

BEFORE THE INDUSTRIAL COMMISSION OF THE STATE OF IDAHO

AMBER ILENE PACK,

Claimant,

v.

IDAHO DIVISION OF VETERANS SERVICES,

Employer,

and

IDAHO STATE INSURANCE FUND,

Surety,
Defendants.

IC 2010-014322

**FINDINGS OF FACT,
CONCLUSIONS OF LAW,
AND ORDER**

Filed February 10, 2014

INTRODUCTION

Pursuant to Idaho Code § 72-506, the Industrial Commission assigned the above-entitled matter to Referee Douglas A. Donohue. He conducted a hearing in Boise on November 13, 2012. Clinton Miner represented Claimant. Max Sheils represented Defendants Employer and Surety at hearing and, upon his retirement, Gardner Skinner represented Defendants for posthearing depositions and briefing. After multiple extensions were granted to allow briefs, the case came under advisement on December 4, 2013. This matter is now ready for decision. The undersigned Commissioners have chosen not to adopt the Referee's recommendation and hereby issue their own findings of fact, conclusions of law and order.

ISSUES

The issues to be decided according to the Notice of Hearing and as agreed to by the parties at hearing are:

1. Whether and to what extent Claimant is entitled to benefits for:
 - a) Temporary disability (TTD/TPD),
 - b) Permanent partial impairment (PPI),
 - c) Permanent partial disability in excess of impairment,

- d) Medical care;
- e) Attorney fees; and

2. Whether and on what date Claimant became medically stable.

At hearing, Claimant withdrew an issue about attorney fees under Idaho Code § 72-210. Further, Claimant failed to establish a basis for attorney fees under any other statute and declined to argue the issue in briefs. The issue of attorney fees is deemed waived or withdrawn.

As to the question of Claimant's entitlement to medical care, it appears that Dr. Manos is not in the chain of physician referral. Rather, Dr. Manos evaluated Claimant at the instance of Claimant's attorney. (Transcript 28/6-7). Nor is it clear whether Dr. Manos provided treatment to Claimant as opposed to seeing her only for the purpose of developing an expert opinion. Regardless, the Commission does not have before it a request that Dr. Manos be recognized as Claimant's treating physician as anticipated by the provisions of Idaho Code § 72-432(4) and J.R.P. 20. All that Claimant has requested is that she be provided medical care of the type recommended by Dr. Manos.

CONTENTIONS OF THE PARTIES

Claimant contends she suffered a compensable accident and injury on June 11, 2010 while transferring a nursing home resident from a bed to a wheelchair. She injured her upper back. During chiropractic treatment for that injury, the chiropractor injured her neck. She has continuing symptoms. A cervical surgery is reasonable. She is entitled to temporary disability benefits and is not yet medically stable. If deemed stable, she suffers significant permanent disability.

Defendants acknowledge that Claimant suffered a compensable accident/injury. They acknowledge responsibility for medical treatment received to date, except that provided by Dr. Manos. Further, Defendants acknowledge responsibility for TTD benefits during Claimant's treatment by Dr. Johans. Defendants acknowledge responsibility for a 2% PPI rating, which has

been paid. Defendants do not argue that Claimant's neck injury is a noncompensable consequence of an intervening event. Rather, they contend that Claimant requires no further treatment for her neck condition, and that the treatment proposed by Dr. Manos is neither reasonable nor needed. Because Claimant has been given no permanent limitations/restrictions, and because she has returned to work at a wage higher than her time of injury wage, Defendants contend that Claimant has suffered no disability in excess of her 2% PPI rating.

EVIDENCE CONSIDERED

The record in the instant case included the following:

1. Oral testimony at hearing of Claimant and her father Daniel Pack;
2. Defendants' exhibits 1-6, admitted at hearing; and
3. Posthearing depositions of surgeons Richard Manos, M.D., and Timothy Johans, M.D.

At hearing, Claimant offered proposed exhibits 1 through 10. Defendants objected to the admission of these based on the untimely production of these records under J.R.P. 10. Claimant failed to show good cause for such untimeliness; Defendants' objection was sustained.

FINDINGS OF FACT

1. Claimant worked for Employer as a nurse's aide at the State Veteran's Home on June 11, 2010. At 24 years of age and weighing only 145 pounds, Claimant stands a petite five foot five inches tall.

