**IN THE COMMONWEALTH COURT OF PENNSYLVANIA**

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| Steven Krantz, | : | |
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| Petitioner | : | |
| | : | |
| v. | : | No. 2300 C.D. 2009 |
| | : | |
| Unemployment Compensation Board of Review, | : | Submitted: June 11, 2010 |
| | : | |
| Respondent | : | |

BEFORE: HONORABLE RENÉE COHN JUBELIRER, Judge
HONORABLE PATRICIA A. McCULLOUGH, Judge
HONORABLE JAMES R. KELLEY, Senior Judge

OPINION NOT REPORTED

**MEMORANDUM OPINION**
**BY JUDGE COHN JUBELIRER** **FILED: September 9, 2010**

Steven Krantz (Claimant) petitions for review of an order of the Unemployment Compensation Board of Review (Board), which affirmed the Unemployment Compensation Referee's (Referee) decision finding Claimant not ineligible for benefits under Section 402(e) of the Unemployment Compensation Law (Law)[1] for the waiting week ending April 25, 2009, but finding him ineligible for

[1] Act of December 5, 1936, Second Ex. Sess., P.L. (1937) 2897, as amended, 43 P.S. § 802(e). Section 402(e) provides that an employee will be ineligible to receive benefits for any week

*(Continued…)*

benefits under Section 402(b) of the Law, 43 P.S. § 802(b),[2] beginning with the compensable week ending May 2, 2009. Claimant does not dispute that he was properly awarded benefits under Section 402(e) for the waiting week ending April 25, 2009. Rather, Claimant disputes the Board's determination finding him ineligible for benefits under Section 402(b) beginning with the compensable week ending on May 2, 2009, on the basis that he voluntarily terminated his employment without a necessitous and compelling reason.

Claimant applied for unemployment compensation benefits after becoming separated from his employment with Cumberland Valley Motors (Employer). The Lancaster Unemployment Compensation Service Center (Service Center) issued a determination finding that Claimant was not disqualified from receiving benefits under Section 402(e). Employer timely appealed the Service Center's determination, and a hearing was held before the Referee on August 7, 2009, at which both parties were present and represented by counsel. After both hearing testimony and examining evidence presented by the parties, the Referee issued a decision affirming the Service Center's determination concluding that Claimant was not disqualified from receiving benefits under Section 402(e) for the waiting week ending April 25, 2009. However, the Referee also concluded that Claimant was disqualified from receiving benefits under Section 402(b) for the compensable weeks following the

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"[i]n which his unemployment is due to his discharge or temporary suspension from work for willful misconduct connected with his work." Id.

[2] Section 402(b) provides that an employee will be ineligible to receive benefits for any week "[i]n which his unemployment is due to voluntarily leaving work without cause of a necessitous and compelling nature." 43 P.S. § 802(b).

week of April 25, 2009. (Referee Decision/Order at 3.) Claimant timely appealed to the Board.

Following a review of the record, the Board rendered its decision and order, finding the following facts:

1. [C]laimant was employed full-time as a finance manager for [Employer] from December 14, 2005 through April 24, 2009, paid at the rate of $750 per week draw against commission.

2. On or about April 11, 2009, [C]laimant spoke to [E]mployer and told [E]mployer that he was resigning his employment with [E]mployer.

3. [E]mployer asked [C]laimant to provide a letter of resignation and [C]laimant responded that he was giving his two weeks notice.

4. [E]mployer either on that day or the following day informed his daughter, the president of [E]mployer[,] that [C]laimant had given his two weeks notice.

5. The following week the president of [E]mployer began advertising for a new finance manager and also contacted a vendor regarding whether or not . . . they knew any finance manager that was looking for employment.

6. During the first week after [C]laimant gave his two weeks notice, the president had several discussions with [C]laimant regarding his decision to resign his employment confirming information that [E]mployer had provided to the president.

7. Continuing work was available to [C]laimant had he not confirmed to the president that he intended to resign his employment.

8. On April 23, 2009, the president gave [C]laimant a letter confirming the acceptance of his resignation since [C]laimant had not provided a letter of resignation to [E]mployer.

9. [C]laimant was informed by the president that the new finance manager was starting the following day and that if [C]laimant wished to, he could come in the next day and clean out his desk and provide information to the new finance manager and help the new manager transition into his position.

10. [C]laimant was informed [by] a perspective employer, that they had decided not to hire [C]laimant on April 24, 2009.

