WORKERS' COMPENSATION APPEALS BOARD STATE OF CALIFORNIA

INGRIS VIRULA, Applicant

VS.

WING LEE FARM CORPORATION; REDWOOD FIRE AND CASUALTY INSURANCE COMPANY, administered by BERKSHIRE HATHAWAY HOMESTATE COMPANIES, Defendants

Adjudication Numbers: ADJ11418472, ADJ11418473 Van Nuys District Office

> OPINION AND ORDER GRANTING PETITION FOR RECONSIDERATION AND DECISION AFTER RECONSIDERATION

Defendant seeks reconsideration of the First Amended Findings, Award and Orders (F&O) issued by the workers' compensation administrative law judge (WCJ) on August 12, 2024.¹

In case number ADJ11418472, the WCJ found in pertinent part that applicant, while employed by defendant on December 7, 2017, as a warehouse worker/loader, sustained injury arising out of and in the course of employment (AOE/COE) to her right elbow; that she was permanent and stationary on August 20, 2018; that she was entitled to future medical treatment; and that the injury did not cause permanent disability. In case number ADJ11418473, the WCJ found in pertinent part that applicant while employed by defendant during the period July 26, 2017 to July 26, 2018, sustained injury AOE/COE to her cervical, thoracic and lumbar spine, shoulders, elbows, wrists, hands, hips and knees; that she was entitled to future medical treatment; and that she is "entitled to a permanent disability award (after apportionment) of sixty two percent (67%)."

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¹ We will treat defendant's Petition as one seeking reconsideration of the August 12, 2024 F&O because the June 27, 2023 Findings, Orders and Award were rescinded and the July 29, 2024 Findings, Orders and Award were amended (in effect rescinding them) so that neither decision is legally enforceable. (Cal. Code Regs., tit. 8, § 10961.)

Defendant contends that treating physician Khalid Ahmed M.D.'s, reports do not constitute substantial medical evidence and that the decision issued by the WCJ is not supported by Dr. Ahmed's reports so that the decision should have been based on the reports of qualified medical evaluators (QMEs) Sam Ahdab, M.D., and Paul Bouz, M.D. Defendant contends, too, that it is entitled to a credit for the duplicate payment made by the Employment Development Department (EDD) to applicant for the period from March 14, 2019 to May 19, 2019.

We received an Answer from applicant. In the Answer, applicant does not dispute that defendant is entitled to an EDD credit. Applicant raises the issue of the permanent and stationary date and contends that since the WCJ relied on Dr. Ahmed's September 9, 2019 report (Exhibit 7), the permanent and stationary should be September 9, 2019, rather than August 20, 2018.

The WCJ issued a Report and Recommendation on Petition for Reconsideration (Report) recommending that the Petition be denied in part and granted in part and returned to the trial level to address credit for EDD's duplicative payment.

We have considered the allegations in the Petition, the Answer, and the contents of the Report with respect thereto. Based on our review of the record, and as discussed in the Report, which we adopt and incorporate, and as discussed below, we will grant defendant's Petition, and rescind the F&Os in each of applicant's cases, and substitute a new joint F&O, which defers the issues of the EDD lien and the permanent and stationary date, and clarifies that the finding of permanent disability is 67% in case number ADJ11418473.² We will return the matter to the WCJ for further proceedings consistent with this opinion.

BACKGROUND

Applicant filed two Applications for Adjudication on August 6, 2018, for injuries sustained while working for defendant as a warehouse worker. In case number ADJ11418472, applicant claimed injury on December 7, 2017, to her upper extremities, arm, and other body systems. In case number ADJ11418473, applicant claimed cumulative injury in the time period July 26, 2017 through July 27, 2018, to her neck, back, upper extremities, wrist and other body parts.

On August 20, 2018, Dr. Ahmed examined applicant and prepared a report. (Exhibit 10.) In that report, he stated that applicant had not reached maximum medical improvement. (Exhibit 10, p. 9.)

² On February 13, 2023, the two cases were consolidated. Thus, the WCJ should have issued a joint decision.

On December 20, 2018, Dr. Ahmed re-examined applicant and issued a report. (Exhibit 9.) He titled the report as "Primary Treating Physician's Maximum Medical Improvement Orthopedic Exam and Report." He concluded that applicant had reached maximum medical improvement. (Exhibit, 9, p. 1.)