2. Claimant described an accident in which she was transferring a patient from a bed to a wheelchair. The patient suddenly failed to support his own weight as he clung to her. She felt immediate back pain.

2010 Medical Care

3. A little after 9:00 a.m. on that date, Claimant visited St. Luke's ER in Boise. The ER physician examined her. He noted the absence of neck pain or tenderness and the

presence of mid back tenderness and mild muscle spasm. Without neurological symptoms, he did not require X-rays. He recorded back pain and strain in her thoracic region.

4. On Monday June 14 Claimant visited St. Luke's Occupational Health Services ("OccHealth") for follow-up and expected release to return to work as instructed by the ER physician. Upon examination by a nurse practitioner, Claimant was given temporary restrictions including lifting up to 15 pounds and no repetitive spine motions. She was referred to physical therapy.

5. On June 21 Claimant returned to OccHealth for follow up. She had undergone one physical therapy session. She reported pain was present but reduced. Upon examination, work restrictions were changed to lifting 50 pounds maximum, no one-person transfers. The physical therapy recommendation continued.

6. On June 30 Claimant visited OccHealth and reported some further pain reduction. Upon examination, work restrictions were changed to lifting 25 pounds maximum, no patient transfers, and repetitive motion restrictions.

7. On a July 12 follow-up visit to OccHealth Claimant first reported neck and right shoulder pain. This was predominant, but her mid-back pain had improved. Examination showed full neck range of motion with pain at the extremes of leftward flexion and right rotation, as well as some generalized achiness in her shoulder. Her back was much better with only some paraspinal muscle tenderness remaining. She requested chiropractic care instead of physical therapy.

8. On July 16 Claimant reported to OccHealth that her second chiropractic visit had grossly exacerbated her condition. Upon examination, Claimant exhibited very limited range of neck motion and palpable cervical spasm into her shoulder girdle. The Physician's

Assistant recommended discontinuing chiropractic care and returning to physical therapy.

9. Claimant showed slower than expected recovery over the next several OccHealth visits. Her restrictions yo-yoed from visit to visit.

10. An X-ray of her neck taken August 6 showed no trauma and no degenerative disease.

11. After seven OccHealth visits, two chiropractic visits, and 10 physical therapy sessions, Cody Heiner, M.D., at OccHealth examined Claimant on August 17. This note reports her first complaints of possible neurological symptoms into her right arm. It reports she was working light duty. Dr. Heiner noted her antidepressant, antianxiety, and migraine prescriptions in conjunction with reporting a flat affect, subjective complaints without objective findings, and nonorganic responses to the examination. Still concerned about possible radiculopathy, he recommended an MRI.

12. On August 20 an MRI showed mild degenerative disease including a small paracentral disc bulge which produced “some mild anterior extradural defect on the cord,” with a normal spinal canal and foramina at C5-6. It showed mild left foraminal narrowing at C6-7. Upon receipt of the MRI, Dr. Heiner referred her to Timothy Johans, M.D. Dr. Heiner did not see her again until October 19.

13. On September 9 Dr. Johans examined Claimant. Upon examination, Dr. Johans was concerned that the disc bulge might be impinging the spinal cord. However, on September 27 Claimant’s examination produced inconsistent findings: Neurological complaints were not consistent with a C6 nerve distribution but rather with a C8 or ulnar nerve distribution; left arm symptoms were new and nonorganic; and leg symptoms were also new and nonorganic. Searching for a cause, Dr. Johans ordered another MRI.

14. An October 1 MRI showed the degenerative disease as before, but the disk bulge had become smaller and no longer contacted the cord.

15. On October 4 Dr. Johans again visited Claimant. He reported that she needed no more treatment and could be returned to work.

16. On October 19 Dr. Heiner performed a brief examination but spent significant time with Claimant and her father counselling them. Dr. Heiner recorded:

I feel she has nonspecific upper back and neck pain with no obvious anatomic cause. . . .I have recommended that she resume normal work. She should do this gradually over the next two weeks initially with no solo lifts or transfers. She and her father were quite reluctant to have her return to work and somewhat upset by this recommendation. I do not feel that she is at increased risk for reinjury, provided that she resumes normal tasks gradually. I also feel strongly that returning to work would benefit her in many ways and reduce her chance of chronic disabling pain.

D. Exh. 2, p. 27.

17. Dr. Heiner referred Claimant to Nancy Greenwald, M.D. She conducted examinations on November 8 and 29, December 7 and 28, and in 2011 on January 24 and February 15.

