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

CYNTHIA MARIE WILLIAMS,

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

Appellant,

v.

CASE NO. 1D05-2389

ALPHONSO WILLIAMS, SR.,

Appellee.		

Opinion filed July 31, 2006.

An appeal from the Circuit Court for Alachua County. David A. Glant, Judge.

Glorimil R. Walker, of Three Rivers Legal Services, Inc., Gainesville, for Appellant.

No appearance, for Appellee.

## BROWNING, J.

Cynthia Marie Williams, the former wife, appeals one part of the April 2005 final judgment that dissolved her 32-year marriage to the appellee, Alphonso Williams, Sr. Specifically, the former wife challenges the following ruling by the trial

court in Paragraph "E" of the final judgment:

The Husband became eligible to receive retirement benefits July 1, 2003 and enrolled in the 60 month State Deferred Retirement Option Program (DROP). The Wife is not entitled to any of the Husband's DROP benefits. The Husband's DROP benefits are non-marital.

The parties were married on July 25, 1972. Competent, substantial evidence demonstrates that the former husband became eligible to receive retirement benefits on July 1, 2003, and enrolled in the 60-month DROP plan. We have *de novo* review of the trial court's ultimate conclusion of law that the former husband's DROP benefits are a non-marital asset and, therefore, are not subject to equitable distribution.

After the trial court issued the final judgment of dissolution of marriage in the case at bar, we issued <u>Pullo v. Pullo</u>, 926 So. 2d 448, 451-52 (Fla. 1st DCA) (en banc), review dismissed, Case No. SC06-1077 (Fla. June 8, 2006), which compels reversal of that part of the final judgment designating the former husband's DROP benefits as a non-marital asset not subject to equitable distribution. <u>See Nix v. Nix</u>, 31 Fla. L. Weekly D1217 (Fla. 1st DCA May 3, 2006); <u>Russell v. Russell</u>, 922 So. 2d 1097, 1099 (Fla. 4th DCA 2006). Accordingly, we AFFIRM that portion of the final judgment dissolving the parties' marriage, REVERSE the ruling in Paragraph "E" of the final judgment, and REMAND for further proceedings in accordance with <u>Pullo</u> and Nix.

## WOLF and VAN NORTWICK, JJ., CONCUR.