

REDACTED DECISION – DK#'S 15-433 P, 16-440 PM

BY: A.M. "FENWAY" POLLACK, CHIEF ADMINISTRATIVE LAW JUDGE
SUBMITTED FOR DECISION ON JUNE 15, 2018
ISSUED ON FEBRUARY 20, 2019

NOTE: THIS ADMINISTRATIVE DECISION WAS APPEALED BEYOND THE
OFFICE OF TAX APPEALS

BEFORE THE WEST VIRGINIA OFFICE OF TAX APPEALS

FINAL DECISION

On November 20, 2015, the Taxpayer Services Division of the West Virginia State Tax Commissioner's Office (hereinafter the "Tax Commissioner" or "Respondent") issued a Notice of Assessment, against the Petitioners. This assessment was issued pursuant to the authority of the State Tax Commissioner, granted to him by the provisions of Chapter 11, Article 10 *et seq.*, of the West Virginia Code. The assessment was for personal income tax for the period of January 1, 2011, through December 31, 2014, for tax in the amount of \$_____, interest in the amount of \$_____, and additions to tax in the amount of \$_____, for a total assessed tax liability of \$_____. Written notice of this assessment was served on the Petitioners, as required by law.

Thereafter, on December 15, 2015, the Petitioners timely filed with this Tribunal, the West Virginia Office of Tax Appeals, a petition for reassessment. *See* W. Va. Code Ann. §§ 11-10A-8(1); 11-10A-9 (West 2010).

On August 22, 2016, the Taxpayer Services Division issued a second Notice of Assessment, for personal income tax against the Petitioners. The assessment was for the period of January 1, 2015, through December 31, 2015, for tax in the amount of \$_____, interest in the amount of \$_____, and additions to tax in the amount of \$_____, for a total assessed tax

liability of \$ _____. Written notice of this assessment was served on the Petitioners. On September 8, 2016, the Petitioners, timely filed a second petition for reassessment.

By an Order entered on December 5, 2016, this Tribunal consolidated the two Petitions. On September 21, 2016, in accordance with the provisions of West Virginia Code Section 11-10A-10 an evidentiary hearing was held. A second evidentiary hearing was held on December 14, 2016.¹ The parties filed two sets of post-hearing briefs, and the matter became ripe for decision at the conclusion of the briefing schedule.

FINDINGS OF FACT

1. The Petitioners are Resident Individuals, as that term is defined in West Virginia Code Section 11-21-7. As such, they pay West Virginia income taxes.
2. Petitioner is a member of the West Virginia National Guard, assigned to a unit called the 35th Civil Support Team, Weapons of Mass Destruction. Tr.#1 P12 at 16-20.
3. Petitioner's current rank is that of Major. Tr.#1 P13 at 22-23
4. While the record does not indicate on what month or day the unit began operations, the record shows that it was created by the actions of both Congress and President Bill Clinton in the years 1996-1998. Tr.#1 P17-19.
5. Petitioner joined that unit in 2006. Tr.#1 P13 at 18-21 & Petitioners' Exhibit 1.
6. Petitioners' Exhibit 1 is Petitioner's Order, assigning him to the unit. It states that he is ordered to full time National Guard duty, with his consent, in Active Guard Status, for an indefinite period.

¹ This second hearing was necessitated by the Respondent's request for additional documents from the Petitioners. Both hearings were conducted by Chief Administrative Law Judge Heather Harlan. Since the date of the hearing, Judge Harlan has resigned her position, and this decision was written by Chief Administrative Law Judge A.M. "Fenway" Pollack.

7. Petitioner joined at the suggestion of another member of the Guard, after an opening in the unit became available. Tr.#2 P5 at 7-18.
8. Petitioner was assigned to the unit from 2006 until June of 2015. Tr.#2 P5 at 7-18.
9. The unit is a chemical response unit, which specializes in identification of weapons of mass destruction, and it coordinates with local law enforcement to respond to actual or threatened attacks in the United States. Tr.#1 P14 at 2-7.
10. Due to his assignment in the unit, Petitioner and his wife sought the modification contained in West Virginia Code Section 11-21-12(e). This modification allows certain members of the National Guard or armed forces reserve to modify downward their federal adjusted gross income. The Tax Commissioner did not agree that the Petitioners were entitled to this downward modification.