On September 9, 2019, Dr. Ahmed re-examined applicant and issued a report. (Exhibit 7.) He again titled the report as "Primary Treating Physician's Maximum Medical Improvement Orthopedic Exam and Report." He again concluded that applicant had reached maximum medical improvement. (Exhibit 7, p. 1.)

On February 13, 2023, both cases proceeded to trial. The WCJ ordered the two cases consolidated. (2/13/23 MOH and Summary of Evidence, at p. 2.) Evidence was admitted, testimony was taken, and the matter was submitted. (*Ibid*, at p. 8.)

In case number ADJ11418472, the parties stipulated that temporary disability indemnity was paid at the weekly rate of \$557.53 for the period of March 14, 2019 to August 3, 2020; that permanent disability indemnity was paid at the weekly rate of \$290 for the period of August 4, 2020 to November 28, 2020; and that the employer has reimbursed EDD for payments made from August 27, 2018 to November 13, 2018. Among the issues raised in case number ADJ11418472 were temporary disability, with applicant claiming the period August 27, 2018 to August 12, 2020; permanent and stationary date, with applicant claiming August 3, 2020 based on Dr. Bouz, and defendant claiming April 20, 2020 based on PQME Dr. Ahdab; and the lien of EDD claiming duplicate payment for the period February 6, 2019 to May 19, 2019; a total of 103 days at the weekly rate of \$557.55.

In case number ADJ11418473, among the issues raised were temporary disability, with applicant claiming the period of August 27, 2018 to August 12, 2020; permanent and stationary date, with applicant claiming February 8, 2021 based on Dr. Bouz and Dr. Ahmed, and defendant claiming May 24, 2021 based on PQME Ahdab.

On June 24, 2024, the matter was again submitted. Findings, Orders and Award were issued in each case on July 29, 2024.

On August 8, 2024, applicant filed a request for correction, asking that the July 29, 2024 Findings and Orders in case number ADJ11418473 be amended to include additional body parts that were included in Dr. Ahmed's report but left out of the findings. On August 12, 2024, First Amended Findings, Award and Orders were issued in case number ADJ11418473, Findings,

Award and Order were issued in case number ADJ11418472, and a Joint Opinion on Decision was issued. As relevant herein, the WCJ stated in the Opinion that:

THE APPLICANT WAS PERMANENT AND STATIONARY ON AUGUST 20, 2018

Based on the report of Khalid B. Ahmend, [sic] M.D. dated August 20, 2018, the Applicant was permanent and stationary on the dated of the examination.

THERE IS NO ADDITIONAL TEMPORARY DISABILITY INDEMNITY OWED

The additional claimed temporary disability is after the permanent and stationary date.

DISCUSSION

T.

Former Labor Code section 5909³ provided that a petition for reconsideration was deemed denied unless the Appeals Board acted on the petition within 60 days from the date of filing. (Lab. Code, § 5909.) Effective July 2, 2024, section 5909 was amended to state in relevant part that:

- (a) A petition for reconsideration is deemed to have been denied by the appeals board unless it is acted upon within 60 days from the date a trial judge transmits a case to the appeals board.
- (b)(1) When a trial judge transmits a case to the appeals board, the trial judge shall provide notice to the parties of the case and the appeals board.
 - (2) For purposes of paragraph (1), service of the accompanying report, pursuant to subdivision (b) of Section 5900, shall constitute providing notice.

Under section 5909(a), the Appeals Board must act on a petition for reconsideration within 60 days of transmission of the case to the Appeals Board. Transmission is reflected in Events in the Electronic Adjudication Management System (EAMS). Specifically, in Case Events, under Event Description is the phrase "Sent to Recon" and under Additional Information is the phrase "The case is sent to the Recon board."

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³ All section references are to the Labor code, unless otherwise indicated.

Here, according to Events, the case was transmitted to the Appeals Board on August 27, 2024 and 60 days from the date of transmission is Saturday, October 26, 2024. The next business day that is 60 days from the date of transmission is Monday, October 28, 2024. (See Cal. Code Regs., tit. 8, § 10600(b).)⁴ This decision is issued by or on Monday, October 28, 2024, so that we have timely acted on the petition as required by Labor Code section 5909(a).

