

**IOWA WORKFORCE DEVELOPMENT  
UNEMPLOYMENT INSURANCE APPEALS**

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

**CURTIS C GAINES**  
Claimant

**APPEAL NO. 07A-UI-00194-H2T**

**ADMINISTRATIVE LAW JUDGE  
DECISION**

**NATIONWIDE MUTUAL INSURANCE CO**  
Employer

**OC: 10-15-06 R: 02  
Claimant: Appellant (2)**

Iowa Code section 96.8(5) – Liability of Certain Employers

**STATEMENT OF THE CASE:**

The claimant filed a timely appeal from the January 3, 2007, reference 02, decision that denied benefits. After due notice was issued, a hearing was held on January 23, 2007. The claimant did participate. The employer did participate through Dan Hatt, Human Resources Senior Representative.

**ISSUE:**

The issue is whether the claimant was ever employed by the alleged employer.

**FINDINGS OF FACT:**

Having reviewed all of the evidence in the record, the administrative law judge finds: The appeal was based upon the representative's decision finding that the claimant was employed by Nationwide Mutual Insurance Company. The record reflects and the parties agree claimant has never worked for this employer. The claims section has removed any wages from Nationwide from the claimant's wage record.

**REASONING AND CONCLUSIONS OF LAW:**

The administrative law judge has reviewed the records and files herein and concludes that the representative's decision shall be reversed without prejudice to either party.

**DECISION:**

The January 3, 2007, reference 02, representative's decision is reversed without prejudice to either party. Claimant shall not be denied benefits based upon this decision and Nationwide Mutual Insurance Company (account number 283936) shall not be responsible for benefit charges.

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Teresa K. Hillary  
Administrative Law Judge

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Decision Dated and Mailed

tkh/pjs