DISCUSSION

In this matter, neither party is arguing about the facts above. The sole question to be answered concerns whether the Tax Commissioner erred, as a matter of law, in denying the requested modification to the Petitioners. The modification states:

(a) For taxable years beginning after December 31, 2000, in addition to amounts authorized to be subtracted from federal adjusted gross income pursuant to subsection (c), section twelve of this article, active duty military pay received for the period of time an individual is on active duty as a member of the National Guard or armed forces reserve called to active duty pursuant to an Executive Order of the President of the United States for duty in Operation Enduring Freedom or for domestic security duty is an authorized modification reducing federal adjusted gross income, but only to the extent the active duty military pay is included in federal adjusted gross income for the taxable year in which it is received.

West Virginia Code Section 11-21-12e(a) (West 2018).

This Tribunal finds West Virginia Code Section 11-21-12e(a) (hereafter “Subsection (a)”) to be ambiguous. We do so because there are numerous provisions contained in the Subsection that are undefined and cannot be given their plain and ordinary meaning. The first of these is the term “active duty”. The term is used three times, first to discuss the pay that may be subtracted from federal adjusted gross income, and the second time to describe duty in the National Guard or armed forces reserve. It is the third usage of the term that creates the ambiguity, because it suggests, without clearly stating as such, that there are two types of active duty, duty in the guard or reserves and some other type of duty. It is this second, undefined type of duty that makes a Taxpayer eligible for the modification. We also find the phrase “pursuant to an Executive Order of the President of the United States” to be ambiguous, again, because it is undefined and does not clearly identify whom in the military is called to active duty in this way. Despite the ambiguity, as will be discussed below, the rules of statutory construction allow us to reach a conclusion regarding the Tax Commissioner’s actions in denying the Petitioners’ requested modification, and we rule that the Tax Commissioner was not clearly wrong, nor was he arbitrary and capricious in his denial.

Throughout the pendency of this matter, and after the evidentiary hearing and a total of six post hearing briefs², the Petitioners have consistently advanced one central argument. That argument is that Subsection (a) is clear and unambiguous and that a plain reading would show the Petitioners’ entitlement to the modification. Specifically, the Petitioners argue that the statute can be read as follows: “active duty military pay received for the period of time an individual is on active duty as a member of the National Guard or armed forces reserve . . . for domestic security

² The parties filed a second set of briefs to address a decision from the Circuit Court of Kanawha County, in a related matter. In that decision, the Court also ruled that the Tax Commissioner was not wrong to deny another Guard member the same modification as is sought here.

duty”. Thus, the Petitioners argue that for those Guard members or reservists, performing domestic security duty, there is no requirement for an order from the President. We find this argument to be unavailing. We rule as such, first and foremost, because at both the evidentiary hearing, and during post hearing briefs, the Petitioners have failed to advance any testimony or argument as to what rule of the English language would allow such a reading. The closest the Petitioners come is when they state “[T]he statute only requires a Presidential Order with regard to call up to Operation Enduring Freedom. The conjunctive word “or” means an alternative.” See “Petitioners’ Supplemental Brief” page 4, filed on August 6, 2018. The problem with the Petitioners’ argument in this regard is that it is too slim a reed to rest on. While we agree that the “or” being argued about is a coordinating conjunction, it could certainly be argued that it is joining together the two types of duty eligible for the modification, duty in either Operation Enduring Freedom or domestic security duty.

In all cases before the Office of Tax Appeals, the Petitioner has the initial burden of both production and persuasion. Again, at hearing the Petitioners offered no expert testimony regarding the linguistic argument they are advancing. Nor did they explain this purported clear and unambiguous reading in their post hearing briefs. These are the primary reasons we find this argument to be unavailing, but there are others, and they are equally compelling.