Section 5909(b)(1) requires that the parties and the Appeals Board be provided with notice of transmission of the case. Transmission of the case to the Appeals Board in EAMS provides notice to the Appeals Board. Thus, the requirement in subdivision (1) ensures that the parties are notified of the accurate date for the commencement of the 60-day period for the Appeals Board to act on a petition. Section 5909(b)(2) provides that service of the Report and Recommendation shall be notice of transmission.

Here, according to the proof of service for the Report and Recommendation by the workers' compensation administrative law judge, the Report was served on August 27, 2024, and the case was transmitted to the Appeals Board on August 27, 2024. Service of the Report and transmission of the case to the Appeals Board occurred on the same day. Thus, we conclude that the parties were provided with the notice of transmission required by section 5909(b)(1) because service of the Report in compliance with section 5909(b)(2) provided them with actual notice as to the commencement of the 60-day period on August 27, 2024.

II.

Defendant contends that Dr. Ahmed's reports do not constitute substantial medical evidence and that the findings, awards and orders issued by the WCJ are not supported by Dr. Ahmed's reports. (Petition, at pp. 6-10.)

For the reasons stated in the WCJ's Report, we agree with the WCJ that the opinion of Dr. Ahmed is substantial medical evidence upon which the WCJ properly relied. To be considered substantial evidence, a medical opinion "must be predicated on reasonable medical probability." (E.L. Yeager Construction v. Workers' Comp. Appeals Bd. (Gatten) (2006) 145 Cal.App.4th 922, 928 [71 Cal.Comp.Cases 1687]; McAllister v. Workmen's Comp. Appeals Bd. (1968) 69 Cal.2d 408, 413, 416–417, 419 [33 Cal.Comp.Cases 660].) A physician's report must also be framed in

⁴ WCAB Rule 10600(b) (Cal. Code Regs., tit. 8, § 10600(b)) states that:

Unless otherwise provided by law, if the last day for exercising or performing any right or duty to act or respond falls on a weekend, or on a holiday for which the offices of the Workers' Compensation Appeals Board are closed, the act or response may be performed or exercised upon the next business day.

terms of reasonable medical probability, it must not be speculative, it must be based on pertinent facts and on an adequate examination and history, and it must set forth reasoning in support of its conclusions. (*Gatten, supra*, 145 Cal.App.4th at 928 [71 Cal.Comp.Cases 1687]; *Escobedo v. Marshalls* (2005) 70 Cal.Comp.Cases 604, 612 (Appeals Board en banc), 70 Cal.Comp.Cases 1506 (writ den.).) We observe, moreover, it is well-established that the relevant and considered opinion of one physician may constitute substantial evidence, even if inconsistent with other 2 medical opinions. (*Place v. Workmen's Comp. Appeals Bd.* (1970) 3 Cal.3d 372, 378-379 [35 Cal.Comp.Cases 525].)

In the Joint Opinion on Decision, the WCJ explained that he was relying on the reports of Dr. Ahmed because "Dr. Ahdab's report is incomplete. Dr. Bouz simply agrees with Dr. Ahdab's report" and thus, "the only substantial medical reporting is from Khalid B. Ahmed, M.D." (Opinion on Decision, at p. 4.) Based on our independent review of the record, we do not disturb the WCJ's determination.

III.

Section 5313 provides:

The Appeals Board or the workers' compensation judge shall, within 30 days after the case is submitted, make and file findings upon all facts involved in the controversy and an award, order, or decision stating the determination as to the rights of the parties. Together with the findings, decision, order or award there shall be served upon all the parties to the proceedings a summary of the evidence received and relied upon and the reasons or grounds upon which the determination was made.

(Lab. Code, § 5313.)

Section 5815 provides:

Every order, decision or award, other than an order merely appointing a trustee or guardian, shall contain a determination of all issues presented for determination by the appeals board prior thereto and not theretofore determined. Any issue not so determined will be deemed decided adversely as to the party in whose interest such issue was raised.

(Lab. Code, § 5815.)

Taken together, sections 5313 and 5815 require the WCJ to "make and file findings upon all facts involved in the controversy" and to issue a corresponding award, order or decision that states the "reasons or grounds upon which the [court's] determination was made." (Lab. Code, §§

5313, 5815; see also *Blackledge v. Bank of America* (2010) 75 Cal.Comp.Cases 613, 621-622 (Appeals Board en banc).)