11. [C]laimant did not have a firm offer of employment when he gave his two weeks notice to [E]mployer.

12. Following [C]laimant's separation from employment, [C]laimant filed an initial application for unemployment compensation benefits on April 27, 2009, with an effective date of April 19, 2009.

13. [C]laimant's pay plan changed throughout the course of his employment.

14. [C]laimant was paid by commission.

15. In 2006, [C]laimant earned $135,000.00.

16. In 2007, [C]laimant earned $117,000.00.

17. In 2008, [C]laimant earned $106,000.00.

18. In 2009, [C]laimant was on track to earn approximately $80,000.00.

19. At some point, [C]laimant's $400.00 a week salary was eliminated.[3]

[3] It is undisputed that, when Claimant was first hired to work for Employer in 2005, he received a $400 per week salary plus $200 per week draw on commissions. (Claimant's Exhibit 3, R.R. at 58.) However, in 2006, Employer changed its compensation structure, decreasing Claimant's salary to $250 per week, but increasing his draw on commissions to $500 per week; this change remained in effect in 2008. (Claimant's Exhibits 4, 5, R.R. at 59-60.) Claimant continued to work for Employer after this change. In 2009, Employer again changed its compensation structure, increasing Claimant's weekly draw on commission to $750 and eliminating the $250 per week salary. (Claimant's Exhibit 6, R.R. at 61.)

20. [C]laimant's pay was down due to the current economic downturn.

21. If [E]mployer's business had been better in 2009, [C]laimant would have made more money than what he made in 2008, not less.

(Board Decision, Findings of Fact (FOF) ¶¶ 1-21.) Based on these findings, the Board reasoned that Employer accelerated Claimant's voluntary resignation by terminating his employment on April 23, 2009, which was before the anticipated effective date of his voluntary resignation, April 25, 2009, i.e., two weeks after he gave notice to Employer on April 11, 2009. The Board, thus, considered Claimant's eligibility for benefits for the waiting week ending April 25, 2009 under Section 402(e) and concluded that Employer failed to prove that Claimant engaged in willful misconduct. As a result, the Board concluded that Claimant was not disqualified from receiving benefits for the waiting week ending April 25, 2009. Deeming Claimant's separation from his employment after the waiting week ending April 25, 2009 to have been voluntary, the Board considered Claimant's eligibility for benefits after that time under Section 402(b). The Board concluded that because Claimant "did not have a definite offer of employment at the time he gave his two weeks notice that he was resigning his employment," and "still had no definite offer of employment" at the time his separation was to become effective on April 25, 2009, he did not have a necessitous and compelling reason for terminating his employment with Employer. (Board Decision at 4 (emphasis in original).) Further, the Board concluded that Claimant failed to meet his burden in demonstrating that the "reduction in his income resulted from a substantial change in the terms and conditions of his commission agreement." (Board Decision at 4.) Accordingly, the

Board affirmed the Referee's decision. Claimant now petitions this Court for review of the Board's decision.[4]

Before this Court, Claimant raises two issues. First, Claimant argues that the Board erred in determining his eligibility for benefits after April 25, 2009, under Section 402(b) of the Law. Second, Claimant alternatively argues that, even if the Board did not err in considering his eligibility for benefits after April 25, 2009, under Section 402(b), the Board erred in concluding that he did not have a necessitous and compelling reason for quitting.

We consider, first, Claimant's argument that the Board erred in considering his eligibility for benefits after April 25, 2009, under Section 402(b). In making this argument, Claimant asserts that the Board's Findings of Fact Nos. 2 and 3 are not supported by substantial evidence. Specifically, Claimant argues that the Board erroneously found that he resigned his position with Employer (FOF ¶ 2) and that Claimant told Employer he was giving his two-week notice when Employer asked Claimant for his letter of resignation (FOF ¶ 3). Claimant asserts that he provided testimony and evidence establishing that, although he was looking for employment elsewhere because Employer restructured his pay plan, Claimant did not actually intend to leave his job until he had definitively secured alternative employment. Claimant further maintains that he never told Employer that he was giving his two-

[4] This Court's review is "limited to determining whether an error of law was committed, constitutional rights were violated or findings of fact were supported by substantial evidence." Elser v. Unemployment Compensation Board of Review, 967 A.2d 1064, 1068 n.6 (Pa. Cmwlth. 2009).

week notice and that he did not resign from his employment. Thus, according to Claimant, Employer initiated his separation from his employment and the Board, therefore, should have considered his eligibility for benefits after April 25, 2009, under Section 402(e) of the Law.

