To the Clerk: THIS IS A FINAL APPEALABLE ORDER.
Please serve upon all parties not in default for failure to appear; Notice of the Judgment and its date or entry upon the Journal

LORAIN COUNTY COURT OF COMMON PLEAS
LORAIN COUNTY, OHIO
JOURNAL ENTRY
Hon. D. Chris Cook, Judge

Date Mar. 24, 2023 Case No. 22CV207416

BUCKEYE COMMUNITY BANK
Appellant

Stephen Bond
Appellant's Attorney

VS

OHIO DEPT. of JOB & FAM. SERV., et al.
Appellees

Laurence Snyder
Appellees Attorney

This matter is before the Court on Appellant, Buckeye Community Bank's ("Buckeye"), appeal and Brief of Appellant from the decision of the State of Ohio's Unemployment Compensation Review Commission ("The Commission") filed February 27, 2023; The Commission's Appellee Brief in Opposition, filed March 17, 2023; and Buckeye's Reply Brief, also filed March 27, 2023.

THE COURT RULES THAT:

The State of Ohio's Unemployment Compensation Review Commission's decision that Claimant, Kimberly Kozlowski's, discharge was involuntary and without just cause was unlawful, unreasonable, and against the manifest weight of the evidence. That decision is hereby OVERRULED, vacated, and Appellant's appeal to this Court is SUSTAINED.

Accordingly, The Director of The Commissions' decision of June 29, 2022, to disallow the claim is hereby reinstated.

See Judgment Entry. No Record.

IT IS SO ORDERED.

JUDGE D. Chris Cook

cc: Bond, Esq.
Snyder, Esq.

LORAIN COUNTY COURT OF COMMON PLEAS
LORAIN COUNTY, OHIO
JUDGMENT ENTRY
Hon. D. Chris Cook, Judge

Date Mar. 23, 2023 Case No. 22CV207416

BUCKEYE COMMUNITY BANK
Appellant

Stephen Bond
Plaintiff's Attorney

VS

OHIO DEPT. of JOB & FAM. SERV., et al.
Appellee

Laurence Snyder
Defendant's Attorney

I. INTRODUCTION

This matter is before the Court on Appellant, Buckeye Community Bank's ("Buckeye"), appeal and Brief of Appellant from the decision of the State of Ohio's Unemployment Compensation Review Commission ("The Commission") filed February 27, 2023; The Commission's Appellee Brief in Opposition[1], filed March 17, 2023; and Buckeye's Reply Brief, also filed March 27, 2023.

II. PROCEDURAL HISTORY

The following dates are pertinent to the procedural history of this matter:

June 6, 2022 - Claimant, Kimberly M. Kozlowski ("Kozlowski"), is terminated from her employment with Buckeye.

June 12, 2022 – Kozlowski files for unemployment benefits with Appellee, the Ohio Dept. of Job and Family Services ("ODJFS").

June 29, 2022 – Separate Appellee, The ODJFS Director ("The Director") issues an initial determination disallowing the application and finding that Kozlowski quit her employment without just cause. Kozlowski appeals this decision.

[1] Appellee's Brief was filed by separate Appellee, Director, Ohio Dept. of Job and Family Services.

July 27, 2022 – On appeal the Director issues a Redetermination affirming the initial decision. Kozlowski again appeals.

August 23, 2022 – A telephone hearing was held before a Review Commission Hearing Officer ("The Hearing Officer").

October 12, 2022 – The Hearing Officer issued a decision reversing ODJFS and found that Kozlowski did not voluntarily quit but was discharged without just cause.

October 19, 2022 – Buckeye files a Request for Review of that decision with Unemployment Compensation Review Commission ("UCRC").

October 26, 2022 – The UCRC issued a decision disallowing the request for review.

November 7, 2022 – Buckeye timely appeals to this Court.

December 27, 2022 – The UCRC timely files the certified transcript of the record of proceedings.

III. STATEMENT OF PERTINENT FACTS

Based upon the Certified Record and attached exhibits[2], the briefs of the parties, and the applicable law, the Court finds the following pertinent facts, *which are not in material dispute*, supported by the record:

1) On or about May 24, 2022, Kozlowski was working for Buckeye as a full-time mortgage loan specialist. She was an employee working from home.

2) Kozlowski had been employed by Buckeye since 2003.