Here, defendant's second contention is that defendant is entitled to a credit for the duplicate payment issued by EDD for the period of March 14, 2019 through May 19, 2019, at the rate of \$557.53 per week. The question of whether a credit for the EDD payment was owed to defendant (for a similar, but not identical, time period) was listed as an issue for trial in case number ADJ11418472, but no finding was made regarding that credit. (10/18/22 PTCS in ADJ11418472, at p. 3; 2/13/23 Joint MOH and Summary of Evidence, at p. 3; 8/12/24 Findings, Orders and Award in ADJ11418472.) The WCJ agrees with defendant that "credit for the duplicative payments from the employment development department was mistakenly not given." (Report, at pp. 3-4.) The WCJ requests that we "amend the undersigned WCJ's award giving credit for the duplicate Employment Development [payment] or remand for the undersigned WCJ to address the omitted issue." (*Ibid.*) Therefore, we defer the issue of the EDD lien and return the matter to the WCJ for consideration of the issue.

"The Appeals Board or a Workers' Compensation Judge may correct a clerical error at any time and without necessity for further hearings, notwithstanding the lapse of the statutory period for filing a petition for reconsideration." (*Toccalino v. Workers' Comp. Appeals Bd.* (1982) 128 Cal.App.3d 543, 558, [47 Cal.Comp.Cases 145] internal citation omitted.) A grant of reconsideration has the effect of causing "the whole subject matter [to be] reopened for further consideration and determination" (*Great Western Power Co. v. Industrial Acc. Com.* (*Savercool*) (1923) 191 Cal. 724, 729 [10 I.A.C. 322]) and of "[throwing] the entire record open for review." (*State Comp. Ins. Fund v. Industrial Acc. Com.* (*George*) (1954) 125 Cal.App.2d 201, 203 [19 Cal.Comp.Cases 98].) Thus, once reconsideration has been granted, the Appeals Board has the full power to make new and different findings on issues presented for determination at the trial level, even with respect to issues not raised in the petition for reconsideration before it.

In the F&O in case number ADJ11418472, the WCJ found that applicant was permanent and stationary based on the August 20, 2018 report of Dr. Ahmed. (Exhibit 10.) Applicant contends that the permanent and stationary date should be September 9, 2019 based on Dr. Ahmed's report of that date. (Exhibit 7.) However, in his December 20, 2018 report (Exhibit 9), Dr. Ahmed also concluded that applicant was permanent and stationary. Clearly, August 20, 2018 is an error, but it is unclear from our review whether the WCJ intended to use the December 20,

2018 date or the September 9, 2019 date. Therefore, we defer the issue of the permanent and stationary date.

Accordingly, we grant defendant's Petition, rescind the F&Os in each of applicant's cases, and substitute a new joint F&O, which defers the issues of the EDD lien and the permanent and stationary date and clarifies that the finding of permanent disability is 67% in case number ADJ11418473. We return the matter to the WCJ for further proceedings consistent with this decision.

For the foregoing reasons,

IT IS ORDERED that defendant's Petition for Reconsideration of the Findings, Award and Orders of August 12, 2024 is **GRANTED**.

IT IS FURTHER ORDERED as the Decision After Reconsideration of the Workers' Compensation Appeals Board that the Findings, Award and Orders of August 12, 2024 in ADJ11418472 and the First Amended Findings, Award and Orders of August 12, 2024 in ADJ11418473 are RESCINDED, and the following Joint Findings, Award and Order is SUBSTITUTED therefor:

ADJ11418472

FINDINGS OF FACT

- 1. Applicant, Ingris Virula, while employed on December 7, 2017, as a warehouse worker/loader, Occupational Group No. 460, at Chino, California, by Wing Lee Farm Corporation, sustained injury arising out of and in the course of employment to her right elbow. Applicant did not sustain injury to her right arm.
- 2. At the time of injury, the employer's workers' compensation carrier was Redwood Fire and Casualty Insurance Company administrated by Berkshire Hathaway Homestate Company.
- 3. At the time of injury, the employee's earnings were \$836.30 per week.
- 4. The issue of the date that applicant was permanent and stationary is deferred.
- 5. Applicant's injury did not cause permanent impairment.
- 6. There is need for further medical treatment to cure or relieve from the effects of the injury.

AWARD

AWARD IS MADE in favor of INGRIS VIRULA against REDWOOD FIRE AND CASUALTY INSURANCE COMPANY, as future medical treatment consistent with finding number six above.

