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

NOT FINAL UNTIL TIME EXPIRES TO

FILE MOTION FOR REHEARING AND DISPOSITION THEREOF, IF FILED.

GEORGE S. PITTS,

Appellant,

CASE NO. 1D03-4504

JODY R. PITTS,

v.

Appellee.

Opinion filed September 1, 2004.

An appeal from an order from the circuit court for Bay County. Judy Pittman, Judge.

Rhonda S. Clyatt, Panama City, Attorney for Appellant.

William M. Atkinson, Jr., Panama City, Attorney for Appellee.

PER CURIAM.

This is an appeal from a final order of dissolution of marriage and distribution of assets. Because there is competent, substantial evidence to support the trial court's determination that Bay Land Development was a marital asset, we affirm the judgment below.

AFFIRMED.

ERVIN, BOOTH and KAHN, JJ., CONCUR.