3) On or about May 24, 2022, Buckeye determined that Kozlowski committed a "terminable offense" by violating company policy relative to the release of confidential information.

[2] This Court specifically reviewed the Commission Transcript, UCRC Decision of October 12, 2022, and the exhibits attached to and made part of the Certified Record. Direct references to the record are intentionally omitted herein.

4) Based upon this transgression, Buckeye gave Kozlowski a choice of either resigning her position with the bank which would allow her to keep her benefits until the end of June, 2022, or physically return to the office effective immediately or on June 6, 2022, with a "corrective action plan."

5) On May 31, 2022, Kozlowski's supervisor met with her and personally delivered a letter to Kozlowski advising her of these two options. This was the first notice to Kozlowski that she was required to physically report to work no later than June 6, 2022.

6) Also on May 31, 2022, Kozlowski contacted Buckeye's HR Director in an effort to reverse Buckeye's decision that she must physically return to work. The HR Director advised Kozlowski that Buckeye's decision would not be reversed and that she would have to report to work on site. This was the second time that Kozlowski was advised that she was required to physically report to work no later than June 6, 2022.

7) The following day, June 1, 2022, Kozlowski received an email from Buckeye informing her that the bank's position was unchanged and that she was required to physically report to work. This was the third time that Kozlowski was advised that she was required to return to work in person.

8) Later that same day, Kozlowski again contacted the HR Director in order to persuade Buckeye to let her continue working from home. Kozlowski was again informed that she must physically return to work, making this the fourth time that Kozlowski was informed that she was required to return to work in person.

9) On June 3, 2022, Kozlowski sent an email to Buckeye stating that she would not be resigning nor would she physically return to the office.

10) On the same day, Buckeye's President sent Kozlowski a letter again informing her that she was required to return to work on June 6, 2022, and that her failure to do so would be considered a resignation.[3] This was the fifth (and final) notice that she received.

11) On June 6, 2022, Kozlowski failed to appear at Buckeye for work and when contacted, advised that she would "stay working from home."

[3] She received this letter late morning on June 6th.

12) On June 7, 2022, Buckeye advised Kozlowski that she was terminated for abandoning her job.

IV. STANDARD OF REVIEW

Appellant, Buckeye, brings this action pursuant to R.C. 4141.282(A), which reads,

> Any interested party, within thirty days after written notice of the final decision of the unemployment compensation review commission was sent to all interested parties, may appeal the decision of the commission to the court of common pleas.

In adjudicating this matter, the Court is guided by the mandates of R.C. 4141.282(H),

> The court shall hear the appeal on the certified record provided by the commission. If the court finds that the decision of the commission was unlawful, unreasonable, or against the manifest weight of the evidence, it shall reverse, vacate, or modify the decision, or remand the matter to the commission. Otherwise, the court shall affirm the decision of the commission.

The Supreme Court of Ohio and the Ninth District Court of Appeals are in accord. If the trial court finds that the decision of the Commission was unlawful, unreasonable, or against the manifest weight of the evidence, it will undertake one of the following actions:

(1) Reverse the decision;
(2) Vacate the decision;
(3) Modify the decision; or
(4) Remand the matter to the Commission.

Bernard v. Unemp. Comp. Rev. Comm., 136 Ohio St. 3d 264, 2013-Ohio-3121, ¶ 9; *Blake v. Unemp. Comp. Rev. Admr.*, 9th Dist. Summit No. 27958, 2017-Ohio-166, ¶ 29.

In *Blake*, the Ninth District provided additional guidance on the scope of appellate review and the limited power of both the common pleas courts and courts of appeals to review a decision by the Commission,

> R.C. Chapter 4141 does not distinguish between the scope of review for the common pleas court or the appellate court with respect to UCRC decisions. *See* R.C. 4141.282(H) and (I). Thus, in a review of a decision by the UCRC regarding eligibility for unemployment compensation benefits, an appellate court is bound by the same limited scope of review as the common

pleas courts. *Irvine v. State of Ohio, Unemp. Comp. Bd. of Rev.*, 19 Ohio St.3d 15, 18 (1985). Accordingly, an appellate court may only reverse an unemployment compensation eligibility decision by the UCRC if the decision is unlawful, unreasonable, or against the manifest weight of the evidence. R.C. 4141.282(H); *Tzangas, Plaka, & Mannos v. Admr., Ohio Bur. of Emp. Servs.*, 73 Ohio St.3d 694, 696–97 (1995).

