

IN THE COURT OF COMMON PLEAS, FRANKLIN COUNTY, OHIO  
GENERAL DIVISION

Whole Earth Massage By Q, Inc.,		Case No. 14CV-06440
Appellant,		Judge Jeffrey M. Brown
vs.		
Director, Ohio Department of Job and Family Services,		
Appellee.		

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**Decision and Judgment Entry Affirming Decision of Ohio  
Unemployment Compensation Review Commission**

**and**

**Notice of Final Appealable Order**

**Brown, J.**

This case is a Revised Code 4141.26(D)(2) administrative appeal, by Whole Earth Massage By Q, Inc. (Appellant), from a Decision of the Ohio Unemployment Compensation Review Commission finding that Appellant is a liable employer under Ohio unemployment compensation law. The record that the Commission has certified to the Court reflects the following facts and procedural history.

**Facts and Procedural History**

The facts of this case are not in dispute.

Appellant is an Ohio corporation owned by Phil Eggeman and Malaiping Zaypraseuth, who is also known as “Q.” *Transcript of Testimony, May 20, 2014 (T). 11-12.* Since 2007, Appellant has owned and operated a salon and day spa called “Q’s Spa & Salon,” located at 5141 Buehler’s Drive in Medina, Ohio, which provides hair, nail, facial, and massage services. *T. 11-*

12; *ODJFS Exhibit (Ex.) A; ODJFS Ex. B; ODJFS Ex. H.* Mr. Eggeman owns sixty percent of the corporation, manages the salon, answers the phones, and schedules customer appointments. *T. 11, 19, 44; ODJFS Ex. C.* Ms. Zaypraseuth owns forty percent of the corporation, serves as its president, manages the salon, and works in the salon as a massage therapist. *T. 11-12, 44; ODJFS Exs. A and C.*

The individuals who work at Appellant's salon are hair stylists, massage therapists, nail technicians, and aestheticians. *ODJFS Exs. A and C.* They will be collectively referred to as "stylists" in this decision.

Every stylist who works at Appellant's salon is required to sign an agreement with Appellant, titled "Work Ethic Agreement at Whole Earth Massage by Q and Q's Spa & Salon (Agreement)." *T. 14, 36-37; ODJFS Exs. A and F.* The Agreement governs the terms of employment of every stylist who works at Appellant's salon. *T. 9, 14.* The Agreement states in its entirety:

Work Ethic Agreement at Whole Earth Massage by Q and Q's Spa & Salon.

Whole Earth Massage by Q Inc[.] with a DBA as Q's Spa & Salon will be referred to as Q's Spa on this form.

Working under our structure you are agreeing to be an independent contractor and are self employed working within our parameters as one business to maintain a strong strength in corporate name recognition. All forms of advertising, logos and business cards ect. [*sic*] must be approved by us. We will promote you and you must promote yourself to bring in customers.

Compensation will be as follows:

- To work here you must file as an independent contractor. No taxes will be withheld from your commissions. No taxes will be withheld from your pay.
- There are two types of space rental. A fixed monthly rate for your space or space rental based on your sales. Under either choice rent will be paid every two weeks.

- 1. Fixed monthly rate is \$1200.00 per month. (\$600 being paid every two weeks).
- 2. Rental rate based on your sales is as follows:
  - Compensation on base sales to start at agreed percentage based on hours and sales with an additional 10% of product sales that you sell.
  - Base sales will be with held [*sic*] for two weeks and space rental will be deducted at that time and you will be paid the remaining balance.
  - Tips paid by check or credit will be paid every two weeks with a 5% holding on processing fees. Cash tips are yours to keep immediately.

Clients: No compete contract[.]

It is agreed that I will not disclose any personal information to any clients of Q's Spa such as the following or any related topics to the following:

- I agree I will not give any phone numbers, personal or other. I will only give Q's Spa phone number to clients as a means to contact me directly.
- I agree I will not disclose to any client of Q's Spa any other place where I do the same commissionable services.
- I agree I will not bring or hand out any business cards other then [*sic*] Q's Spa business cards. You can write your first name only [*sic*] a Q's Spa business card if the client requests.
- I agree I will only perform spa services on clients of Q's Spa at Q's Spa place of business during business hours.
- This agreement may be terminated at any time by either party without cause.
- I agree I will never disclose to any of Q's Spa clients that I do spa services on my own time at another location or in their home.
- I agree that Q's Spa has spent a considerable amount of money in advertising and a considerable investment into the building of this facility. I agree that the clients [*sic*] come into Q's Spa are there because of our investment and become part of our business. Any

solicitation to a client of Q's Spa by suggesting another place of business to receive any or the same or like services is in violation of this agreement.

