

Commonwealth of Kentucky
Workers' Compensation Board

OPINION ENTERED: February 13, 2015

CLAIM NO. 201374332

FIRST CLASS SERVICES

PETITIONER/
CROSS-RESPONDENT

VS.

APPEAL FROM HON. R. ROLAND CASE,
ADMINISTRATIVE LAW JUDGE

MIKE HELM
and
HON. R. ROLAND CASE,
ADMINISTRATIVE LAW JUDGE

RESPONDENT/
CROSS-PETITIONER

RESPONDENT

OPINION
AFFIRMING IN PART,
REVERSING IN PART & REMANDING

* * * * *

BEFORE: ALVEY, Chairman, STIVERS and RECHTER, Members.

ALVEY, Chairman. First Class Services ("First Class") appeals from the Opinion, Award, and Order rendered August 15, 2014 by Hon. R. Roland Case, Administrative Law Judge ("ALJ"), awarding Mike Helm ("Helm") temporary total disability ("TTD") benefits, permanent partial disability

("PPD") benefits and medical benefits for a work-related low back injury occurring on July 22, 2013. First Class also seeks review of the September 23, 2014 order denying in relevant part its petition for reconsideration.

On appeal, First Class argues the ALJ erred by including meal reimbursements as "wages" in calculating Helm's average weekly wage ("AWW"). Helm cross-appeals arguing the ALJ erred by excluding *per diem* payments for lodging from his "wages" in calculating his AWW. Helm did not file a petition for reconsideration. Because we determine both payments by First Class to Helm for meals and lodging should have been included in calculating Helm's AWW, we reverse in part and remand.

Helm testified by deposition on April 8, 2014 and at the hearing held June 27, 2014. Helm began working for First Class on October 15, 2012 as an over-the-road truck driver where he primarily hauled plastic pellets with a bulk tanker. Helm testified he loaded and unloaded plastic pellets from the bulk tanker with a four inch round flexible metal hose weighing sixty to seventy-five pounds. On July 22, 2013, Helm slipped and twisted his back while loading the hose into a rack in Louisville, Kentucky. Helm stated he felt a pop in his low back with immediate onset of pain down his right leg. Thereafter, Helm underwent a course of

conservative treatment until his worker's compensation benefits ceased.

Helm testified he last worked for First Class on the day of the accident, July 22, 2013. Helm resigned in October 2013 stating he could not perform his job within the restrictions imposed by his treating physician. Thereafter, he worked as an over-the-road truck driver for Pegasus Transportation from October 2013 to January 2014. He began working for Clear Springs as a truck driver at the end of January 2014, where he continues to work. Post-injury wage records were introduced as an exhibit at the hearing.

Helm testified while working for First Class, he was paid a percentage of each load he hauled. His pay stubs referred to this amount as "commission." In addition to his commission, Helm testified at the hearing he received additional payment, stating as follows:

Q: In addition to the commission, were you paid any other types of - - for any other types of things?

A: It's called per diem.

Q: Yes?

A: It's a daily allowance for meals, lodging, just general expenses.

Q: And were those paid to you on your paycheck?

A: Yes.

Helm worked for First Class from October 15, 2012 to July 22, 2013. At the hearing, Helm introduced pre-injury AWW documentation based upon his commission pay, as well as the meal and lodging reimbursement. It reflects an AWW of \$918.63 during his "best" quarter in the fifty-two weeks immediately preceding the injury.

Helm also introduced the "Payroll Transaction Detail" records as an exhibit. Each of his weekly paychecks is itemized and reflects Helm was paid a "commission" amount, as well as "Meals Reimbursement" and "Lodging Reimbursement." They reflect Helm was paid weekly from October 26, 2012 through July 26, 2013. During his best quarter, the payroll records reflect varying weekly commission amounts. He was also paid \$208.00 per week for "lodging reimbursements" for twelve of the thirteen weeks during the best quarter. In "meals reimbursements" during his best quarter, he was paid \$295.00 weekly on five occasions, \$354.00 weekly on three occasions, \$236.00 weekly on three occasions, \$413.00 for one week, and \$0 for one week.

First Class filed a pre-injury AWW certification calculated based on Helm's commission pay only. Excluding

the meals and lodging reimbursement, the certification indicates Helm's earned an AWW of \$475.92 during his best quarter. At the hearing, First Class also filed Helm's 2012 and 2013 W-2s, reflecting the meal and lodging reimbursements were not included as taxable income.