Due to the fact that we find Subsection (a) to be ambiguous, we must resort to the rules of statutory construction to reach our decision. One of the primary objectives of statutory construction is to ascertain and give effect to the intent of the Legislature. This point has been stated many times by the West Virginia Supreme Court of Appeals and is well settled. See *e.g.* Smith v. State Workmen’s Comp. Com’r, 159 W.Va. 108, 219 S.E.2d 361 (1975); State ex rel. Fetters v. Hott, 173 W. Va. 502, 318 S.E.2d 446 (1984); State ex rel. Hechler v. Christian Action

Network, 201 W. Va. 71, 491 S.E.2d 618 (1997); In re Clifford K., 217 W. Va. 625, 619 S.E.2d 138, (2005); Reed v. Exel Logistics, Inc., 240 W. Va. 700, 815 S.E.2d 511 (2018). Normally, this Tribunal does not have the benefit of any evidence regarding legislative intent, however, in this case we do. The Tax Commissioner has introduced State’s Exhibit 4, which is a copy of Senate Bill 6013, the legislation introducing the modification at issue. The bill contains a note from the Senate which states:

NOTE: The purpose of this bill is to exempt from West Virginia personal income tax, income of members of the West Virginia national guard or reserve forces who are called to active duty for operation Enduring Freedom or for domestic security duty as a result of a call out pursuant to an Executive Order of the President of the United States

DOMESTIC SECURITY DUTY—NATIONAL GUARD OR RESERVE FORCES CALLED TO ACTIVE DUTY—PERSONAL INCOME TAX EXEMPTION, 2001 West Virginia Laws 6th Ex. Sess. Ch. 22. *See also* Respondent’s Ex. 4. This note clearly puts to rest the Petitioners’ contention that every Guard member or reservist doing domestic security duty is entitled to the exemption, and confirms that it is limited to those called out pursuant to Executive Orders.

We should also add that the Office of Tax Appeals is not bound by the rules of evidence. *See* W. Va. Code Ann. § 11-10A-10(c) (West 2018) (The office of tax appeals may admit and give probative effect to evidence of a type commonly relied upon by a reasonably prudent person in the conduct of his or her affairs). This Tribunal has traditionally ruled that Subsection 10(c) directs us to use common sense when it comes to questions regarding the evidence presented in a matter. Even if the OTA was bound by the rules of evidence, Rule 201 of the West Virginia Rules of Evidence also allows for a sort of procedural/evidentiary form of common sense. “(b) Kinds of Facts That May Be Judicially Noticed. The court may judicially notice a fact that is not subject to reasonable dispute because it: (1) is generally known within the trial court's territorial jurisdiction”.

W. Va. R. Evid. 201. Finally, the West Virginia Supreme Court of Appeals has also stated, in dicta, that courts should not abandon their common sense at the courthouse door. “Although a court may not read into a statute language purposefully omitted, courts of this state are not required to **“insulate themselves from all knowledge of happenings and events in the world about them, and pretend ignorance to that which among the mass of citizens is common knowledge, . . .”** State v. Blatt, 235 W. Va. 489, 500, 774 S.E.2d 570, 581 (2015) (internal citations omitted).

It is common knowledge as to what was going on in America in October of 2001, when the modification at issue was introduced. We were approximately one month removed from the terror attacks of September 11th. One need not obtain the services of Sherlock Holmes to connect the dots and realize that this modification was part of West Virginia’s “rally round the flag” efforts. Even if we were to ignore the clear legislative intent as discussed in Senate Bill 6013, the Petitioners’ reading of Subsection (a) is difficult to reconcile. It strains credibility to suggest that one month after the 9/11 attacks the Legislature would create two tax breaks, one for those guardsmen who would be fighting terrorism in Operation Enduring Freedom, (a finite period of time) and one in perpetuity for every active duty guardsman doing domestic security duty. To be clear, that is the interpretation the Petitioners seek. Their reading of the statute would apply the modification to every guardsman performing domestic security duty, which this Tribunal believes describes many, if not most of the current members of the guard. However, Operation Enduring Freedom began almost twenty years ago and it presumably has ended. While we are not prepared to call such an interpretation of Subsection (a) as leading to an absurd result, it certainly tip-toes right up to the line.

Finally, because the modification at issue lowers the Petitioners’ tax liability, it must be strictly construed against them. *See* Syl. Pt. 5 Davis Memorial Hosp. v. West Virginia State Tax

Com'r, 222 W.Va. 677, 671 S.E.2d 682 (2008) (Where a person claims an exemption from a law imposing a license or tax, such law is strictly construed against the person claiming the exemption).