Blake, at ¶ 30.

And,

> The resolution of factual questions is chiefly within the UCRC's scope of review. *Tzangas* at 696, citing *Irvine* at 18. Thus, when assessing a decision from the UCRC, the appellate court must refrain from making factual findings or weighing the credibility of witnesses, and must instead determine whether the evidence in the certified record supports the UCRC decision. *Id.* If the reviewing court finds that such support is found, then the court cannot substitute its judgment for that of the UCRC. *Durgan v. Ohio Bur. of Emp. Servs.*, 110 Ohio App.3d 545, 551 (9th Dist.1996), citing *Wilson v. Unemp. Comp. Bd. of Rev.*, 14 Ohio App.3d 309, 310 (8th Dist.1984). "Moreover, 'every reasonable presumption must be made in favor of the [decision] and the findings of facts [of the review commission].' " *Roberts v. Hayes,* 9th Dist. No. CA 21550, 2003–Ohio–5903, ¶ 15, quoting *Karches v. Cincinnati,* 38 Ohio St.3d 12, 19 (1988).

Blake, at ¶ 31.

Thus, on close questions, where the Commission might reasonably decide either way, courts have no authority to upset the Commission's decision. *Freed v. Unemp. Comp. Rev. Comm.*, 4th Dist. Hocking No. 16CA6, 2017-Ohio-5731, at ¶ 11.

Finally, while reviewing courts are not permitted to make factual findings or to determine the credibility of witnesses in an unemployment compensation case, such courts do have a duty to determine whether the challenged decision is supported by the record evidence. *Reid v. MetroHealth Systems, Inc.*, 8th Dist. Cuyahoga No. 104015, 2017-Ohio-1154, at ¶ 22, citing, *Tzangas, supra,* at 696; *Irvine*, 17–18.

V. ANALYSIS

In support of this appeal, Buckeye urges that the decision of UCRC was unlawful, against the manifest weight of the evidence, and unreasonable.

I agree.

It is important to reiterate at the outset that the facts of this case are not in dispute. Both parties' "Statement of Facts" in their respective briefs are in complete agreement with the timeline of proceedings, the relevant communications between the parties, and their collective discernment of these events.[4]

This is important as the Court is cognizant that it cannot resolve factual questions, make factual findings, or weigh the credibility of witnesses. In fact, the Court must make every reasonable presumption of fact in favor of the UCRC's decision. *Roberts, supra.*

Accordingly, this Court accepts the facts as found by the UCRC as unconditionally controlling. Nevertheless, the UCRC's conclusion that Kozlowski was terminated without just cause was unlawful and against the manifest weight of the evidence. But mostly, it was unreasonable.

Let us address Appellant, Buckeye Bank's, arguments, concomitantly.

> THE DECISION OF THE UNEMPLOYMENT COMPENSATION REVIEW COMMISSION WAS UNLAWFUL, AGAINST THE MANIFEST WEIGHT OF THE EVIDENCE, AND MOST SIGNIFICANTLY, UNREASONABLE

It is axiomatic that Kozlowski has the burden of demonstrating that she is entitled to unemployment benefits and that she was *involuntarily* unemployed,

> A claimant bears the burden of proving her entitlement to unemployment compensation benefits. *Bulatko* at ¶ 31, citing *Kosky v. Am. Gen. Corp.,* 7th Dist. No. 03–BE–31, 2004–Ohio–1541, ¶ 9. *See also Cuyahoga Falls v. Stobbs,* 9th Dist. No. CA16113 (July 7, 1993) (noting, in a case concerning a R.C. 4141.29(A)(5) violation, that the claimant "was required to show that he was unable to obtain suitable work").

Blake v. Admin. Unempl. Rev. Comm., 9th Dist. Summit No. 27958, 2017-Ohio-166, at ¶ 40.

The Ninth District continued,

> The purpose of the Unemployment Compensation Act is "to enable unfortunate employees, who become and remain *involuntarily* unemployed by adverse business and industrial conditions, to subsist on a reasonably decent level."

[4] The only factual issue that is even remotely contested is the initial determination that Kozlowski violated Buckeye's confidentiality policy. As discussed *infra,* the resolution of this fact either way has no bearing on the Court's decision.