In the August 15, 2014 opinion, the ALJ determined Helm sustained a work-related back injury resulting in impairment. He also determined the two multiplier applied when Helm ceased his job at Pegasus Transportation, where he earned equal or greater wages, due to his work injury. The ALJ awarded TTD benefits, PPD benefits increased by the two multiplier during the period of cessation of employment, and medical benefits. The ALJ stated as follows regarding Helm's AWW:

The key issue on average weekly wage is obviously whether to include the per diem the plaintiff received. Surprisingly, there is no clear cut reported appellate decision on this issue. The plaintiff relies on *Com-Air v. Aubert*, Claim No. 2005-64443. In that case, the per diem a stewardess received was included in the average weekly wage. In that case, the per diem was in addition to the employer providing the stewardess with lodging that was directly billed to the employer along with transportation to the lodging. The Board noted the per diem provided a "real economic gain to the employee". On the other hand, the employer relies on *Jackson v. Gentiva Health Services*, Claim No. 201-00911,

(sic) wherein the Board upheld the Administrative Law Judge's exclusion of mileage reimbursement. There was no evidence the employee reported this as income. The Board noted mileage reimbursement was paid to reimburse an employee for employment related expenditures while per diem is a set amount paid whether it is used for its intended purpose or whether any expenses actually incurred. On appeal, the Kentucky Court of Appeals in an unpublished opinion, held since the mileage reimbursement was not reported for income taxes as required by *KRS 342.140(6)*, it should not be included in wages.

The case of *Marsh v. Mercer Transportation*, 77 S.W.3d 592(Ky. 2002) involved the proper calculation of average weekly wage. In that case, the claimant was a truck driver and argued that some of her expenses listed on her Schedule C namely meals and depreciation should not be deducted from gross receipts since they were available for her to spend at her discretion while deduction for fuel and other direct expenses were not. The Administrative Law Judge in arriving at the average weekly wage added the meals and depreciation allowance back into the net profit. The case was remanded for a calculation pursuant to *KRS 342.140(1)(f)*. However, the court did not indicate the Administrative Law Judge should not have added these back but reversed his findings holding he should have used *KRS 342.140(1)(f)*. Hence, while this case certainly is not dispositive the court did not criticize or comment on the Administrative Law Judge adding the meals and depreciation back into net profit. The Administrative Law Fund found no other cases on point.

The Administrative Law Judge has carefully considered the above opinions. Initially, the Administrative Law Judge would note the portion of *KRS 342.140(c)* concerning reporting for income tax purposes clearly only modifies gratuities. Specifically, the phrase in question reads:

"...and gratuities received in the course of employment from others than the employer to the extent the gratuities are reported for income tax purposes."

Clearly this does not modify the remainder of the section. In this particular case, looking at the Payroll Transaction Detail attached as Plaintiff's Exhibit 1 to the transcript of hearing, the per diem is broken down as meals reimbursement and lodging reimbursement. The Administrative Law Judge determines the meals reimbursement is similar to the per diem in *Com-Air v. Aubert, supra*, and the lodging reimbursement more closely resembles the mileage reimbursement in *Jackson v. Gentiva Health Services, Inc., supra*. During the plaintiff's highest quarter the Administrative Law Judge will therefore exclude the \$208.00 lodging reimbursement for the twelve (12) weeks that it was paid and subtract \$2,496.00 from the total of \$11,942.19 leaving \$9,446.19 earned for that thirteen (13) week period which would result in an average weekly wage of \$726.63. Hence, the plaintiff's temporary total rate would be \$484.42.

First Class filed a petition for reconsideration raising the same argument it now makes on appeal. It also requested the ALJ to clarify the precise date Helm ceased

earning equal or greater wages in applying the two multiplier. Helm filed a response agreeing with First Class' request for clarification, but objected to the AWW argument. Helm stated the ALJ acted properly within his discretion and his decision is supported by substantial evidence.

In the Order on reconsideration, the ALJ clarified Helm ceased earning equal or greater wages effective February 1, 2014, and is therefore entitled to the two multiplier beginning on that date. The ALJ denied that portion of the petition for reconsideration concerning the calculation of Helm's AWW, finding it amounted to a re-argument of the merits.

