

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

PERRY NELSON,

Appellant,

v.

STATE OF FLORIDA,

Appellee.

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

CASE NO. 1D11-2128

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Opinion filed July 31, 2012.

An appeal from the Circuit Court for Duval County.  
Charles Cofer, Judge.

Bryan S. Gowdy of Creed & Gowdy, P.A., Jacksonville, for Appellant.

Pamela Jo Bondi, Attorney General, and Joshua R. Heller, Assistant Attorney  
General, Tallahassee, for Appellee.

PER CURIAM.

We affirm appellant's judgment and sentence for grand theft without discussion. However, appellant correctly asserts, and the state properly concedes, the trial court erred in ordering restitution based on speculation, non-admitted business records, and hearsay evidence admitted at the restitution hearing over

appellant's objection. See V.B. v. State, 75 So. 3d 363 (Fla. 1st DCA 2011); Dreyer v. State, 46 So. 3d 613, 615 (Fla. 2d DCA 2010); Ritch v. State, 14 So. 3d 1104, 1107 (Fla. 1st DCA 2009); Butler v. State, 970 So. 2d 919 (Fla. 1st DCA 2007); Forlano v. State, 964 So. 2d 246 (Fla. 1st DCA 2007); I.M. v. State, 958 So. 2d 1014 (Fla. 1st DCA 2007); Herrington v. State, 823 So. 2d 286 (Fla. 1st DCA 2002). Accordingly, we reverse the trial court's restitution determination and remand for a new restitution hearing. V.B., 75 So. 3d at 363; Dreyer, 46 So. 3d at 615; Forlano, 964 So. 2d at 246; Herrington, 823 So. 2d at 286-87.

AFFIRMED in part; REVERSED in part; and REMANDED for further proceedings.

WOLF and SWANSON, JJ., and JOHNSON, LEANDRA G., Associate Judge,  
CONCUR.