> (Emphasis sic) *Irvine* at 17, quoting *Leach v. Republic Steel Corp.*, 176 Ohio St. 221, 223 (1964). *See also Salzl v. Gibson Greeting Cards, Inc.* 61 Ohio St. 2d 35, 39 (1980): *Nowak v. Board of Review,* 150 Ohio St. 535, 537–38 (1948) (observing that the purpose of the law is to "assist those who are unfortunate enough to be **involuntarily unemployed**, but it is not intended to benefit **those who capriciously refuse similar work for which they are reasonably fitted** and for which they can receive wages prevailing for similar work in the community").

Blake, at ¶ 42, emphasis added.

CASE COMPARATORS

In *Blake,* the claimant refused to be scheduled for work as a mailer for the Akron Beacon Journal. A hearing officer found that she "did not want to be placed on the schedule," and as such, the claimant placed limitations on the employer's ability to schedule her. The UCRC upheld a decision by ODJFS that the claimant had been overpaid benefits for refusing to attend scheduled work hours. The trial court and Ninth District agreed.

In another similar case, the claimant was a Pinkerton's security guard who refused to accept reassignment to a new location. He was terminated and applied for unemployment compensation, which was disallowed as the administrator found that the claimant had ". . . quit without just cause." The trial court affirmed. On appeal, the Ninth District noted,

> The board of review had determined that Wright was discharged for just cause in that **he refused a work assignment, which constituted insubordination**. There was evidence before the board that Wright refused reassignment to a new post, a reassignment which did not involve a demotion in rank or reduction in pay. There was evidence that Wright knew that the company policy dictated that refusal of an assignment constituted grounds for termination. Accordingly, there was competent credible evidence to support a conclusion that the appellant was discharged for just cause. The court's affirmance of the ruling of the board did not constitute an abuse of discretion.

Wright v. Unempl. Comp. Board of Rev., 51 Ohio App. 3d 45, (9th Dist. Lorain No. 4266, 1988), emphasis added.

In a Second District case cited by Buckeye, a YWCA employee deliberately left work early and without permission knowing full-well that she could be terminated for that conduct. She was terminated and applied for unemployment benefits which were

initially disallowed. On appeal, the UCRC reversed finding that she was terminated without just cause. On appeal to the trial court, it found that the UCRC's decision was unlawful, unreasonable, and against the manifest weight of the evidence. The court of appeals affirmed.

This case is instructive as it provides additional guidance as to "just cause" and has a similar fact pattern in that it confirms an employer's ability to reasonably determine the employees work schedule.

> R.C. 4141.29 sets forth the eligibility requirements for unemployment compensation. Pursuant to R.C. 4141.29(D)(2)(a), a claimant is prohibited from receiving unemployment compensation if discharged with just cause. Just cause, in the statutory sense, is that which, to an ordinarily intelligent person, is a justifiable reason for doing or not doing a particular act. *Tzangas* at 697, quoting *Irvine* at 17. Whether just cause exists is unique to the facts of each case. "[F]ault is essential to the unique chemistry of a just cause termination." *Tzangas* at 6987.

YWCA v. Ohio Dept. of Job and Fam. Serv., 2nd Dist. Montgomery No. 27281, 2017-Ohio-4102, at ¶ 17.

The Second District adroitly noted,

> As we have previously held, "[a]n employer may reasonably set the days and hours of employment. Whether an employee who is discharged for failing to comply with the schedule has been discharged for 'just cause' * * * is a question of fact that depends on the totality of the circumstances." *Schadek v. Administrator, Ohio Bureau of Employment Servs.*, 2d Dist. Montgomery No. 11569, 1990 WL 80560, *2 (June 15, 1990). "The law looks to the degree and nature of the employee's 'fault' * * * **and the extent to which [she] has exhibited a disregard of [her] employer's interests**." *Id.* While occasional absenteeism and tardiness caused by a bona fide illness may not be just cause for a discharge, "**unauthorized departure of the employer's premises and abandonment of the work duties assigned** may constitute 'just cause' in the absence of a compelling need demonstrated in the record." *Id.*

YWCA, at ¶ 24, emphasis added.

And finally, the Ohio Supreme Court decision below is also helpful in determining what constitutes "just cause" and reiterates the maxim that an employee must be "willing and able" to work but "temporarily without employment through no fault of his own" in order to receive unemployment benefits.

