

**United States Department of Labor**  
**Employees' Compensation Appeals Board**

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D.S., Appellant )

and )

DEPARTMENT OF AGRICULTURE, )  
FOREST SERVICE, Unicoi, TN, Employer )

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**Docket No. 16-0721**  
**Issued: October 13, 2017**

*Appearances:*  
*Alan J. Shapiro, Esq., for the appellant*<sup>1</sup>  
*Office of Solicitor, for the Director*

*Case Submitted on the Record*

**DECISION AND ORDER**

Before:

PATRICIA H. FITZGERALD, Deputy Chief Judge  
COLLEEN DUFFY KIKO, Judge  
ALEC J. KOROMILAS, Alternate Judge

**JURISDICTION**

On February 29, 2016 appellant, through counsel, filed a timely appeal from a January 29, 2016 merit decision of the Office of Workers' Compensation Programs (OWCP). Pursuant to the Federal Employees' Compensation Act<sup>2</sup> (FECA) and 20 C.F.R. §§ 501.2(c) and 501.3, the Board has jurisdiction over the merits of this case.

**ISSUES**

The issues are: (1) whether OWCP properly determined that appellant received a \$10,601.90 overpayment of compensation; and (2) whether OWCP properly determined that

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<sup>1</sup> In all cases in which a representative has been authorized in a matter before the Board, no claim for a fee for legal or other service performed on appeal before the Board is valid unless approved by the Board. 20 C.F.R. § 501.9(e). No contract for a stipulated fee or on a contingent fee basis will be approved by the Board. *Id.* An attorney or representative's collection of a fee without the Board's approval may constitute a misdemeanor, subject to fine or imprisonment for up to one year or both. *Id.*; *see also* 18 U.S.C. § 292. Demands for payment of fees to a representative, prior to approval by the Board, may be reported to appropriate authorities for investigation.

<sup>2</sup> 5 U.S.C. § 8101 *et seq.*

appellant was at fault in the creation of the overpayment of compensation, thereby precluding waiver of recovery of the overpayment.

### **FACTUAL HISTORY**

On September 11, 2013 appellant, then a 55-year-old part-time volunteer host at the Cherokee National Forest, filed a traumatic injury claim (Form CA-1) alleging that on September 2, 2013 a lid from a bear-proof trash can fell on her head and caused multiple injuries.<sup>3</sup> She stopped work on September 3, 2013. OWCP accepted that appellant sustained a sprain of her left shoulder and a complete tear of the left shoulder rotator cuff.<sup>4</sup> Appellant received total disability compensation on the daily rolls beginning September 3, 2013. On May 1, 2013 she had signed a volunteer services agreement for natural resources agencies (Form 301a). The form contained text above the signature block which certified that the signer of the form understood that he or she would not receive any compensation as a volunteer and that the volunteer was not considered a federal employee for any purpose other than tort claims and injury compensation.

The record contains a description of the volunteer host position held by appellant at the Watauga Ranger District of the Cherokee National Forest. The description indicated that the major duties/activities of a volunteer host included providing first-hand visitor contact in a developed campground setting, serving as a Forest Service presence to oversee and monitor camper/campground conditions, reporting needs within the campground and adjacent facilities to permanent employees assigned to administer and maintain recreation areas, issuing information regarding recreation opportunities throughout the ranger district, and visiting campers at their sites, if needed. The position also required cleaning and servicing restrooms to include mopping, sweeping, and stocking paper dispensers as needed (restrooms needed to be cleaned and checked more than once daily during heavy weekend and holiday use), assisting with trash pickup/disposal and other maintenance functions as needed, checking campsites when campers vacated them to ensure the campsites were safe and clean for the next campers, opening and closing gates at designated hours, coordinating with recreation staff, law enforcement, and cooperative county and state enforcement agencies as needed to maintain resources, providing information to visitors, and serving as a “good host” to visitors. The description further indicated that the volunteer host’s presence was mandatory during weekends, holidays, and in the evenings when gates were locked, unless agreed upon by Forest Service personnel. The host site was to be maintained in a neat, clean, and welcoming appearance in keeping with the general feel of a Forest Service campsite.<sup>5</sup> The physical requirements of the position included walking (sometimes over rough terrain) and some bending, crouching, and stooping.

