## IN THE UTAH COURT OF APPEALS

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Dale T. Smith & Sons and Workers' Compensation Fund,	MEMORANDUM DECISION (Not For Official Publication)		
Petitioners,	) Case No. 20061169-CA		
v. Labor Commission and Jeffrey D. Smith,	F I L E D (September 20, 2007)		
	2007 UT App 306		
Respondents.	)		

Original Proceeding in this Court

Attorneys: Floyd W. Holm, Salt Lake City, for Petitioners Phillip B. Shell, Murray, and Alan L. Hennebold, Salt Lake City, for Respondents

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Before Judges Bench, McHugh, and Thorne.

McHUGH, Judge:

Dale T. Smith & Sons and the Workers' Compensation Fund (collectively Petitioners) seek review of the Utah Labor Commission's order requiring that they pay 100% of Jeffrey D. Smith's medical expenses related to treatment of his lumbar degenerative joint disease. Petitioners argue that the Labor Commission incorrectly interpreted Utah Code section 34A-3-110 when it determined that medical expenses are not "compensation" subject to apportionment under that section. See Utah Code Ann. § 34A-3-110 (2005).

In <u>Ameritech Library Services v. Labor Commission</u>, 2007 UT App 305, a companion case that was briefed concurrently with this case, we rejected arguments identical to those raised by Petitioners. In <u>Ameritech</u> we held that the term "compensation," as used in section 34A-3-110, does not include medical expenses and that apportionment of medical expenses is not appropriate

under that section of the Utal at $\P\P14-16$ . For the reasons		
Affirmed.		
Carolyn B. McHugh, Judge	_	
WE CONCLID.		
WE CONCUR:		
D	_	
Russell W. Bench, Presiding Judge		
William A. Thorne Jr., Judge	_	