18. On February 15, 2011, Dr. Greenwald opined Claimant was at MMI and rated PPI at 2% whole person without apportionment.

19. Claimant was first seen by Richard Manos, M.D., on June 13, 2011. Dr. Manos did not review any records from other providers, including Dr. Betz, St. Luke's Occupational Medicine, Primary Health or Dr. Johans. He did review two previous MRIs, but testified that both studies demonstrated a C5-6 disc herniation with impingement on the right C6 nerve root, and that the initial MRI showed impingement on the spinal cord. Claimant saw Dr. Manos again on January 30, 2012, with persistent complaints. He ordered a third MRI which was read by the evaluating radiologist as showing even further resolution of the C5-6 lesion but with a minimal

residual osteophyte complex producing neither spinal canal nor neural foraminal stenosis. Dr. Manos disagreed with the radiologist's interpretations of the last two MRI studies, and testified that he felt Claimant continued to have right-sided nerve root compression as a result of the C5-6 disc osteophyte complex. Because of Claimant's persistent complaints, Dr. Manos felt that she was a candidate for C5-6 arthroplasty. However, he did not testify that the surgery was "required", but that it was an elective "quality of life issue".

20. Claimant returned to Dr. Johans on April 2, 2012, approximately six weeks following her last visit to Dr. Manos. Dr. Johans reviewed both the radiologist's report on the third MRI study, as well as the actual films. He testified that he agreed with the radiologist that the study depicted near complete resolution of the posterior disc extrusion, with a minimal residual disc osteophyte causing neither spinal canal nor neural foraminal stenosis. He described the residual osteophyte complex as extremely minimal and not an operative lesion. On physical exam, Dr. Johans noted essentially normal findings, with no clinical evidence of neurological compromise.

DISCUSSION AND FURTHER FINDINGS OF FACT

21. The provisions of the Idaho Workers' Compensation Law are to be liberally construed in favor of the employee. *Haldiman v. American Fine Foods*, 117 Idaho 955, 956, 793 P.2d 187, 188 (1990). The humane purposes which it serves leave no room for narrow, technical construction. *Ogden v. Thompson*, 128 Idaho 87, 88, 910 P.2d 759, 760 (1996).

Entitlement to Further Medical Treatment

22. Idaho Code § 72-432(1) defines employer's obligation to provide an injured worker with medical treatment. That section provides:

Subject to the provisions of section 72-706, Idaho Code, the employer shall provide for an injured employee such reasonable medical, surgical or other

attendance or treatment, nurse and hospital services, medicines, crutches and apparatus, as may be reasonably required by the employee's physician or needed immediately after an injury or manifestation of an occupational disease, and for a reasonable time thereafter. If the employer fails to provide the same, the injured employee may do so at the expense of the employer.

The requirements of this section are in the disjunctive; an employer is obligated to provide reasonable treatment of two types: (1) that care required by an employee's physician or (2) that care needed immediately following an injury, and for a reasonable time thereafter. *See Sprague v. Caldwell Transp., Inc.*, 116 Idaho 720, 779 P.2d 395 (1989). Here, there is no evidence that Dr. Manos is Claimant's treatment physician, or in the chain of referral from a treating physician. Rather, the evidence tends to establish that Claimant saw Dr. Manos at the referral of her attorney. Nor does Claimant request that the Commission endorse a change of physician to Dr. Manos per the provisions of Idaho Code § 72-432(4). Therefore, in order to prove entitlement to the medical treatment that has been recommended by Dr. Manos, Claimant must demonstrate that the care is "needed", and is "reasonable". *See Richan v. Arlo G. Lott Trucking, Inc.*, 2011 IIC 0008 (2011). In *Richan*, we determined that care is "needed" if it is necessary to affect a cure of the injured worker's injury or disease and restore the injured worker's ability to engage in gainful activity.

23. What is meant by the term "reasonable" was addressed by the Court in *Sprague v. Caldwell Transp., Inc.*, 116 Idaho 720, 779 P.2d 395 (1989). However, the care at issue in *Sprague* had already been rendered, and the criteria identified by the Court to evaluate the reasonableness of such care do not lend themselves to evaluating requests for prospective care. As we said in *Richan*, the reasonableness of prospective care must be based on consideration of other factors such as whether the proposed care is likely to be efficacious, and is of a type that finds support and acceptance in the medical community.