This Tribunal is mindful of the fact that upon appeal, the Petitioners will argue that all of this analysis is unnecessary, because the statute is clear and unambiguous; however, we strongly disagree. To expand on the discussion above, this Tribunal currently has over twenty pending cases similar to this one. One of those matters resulted in a decision from this Tribunal, and a subsequent reversal from the Circuit Court of Kanawha County. That Circuit Court reversal resulted in a second set of post hearing briefs in this matter. As a result, there have been reams of paper and hours of argument advanced regarding exactly to whom Subsection (a) applies. A plain reading of the statute clearly does not answer that question. Unfortunately for the Petitioners, once the rules of statutory construction are utilized, it is clear that in order to obtain the modification, a guardsman or reservist **must** be called to active duty pursuant to an Executive Order of the President.

Our ruling in this regard does not end the discussion, because the Petitioners argue that in the alternative Petitioner was in fact called to active duty pursuant to a Presidential Directive, one signed by President Bill Clinton. The Petitioners further argue that the Presidential Directive at issue is essentially identical to a Presidential Order, thus satisfying the requirements of Subsection (a). The Tax Commissioner relies on federal law for his interpretation of Subsection (a), and he argues that under federal law the phrase “called to active duty pursuant to an Executive Order of the President of the United States” describes a specific group of people, and Petitioner is not one of them. As will be discussed in greater detail below, we find the Tax Commissioner’s arguments to be more persuasive.

Another well settled canon of statutory construction in West Virginia is “Interpretations of statutes by bodies charged with their administration are given great weight unless clearly erroneous” *See Security National Bank & Trust Company v. First W.Va. Bancorp [.] Inc.*, 166 W. Va. 775, 277 S.E.2d 613 (1981); *Appalachian Power Co. v. State Tax Dep’t of W. Virginia*, 195 W. Va. 573, 466 S.E.2d 424 (1995); *W. Virginia Consol. Pub. Ret. Bd. v. Wood*, 233 W. Va. 222, 757 S.E.2d 752 (2014). In this matter, (and all similar matters) the Tax Commissioner has interpreted the phrase “called to active duty pursuant to an Executive Order of the President of the United States” using federal law. The Tax Commissioner first directs us to Title 32, Section 101 of the United States Code. Title 32 concerns the National Guard and Section 101 is the definition section. This section contains two definitions that clear up much of the ambiguity in Subsection (a) discussed above. Subsection (12) defines “active duty” and Subsection (19) defines “full time National Guard duty”. Active duty is:

“Active duty” means full-time duty in the active military service of the United States. It includes such Federal duty as full-time training duty, annual training duty, and attendance, while in the active military service, at a school designated as a service school by law or by the Secretary of the military department concerned. **It does not include full-time National Guard duty.**

32 U.S.C.A. § 101(12) (West) (emphasis added). Full time National Guard duty is:

“Full-time National Guard duty” means training or other duty, other than inactive duty, performed by a member of the Army National Guard of the United States or the Air National Guard of the United States in the member’s status as a member of the National Guard of a State or territory, the Commonwealth of Puerto Rico, or the District of Columbia under section 316, 502, 503, 504, or 505 of this title for which the member is entitled to pay from the United States or for which the member has waived pay from the United States

32 U.S.C.A. § 101(19) (West).

The Tax Commissioner further clarifies the difference between National Guard duty and active duty by directing us to Title 10 of the United States Code, which deals with the U.S. Armed Forces. Title 10 contains Subtitle E which concerns the reserves, and Chapter 1209 of Subtitle E contains numerous sections discussing the topic before us, namely calling National Guardsmen to active duty in the active military. There is more than one section in Chapter 1209 that discusses the topic, and the Tax Commissioner directs us to many of them. For the purposes of this decision, we need only cite one of them, Section 12302, which states:

(a) In time of national emergency declared by the President after January 1, 1953, or when otherwise authorized by law, an authority designated by the Secretary concerned may, without the consent of the persons concerned, order any unit, and any member not assigned to a unit organized to serve as a unit, in the Ready Reserve under the jurisdiction of that Secretary to active duty for not more than 24 consecutive months

10 U.S.C.A. § 12302 (West).

As stated, there are other sections in Chapter 1209 discussing pulling guardsmen out of their normal duties and putting them on active duty, but we do not feel the need to belabor the point. Both the definitions in Title 32, and the numerous provisions in Title 10, Chapter 1209 show us that the Tax Commissioner was not clearly wrong in relying on them to interpret West Virginia Code Section 11-21-12e(a). The provisions in Title 10 and Title 32 relied on by the Tax Commissioner clear up the ambiguity in Subsection (a). Reading the relevant sections shows us first, that duty in the National Guard is separate and distinct from duty in the active military, and second, that a person on Full Time National Guard Duty may (among various options) be ordered to active duty for not more than 24 consecutive months. Finally, if a guardsman is so ordered, the proverbial ball starts rolling with a declaration by the President, or action by the Secretary of Defense. These federal statutes satisfy both questions, namely, what it means to be called to active duty, and what is meant by “pursuant to an Executive Order of the President of the United States.”

