IN THE DISTRICT COURT OF APPEAL OF THE STATE OF FLORIDA FIFTH DISTRICT JANUARY TERM 2011

THEO GORDON,

Appellant,

v. Case No. 5D09-4327

BERRIS GORDON, ET AL.,

Appellee.

Opinion filed February 18, 2011

Appeal from the Circuit Court for Volusia County, Robert Rouse, Judge.

Michael P. Nordman of Richard W. Taylor, P.A., Deland, for Appellant.

Evelyn W. Cloninger and Paul Bryan Sladek of Cloninger & Files, Oviedo, for Appellee.

PER CURIAM.

Theo Gordon, the son of Llewelyn Gordon (deceased), appeals the order entered by the trial court denying his objection to inventory, approving the amended inventory filed by the personal representative of the deceased's estate, and authorizing the personal representative to liquidate assets of the estate to protect the deceased's homestead property. We affirm in part and reverse in part.

First, the trial court's order denying Theo's objection to inventory and approving the inventory filed by the personal representative is affirmed because there was competent, substantial evidence in the record supporting the trial court's finding that the deceased intended to make an <u>inter vivos</u> gift of two brokerage accounts to his brother, Berris.

Second, Berris concedes error on the issue of whether the personal representative was entitled to liquidate assets of the estate to protect the deceased's homestead property, acknowledging that the issue was not properly before the trial court for consideration. As such, the portion of the trial court's order authorizing the personal representative to liquidate assets is reversed.

AFFIRMED in part, REVERSED in part, and REMANDED.

PALMER, TORPY and COHEN, JJ., concur.