24. As noted above, Defendants have not chosen to defend this claim on the basis that Claimant's neck injury is the product of a noncompensable intervening event, i.e., the chiropractic manipulation which allegedly produced or exacerbated Claimant's neck pain. Rather, Defendants contend that given the work-related etiology of Claimant's cervical spine injury, it is nevertheless clear that the C5-6 disc lesion has resolved, and that further medical treatment for this condition is neither needed nor reasonable. Claimant, on the other hand, contends that the more persuasive medical evidence establishes that an injurious lesion at C5-6 is still extant, such that Claimant is entitled to the elective procedure proposed by Dr. Manos. Evaluation of these contentions first requires us to come to some conclusion about the nature and extent of Claimant's cervical spine injury.

25. As noted, Claimant has undergone three MRI studies. The first study, performed on August 20, 2010 and read by Todd Burt, M.D., demonstrated a small to moderate size right paracentral C5-6 extrusion, resulting in some mild anterior extradural defect on the cord. No evidence of nerve root compression was seen. Dr. Johans reviewed the films from this study, and concurred with the radiologist's reading. Dr. Johans felt that the impingement on the right side of the spinal cord was consistent with Claimant's right arm symptoms. However, by September 27, 2010, Claimant's symptoms began to include numbness in the right arm which Dr. Johans thought was more consistent with a C8 or ulnar nerve problem. Somewhat puzzled by these symptoms, Dr. Johans ordered the second MRI study which was performed on October 1, 2010 and read by Paul Schroeder, M.D., of the Cleveland Clinic. Dr. Schroeder read that study as demonstrating a small right paracentral extrusion at C5-6 smaller than the lesion as imaged on August 20, 2010, and no longer contacting the cord. No other evidence of nerve root compression was seen. Dr. Johans, too, reviewed the films and concurred with the radiologist's

interpretation. The third MRI study was ordered by Dr. Manos and performed on January 30, 2012. That study was read by Dr. Lazaro, and demonstrated near complete resolution of the C5-6 disc extrusion with a minimal residual osteophyte complex at C5-6. Again, no evidence of cord or nerve root compromise was seen by the evaluating radiologist. Dr. Johans had an opportunity to review these films as well, and was in agreement with the radiologist's interpretation. He described the disc osteophyte complex as extremely minimal, and of no significance; no neurological structures were compromised by this small lesion.

26. Dr. Manos had the opportunity to review the same studies reviewed by Dr. Johans, and the evaluating radiologists. Concerning the third MRI of January 30, 2012, Dr. Manos was in general agreement with the interpretation of Dr. Lazaro; he agreed that the disc herniation at C5-6 had resolved, and he agreed that there was no evidence of canal compromise. However, in one important respect, Dr. Manos disagreed with Dr. Lazaro and Dr. Johans; Dr. Manos felt that Claimant still had some ongoing nerve root compression at C5-6 from the disc osteophyte complex. On February 20, 2012, Dr. Manos met with Claimant to review the MRI results, and conduct a physical exam. Per Dr. Manos, Claimant had an "equivocal" Spurling's Maneuver on the right, which was not "classic" for C5-6 nerve root compression. Her motor strength was 5 out of 5, which he interpreted to be normal. Per Dr. Manos, Claimant had diminished biceps reflex, which is indicative of nerve root compromise at C5-6. However, he did not quantify the extent or degree of this diminution. Dr. Manos acknowledged that Claimant had a negative Hoffman's sign, indicating lack of spinal cord compression. Claimant exhibited greater neck extension and lateral bending than she had on previous visits. Claimant did not complain of any numbness or tingling in her arms. Dr. Manos recommended that Claimant is a candidate for C5-6 arthroplasty on a nonemergent basis. He made this recommendation based on

the MRI studies as correlated with her symptoms and her physical examination. He believed that it was appropriate to offer this surgery to Claimant based on her long-standing complaints. Per Dr. Manos, Claimant's most significant complaints are of neck pain and medial scapular pain. He testified that there is an 80% to 90% chance that this surgery, if offered to Claimant, will result in a significant reduction of her pain.

