NOT FINAL UNTIL TIME EXPIRES TO FILE REHEARING MOTION AND, IF FILED, DISPOSED OF.

IN THE DISTRICT COURT OF APPEAL

OF FLORIDA

THIRD DISTRICT

JANUARY TERM, 2004

PHILLIP COHEN, **

Appellant, **

vs. ** CASE NO. 3D03-1247

FLORIDA UNEMPLOYMENT ** LOWER

APPEALS COMMISSION, et al., TRIBUNAL NO. 03-1739

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Appellee.

Opinion filed March 24, 2004.

An Appeal from the Florida Unemployment Appeals Commission.

Vivian Z. Chavez; Jose Fons, for appellant.

John D. Maher (Tallahassee), for appellee Florida Unemployment Appeals Commission.

Before COPE, GODERICH, and GREEN, JJ.

PER CURIAM.

The claimant, Phillip Cohen, appeals from a final order of the Unemployment Appeals Commission disqualifying him from receiving

benefits because he was discharged for misconduct connected with work. After carefully reviewing the appeals referee's findings of fact, we conclude that the conduct complained of was, at most, an isolated incident of poor judgment that did not rise to a level of "misconduct," as the claimant was not acting willfully, wantonly, or in substantial disregard of the employer's interest. See §§ 443.036(29), 443.101, Fla. Stat. (2001); McKnight v. Florida Unemployment Appeals Comm'n, 713 So. 2d 1080 (Fla. 1st DCA 1998); Betancourt v. Sun Bank Miami, N.A., 672 So. 2d 37 (Fla. 3d DCA 1996); Bulkan v. Florida Unemployment Appeals Comm'n, 648 So. 2d 846 (Fla. 4th DCA 1995); Smith v. Krugman-Kadi, 547 So. 2d 677 (Fla. 1st DCA 1989), review denied, 558 So. 2d 20 (Fla. 1990); Erber v. Federal Express Corp., 409 So. 2d 522 (Fla. 5th DCA 1982).

Accordingly, we reverse and remand for an award of unemployment benefits.