limitation to "non-detailed tasks requiring 1 to 2 part instructions." (Joint Stip. at 3-16, 25; *see* Administrative Record ("AR") at 17.) As discussed below, the Court finds in favor of Plaintiff, albeit on different grounds.

The Ninth Circuit has yet to address the question of whether an occupation with a reasoning level of 2 can involve non-detailed tasks requiring one- to two-part instructions. At the same time, district courts within our circuit are divided on the issue. *See Gonzales v. Astrue*, 2012 WL 2064947, at *5 (E.D. Cal. June 7, 2012) (reviewing opinions).

For present purposes, however, the Court need not join this debate. Instead, error is found here for two other reasons.

First, the Court recalls the applicable burden of proof at step five. There, the Commissioner bears the burden to identify jobs that a claimant can perform despite his identified limitations. *Johnson v. Shalala*, 60 F.3d 1428, 1432 (9th Cir. 1995). Without consensus as to whether a reasoning level of 2 is inconsistent with detailed tasks or one- to two-part instructions, it is unclear whether the positions identified by the ALJ are actually viable. In light of this ambiguity, the Court cannot conclude that Defendant met its step five burden. ³/

Second, the ALJ has "an affirmative responsibility to ask about any possible

^{2/} Regarding his limitation to *non-detailed* tasks, Plaintiff asserts that a reasoning level of 2, by definition, requires an employee to "carry out *detailed* . . . instructions." DOT, Appendix C, 1991 WL 688702 (emphasis added). Similarly, with respect to his limitation to "1 to 2 part instructions," only a reasoning level of 1 calls for "simple one- or two-step instructions." *Id.* Presumably, a position with a reasoning level of 2 is more demanding, and thus exceeds Plaintiff's Residual Functional Capacity ("RFC").

Tellingly, some courts facing similarly unclear conflicts between a claimant's RFC and the DOT have ruled in favor of the Commissioner, at least in part, because the alleged error occurred at step four (*i.e.*, when Plaintiff bore the burden of proof). See, e.g., Leon v. Astrue, 830 F. Supp. 2d 844, 850 (C.D. Cal. 2011), Megliorino v. Astrue, 2012 WL 2847705, at *10 (C.D. Cal. July 10, 2012).

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conflict" between a VE's testimony and the DOT. Social Security Ruling ("SSR") 00-4p, 2000 WL 1898704, at *4 (emphasis added). As explained above, such a conflict arguably exists here. Despite this possibility, however, the ALJ failed to obtain a reasonable explanation for such a conflict, and thus error must be found under SSR 00-4p. *See McGensy v. Astrue*, 2010 WL 1875810, at *4 (C.D. Cal. May 11, 2010).

Accordingly, for the reasons stated above, the Court determines that the ALJ erred at step five.

C. Remand is Warranted

With error established, this Court has discretion to remand or reverse and award benefits. *McAllister v. Sullivan*, 888 F.2d 599, 603 (9th Cir. 1989). Where no useful purpose would be served by further proceedings, or where the record has been fully developed, it is appropriate to exercise this discretion to direct an immediate award of benefits. *See Benecke v. Barnhart*, 379 F.3d 587, 595-96 (9th Cir. 2004). But where there are outstanding issues that must be resolved before a determination can be made, or it is not clear from the record that the ALJ would be required to find plaintiff disabled if all the evidence were properly evaluated, remand is appropriate. *See id.* at 594.

Here, in light of the error described above, the ALJ shall reevaluate the testimony of the VE, and obtain a reasonable explanation for any conflict between that testimony and the DOT, specifically with respect to any positions identified at step five by the VE.

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1	Based on the foregoing, IT IS ORDERED THAT judgment shall be entered
2	REVERSING the decision of the Commissioner denying benefits and
3	REMANDING the matter for further administrative action consistent with this
4	decision.
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6	Dated: April 30, 2013
7	Shut.
8	Hon. Jay C. Gandhi
9	United States Magistrate Judge
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