Claimant is essentially asking this Court to accept his preferred version of the facts. However, the Board resolved the conflicts in the testimony in favor of Employer and found Employer's witnesses to be more credible, as evidenced in the Board's findings of fact. The Board, as the ultimate finder of fact, is empowered not only to resolve the conflicts in evidence presented, but also to determine the credibility of witnesses. Feinberg v. Unemployment Compensation Board of Review, 635 A.2d 682, 684 (Pa. Cmwlth. 1993). The Board's findings are conclusive on appeal when the record, taken in its entirety, contains substantial evidence to support the findings. Penflex, Inc. v. Bryson, 506 Pa. 274, 286, 485 A.2d 359, 365 (1984). Substantial evidence is defined as "such relevant evidence which a reasonable mind would accept as adequate to support a conclusion." Guthrie v. Unemployment Compensation Board of Review, 738 A.2d 518, 521 (Pa. Cmwlth. 1999). That Claimant may have given "a different version of the events, or . . . might view the testimony differently than the Board, is not grounds for reversal if substantial evidence supports the Board's findings." Tapco, Inc. v. Unemployment Compensation Board of Review, 650 A.2d 1106, 1108-09 (Pa. Cmwlth. 1994).

In the case before us, there is substantial evidence in the record to support the Board's findings that Claimant verbally submitted his resignation to Employer during a conversation on or about April 11, 2009, and that Claimant told Employer he was

giving his two-week notice after Employer asked Claimant for a letter of resignation. (FOF ¶¶ 2-3.) These findings are based upon testimony provided by Monique Ullom, Employer's president, and corroborated by Employer's founder, Edwin Ullom, and Frederick Rice, a corporate representative for a car manufacturer who worked frequently with both parties in this case. Ms. Ullom testified credibly that Claimant discussed his displeasure with the recent restructuring of the pay plan and, as a result, had sought and found other employment with another dealership. (Hr'g Tr. at 15-17, 19-20, R.R. at 19-21, 23-24.) In addition, Mr. Ullom provided the following testimony when questioned by Employer's counsel:

> Counsel: Mr. Ullom, could you – be sure to speak up. But could you tell the Referee what [Claimant] told you when he submitted his resignation?
>
> [Mr. Ullom]: Well, it was a long conversation. The meat of the conversation was that [Claimant] was unhappy with [Employer], and he'd been offered four fabulous jobs, more money, and et cetera. And I told him that [Employer] never held back anybody, if they wanted to move on, to move on. And if it was a better job, congratulations to him, and would he please give me his resignation. And he said I'm giving you my two weeks notice.

(Hr'g Tr. at 22-23, R.R. at 26-27.) Additionally, Mr. Rice testified credibly that he learned from Claimant that Claimant had given Mr. Ullom his resignation because "[Claimant] and [Claimant's future employer were] in the process of preparing a pay plan [that was] suitable for him." (Hr'g Tr. at 21, R.R. at 25.) Further, Ms. Ullom testified credibly that because she was informed by Mr. Ullom that Claimant had tendered his resignation, but failed to submit a written resignation, Employer's attorney prepared a written letter acknowledging Claimant's resignation. (Hr'g Tr. at 12-14, R.R. at 16-18; Claimant's Exhibit 1.) Ms. Ullom also began the process for hiring Claimant's replacement, and the replacement, after relocating from Florida,

began employment with Employer on April 24, 2009. (Hr'g Tr. at 9-10, R.R. 13-14.) Therefore, the credited testimony of Ms. Ullom and Mr. Ullom, in addition to the credited testimony of Mr. Rice, constitutes substantial evidence supporting the Board's findings that Claimant had verbally resigned from his position with Employer and that Claimant gave Employer his two-week notice after being asked to submit a letter of resignation. (FOF ¶¶ 2-3.) Because the Board's findings establishing that Claimant initiated his separation from his employment are supported by substantial evidence, we conclude that the Board did not err in determining Claimant's eligibility for benefits under Section 402(b) for the weeks after April 25, 2009.