In this case, the claimant voluntarily quit her employment due to health problems although she was physically capable of pursuing and maintaining other available full-time employment with her employer, yet she failed to do so.

The Supreme Court noted,

> The determination of what constitutes just cause must be analyzed in conjunction with the legislative purpose underlying the Unemployment Compensation Act. Essentially, the Act's purpose is "to enable unfortunate employees, who become and remain *involuntarily* unemployed by adverse business and industrial conditions, to subsist on a reasonably decent level and is in keeping with the humanitarian and enlightened concepts of this modern day." (Emphasis, *sic.*) *Leach v. Republic Steel Corp.* (1964), 176 Ohio St. 221, 223; accord *Nunamaker v. United States Steel Corp.* (1965), 2 Ohio St.2d 55, 57. Likewise, "[t]he act was intended to provide financial assistance to an individual who had worked, was able and willing to work, but was temporarily without employment through no fault or agreement of his own." *Salzl v. Gibson Greeting Cards* (1980), 61 Ohio St.2d 35, 39.

Irvine v. State Unempl. Comp. Bd. Of Rev., 19 Ohio St. 3d 15, 17 (1985).

In this case, the Supreme Court reversed the award of benefits finding that,

> Claimant was able to work, but was not willing to do so. She was unemployed because she chose to resign her position with N.E.O.D.C. Claimant's medical condition, which permitted full-time work, and her resultant resignation from N.E.O.D.C., did not justify her failure to pursue alternative employment with N.E.O.D.C. Nor did claimant prove that such alternative positions existed, but were not offered by her employer.

Irvine, at pg. 19.

DISCUSSION

In the case at bar, we are presented with very similar fact patterns to the four cases cited above. In all four of those cases, unemployment benefits were denied because, for various reasons, the employee *voluntarily* chose to terminate their employment (or were fired) because they refused to follow their employer's work assignments, policies, or procedures. As noted in the *YWCA* case, the employees "disregarded [their] employer's interests."

This same misconduct by Kozlowski is present here.

Kozlowski was employed by Buckeye for many years, almost two decades. Ostensibly, she was a good employee, particularly when one considers the fact that Buckeye gave her an opportunity to keep her position despite committing a "terminable offense" when she allegedly violated Buckeye's confidentiality policy.[5]

While the record is not developed in this regard, it is undisputed that when these events transpired, Kozlowski was working from home. For all we know, she always worked from home, or perhaps, like many employees, she began working from home once the COVID-19 pandemic struck.

Regardless, and despite the obvious fact that Kozlowski enjoyed and preferred to work at home, she had no *right* to work at home.

And therein lies the rub.

So let us review the Decision by the Hearing Officer, Hope Finney ("THO"), issued October 12, 2022.

First, the Findings of Fact found by THO regarding the communications between Buckeye and Kozlowski are not supported by the record in that THO grossly omits the number of times that Kozlowski was informed by Buckeye that it would not reconsider its position and that Kozlowski could either resign and maintain her benefits for a period of time or return to work with a corrective action plan. These were the only options and remained so until the time of Kozlowski's termination.

Despite being crystal clear as to these options, Kozlowski chose neither. Instead, she informed Buckeye *via* email that she was not going to resign and that she was going to continue to work from home – as if this was *her* choice.

But of course, it was not.

Second, THO, with absolutely no further findings, minimally cites the law then begins her "reasoning" by stating, *ipse dixit,* that "claimant did not voluntarily quit employment . . . or resign."

What?

That is exactly what she did. By "capriciously" disregarding her employer's mandate to physically return to work, and aware of what the ramifications of that decision would result in, Kozlowski made a knowing, voluntary, and conscience decision to remain

[5] As discussed *infra,* whether she actually violated company policy is of no accord.

home on June 6, 2022. That decision, exactly as Buckeye telegraphed, resulted in her termination with cause.

That the THO found otherwise is legally inapposite.

Third, THO makes a point of the fact that Kozlowski received Buckeye's letter on June 6, 2022, ". . . the day she was to return to the office onsite."

While true, so what?

By emphasizing this fact, THO totally disregards the previous four times that Kozlowski was informed that Buckeye's decision was firm and not subject to modification. The same problematic analysis is posited by THO when she found, "Claimant did not received (sic.) the employer's response in a reasonable time to inform the employer if she was resigning or planned to return to work onsite . . ."