In order to determine compensation for disability, OWCP requested information from the employing establishment. In a January 15, 2014 letter, appellant’s supervisor indicated (on

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<sup>3</sup> On the same form, appellant’s immediate supervisor, A.C., indicated that her regular hours were 8:00 a.m. to 4:00 p.m., every day of the week.

<sup>4</sup> On February 10, 2014 appellant underwent OWCP-authorized left shoulder surgery including biceps tenotomy, labral debridement, rotator cuff debridement, and acromioplasty.

<sup>5</sup> The description indicated that the host sites were temporary, seasonal homes and should not appear otherwise.

behalf of the district ranger) that appellant was a volunteer under a Forest Service volunteer agreement and did not receive a salary. She advised that the value of appellant's volunteer work would be comparable to hiring an employee at the GS-3/Step-5 level at a pay rate of approximately \$35,800 per year. The supervisor noted that appellant worked as a volunteer for an estimated 1,040 hours in the 2013 fiscal year, and that her time was valued at \$23,025.60 per year (\$442.80 per week) based on the national volunteer valuing rate of \$22.14 per hour. The record also contains a pay rate memorandum in which the employing establishment's January 15, 2014 letter was mentioned. However, it was also noted in the pay record memorandum that appellant had performed similar work as a maid and that further development was needed with respect to her pay rate for compensation purposes.<sup>6</sup>

Appellant worked with an OWCP-sponsored field nurse in an effort to return her to work. The record of a May 2, 2014 telephone conversation reveals that an OWCP official advised appellant's field nurse that she had not returned to work, but that the employing establishment wanted her to return because she would help out a lot if she returned. In a July 23, 2014 letter to OWCP, a human resources/injury compensation specialist for the employing establishment, E.L, indicated that appellant had not returned to work.<sup>7</sup>

In an October 15, 2014 letter, OWCP advised appellant that she would be paid compensation every 28 days beginning October 19, 2014.<sup>8</sup> It advised her that, to avoid an overpayment of compensation, it was her responsibility to immediately notify OWCP upon her return to any work, and to return all payments received for periods after she returned to work.

In October 2014 OWCP referred appellant for a second opinion examination to Dr. Nicholas A. Grimaldi, a Board-certified orthopedic surgeon and osteopath, in order to evaluate her work-related condition and ability to work. In a December 9, 2014 report, Dr. Grimaldi indicated that appellant continued to have residuals of her September 2, 2013 work injury (including pain radiating from her neck into her left arm), but could work with restrictions, including no lifting, pushing, or pulling no more than 20 pounds.

OWCP received appellant's December 29, 2014 completed Form EN1032, in which she answered questions regarding her activities during the previous 15 months. Appellant answered "No" with regard to whether she worked for an employer, engaged in self-employment, or was involved in any business enterprise during the past 15 months. In response to a question regarding whether she performed any volunteer work during the past 15 months, including volunteer work for which any form of monetary or in-kind compensation was received, appellant responded "Yes." If the response was affirmative, the form requested that a description of the work be provided and appellant noted, "Light duty, no lifting, monitored gate. Drove around at

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<sup>6</sup> Appellant indicated on Form CA-7 claims for compensation filed in September and October 2013 that she worked an unspecified number of hours as a house cleaner for Doris' Cleaning Service from 2006 to 2013.

<sup>7</sup> E.L. indicated that appellant's FECA compensation was based on a civilian house cleaning job she held at the time of injury. Appellant indicated on claims for compensation (Form CA-7) filed in September and October 2013 that she worked an unspecified number of hours as a house cleaner for Doris' Cleaning Service from 2006 to 2013.

<sup>8</sup> Appellant received total disability compensation on the periodic rolls beginning October 19, 2014 and received such compensation through February 7, 2015.

10 p.m. for compliance ck.” In response to a question regarding how often she performed this work, she responded that she performed it from June through December 2014 for approximately two to three hours per week.

The record of a January 13, 2015 telephone call reveals that an OWCP official called the employing establishment specialist, E.L., and asked whether the employing establishment could offer appellant work within the medical restrictions outlined by Dr. Grimaldi. E.L. indicated that she had no authority to offer appellant a volunteer position.