On appeal, First Class argues reimbursement paid to an employee, but not reported for income taxes, should be excluded from the calculation of AWW. First Class argues while the ALJ correctly excluded the lodging reimbursement, he erred by including meals reimbursement. First Class points out neither form of reimbursement was included as wages for income tax purposes on Helm's 2012 or 2013 W-2s, and there is no evidence of record indicating the parties considered the reimbursements as "wages" for income tax purposes. First Class argues the most recent case addressing this issue is Jackson v. Gentiva Health Services,

2013 WL 6795946 (Ky. App. 2013)(ordered not to be published). In affirming the Board's determination mileage reimbursement was correctly excluded from the Claimant's AWW, the Court stated, "Since the mileage reimbursement Jackson received from Gentiva was not reported for income taxes as required by KRS 342.140(6), it should not be included in her "wages" for purposes of calculating her AWW." Therefore, since the meals and lodging reimbursements Helm received from First Class were not reported for income tax purposes, neither should be considered wages in calculating his pre-injury AWW. Pursuant to Jackson, First Class argues "whether reimbursement provided Helm with "economic gain" is irrelevant if the "gain" (the amount reimbursed) was not reported as income tax purposes."

On cross-appeal, Helm argues the ALJ correctly included *per diem* payment for meals in calculating his AWW but erred in excluding "per diem payments for lodging." In support of his argument, Helm cites to Comair, Inc. v. Aubert, Claim # 2005-64443, rendered February 5, 2008, in which the Board found no error in including *per diem* payments for meals while traveling in the ALJ's calculation of the Claimant's AWW calculation, noting it was of no consequence the payments qualified as nontaxable under federal law. Helm insists the *per diem* for meals and

lodging represents real economic gain to Helm and both should have been included in the AWW calculation.

It is well established a claimant in a workers' compensation proceeding bears the burden of proving each of the essential elements of his cause of action. Durham v. Peabody Coal Co., 272 S.W.3d 192 (Ky. 2008); Snawder v. Stice, 576 S.W.2d 276 (Ky. App. 1979). On questions of law, or mixed questions of law and fact such as in the case *sub judice*, this Board's standard of review is *de novo*. See Bowerman v. Black Equipment Co., 297 S.W.3d 858 (Ky. App. 2009). "When considering questions of law, or mixed questions of law and fact, the reviewing court has greater latitude to determine whether the findings below were sustained by evidence of probative value." Uninsured Employers' Fund v. Garland, 805 S.W.2d 116, 117 (Ky. 1991).

The payments for meals and lodging should have been included in Helm's wages for purposes for calculating his AWW. KRS 342.140(6) defines wages as follows:

The term "wages" as used in this section and KRS 342.143 means, in addition to money payments for services rendered, the reasonable value of board, rent, housing, **lodging**, and fuel or similar advantage received from the employer, and gratuities received in the course of employment from others than the employer to the extent the gratuities are reported for income tax purposes. (emphasis added)

Likewise, KRS 342.0011(17) states:

"Wages" means, in addition to money payments for services rendered, the reasonable value of board, rent, housing, **lodging**, fuel, or similar advantages received from the employer, and gratuities received in the course of employment from persons other than the employer as evidenced by the employee's federal and state tax returns; (emphasis added)

In his treatise, Professor Larson states as follows:

In computing actual earnings as the beginning point of wage-basis calculations, there should be included not only wages and salary but anything of value received as consideration for the work, as, for example, tips, bonuses, commissions and room and board, constituting real economic gain to the employee.

Larson's Workers' Compensation Law (2012) §93.01[2][a] ("Larson's").

Wages include both monetary payments and the reasonable value of other items enumerated in the statutes above, including "similar advantage". The Court of Appeals of Kentucky in Rainey v. Mills, 733 S.W.2d 756, 758 (Ky. App. 1987) stated as follows regarding the interpretation of a "similar advantage":

The general phrase "or similar advantage received from the employer"

follows the specific items of board, rent, housing or lodging. The "similar advantage received" must be of the same class as those specifically delineated, accordingly to general principles of statutory construction. *Nelson v. SAIF Corporation*, 78 Or. App. 75, 714 P.2d 631 (1986). Where specific items or classes are followed by more general language, the general words should be restricted by the specific designations so that they encompass only items of the same class or those specifically stated. *State v. Brantley*, 201 Or. 637, 271 P.2d 668 (1954).