This finding and analysis, as well as those identified below, are wholly against the manifest weight of the evidence in that Buckeye first informed Kozlowski orally and in writing on May 31, 2022, *seven full days* prior to June 6, 2022, the day she was to resign, report, or be terminated. In essence, *contra* THO's findings, Kozlowski had a week to decide what to do.

Finally, the THO fails to discuss the fact that Kozlowski repeatedly attempted to have Buckeye revisit its decision which clearly indicates that she was well-aware of Buckeye's position and what would happen if she followed through with her stated insouciance.

Most importantly, THO's Decision is unreasonable.

First, it grafts out of whole cloth a legal requirement that an employer must "reconsider" or keep an open mind about decisions it makes regarding the operation of its business or the terms of employment for its employees, whenever an employee asks it to. This effort to create *interstitial* law is not supported by any statute, case law, or public policy.

But even more egregious is the ultimate "take-away" from the THO's Decision that could, and most likely would, wreak havoc upon the workplace and divest employers of the ability to manage their businesses, particularly as it relates to where employees can actually work.

It is well known that the COVID-19 pandemic ushered in a new era of workplace necessities including, as germane herein, the opportunity for employees to work from home. Whether COVID-19 was the genesis for Kozlowski to work at home or not is

unclear, but what is clear is that she desired to continue to work from home, which is not surprising.[6]

Regardless of these findings and Kozlowski's desire to work from home, ultimately, it was not her decision. Absent some contract, agreement, or collectively bargained for arrangement, it is the employer, not the employee, who has the final say on an employee's physical location and ability, *or not*, to work remotely.

Consider the facts attendant to the four cases cited above.

In *Blake,* the employee, who worked for the Akron Beacon Journal, refused to be put on the schedule for certain shifts. In upholding the denial of her benefits, the Ninth District said that she was not involuntarily unemployed because she "capriciously" refused to work.

In *Wright,* a security guard refused to accept reassignment to a new work site location. The Ninth District opined that he quit without just cause because he, "refused a work assignment, which constituted insubordination." He was denied benefits.

In *YWCA,* an employee walked off the job because she wanted an unapproved day off. The Second District observed that an employer may, ". . . reasonably set the days and hours of employment." And, that she, ". . . exhibited a disregard of [her] employer's interests." That court said that the ". . . unauthorized departure of the employer's premises and abandonment of the work duties assigned," constituted just cause for termination. Again, benefits denied.

Finally, in *Irvine,* the employee voluntarily quit her employment due to health problems, even though she could continue to work. The Ohio Supreme Court stated that the claimant was, ". . . able to work, but was not willing to do so . . ." and upheld the denial of her benefits.

All of these cases, and many others, let alone the practical considerations at play here, militate against Kozlowski receiving unemployment benefits. She had a job where she worked from home. Her employer decided that it wanted her to physically return to the workplace. She refused. She had no legal, contractual, or bargained for right to dictate to her employer the conditions of her employment relative to where she worked. When she failed to show up for work on June 6, 2022, she abandoned her job and Buckeye was completely within its rights to terminate her for cause.

---

[6] A survey from Apollo Technical Engineering Talent Solutions (12/2/2022) found that 72% of workers prefer a hybrid, remote-office model and 73% of executives found that working remotely has been a success.

One final thought – the Court noted above that there was some dispute between Buckeye and Kozlowski about whether she actually violated Buckeye's confidentiality policy, which apparently was the impetus for requiring her to return to work with a corrective action plan (or resign).

Regardless of how that situation played out, it really does not matter. In this case, as there is no evidence that Kozlowski had an employment agreement, contract, or bargained for right to work from home, Buckeye had the absolute right to require her to physically return to work at any time and for any, or no, reason.

VI. CONCLUSION

Based upon the Certified Record and attached exhibits, the briefs of the parties, and the applicable law, this Court rules as follows:

The State of Ohio's Unemployment Compensation Review Commission's decision that Claimant, Kimberly Kozlowski's, discharge was involuntary and without just cause was unlawful, unreasonable, and against the manifest weight of the evidence. That decision is hereby OVERRULED, vacated, and Appellant's appeal to this Court is SUSTAINED.

Accordingly, The Director of The Commissions' decision of June 29, 2022, to disallow the claim is hereby reinstated.

IT IS SO ORDERED. No Record.

JUDGE D. Chris Cook

THIS IS A FINAL APPEALABLE ORDER