On February 3, 2015 an OWCP official, C.C., held an “informal conference” with appellant by telephone. A record of the conversation produced by the official noted that she asked appellant whether the information reported on the Form EN1032 signed on December 29, 2014 was correct, *i.e.*, that she performed volunteer work from June through December 2014. Appellant responded that the information provided was correct. The official asked where the volunteer work was being performed and appellant responded that she worked for the Forest Service at the Unicoi office and that she worked for approximately two to four hours per day until the park reopened again for 24 hours per day, which normally was in February 2015.<sup>9</sup>

On February 3, 2015 OWCP official, C.C., called the employing establishment specialist, E.L., and asked whether appellant had returned to work. E.L. responded that she was surprised and said that appellant was not working with the Forest Service.

In a February 4, 2015 letter, OWCP requested information from the employing establishment about appellant’s work. In a February 6, 2015 letter produced in response, the employing establishment specialist, E.L., indicated that appellant was a volunteer and received no salary for the duties she performed and noted that her volunteer position had flexible hours, on an as-needed basis. She advised that appellant volunteered more during tourist season, generally April through November, but that she also occasionally volunteered during the off-season. E.L. indicated that specific hours and days were not tracked for appellant and that her supervisor advised that she worked anywhere from two to eight hours a day last season (April to November 2014).<sup>10</sup> She noted that volunteers were treated differently than regular staff and that the Forest Service had no legal hiring authority to place a volunteer in a competitive position. E.L. indicated that it made no job offer to appellant because it would have been illegal to do so and she noted that she was attaching a copy of appellant’s volunteer agreement and description of the duties of a volunteer host.<sup>11</sup> EL. advised that the employing establishment considered appellant’s volunteer duties to match those of a GS-3/Step-1 position in the competitive service and that the current pay rate for that grade was \$13.00 per hour. She indicated that it should also be noted that appellant’s compensation was based on her inability to do her regular job, which was housecleaning, for which she earned wages.

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<sup>9</sup> The official asked appellant whether the employing establishment was aware she was working and appellant responded that she received a telephone call from her immediate supervisor, A.C., “regarding reporting for work.”

<sup>10</sup> E.L. did not specify which part of the period April to November 2014 that appellant had worked.

<sup>11</sup> E.L. submitted copies of these documents which were already in the record.

In an April 3, 2015 notice, OWCP advised appellant of its preliminary determination of an overpayment of compensation in the amount of \$10,601.90 for the period June 1, 2014 to February 7, 2015 because she continued to receive total disability compensation after she returned to work as of June 1, 2014.<sup>12</sup> It indicated that appellant was in receipt of total disability compensation on the periodic rolls and that, despite returning to volunteering on June 1, 2014, she was paid total disability through February 7, 2015. OWCP also made a preliminary determination that she was at fault in the creation of the overpayment because, due to the notice provided in an October 15, 2014 letter, she was aware or should have reasonably been aware that there was no entitlement to receive wage-loss benefits after returning to volunteering. It advised appellant that she could submit evidence challenging the fact, amount, or finding of fault and request waiver of the overpayment. OWCP informed her that she could submit additional evidence in writing or at precoupment hearing, but that a precoupment hearing must be requested within 30 days of the date of the written notice of overpayment. It requested that appellant complete and return an enclosed financial information questionnaire (Form OWCP-20) within 30 days even if she was not requesting waiver of the overpayment.

Appellant indicated that she disagreed with OWCP's April 3, 2015 preliminary determination that an overpayment of compensation occurred and she requested a telephonic precoupment hearing with an OWCP hearing representative. She submitted a completed financial information questionnaire, signed on April 29, 2015, in which she reported that she had no monthly income, \$1,660.00 in monthly expenses, and \$255.00 dollars in assets. In an April 29, 2015 letter, appellant indicated she realized that the April 3, 2015 preliminary determination was found because she had answered "Yes" with respect to volunteer work on the Form EN1032 she had signed on December 29, 2014. She noted that a human resources official for the employing establishment had since advised her that she should have answered "No" with respect to volunteer work on the Form EN1032.<sup>13</sup>

During the precoupment hearing held on November 18, 2015, appellant testified that she did not return to "actual work" but returned to her residence in Cherokee National Forest, where she lived rent free, in June 2014. She asserted that she was not doing any physical work and indicated that there was a second opinion report which confirmed that she could not perform normal work activities. Appellant testified that she made a mistake when she indicated that she returned to volunteer work on the Form EN1032 she signed on December 29, 2014. She asserted that she did not return to performing her duties in the volunteer host position. Appellant noted that she did not receive any pay as a volunteer, but that she did receive housing. She indicated that she worked as a house cleaner prior to starting as a volunteer for the employing establishment and continued to do so on a part-time basis after starting with the employing establishment, but that she did not perform such work after her September 2, 2013 work injury.<sup>14</sup>

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<sup>12</sup> The record contains documents showing that appellant received \$10,601.90 in total disability compensation from June 1, 2014 to February 7, 2015.