We now turn to Claimant's alternative argument that he had cause of a necessitous and compelling nature for voluntarily terminating his employment and is, therefore, not ineligible for benefits under Section 402(b) of the Law. Pursuant to Section 402(b), an employee who voluntarily separates from his employment is ineligible for benefits unless the separation is for cause of a necessitous and compelling nature. 43 P.S. § 802(b). Cause of a necessitous and compelling nature "results from circumstances which produce pressure to terminate employment that is both real and substantial, and which would compel a reasonable person under the circumstances to act in the same manner." McCarthy v. Unemployment Compensation Board of Review, 829 A.2d 1266, 1270 (Pa. Cmwlth. 2003). The burden of proving cause of a necessitous and compelling nature rests with the claimant. Taylor v. Unemployment Compensation Board of Review, 474 Pa. 351, 355, 378 A.2d 829, 831 (1977).

Claimant argues that Employer's unilateral change to his pay structure in 2009 resulted in an alleged twenty-five percent decrease in his compensation from his 2008 compensation and a forty percent decrease in his compensation from 2006, giving him cause of a necessitous and compelling nature for voluntarily quitting his employment.[5] (Claimant's Br. at 16.) We disagree.

Where a claimant asserts that an employer's unilateral reduction of his wages was the reason for his decision to quit, the claimant must prove that the reduction in wages was unreasonable and substantial in order to establish cause of a necessitous and compelling nature for quitting. Griffith Chevrolet-Olds, Inc. v. Unemployment Compensation Board of Review, 597 A.2d 215, 218 (Pa. Cmwlth. 1991). Mere dissatisfaction with one's wages is not enough. Id. Each case is determined based on its own circumstances, and there is no talismanic percentage that separates a reduction that is substantial from one that is not. Ship Inn, Inc. v. Unemployment Compensation Board of Review, 412 A.2d 913, 915 (Pa. Cmwlth. 1980). Because it must be a unilateral action of employer that causes the loss in wages, this Court has considered the issue differently based on whether the claimant receives a salary from employer or receives, in whole or in part, a commission reflective of conditions

[5] Relying on Dehus v. Unemployment Compensation Board of Review, 545 A.2d 434, 436 (Pa. Cmwlth. 1988), Employer argues that Claimant failed to properly raise the issue of a substantial reduction in pay before the Board prior to bringing it before this Court, resulting in waiver of the issue. We disagree. The testimony from the hearing, as well as the Board's findings of facts, are sufficient to support that Claimant adequately set forth the issue that his reason for resigning was due to a perceived substantial reduction in pay. Further, Employer argues that, because Claimant failed to properly preserve the issue in his Petition for Review to this Court, the issue is waived. Tyler v. Unemployment Compensation Board of Review, 591 A.2d 1164, 1168 (Pa. Cmwlth. 1991). Again, we disagree with Employer. Claimant's Petition for Review to this Court adequately preserves the issues for review.

beyond the employer's control (such as the claimant's effort). See Griffith Chevrolet; # 1 Cochran, Inc. v. Unemployment Compensation Board of Review, 579 A.2d 1386, 1390-91 (Pa. Cmwlth. 1990); Grenier v. Unemployment Compensation Board of Review, 505 A.2d 1363, 1365 (Pa. Cmwlth. 1986); Morysville Body Works, Inc. v. Unemployment Compensation Board of Review, 430 A.2d 376, 377 (Pa. Cmwlth. 1981).

Where the claimant is a salaried employee, it is a relatively simple matter to determine whether there was an unreasonable, unilateral reduction in the claimant's salary, whether it was due to unilateral action by employer, and whether the reduction was "substantial" under the circumstances of that case. Morysville Body Works, 430 A.2d at 377. In contrast, where the employee's income consists, in whole or in part, of the receipt of commissions, it can become much more complicated to determine whether any reduction in income constitutes a necessitous and compelling reason to quit. Grenier, 505 A.2d at 1365.

In Grenier, the claimant was promoted from car salesperson to used car manager at the employer's car dealership. Id., 505 A.2d at 1364. As a car salesperson, the claimant received a twenty percent commission from any cars he sold in addition to a salary of $95 per week. Id. As a manager, the claimant still received twenty percent commission on any car he sold but, recognizing that the claimant's new duties as manager would keep him off the sales lot, the position had a salary of $250 per week. Id. After observing a drastic reduction in used car sales following the claimant's promotion, the employer hired a new manager and advised the claimant that he could return to his prior position as a car salesperson, but at his

prior salary of $95 a week. Id. The claimant refused to accept the position because of the reduction in salary and, therefore, he quit. Id. The referee and Board denied benefits, and this Court affirmed on appeal. Id. Noting that the employer testified, and the referee found, that the claimant historically earned the same amount as a salesperson as he did as a manager, we stated:

> While the claimant's salary was being reduced by $155.00 a week, he was being moved to a different job which had paid the same amount as the job as manager. Further, this history of past earnings as a sales[person] covered a period of two years prior to his promotion, so that history indicates that if the claimant put forth the same effort as he had previously, his earnings would not be reduced.