27. Dr. Johans and the radiologists who have read the three MRIs at issue have found no evidence of a surgical lesion. In particular, the last MRI of January 30, 2012, was read by Dr. Johans and Dr. Lazaro as showing no evidence whatsoever of nerve root compromise at C5-6 by the residual osteophyte complex. When Claimant was seen by Dr. Johans on April 2, 2012, Claimant's chief complaint was pain in the back of her neck with some distribution into the rhomboid areas on both sides of her spine. Dr. Johans conducted a full physical examination, and found that Claimant had full strength, full sensation and normal reflexes. He did not note either diminished biceps tone or diminished biceps reflex on examination. He emphatically disagreed with Dr. Manos' conclusion that the MRI showed any compression caused by the osteophyte complex at C5-6. Too, he was in emphatic disagreement with Dr. Manos' testimony that Claimant is a candidate for a C5-6 fusion or arthroplasty. In his experience, it is inappropriate to offer these procedures for the purpose of treating neck pain or headaches. While these procedures are frequently efficacious for the treatment of radiating pain caused by nerve root compression, they are not nearly so helpful in addressing mechanical neck pain.

28. As is not infrequently the case, the Commission must choose between the competing opinions of two qualified experts. However, the opinion of one of the experts, Dr. Johans, finds good support in the records and opinions of other physicians involved in this case. Dr. Johans, who had the opportunity to review the films from the three studies in question,

came to the same conclusion about the findings represented in those studies as did the evaluating radiologists. Dr. Johans' opinions are more in line with the views expressed by Dr. Heiner and Dr. Greenwald, as well. Dr. Johans correlated the MRI findings with Claimant's subjective complaints and findings on exam, and was left to conclude that Claimant has no evidence of a neurological lesion amenable to surgery, and that offering the procedures at issue would not be likely to relieve mechanical neck pain.

29. It is of concern that the clinical findings noted by Dr. Manos are somewhat ambiguous. The only hard and fast finding he made on exam was of a diminished biceps reflex, but he declined to quantify the extent and degree of that diminution.

30. On balance, we are more persuaded by the opinion of Dr. Johans that Claimant's C5-6 disc protrusion has resolved, leaving her with a minimal disc osteophyte complex which produces no neurological compromise.

31. Having made this finding on the extent and degree of Claimant's cervical spine injury, we further find that the procedure proposed by Dr. Manos is neither needed nor reasonable in the sense that the surgery is not likely to improve Claimant's functional ability.

MEDICAL STABILITY

32. Our conclusion concerning Claimant's entitlement to additional medical care also informs our treatment of the issue of medical stability. If Claimant is not a candidate for further surgical treatment then it is appropriate to consider, in this proceeding, whether she has reached a point of medical stability. Dr. Greenwald examined and treated Claimant on multiple occasions before pronouncing her medically stable on February 15, 2011.

33. Of course, following February 15, 2011, Claimant underwent the third MRI study, a study which demonstrated even further resolution of the C5-6 lesion. Arguably, then,

Claimant's date of medical stability may not have been reached until some point in time after February 15, 2011, unless, of course, the improvement noted on the third MRI was actually extant as of the date of Dr. Greenwald's closing examination. Without any way to make this judgment, we give the benefit of the doubt to Claimant, and deem it appropriate to declare her medically stable as of the date of the MRI of January 30, 2012, a study that was relied upon by Dr. Johans in rendering the opinions referenced above.

TEMPORARY TOTAL DISABILITY

34. Claimant contends that she has not been paid for approximately four months of temporary total disability to which she believes she is entitled. However, on cross-examination, Claimant quickly conceded that she has no clear recollection of the dates at issue. Idaho Code § 72-408 governs an injured worker's entitlement to temporary total disability benefits. That section provides in pertinent part, "Income benefits for total and partial disability during the period of recovery ... shall be paid to the disabled employee" subject to certain limitations set forth in the statute. The term "disability" as used in the statute is a term of art, and is defined at Idaho Code § 72-102(11) as follows:

"Disability," for purposes of determining total or partial temporary disability income benefits, means a decrease in wage-earning capacity due to injury or occupational disease, as such capacity is affected by the medical factor or physical impairment, and by pertinent nonmedical factors as provided in section 72-430, Idaho Code.

