

**IOWA WORKFORCE DEVELOPMENT
UNEMPLOYMENT INSURANCE APPEALS**

68-0157 (9-06) - 3091078 - EI

CHRISSEY A LARKIN
Claimant

APPEAL NO. 07A-UI-10447-LT

**ADMINISTRATIVE LAW JUDGE
DECISION**

MCNALLY DAIRY
Employer

**OC: 09/23/07 R: 04
Claimant: Respondent (2)**

Iowa Code § 96.8(5) – Liability of Certain Employers (Department Error)

STATEMENT OF THE CASE:

Employer filed a timely appeal from the November 6, 2007, reference 01, decision that allowed benefits and assessed potential liability to the employer's account on the September 23, 2007 claim year. After due notice was issued, a hearing was held on November 29, 2007. Claimant did not participate. Employer participated through Theodore McNally.

ISSUE:

The issue is whether the correct base period employer was notified of the claim.

FINDINGS OF FACT:

Having reviewed all of the evidence in the record, the administrative law judge finds: Claimant was last employed with McNally Dairy in March 2005. On this claim year effective date of September 23, 2007, her base period wages cover the second, third, and fourth quarters of 2006 and the first quarter of 2007. The second quarter of 2007 is the "lag" quarter. She was not employed with McNally Dairy during the base period for this claim year.

REASONING AND CONCLUSIONS OF LAW:

The administrative law judge has reviewed the records and files herein and concludes that the claimant was not employed with this employer during the base period for the claim year beginning September 23, 2007 and the representative's decision shall be reversed without prejudice to either party.

DECISION:

The November 6, 2007, reference 01, representative's decision is reversed without prejudice to either party. Claimant shall not be denied benefits based upon this decision and McNally Dairy (account number unknown) shall not be responsible for benefit charges.

Dévon M. Lewis
Administrative Law Judge

Decision Dated and Mailed

dml/kjw