ORDER

IT IS ORDERED that the issue of liens is off calendar, with jurisdiction reserved, to be reset before this Board upon the filing of a Declaration of Readiness.

ADJ11418473

FINDINGS OF FACT

- 1. Applicant, Ingris Virula, while employed during the period July 26, 2017 to July 26, 2018, as a warehouse worker, Occupational Group No. 460, at Chino, California, by Wing Lee Farm Corporation, sustained injury arising out of and in the course of employment to her cervical, thoracic and lumbar spine, shoulders, elbows, wrists, hands, hips and knees.
- 2. At the time of injury, the employer's workers' compensation carrier was Redwood Fire and Casualty Insurance Company; administrated by Berkshire Hathaway Homestate Company.
- 3. At the time of injury, the employee's earnings were \$836.30 per week, warranting indemnity rates of \$557.53 for temporary disability, and \$290 for permanent disability.
- 4. There is no additional temporary disability owing.
- 5. There are legal grounds for apportionment. Ten percent of the permanent impairment is apportioned to preexisting degenerative changes.
- 6. Applicant is entitled to a permanent disability award (after apportionment) of sixty seven percent (67%), equivalent to 407.25 weeks of indemnity payable at the rate of \$290.00 per week, less credit for amounts paid by defendant on account thereof, and less reasonable attorney fees. The issue of whether defendant is entitled to a credit for the duplicate payment issued by EDD for the period of March 14, 2019 to May 19, 2019 at the rate of \$557.53 per week is deferred. The issue of the date that payments of permanent disability commenced is deferred.
- 7. There is need for further medical treatment to cure or relieve from the effects of the injury.
- 8. The reasonable value for the services of applicant's attorney is \$17,715.00.

AWARD

AWARD IS MADE in favor of INGRIS VIRULA against REDWOOD FIRE AND CASUALTY INSURANCE COMPANY, as follows:

- a. Permanent disability indemnity consistent with finding number six above.
- b. Future medical treatment consistent with finding number seven above.

c. Attorney fees per finding number eight above.

ORDERS

IT IS HEREBY ORDERED that the sum of \$17,715.00 be deducted from permanent disability indemnity due and owing applicant and paid forthwith to the Glauber Berenson Vego as reasonable attorney fees. If insufficient funds for attorney fees have been withheld from any advances paid to applicant, defendants to pay said attorney fees in addition to sums paid.

IT IS FURTHER ORDERED that the issue of liens is off calendar, with jurisdiction reserved, to be reset before this Board upon the filing of a Declaration of Readiness.

IT IS FURTHER ORDERED that the matter is RETURNED to the WCJ for further proceedings consistent with this decision.

WORKERS' COMPENSATION APPEALS BOARD

/s/ CRAIG SNELLINGS, COMMISSIONER

I CONCUR,

/s/ KATHERINE A. ZALEWSKI, CHAIR

/s/ JOSÉ H. RAZO, COMMISSIONER



DATED AND FILED AT SAN FRANCISCO, CALIFORNIA

October 28, 2024

SERVICE MADE ON THE ABOVE DATE ON THE PERSONS LISTED BELOW AT THEIR ADDRESSES SHOWN ON THE CURRENT OFFICIAL ADDRESS RECORD.

INGRIS VIRULA GLAUBER BERENSON VEGO DORMAN & SUAREZ LLP

MB/ara

I certify that I affixed the official seal of the Workers' Compensation Appeals Board to this original decision on this date. abs

JOINT REPORT AND RECOMMENDATION OF WORKERS' COMPENSATION ADMINISTRATIVE LAW JUDGE ON PETITION FOR RECONSIDERATION

INTRODUCTION:

On August 16, 2024, Defendant filed a timely verified petition for reconsideration of the Findings, Award and Order dated August 12, 2024. The petitioner contends the following:

- a) The reports by Khalid B. Ahmed, M.D. are not substantial medical evidence and they cannot be the basis of an award; and,
- b) Defendant is entitled to credit for the duplicate payments made by the Employment Development Department for the period March 14, 2019 to May 5, 2019.

STATEMENT OF FACTS:

The parties appeared for trial on February 13, 2023, documentary evidence was admitted testimony was taken and the matter was submitted. A Findings and Award was issued on June 27, 2023 and a petition for reconsideration was filed on July 5, 2023 and on July 13, 2023 by the opposing party. The submission was vacated on July 18, 2023. On March 4, 2024, the rater was cross examined, and the formal rating instructions amended. On June 24, 2024, the matter was again submitted. On August 12, 2024, the court found permanent disability based on the reports of Khalid B. Ahmed, M.D.. It is from this finding that the defendant seeks relief.