In Rainey, the Court determined fringe benefits, such as employer pension plan contributions, health insurance benefits and life insurance premiums, are not to be included in the definition of wages when calculating an injured worker's AWW. Id. Similarly, premium pay (as opposed to output pay) and profit sharing bonuses are not to be included in calculating AWW. See Denim Finishers, Inc. v. Baker, 757 S.W.2d 215, 216 (Ky. App. 1988) and Pendygraft v. Ford Motor Co., 260 S.W.3d 788, 792 (Ky.2008). Likewise, this Board has determined tuition and book reimbursement constitutes a fringe benefit and therefore should be excluded. Crawford v. United Parcel Service, Claim Number 2003-75244, rendered May 27, 2005.

On the other hand, the Board has determined vacation pay which is earned for services rendered throughout a year and is treated in all ways as regular

income for tax purposes constitute "wages" and must be included in the calculation of AWW. Brooks v. Tri State Industrial Services, Claim Number 2006-97477, rendered April 30, 2009. Simple (as opposed to profit-sharing) bonuses based upon target performance goals and received in addition to regular pay is also to be included since it is payment for services rendered. Hubbard v. Adesa, Claim Number 2010-69276, rendered September 23, 2013.

This Board has addressed whether meal reimbursements can be included as wages in determining AWW in the companion cases of Comair, Inc v. Susan Aubert, Claim Number 2005-64443, rendered February 5, 2008 and Comair, Inc. v. Karen Davenport, 2006-80757, rendered February 15, 2008, and are relied upon by the ALJ in this instance in including payments for meals in calculating Helm's AWW. In Aubert and Davenport, the ALJ included portions of *per diem* payments to the Claimants, both flight attendants, for meals while traveling deemed nontaxable by the Internal Revenue Service in the calculation of their AWW. The Board affirmed by first addressing the income tax reporting requirement language found in KRS 342.0011(17) and KRS 342.140(6). The Board determined the express language contained in the statutory definitions do not mandate payments made to employees by employers must represent a taxable event

according to the IRS or be included as income in an employee's federal tax return in order to qualify as part of the employee's wage, with exception to gratuities received from third parties. The Board explained as follows:

When the two statutes are considered side by side, the last sentence of KRS 342.140(6) makes it clear that the income tax reporting requirement only modifies 'gratuities received from third parties.' KRS 342.140(6) does not require that wages other than gratuities be reported on a state or federal income tax return in order to be counted for purposes of computation of an employee's [AWW]. Hence, the terms 'average weekly wage' and 'income' for purposes of Chapter 342 are not necessarily synonymous.

After quoting Larson's, the Board provided the following analysis in determining the ALJ committed no error as a matter of law in including the *per diem* payments for meals:

In the instant case, Mueller testified Aubert [and Davenport] received per diem when traveling paid on an hourly basis to cover 'meals, Cokes, . . . a pack of gum,' etc. Moreover, the flight attendants' union contract with Comair confirms that Aubert's [and Davenport's] per diem payments constituted 'a meal allowance . . . for each trip hour or fraction thereof' that Aubert [and Davenport] was traveling in Comair's employ. Since absent the per diem payments Aubert [and Davenport] ordinarily would be expected to buy food as a personal expense whether on or off the job, the additional hourly sums paid

by Comair pursuant to the union contract represent 'a real economic gain to the employee.' In addition, KRS 342.0011(17) and KRS 342.140(6) expressly mandate that 'the reasonable value of board . . . received from the employer' shall be included in the employee's AWW calculation. Merriam-Webster's Dictionary defines 'board' as mean 'to provide with regular meals and often lodging usually as compensation.' Accordingly, as a matter of law we find no error concerning the ALJ's inclusion of the entire amount of Comair's per diem payments in the calculation of Aubert's [and Davenport's] AWW. Given the plain language of KRS Chapter 342, the fact that a portion of those payments qualify as nontaxable under federal law is of no consequence, and merely serves to buttress the tangible measure of real economic gain realized by Aubert [and Davenport] on account of the additional sums.

The ALJ relied upon Beverly Jackson v. Gentiva Health Services, Claim Number 2011-00911, rendered February 22, 2013 in excluding payment for lodging from the calculation of Helm's AWW. In Jackson, the ALJ excluded mileage reimbursement from the calculation of AWW. In addition to her regular pay, the Claimant received mileage reimbursement at the rate of \$2.50 per mile for her travels as a certified nurse's assistant only when she submitted to her employer 'visit slips' reflecting the patients she visited each day.

