



A portion of the claimant's appeal to the Employment Appeal Board consisted of additional evidence which was not contained in the administrative file and which was not submitted to the administrative law judge. While the appeal and additional evidence (documents) were reviewed, the Employment Appeal Board, in its discretion, finds that the admission of the additional evidence is not warranted in reaching today's decision.

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Elizabeth L. Seiser

AMG/fnv

**CONCURRING OPINION OF JOHN A. PENO:**

I agree with my fellow board members that the administrative law judge's decision should be affirmed. However, I would comment that in this case, the paid time off (PTO) is given to employees the same as vacation and sick leave would be given in most instances. Thus, as for PTO earned in lieu of previous overtime worked, I would not view it as a offset for unemployment insurance benefits.

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John A. Peno

AMG/fnv