DISCUSSION:

THE REPORTS BY PAUL BOUZ, M.D. ARE NOT SUBSTANTIAL MEDICAL EVIDENCE ON MEDICAL LEGAL ISSUES

A treating physician shall render opinions on all medical issues necessary to determine eligibility for compensation. (Cal Lab Code § 4061.5.) In Paul Bouz, M.D.'s initial report dated December 3, 2019, he stated that he was only seeing the applicant for claim number 44042067 only, the injury dated December 7, 2017, the right elbow injury, medical epicondylitis. Dr. Bouz is not the primary treating physician because he clearly states he is not reporting on all medical issues. On January 25, 2021, Paul Bouz, M.D. wrote a permanent and stationary report and only commented on the Applicant right elbow and medial epicondylitis right elbow. On February 8, 2021, Paul Bouz, M.D. wrote a second permanent and stationary report. The top of the report had the date of injury "CT 07/26/2017 - 07/26/2018." The report only comments on impairment for the upper back. There were no comments on the other medical issues regarding the continuous trauma. On August 13, 2021, Dr. Bouz issued a "Medical Correspondence." The date of injury reference in the "Correspondence" was December 7, 2017. The correspondence discussed the body parts right elbow, knees and thoracic spine. Only the right elbow and right arm were plead in the December 7, 2017 injury. Paul Bouz, M.D.'s final report was issued on February 4, 2022; it was titled "Medical Correspondence" and address the continuous trauma from July 26, 2017 to July 26, 2018. The doctor lists the multiple diagnoses and comments that he is only authorized for the thoracic spine and bilateral knees. Only authorized for specific body parts is language used by a secondary/consulting physician. "Consulting physician" in Labor Code section 4605 means "a doctor who is consulted for the purposes of discussing proper medical treatment, not one who is consulted for determining medical-legal issues in rebuttal to a panel QME." The primary treating physician remains Khalid B. Ahmed, M.D.. Dr. Ahmed did not adopt and incorporate Dr. Bouz' reports.

THE REPORTS BY KHALID B. AHMEN, M.D. ARE MORE PERSUASIVE THAN THE REPORTS BY SAM AHDAB, M.D.

The trier of fact is empowered to choose among conflicting medical reports and rely on that which he deems most persuasive (*Jones v. WCAB* (1968) 68 Cal. 2d 476). In this case, panel qualified medical examiner Sam Ahdab, M.D. (PQME) found zero impairment to the cervical and lumbar spine. (Exhibit B, heading "Impairment".) The PQME noted cervical spine pain, sharp and dull, worse with movement, better with rest. (Exhibit B at page 2.) Under review of systems, the PQME found positive for bilateral wrists and hands, right elbow, cervical spine, thoracic spine, lumbar spine, bilateral knees the remainder of review of systems is normal and negative. The positive is for paraspinal tenderness. (Exhibit B at page 3.) Khalid B. Ahmed, M.D. (PTP) found constant sharp pain radiating down into both upper extremities. The pain increases with repetitive motion of the neck or keeping the next in affixed position for a short period of time. (Exhibit 7 at page 4.) The PQME did not review Exhibit 7. The PTP took range of motion readings for the cervical and lumbar spine. (Exhibit 7 at page 6.) The PQME did not report doing range of motion readings for the cervical and lumbar spine. The undersigned WCJ found the reports of the PTP Khalid B. Ahmed, M.D. more through and persuasive than the report of PQME Sam Ahdad, M.D.

CREDIT FOR THE DUPLICATIVE PAYMENTS FROM THE EMPLOYMENT DEVELOPMENT DEPARTMENT WAS MISTAKENLY NOT GIVEN

The recon unit should amend the undersigned WCJ's award giving credit for the duplicate employment development department or remand for the undersigned WCJ to address the omitted issue.

RECOMMENDATION:

The undersigned WCJ respectfully recommends that Defendant's Petition for Reconsideration filed August 16, 2024 be denied in part and remanded to address credit for the duplicate payment by the employment development department.

Dated: August 27, 2024

M. Victor Bushin Workers' Compensation Administrative Law Judge