The Board affirmed stating, "mileage reimbursement is paid to reimburse an employee for employment-related expenses, and is not paid unless the mileage or travel is actually incurred. On the other hand, *per diem* is a set amount paid whether it is used for its intended purpose, or whether any expense is actually incurred." The Board also considered the fact the mileage reimbursement amounts were excluded from her taxable income, and not reported by the Claimant on her tax returns. The Board again acknowledged the income tax reporting requirement found in KRS 342.140(6) appears to modify only "gratuities received from third parties." Since the mileage reimbursement represented a true employment-related expense and it was not reported as taxable income, the Board found no error in excluding it from the AWW calculation. The Court of Appeals affirmed the Board in an unpublished decision. See Beverly Jackson v. Gentiva Health Services, 2013-CA-000549, rendered December 20, 2013 (not to be published).

Based upon our review, the key distinction is whether the payment at issue represents a true employment-related expense reimbursed by the employer upon actual occurrence of the expense or a *per diem* paid regardless of whether it is used for its intended purpose, or whether any expense is actually incurred. If the payments fall within

the first category, it is not to be included as "wages" in the calculation of AWW. If the payments fall within the second category it is to be included in calculating the AWW.

In this instance, the meals and lodging payments represent *per diem* payments to be included in calculating Helm's AWW. We begin by noting both KRS 342.0011(17) and KRS 342.140(6) expressly mandate "the reasonable value of . . . lodging" shall be included in the employee's AWW calculation. Likewise, both statutory definitions mandate "the reasonable value of board" received from the employer shall be included in the employee's AWW calculation. As noted in by the Board in Comair, Inc v. Susan Aubert, supra, Merriam-Webster's Dictionary defines 'board' as meaning 'to provide with regular meals and often lodging usually as compensation.'

We also find significant the payroll records introduced at the hearing spanning the period during which Helm was employed by First Class. The first check was issued on October 26, 2012 and the last was issued on July 26, 2013. During Helm's employment with First Class there were thirty-seven separate payroll transactions, thirty-six of which contained a meals reimbursement and lodging reimbursement. In thirty-four of those thirty-six paychecks received by Helm the lodging reimbursement was

\$208.00. In the other two paychecks the lodging reimbursement was \$104.00. The amount of meals reimbursement varied in each of the thirty-six checks as eleven checks included \$236.00, eleven checks included \$295.00, ten checks included \$354.00, two checks included \$177.00, one check included \$118.00, and one check included \$413.00. The little variances in the amounts paid to Helm support the conclusion the monies represented *per diem* payments.

Helm testified the meals reimbursement and the lodging reimbursement were *per diem* payments, explaining both were a daily allowance for meals and lodging. The payroll transaction records support his testimony both reimbursements represented *per diem* payments and were not an actual reimbursement of his meals and lodging expenses. Significantly, First Class did not offer any testimony rebutting Helm's testimony allowance for lodging and meals were *per diem* payments and not actual reimbursement of his lodging and meal expenses.

The mileage reimbursement in Beverly Jackson v. Gentiva Health Services, supra, is distinguishable from the meal and lodging payments here since the payment of mileage expense constitutes a reimbursement of the actual cost of fuel and the wear and tear on the individual's vehicle.

Thus, it is a reimbursement of actual out-of-pocket expenses incurred by the employee and is not included as wages. Here, the lodging and meal reimbursements were not an actual reimbursement of Helm's expenses, but merely *per diem* payments to him.

We are compelled to address First Class' argument "whether reimbursement provided Helm with 'economic gain' is irrelevant if the 'gain' (the amount reimbursed) was not reported as income tax purposes" pursuant to Beverly Jackson v. Gentiva Health Services, supra. In affirming the Board, the Court stated as follows:

The term "wages" has been held to only include items that are reported on an employee's income tax return. Anderson v. Homeless & Housing COA, 135 S.W.3d 405, 413 (Ky.2004). Jackson's mileage reimbursement can therefore only be considered as part of her "wages" if reported as income for tax purposes.