<sup>13</sup> Appellant submitted an April 10, 2015 letter in which she asserted that her work status had not changed since her September 2, 2013 accident. She indicated that she was waiting for her left shoulder to be repaired since the condition prevented her from doing her regular paying job. On April 28, 2015 the employing establishment specialist, E.L., telephoned OWCP and asserted that it would be unfair for appellant to pay the overpayment.

<sup>14</sup> Appellant indicated that she had been serving as a volunteer for the employing establishment for 15 years prior to her September 2, 2013 injury.

Appellant noted that, prior to her work injury, she generally would work in her house cleaning job until 2:00 or 3:00 p.m. and then serve as a volunteer until 10:00 p.m. She testified that when she was injured on September 2, 2013 she immediately stopped living at the campsite at Cherokee National Forest and instead returned to her home in Bluff City, Tennessee. Appellant indicated that on some unspecified date in June 2014 she returned to Cherokee National Forest and would drive around the area in her personal vehicle for two to three hours per week, but noted that she did not perform any of the physical activities of her volunteer position.<sup>15</sup>

In a December 11, 2015 letter, the employing establishment specialist, E.L., noted that she had read the transcript of the November 18, 2015 prerecoupment hearing. She indicated that she was not aware that appellant received housing at the campground. E.L. noted that appellant had been released to light-duty work with a 20-pound lifting restriction on July 1, 2014. She advised that, because appellant could not perform her regular job of house cleaning and the employing establishment could not return her to work in the competitive service due to her volunteer status, it was assumed that she was entitled to wage-loss compensation for the house cleaning job.

In a January 29, 2016 decision, an OWCP hearing representative finalized the \$10,601.90 overpayment of compensation. She found that appellant was at fault in the creation of the overpayment, thereby precluding waiver of recovery of the overpayment. The hearing representative indicated that appellant knew or should have been expected to know that she was overpaid after she returned to work in her volunteer position. OWCP required appellant to repay the \$10,601.90 overpayment of compensation by making payments of \$100.00 every four weeks.

### **LEGAL PRECEDENT -- ISSUE 1**

Section 8102(a) of FECA provides that the United States shall pay compensation for the disability or death of an employee resulting from personal injury sustained while in the performance of his or her duty.<sup>16</sup> Section 8129(a) of FECA provides, in pertinent part: “When an overpayment has been made to an individual under this subchapter because of an error of fact or law, adjustment shall be made under regulations prescribed by the Secretary of Labor by decreasing later payments to which an individual is entitled.”<sup>17</sup>

Section 8116(a) of FECA provides that while an employee is receiving compensation or if he or she has been paid a lump sum in commutation of installment payments until the expiration of the period during which the installment payments would have continued, the

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<sup>15</sup> Appellant indicated that the act of driving around for two to three hours per week was not part of her volunteer agreement. She testified that she did the driving because “she wanted to do it” and because she knew many of the campers and thought that they would feel better knowing she was present. It is unclear from appellant’s testimony whether she consistently stayed overnight in lodgings at the Cherokee National Forest beginning at some point in June 2014. The precise nature of appellant’s lodgings at the Cherokee National Forest is unclear from the record, but appellant made reference to a “house” in her testimony.

<sup>16</sup> 5 U.S.C. § 8102(a).

<sup>17</sup> *Id.* at § 8129(a).

employee may not receive salary, pay or remuneration of any type from the United States, except in limited specified instances.<sup>18</sup>

### **ANALYSIS -- ISSUE 1**

The Board finds that the case is not in posture for decision regarding whether appellant received an overpayment of compensation in the amount of \$10,601.90.

