

IN THE SECOND DISTRICT COURT OF APPEAL  
STATE OF FLORIDA

WILLIAM A. CABANA,

Appellant,

Case No. 2D06-5577

Trial Court Case No. 2006 CA 5063 SC

VS.

JAMES ZINGALE,  
EXECUTIVE DIRECTOR,  
FLORIDA DEPARTMENT  
OF REVENUE,

Appellee.

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Appeal from the Circuit Court of the Twelfth Judicial Circuit  
In and For Sarasota County, Florida

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APPELLEE'S ANSWER BRIEF

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