Grenier, 505 A.2d at 1365. Thus, in determining whether the reduction in a claimant's pay by an employer's unilateral action is substantial, the claimant's commission history must be considered when calculating the claimant's pay.

Of course, even if the claimant's pay is commission-based, where the reduction in the claimant's pay is the result of the *employer's* unilateral actions, the claimant can establish cause of a necessitous and compelling nature to quit his employment. #1 Cochran, 597 A.2d at 1388. For example, in #1 Cochran, this Court held that the claimant, a car salesperson, had cause of a necessitous and compelling nature for voluntarily terminating his employment where his employer made unilateral changes to the commission structure in the claimant's pay plan, which resulted in a substantial reduction in his pay. Id. The claimant testified that the new pay plan was structured in such a way that, if the claimant continued to perform at the level he had for the previous seven years working for the employer, he never would have met the required yearly quota. Id. at 1390. Further, the claimant had only reached the new monthly quota twice in the previous eighteen months. Id. Thus, because the claimant's past

sales history supported the conclusion that the claimant would suffer a substantial reduction in his pay because of the employer's unilateral change to the commission structure, the claimant was not disqualified from receiving benefits under Section 402(b) of the Law. Id.

Claimant argues that he earned approximately $135,000 in 2006, $106,000 in 2008, and that he was on track to earn approximately $80,000 in 2009, a decrease of forty percent and twenty-five percent from his 2006 and 2008 earnings, respectively. Claimant attributes this decrease to changes made by Employer to his compensation structure and, therefore, likens his situation to the claimant's situation in Morysville Body Works. In Morysville Body Works, this Court held that a claimant's reduction in pay of nearly one fourth of her income resulted in a necessitous and compelling reason to voluntarily leave her job. Id., 430 A.2d at 377. However, Morysville Body Works is readily distinguishable from the facts here because that case involved a claimant whose income was based solely on a fixed *salary*, and the employer's unilateral reduction of her pay was clearly defined, substantial, and unreasonable. Id. Although Claimant, like the claimant in Morysville, received some compensation in the form of a salary from Employer, which he testified and his pay plan indicated was $250 per week in 2008, (Claimant's Exhibit 5, R.R. at 60; Hr'g Tr. at 33, R.R. at 37), the majority of Claimant's income is based on commissions, corporate manufacturer incentives, and "spiffs"[6] paid by third-party vendors. Thus, we cannot rely solely on

[6] Neither party provided a definition of the term "spiffs." However, our research has provided the following definition of "spiffs" as bonuses or other remuneration given to salespeople for promoting certain products of a particular manufacturer. See http://dictionary.reference.com/browse/spiff (last visited on August 6, 2010).

Employer's elimination of Claimant's weekly salary of $250 to determine whether there was a substantial reduction in Claimant's pay as a result of Employer's actions. Grenier, 505 A.2d at 1365.

We note that there is no dispute that Claimant has experienced a reduction in his pay between 2005 and 2008 and was expected to receive less in 2009. However, as it is Claimant's burden to show that the reduction in his pay was substantial, unreasonable, and a result of *Employer's* unilateral actions, we must determine whether the substantial reduction in his pay was the result of Employer's unilateral actions or the result of something else, such as the general economic downturn and the subsequent reduction in automobile sales.

