IN THE DISTRICT COURT OF APPEAL

OF FLORIDA

THIRD DISTRICT

JANUARY TERM, A.D. 2004

ALL AMERICAN POOL SURFACE,   **
INC., and JASON EVANS,

    **   CASE NO. 3D03-309

        Appellants,

    **

    vs.   LOWER

    **   TRIBUNAL NO. 00-28950

PAUL JORDAN,   **

        Appellees.   **

Opinion filed March 17, 2004.

An Appeal from the Circuit Court for Miami-Dade County, Gerald H. Hubbart, Judge.

Conroy, Simberg, Ganon, Krevans & Abel, P.A., and Hinda Klein (Hollywood), for appellants.

Barbara Green; Goldfarb, Gold, Gonzalez & Wald and Jonathan D. Wald, for appellee.

Before SCHWARTZ, C.J. and LEVY, J., and HARRIS, CHARLES M., Senior Judge.

PER CURIAM.

The issue in this case is whether the testimony of the forensic accountant concerning plaintiff's loss of future earning

ability was so based on speculation, conjecture, and incorrect assumptions that a new trial should have been ordered by the trial court. The expert's figures, not finalized until shortly before her testimony and calculated without discussing them with plaintiff or reading his deposition, assumed incorrectly that plaintiff, an hourly rate employee, received the private use of a company car, sick leave, and paid vacations. She further based her testimony on the costs of benefits, including the cost of worker's compensation protection, cost of uniforms, and cost for the work-related use of a vehicle paid by the employer. Obviously, if plaintiff is being compensated for the rest of his work life for the income he would have received had he worked full time, then the future use of a uniform, which he would no longer have to wear, the future use of a work-related vehicle, which he would no longer have to drive, or the cost of unemployment protection, when he is no longer concerned with being unemployed, is immaterial.

Because we agree that the expert's testimony was based on speculation, conjecture, and incorrect assumptions, we reverse for a new trial on the issue of lost earning ability.

REVERSED AND REMANDED.