We should point out that one of the Petitioners' own exhibits backs up the Tax Commissioner's interpretation. Petitioners' Exhibit 1 is Petitioner's Orders from May of 2006, assigning him to the 35th Civil Support Team. Numerous sections of these Orders dovetail perfectly with the Tax Commissioner's interpretation. The very first sentence of his Orders says "[Y]ou are ordered to Full Time National Guard Duty . . ." *See* Petitioners' Exhibit 1. Most importantly, the Orders go on to state: "In the event your ARNG unit of assignment is called or ordered to **Federal active duty**, you will be terminated from your 32 USC 502(f) AGR status the day before the effective date of **federalization**." *Id.* (emphasis added).

Both the federal law discussed above, and Petitioner's Orders render the Petitioners alternative argument unpersuasive. The Petitioners argue that Petitioner's unit was established pursuant to a Presidential Directive, one signed by President Bill Clinton in 1998, and that fact appears to be partially true. Based upon some of the Petitioners' Exhibits, particularly numbers 2 and 6, it appears that in the years 1996 to 1998 both President Clinton and Congress did many things to combat terrorism, including starting the mechanism to create the 35th Civil Support Team. However, this argument ignores the "called to active duty" language in Subsection (a). Even if the Petitioners introduced an exhibit that was a direct presidential order, specifically creating Petitioner's unit (which they have not done) that would not overcome the determinative fact, which is that Petitioner was, during the times relevant to the issue before us, on Full Time National Guard Duty, as defined in United States Code Section 32 U.S.C.A. § 101(19) and as stated plainly in his Orders. Therefore, by definition, he had not been called to active duty, and thus, he is not eligible for the modification contained in West Virginia Code Section 11-21-12e(a).

CONCLUSIONS OF LAW

1. It is the duty of the Tax Commissioner to see that the laws concerning the assessment and collection of all taxes and levies are faithfully enforced. *See* W. Va. Code Ann. §11-1-2 (West 2010).
2. “The Tax Commissioner shall collect the taxes, additions to tax, penalties and interest imposed by this article or any of the other articles of this chapter to which this article is applicable.” W. Va. Code Ann. § 11-10-11(a) (West 2010).
3. Resident individual means an individual: (1) Who is domiciled in this State, unless he maintains no permanent place of abode in this State, maintains a permanent place of abode elsewhere, and spends in the aggregate not more than thirty days of the taxable year in this State W. Va. Code Ann. § 11-21-7 (West 2013).
4. The Petitioners are resident individuals, as that term is defined in West Virginia Code Section 11-21-7, and as such, they pay West Virginia taxes.
5. For taxable years beginning after December 31, 2000, in addition to amounts authorized to be subtracted from federal adjusted gross income pursuant to subsection (c), section twelve of this article, active duty military pay received for the period of time an individual is on active duty as a member of the National Guard or armed forces reserve called to active duty pursuant to an Executive Order of the President of the United States for duty in Operation Enduring Freedom or for domestic security duty is an authorized modification reducing federal adjusted gross income, but only to the extent the active duty military pay is included in federal adjusted gross income for the taxable year in which it is received. West Virginia Code Section 11-21-12e(a) (West 2018).