Claimant asserts that the reduction in his pay is entirely the result of Employer's actions, but offers no evidence or explanation as to how the elimination of his weekly salary resulted in a substantial reduction in his total pay. Furthermore, Claimant never addresses the fact that the majority of his income is based on commissions, manufacturer incentives, and third-party "spiffs," all of which Employer has little or no control over beyond setting Claimant's commission structure.[7] The Board found that Claimant's "pay was down due to the current

[7] Claimant also argues that Employer changed the commission structure, resulting in Claimant receiving substantially lower rates of commission. However, Claimant failed to submit a complete copy of the February 11, 2009, pay plan to the Referee for consideration. The pay plan Claimant submitted, Claimant's Exhibit 6, is missing the page that sets forth the commission rates. (Claimant's Exhibit 6, R.R. at 61-62.) Ms. Ullom testified, and the Board found as fact, that under the new pay plan Claimant would have earned more in 2009 than in 2008 if Employer's business was better in 2009. (Hr'g Tr. at 45-46, R.R. at 49-50; FOF ¶ 21.) The Board further held that Claimant's reduction in income was not the result of a substantial change in the terms and conditions of his commission agreement, (Board Decision at 4); accordingly, we conclude that the *(Continued…)*

economic downturn." (FOF ¶ 20.) Moreover, the Board concluded that the reduction in Claimant's income did not result from a substantial change to the terms and conditions of Claimant's commission agreement, but from the current economic downturn and the resulting decrease in automobile sales. (Board Decision at 4.) Claimant offers no rebuttal to the Board's finding of fact or conclusion, but, instead, relies on his own version of the events to argue that he is not ineligible for benefits under Section 402(b) of the Law. As previously stated, the fact that Claimant may have a different version of the events does not require reversal if the Board's findings of fact are supported by substantial evidence in the record. Tapco, Inc., 650 A.2d at 1108-09. Given Claimant's acknowledgment that, over the past four years, the downturn in the economy had resulted in a decrease in business, (Hr'g Tr. at 39, R.R. at 43), Ms. Ullom's testimony that sales volumes were down because of the economy, (Hr'g Tr. at 46, R.R. at 50), and the difference between Claimant's past *total* earnings ranging from $106,000 to $135,000, his projected 2009 earnings of $80,000, and his salary from Employer of $250 a week, which results in an annual salary of only $13,000,[8] we conclude that the Board's finding and conclusion is supported by substantial evidence.

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Board properly rejected Claimant's assertions that Employer changed the commission structure to Claimant's detriment.

[8] We note the inconsistencies between Claimant's testimony regarding his "annual salary of between $30,000 and $40,000," his weekly salary of $250 (which would be an annual salary of $13,000), and his total earnings of between $80,000 and $135,000 over the past four years. (Hr'g Tr. at 30, 33, 38, R.R. at 34, 37, 42.)

Because Claimant failed to prove that Employer's unilateral actions resulted in a substantial reduction of his income for 2009, he did not have a necessitous and compelling reason for voluntarily quitting his job.[9] Accordingly, we affirm the order of the Board.

**RENÉE COHN JUBELIRER, Judge**

[9] Claimant also argues in his Petition for Review that he, in fact, did have a definite job offer when he tendered his verbal resignation to Employer, yet claims in his brief that he "had not received any firm offers nor accepted any alternative employment." (Claimant's Petition for Review at 1; Claimant's Br. at 17.) This Court has consistently held that the possibility of finding new employment, absent a definite offer of such employment, is insufficient to find that employment was terminated for the requisite necessitous and compelling reason. Fernacz v. Unemployment Compensation Board of Review, 545 A.2d 995, 997 (Pa. Cmwlth. 1988). In the instant case, the Board found that Claimant, in fact, did not have a definite offer of employment when he gave his two-week notice to Employer. (FOF ¶ 11.) Claimant provided testimony throughout his hearing that he "never got an official offer" from his prospective employer. (Hr'g Tr. at 34-35, R.R. at 38-39.) In fact, the only instance where Claimant contends he actually had a definitive offer is in his handwritten Petition for Review, where he claims "I was offered a job which the Board says will qualify me." (Claimant's Petition for Review at 1.) Thus, to the extent that Claimant asserts he had cause of a necessitous and compelling nature for quitting because he had a definite offer of employment, we disagree because this assertion is not supported by the record or the Board's findings.

**IN THE COMMONWEALTH COURT OF PENNSYLVANIA**

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| Steven Krantz, | : | |
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| Petitioner | : | |
| | : | |
| v. | : | No. 2300 C.D 2009 |
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| Unemployment Compensation Board of Review, | : | |
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| Respondent | : | |

**O R D E R**

**NOW**, September 9, 2010, the November 9, 2009 order of the Unemployment Compensation Board of Review in the above-captioned matter is hereby **AFFIRMED**.

**RENÉE COHN JUBELIRER, Judge**