To paraphrase, during a period of recovery following an industrial accident, an injured worker is entitled to Idaho Code § 72-408 benefits where there has been a decrease in wage earning capacity related to the industrial injury or occupational disease at issue. It does not automatically follow that an injured worker is entitled to temporary total or temporary partial disability benefits during the entirety of his or her period of recovery. Rather, to be entitled to such benefits during

a period of recovery it must appear that the accident or occupational disease has also caused some loss of wage earning capacity. For example, a millworker may bump his head on the corner of an overhanging beam and suffer a head laceration which requires a couple of stitches to close. At the time of treatment, the worker's ability to perform his work in light of his industrial injury is assessed by a physician. The physician determines that there is no medical basis upon which to issue limitations or restrictions of any type. The worker is released to return to his time of injury job without limitation. The stitches are taken out two weeks later, at which point the worker is pronounced medically stable and healed from the effects of the accident. Although the injured worker was in a period of recovery for at least a couple of weeks following the industrial accident, the issue of the worker's entitlement to time loss benefits is not reached since the accident did not produce any loss of wage earning capacity. The issue of entitlement to time loss benefits can only be reached where it is demonstrated that claimant has been given restrictions which interfere his ability to engage in remunerative activity.

35. Here, construing the record in a manner most favorable to Claimant demonstrates that she may have been in a period of recovery from the date of accident through January 30, 2012. However, the medical record reveals that during this timeframe, Claimant was only given limitations/restrictions during a small part of her total period of recovery.

36. On or about September 9, 2010, Dr. Johans put Claimant in a hard cervical collar. Claimant was unable to perform her time of injury job while wearing this device, and Employer was unable to accommodate the restriction imposed by Claimant's use of the collar. Dr. Johans' direction in this regard continued until October 4, 2010, when he released her from care and returned her to work without any limitations/restrictions, except cautioning her that she should avoid falls. The record is devoid of any other evidence suggesting that Claimant had

limitations/restrictions in place before or after the period September 9, 2010 through October 4, 2010. Claimant is entitled to TTD benefits for this period at the appropriate rate, with credit for TTD benefits paid to date.

PPI

37. As noted, Dr. Greenwald gave Claimant a 2% PPI rating on or about February 15, 2011. Although that rating may have been premature, there is no evidence that the rating should be greater, based on the possibility that Claimant continued to improve following her evaluation by Dr. Greenwald. Dr. Greenwald's rating is the only evidence of record pertaining to the question of Claimant's entitlement to an award of permanent physical impairment. We believe that it is the best evidence of Claimant's entitlement to such an award. Certainly, on the evidence before the Commission, we do not believe that Claimant is entitled to an award of PPI greater than 2%.

DISABILITY

38. Under Idaho Code § 72-425 and Idaho Code § 72-430, an evaluation of an injured worker's disability is an appraisal of that worker's present and probable future ability to engage in gainful activity as affected by relevant medical and nonmedical factors. Central to our evaluation of whether the subject accident has negatively impacted Claimant's ability to engage in gainful activity is an understanding of whether the subject accident has left Claimant with any permanent functional limitations or restrictions. Here, the medical evidence fails to establish the existence of such limitations/restrictions. The absence of such restrictions leaves us unable to conclude that the subject accident has impacted Claimant's ability to engage in gainful activity. Consequently, we conclude that Claimant has failed to establish an entitlement to disability benefits over and above the 2% PPI rating referenced above.

CONCLUSIONS OF LAW AND ORDER

Based on the foregoing reasons, IT IS HEREBY ORDERED that:

1. Claimant suffered a compensable accident/injury as a consequence of the events of June 11, 2010.
2. Claimant has failed to prove that she is entitled to the surgery recommended by Dr. Manos.
3. Claimant reached a point of medical stability on or about January 30, 2012.
4. Claimant is entitled to temporary total disability benefits at the appropriate rate for the period September 9, 2010 through October 4, 2010. Defendants are entitled to credit for TTD benefits paid to date.
5. Claimant has proven entitlement to a 2% PPI rating.
6. Claimant has failed to prove that she suffers any disability in excess of her 2% PPI rating.
7. Pursuant to Idaho Code § 72-718, this decision is final and conclusive as to all matters adjudicated.

DATED this 10th day of February, 2014.

INDUSTRIAL COMMISSION

/s/ _____
Thomas P. Baskin, Chairman

/s/ _____
R.D. Maynard, Commissioner

/s/ _____
Thomas E. Limbaugh, Commissioner

ATTEST:

/s/
Assistant Commission Secretary

CERTIFICATE OF SERVICE

I hereby certify that on the 10th day of February, 2014, a true and correct copy of the foregoing **FINDINGS OF FACT, CONCLUSIONS OF LAW, AND ORDER** was served by regular United States Mail upon each of the following:

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/s/