OWCP accepted that appellant sustained a sprain of her left shoulder and a complete tear of the left rotator cuff of her left shoulder on September 2, 2013 when a lid from a bear-proof trash can fell on her head.<sup>19</sup> At the time of her September 2, 2013 work injury, appellant was serving as a volunteer host for the employing establishment at the Watauga Ranger District of the Cherokee National Forest. She did not receive any pay for her work in the volunteer position but the record reflects that she did receive free housing. The hours that appellant worked as a volunteer host varied according to the demand for her services.<sup>20</sup>

In a January 29, 2016 decision, OWCP found that appellant received an overpayment of compensation in the amount of \$10,601.90 for the period June 1, 2014 to February 7, 2015. This determination was based on its finding that she impermissibly received total disability compensation for this period because she had returned to work on June 1, 2014 and presumably had the capacity to earn wages at that point.

The Board finds, however, that OWCP did not provide adequate facts and findings in its January 29, 2016 decision explaining how the \$10,601.90 overpayment of compensation was created, and therefore, the case must be remanded to OWCP for further development. In deciding matters pertaining to a given claimant's entitlement to compensation benefits, OWCP is required by statute and regulation to make findings of fact.<sup>21</sup> OWCP procedures further specify that a final decision of OWCP "should be clear and detailed so that the reader understands the reason for the disallowance of the benefit and the evidence necessary to overcome the defect of the claim."<sup>22</sup> These requirements are supported by Board precedent.<sup>23</sup>

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<sup>18</sup> *Id.* at § 8116(a).

<sup>19</sup> On February 10, 2014 appellant underwent OWCP-authorized left shoulder surgery including biceps tenotomy, labral debridement, rotator cuff debridement, and acromioplasty.

<sup>20</sup> Appellant's immediate supervisor indicated on her September 11, 2013 occupational disease claim form that her regular hours were 8:00 a.m. to 4:00 p.m., every day of the week. However, other evidence of record shows that the volunteer position had flexible hours, on an as-needed basis.

<sup>21</sup> 5 U.S.C. § 8124(a) provides that OWCP "shall determine and make a finding of facts and make an award for or against payment of compensation." 20 C.F.R. § 10.126 provides in pertinent part that the final decision of OWCP "shall contain findings of fact and a statement of reasons."

<sup>22</sup> See Federal (FECA) Procedure Manual, Part 2 -- Claims, *Disallowances*, Chapter 2.1400.5c(3)(e) (February 2013).

<sup>23</sup> See *James D. Boller, Jr.*, 12 ECAB 45, 46 (1960).

The Board notes that OWCP did not adequately explain the basis for its determination that appellant returned to work on June 1, 2014. The record contains a description of the volunteer host position held by appellant and the description lists a wide variety of duties/activities of the position, including providing first-hand visitor contact in a developed campground setting, overseeing and monitoring camper/campground conditions, reporting needs within the campground and adjacent facilities to permanent employees assigned to administer and maintain recreation areas, issuing information regarding recreation opportunities throughout the ranger district, cleaning and servicing restrooms as needed (including mopping and sweeping), assisting with trash pickup/disposal and other maintenance functions as needed, checking campsites when campers vacated them to ensure the campsites were safe and clean for the next campers, opening and closing gates at designated hours, and coordinating with recreation staff, law enforcement, and cooperative county and state enforcement agencies as needed to maintain resources.<sup>24</sup> The Board notes that appellant has only acknowledged that at some point in June 2014 she returned to Cherokee National Forest and would drive around the area in her personal vehicle for two to three hours per week,<sup>25</sup> but she asserted that she did not perform any of the physical activities of her volunteer position.<sup>26</sup> Given the above-noted list of duties, OWCP did not adequately explain how it determined that appellant's activities constituted a return to work or precisely when such a return to work occurred. Appellant indicated that she made a mistake when she noted that she returned to volunteer work on the Form EN1032 she signed on December 29, 2014, and she consistently asserted that she did not perform the essential duties/physical requirements of her job in or after June 2014.

The Board further notes that OWCP did not adequately explain the basis for its determination that appellant was not entitled to receive wage-loss compensation for the period June 1, 2014 to February 7, 2015. In a more typical situation, an overpayment occurs when an employee returns to work for a given employing establishment, receiving wages from that job, but also continues to receive total disability compensation for lost wages during the same period.<sup>27</sup> However, appellant did not receive wages as a volunteer host and OWCP has not fully explained why a return to work as a volunteer host would show that she would then have the same ability to earn wages that she had at the time she was injured on September 2, 2013. In general, the term disability as defined by OWCP regulation means incapacity because of injury in employment to earn the wages which the employee was receiving at the time of such injury.<sup>28</sup> OWCP did not clearly indicate on what basis appellant received the amount of wage-loss compensation she received. In some parts of the record it was suggested that the amount of

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<sup>24</sup> The physical requirements of the position included walking over sometimes rough terrain, and some bending, crouching and stooping.