6. West Virginia Code Section 11-21-12e(a) is ambiguous because a plain and ordinary meaning cannot be attributed to the phrase “called to active duty pursuant to an Executive Order of the President of the United States.” Additionally, “active duty” and “Executive Order of the President of the United States” are undefined terms.
7. The word “or” in the phrase “for duty in Operation Enduring Freedom or for domestic security duty” in Subsection (a) is a coordinating conjunction that is coordinating two types of duty, duty in Operation Enduring Freedom or domestic security duty.
8. The Petitioners have failed to persuasively argue how West Virginia Code Section 11-21-12e(a) can be read to allow for the modification to be obtained by any active duty member of the National Guard performing domestic security duty.
9. One of the primary objectives of statutory construction is to ascertain and give effect to the intent of the Legislature. *See e.g. Smith v. State Workmen’s Comp. Com’r*, 159 W.Va. 108, 219 S.E.2d 361 (1975); *State ex rel. Fetters v. Hott*, 173 W. Va. 502, 318 S.E.2d 446 (1984); *State ex rel. Hechler v. Christian Action Network*, 201 W. Va. 71, 491 S.E.2d 618 (1997); *In re Clifford K.*, 217 W. Va. 625, 619 S.E.2d 138, (2005); *Reed v. Exel Logistics, Inc.*, 240 W. Va. 700, 815 S.E.2d 511 (2018).
10. It was the intent of the West Virginia Legislature to provide the modification contained in Subsection (a) to members of the West Virginia national guard or reserve forces who are called to active duty for operation Enduring Freedom or for domestic security duty as a result of a call out pursuant to an Executive Order of the President of the United States.
11. Where a person claims an exemption from a law imposing a license or tax, such law is strictly construed against the person claiming the exemption. *See Syl. Pt. 5 Davis Memorial Hosp. v. West Virginia State Tax Com’r*, 222 W.Va. 677, 671 S.E.2d 682 (2008).

12. In order to obtain the modification in Subsection (a) a guardsman or reservist must be called to active duty pursuant to an Executive Order of the President.
13. Interpretations of statutes by bodies charged with their administration are given great weight unless clearly erroneous. *See* Security National Bank & Trust Company v. First W. Va. Bancorp [.] Inc., 166 W. Va. 775, 277 S.E.2d 613 (1981); Appalachian Power Co. v. State Tax Dep't of W. Virginia, 195 W. Va. 573, 466 S.E.2d 424 (1995); W. Virginia Consol. Pub. Ret. Bd. v. Wood, 233 W. Va. 222, 757 S.E.2d 752 (2014).
14. This Tribunal gives deference to the Tax Commissioner's interpretation of Subsection (a), insofar as that interpretation requires a guardsman to be on active duty, as that term is defined in 32 U.S.C.A. § 101(12), and be federalized (ie; called to duty) pursuant to Title 10, Chapter 1209 of the United States Code, before he or she may obtain the modification in Subsection (a).
15. The Tax Commissioner's interpretation of Subsection (a) is not clearly erroneous.
16. During the time period in question in this matter, tax years 2011 to 2014, Petitioner was on Full Time National Guard Duty, as that term is defined in 32 U.S.C.A. § 101(19).
17. Petitioner's service in the 35th Civil Support Team, Weapons of Mass Destruction during tax years 2011 to 2014 was not pursuant to a call to active duty pursuant to an Executive Order of the President of the United States, as those terms are used in West Virginia Code Section 11-21-12e(a).
18. In a hearing before the West Virginia Office of Tax Appeals on a petition for reassessment, the burden of proof is upon the Petitioner to show that the actions taken by the Tax Commissioner are erroneous, unlawful, void or otherwise invalid. *See* W. Va. Code Ann. § 11-10A-10(e) (West 2010); W. Va. Code R. §§ 121-1-63.1 and 69.2 (2003).

19. The Petitioners have failed to meet their burden of showing that the Tax Commissioner was clearly wrong, or unlawful when he issued the November 20, 2015 and the August 22, 2016 personal income tax assessments against them.

DISPOSITION

WHEREFORE, it is the final decision of the West Virginia Office of Tax Appeals that the November 20, 2015 assessment issued against the Petitioners for tax in the amount of \$_____, interest in the amount of \$_____ and additions to tax in the amount of \$_____, for a total assessed tax liability of \$_____ and the August 22, 2016 assessment for tax in the amount of \$_____, interest in the amount of \$_____, and additions to tax in the amount of \$_____, for a total assessed tax liability of \$_____ should be and hereby are **AFFIRMED**.

Pursuant to West Virginia Law, interest accrues on the assessments until the liabilities are fully paid. *See* W. Va. Code Ann. §11-10-17(a) (West 2010).

WEST VIRGINIA OFFICE OF TAX APPEALS

By: _____
A. M. "Fenway" Pollack
Chief Administrative Law Judge

Date Entered