The pay stubs and wage records submitted by Gentiva reflect that the mileage reimbursement paid to Jackson was excluded from her taxable income. Jackson's argument that the mileage payments should be considered "wages" because they provided her with economic "gain" is irrelevant since she did not report that gain as income.

Thus, the ALJ correctly held that the mileage paid to Jackson was merely reimbursement for expenditures made in the course of her employment. Furthermore, reimbursement of expenses does not constitute "wages" under

342.140(6). Anderson, 135 S.W.3d at 413. Continued reimbursement is unnecessary when the costs that were being reimbursed are no longer being incurred. Jackson will not incur the cost of traveling between patients' homes while she is unable to work. Jackson argues that she would have been paid the \$2 .50 per mile regardless of whether she drove her own vehicle or took public transportation; however, this seems unlikely, and Jackson does not cite any evidence in the record to support such a contention.

Since the mileage reimbursement Jackson received from Gentiva was not reported for income taxes as required by KRS 342.140(6), it should not be included in her "wages" for purposes of calculating her AWW. The Board properly applied the law, and its decision was reasonable on the facts.

Slip op. at 4-5

We decline to adopt First Class' argument the additional payments cannot be considered in calculating AWW unless it was reported as income for tax purposes, regardless of whether the Claimant received an economic gain. This hard line approach is in direct conflict with the Board's previous holding that KRS 342.140(6) does not require "wages" other than gratuities to be reported on a state or federal income tax return in order to be counted for purposes of computation of an employee's AWW. See also Larry Riley v. Louisville Metro Government, Claim Number 2010-90583, rendered February 15, 2013:

We acknowledge the last sentence of KRS 342.140(6) in discussing the income tax reporting requirement appears to modify only 'gratuities received from third parties.' However, the logical extension of the sentence is that when a certain payment . . . is subject to federal income tax, the payment should, particularly when it is a 'similar advantage,' . . . be considered a 'wage' pursuant to KRS 342.0011(17) and KRS 342.140(6).

We acknowledge the Court of Appeals seems to adopt the rule advocated by First Class when it stated "Since the mileage reimbursement Jackson received from Gentiva was not reported for income taxes as required by KRS 342.140(6), it should not be included in her "wages" for purposes of calculating her AWW." Beverly Jackson v. Gentiva Health Services, slip. op. at 5. However, we believe such a rule is in conflict with the express language of KRS 342.0011(17) and KRS 342.140(6), and the Court's reliance on Anderson v. Homeless & Housing COA, 135 S.W.3d 405, 413 (Ky. 2004) is misplaced. In Anderson, the Court addressed the applicability of the exemption from coverage of the Act provided by KRS 342.650(3) to individuals who perform services for a religious or charitable organization in return for aid or sustenance only, and in no way addresses what constitutes "wages" in calculating a covered

employee's AWW. The Court in Anderson said only this regarding "wages"

[T]he term 'wages' takes into account items that are reported on the employee's income tax returns. It includes money; the reasonable value of board, rent, housing, lodging, fuel or other 'similar advantage' from the employer; and any 'gratuities received in the course of employment' from individuals other than the employer.
Id. at 413.

The primary analysis concerned the construction of the term "sustenance" as used in KRS 342.650(3), not AWW. Finally, while the Board is allowed to consider Anderson, it is not binding authority on this specific issue since it was an unpublished decision.

Therefore, the August 15, 2014 Opinion, Award, and Order and the September 23, 2014 order rendered by Hon. R. Roland Case, Administrative Law Judge, are hereby **AFFIRMED IN PART, REVERSED IN PART** and **REMANDED** to the ALJ to include the *per diem* payments for meals and lodging during Helm's best quarter in calculating his AWW and amend the award for indemnity benefits accordingly.

RECHTER, MEMBER, CONCURS.

STIVERS, MEMBER, CONCURS IN RESULT ONLY.

COUNSEL FOR PETITIONER/CROSS-RESPONDENT:

HON R CHRISTION HUTSON
P O BOX 995
PADUCAH, KY 42002

COUNSEL FOR RESPONDENT/CROSS-PETITIONER:

HON CHRISTOPHER P EVENSEN
6011 BROWNSBORO PK BLVD, STE A
LOUISVILLE, KY 40207

ADMINISTRATIVE LAW JUDGE:

HON R ROLAND CASE
PREVENTION PARK
657 CHAMBERLIN AVENUE
FRANKFORT, KY 40601