<sup>25</sup> Appellant also indicated on the Form EN-1032 she signed on December 29, 2014 that she "monitored gate" but she did not provide any further discussion of this comment thereafter.

<sup>26</sup> It is unclear from the record whether appellant consistently stayed overnight in lodgings at the Cherokee National Forest beginning at some point in June 2014.

<sup>27</sup> See e.g., *Y.K.*, Docket No. 08-2044 (issued on March 24, 2009) (finding that an overpayment occurred when the claimant received both total wage-loss compensation and pay from the employing establishment during the same period).

<sup>28</sup> See 20 C.F.R. § 10.5(f).



wage-loss compensation was based on appellant's ability to work for the employing establishment at the GS-3 pay level, a level of work deemed by the employing establishment to be equivalent to the work of the volunteer host position,<sup>29</sup> and in other parts of the record it was suggested that her wage-loss compensation was based on her ability to earn wages as a house cleaner, a type of work she had been performing in private industry prior to her September 2, 2013 work injury.

In finding that appellant received an overpayment of compensation in the amount of \$10,601.90 for the period June 1, 2014 to February 7, 2015, OWCP found that her actions beginning in June 2014 showed that she was then able to earn the wages she was capable of earning at the time of her September 2, 2013 work injury, and therefore that she was not entitled to further wage-loss compensation at that point. Given the above-described lack of clarity regarding the nature and extent of appellant's loss of wage-earning capacity, OWCP did not adequately explain how it found that she was not entitled to any wage-loss compensation for the period June 1, 2014 to February 7, 2015.

For these reasons, appellant would not understand the reason for the overpayment and the evidence necessary to overcome the defect of the claim. Accordingly, the case shall be remanded to OWCP for further development regarding the claimed \$10,601.90 overpayment of compensation.<sup>30</sup> After carrying out this development, OWCP shall issue a *de novo* decision which contains adequate facts and findings regarding the claimed overpayment of compensation.<sup>31</sup>

### CONCLUSION

The Board finds that the case is not in posture for decision regarding fact or amount of overpayment and whether OWCP properly determined that appellant was at fault in the creation of the overpayment of compensation, thereby precluding waiver of recovery of the overpayment.<sup>32</sup>

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<sup>29</sup> The record contains references to both the GS-3/Step-1 pay level and the GS-3/Step-5 pay level.

<sup>30</sup> See *supra* notes 22 through 24.

<sup>31</sup> Given the need to first develop the first issue of the present case, it is premature for the Board to consider the second issue of the case, *i.e.*, whether OWCP properly determined that appellant was at fault in the creation of the overpayment of compensation, thereby precluding waiver of recovery of the overpayment. However, in carrying out development of the case, OWCP should also provide further explanation of its determinations regarding fault and waiver.

<sup>32</sup> With respect to the recovery of an overpayment, the Board's jurisdiction is limited to those cases where OWCP seeks recovery from continuing compensation benefits. *D.R.*, 59 ECAB 148 (2007); *Miguel A. Muniz*, 54 ECAB 217 (2002). As appellant was not in receipt of continuing compensation at the time of OWCP's overpayment determination, the Board does not have jurisdiction over the method of recovery of the overpayment in this case. See *Lorenzo Rodriguez*, 51 ECAB 295 (2000); 20 C.F.R. § 10.441.

**ORDER**

**IT IS HEREBY ORDERED THAT** the January 29, 2016 decision of the Office of Workers' Compensation Programs is set aside, and the case is remanded to OWCP for further action consistent with this decision.

Issued: October 13, 2017  
Washington, DC

Patricia H. Fitzgerald, Deputy Chief Judge  
Employees' Compensation Appeals Board

Colleen Duffy Kiko, Judge  
Employees' Compensation Appeals Board

Alec J. Koromilas, Alternate Judge  
Employees' Compensation Appeals Board