MAR 13 PM 2:30  
DIVISION OF  
ADMINISTRATIVE HEARINGS

STATE OF FLORIDA DEPARTMENT OF REVENUE  
TALLAHASSEE, FLORIDA

DOR 2017-001 - FOF  
FILED

MOTION COMPUTING, INC.,

Petitioner,

vs.

DEPARTMENT OF REVENUE,

Respondent.

Department of Revenue – Agency Clerk

Date Filed: *March 9, 2017*

By: *April Warner*

DOAH Case Number: 07-2667

Audit Number: 200023944

2017 MAR 13 PM 2:30  
DIVISION OF  
ADMINISTRATIVE HEARINGS

FILED

**FINAL ORDER**

This cause came before the State of Florida, Department of Revenue (the Department) for the purpose of issuing a Final Order. The Administrative Law Judge (“ALJ”) assigned by the Division of Administrative Hearings (“DOAH”) heard this cause and submitted a Recommended Order (“Order”) to the Department. A copy of the Order, issued on December 24, 2007 by Judge P. Michael Ruff, is attached to this order and incorporated by reference as if fully set forth herein as Exhibit 1. The deadline for filing exceptions to the Order with the Department was January 8, 2008. Neither party filed exceptions to the Order.

FINDINGS OF FACT

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

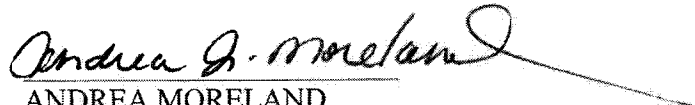
Accordingly, it is ORDERED that the assessment of sales and use tax against Petitioner that formed the basis of this contest is hereby dismissed.

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.**

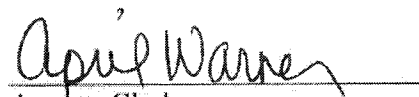
DONE AND ENTERED in Tallahassee, Leon County, Florida this 9<sup>th</sup> day of March, 2017.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE

  
ANDREA MORELAND  
DEPUTY 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 Jeffrey O'Connor at 8601 RR 2222 Building II, Austin, Texas, 78730 this 9<sup>th</sup> day of March, 2017.

  
Agency Clerk

Copies furnished to:

P. Michael Ruff  
Administrative Law Judge  
Division of Administrative Hearings  
The DeSoto Building  
1230 Apalachee Parkway  
Tallahassee, FL 32399-3060

Tim Dennis  
Assistant Attorney General  
Office of the Attorney General  
Revenue Litigation Bureau  
The Capitol-Plaza Level 01  
Tallahassee, Florida 32399-1050

Leon Biegalski  
Executive Director  
Department of Revenue  
POB 6668  
Tallahassee, Florida 32314-6668