- I agree I will not inform any clients that I do services on at Q's Spa or any employees of any decision that I have made in terminating my work at Q's Spa. *ODJFS Ex. F.*

In March 2012, Michelle Maiher, who had worked as a stylist at Appellant's salon, filed an application with the Ohio Department of Job and Family Services (ODJFS) for unemployment compensation benefits. *T. 7.* ODJFS then conducted a review to determine whether Ms. Maiher had worked in covered employment at Appellant's salon. *T. 7-8.* Based on information obtained in the review, ODJFS concluded that an audit of Appellant's business was necessary, to determine whether other individuals working in Appellant's salon were working in covered employment. *T. 8.*

Beginning in June 2012, ODJFS auditor Louise Bierdeman conducted an audit of Appellant's business for calendar year 2011. *ODJFS Exs. A, B, and C.*

On May 31, 2013, Ms. Bierdeman issued a Final Audit Report, in which she found that the stylists were Appellant's employees, and that Appellant was therefore a liable employer, as of January 1, 2010, under Ohio's unemployment compensation law, R.C. 4141.01(A)(1)(b). *T. 8; ODJFS Ex. A.* Ms. Bierdeman recommended to ODJFS that all individuals providing revenue-producing services to Appellant be classified as employees with the appropriate payment and reporting of their wages. *ODJFS Ex. A.* By letter dated June 4, 2013, ODJFS provided Appellant with a copy of the Final Audit Report.

On June 5, 2013, ODJFS mailed an "Ohio Unemployment Tax Notification Determination of Employer's Liability and Contribution Rate Determination" to Appellant. In the Determination, ODJFS established contribution rates of 5.50 percent for 2010, 4.50 percent

for 2011, 2.70 percent for 2012, and 2.70 percent for 2013. *T. 6.* In the Determination, ODJFS stated:

This determination applies to services performed by the individual(s) which were previously not being reported on your Unemployment Compensation Quarterly Tax Return. The individual(s), who were found to be in covered employment by a Compliance Field Auditor during a recent investigation, must be considered in covered employment and reported as such as their services do not fall within the categories of excluded employment under the Ohio Unemployment Compensation Law.

Please retain this determination letter in your files. This determination becomes final unless the employer files an application with the Director for reconsideration of the Director's determination within thirty days after the mailing date shown above.

On July 3, 2013, Appellant requested reconsideration of the Determination mailed on June 5, 2013.

On July 18, 2013, the Director of ODJFS issued a Director's Decision on Reconsideration, affirming the initial Determination. *T. 3, 6.*

On August 16, 2013, Appellant appealed the Director's Decision on Reconsideration to the Ohio Unemployment Compensation Review Commission.

On May 20, 2014, a Commission Hearing Officer conducted a hearing on Appellant's appeal. Appellant attended the hearing through counsel and presented the testimony of Mr. Eggeman. ODJFS attended the hearing through counsel. Multiple exhibits were admitted into evidence. The evidence is reflected in the facts stated above and in the analysis below.

On May 21, 2014, the Commission issued a Decision affirming the Director's Reconsidered Decision. The Commission found that Appellant's stylists were its employees and were therefore engaged in services covered by Ohio's unemployment compensation law.

The Commission rendered the following findings of fact in support of its Decision:

Whole Earth Massage By Q, Inc. was incorporated in 2007. The employer operates a salon and massage parlor. The employer's unemployment compensation account was established in that year but was later deactivated due to lack of activity. The employer was audited by ODJFS in 2012 after an individual, Michelle Maiher, filed an Application for Determination of Benefit Rights and stated she was separated from her employment with Whole Earth Massage by Q, Inc.

The employer contends that it does not have any employees and that all individuals who perform services whether they are massage therapists, cosmetologists, or nails technicians, are independent contractors. The employer contends that the individuals set their own hours and can work as much or as little as they like and can maintain an outside practice.

The employer has two corporate officers, Phil Eggeman and Malaiping Zaypraseuth (Q) who work on-site and manage the facility. Mr. Eggeman and Q are the sole shareholders of the corporation. Q also works as a massage therapist on-site.

The others who perform services such as massage therapy, hair cutting, and nail work sign an agreement which states that they are independent contractors. The agreement allows them to choose between paying fixed rent or rent based on sales. All choose to pay rent based on sales. Most billed services are split either evenly or 60% to 40% with the employer receiving the higher amount. The employer also carries hair and beauty products. Those items are purchased by the employer and individuals receive commission of 10% on those sales.

The employer is obligated to open pursuant to hours set in their lease agreement with the building owner. Individuals do have the option of clocking in and out to record their time and have access to a locked box which has a key to the facility. The managers are not always present to open and close the business. All services are rendered at the place of business and the agreement has certain clauses which prevent competition with the employer. Those limit individuals to only providing the employer's phone number as a means of contact, prohibition from handing out personal business cards on the premises, and prohibition from disclosing anywhere else they perform similar services.

The employer maintains a website which lists pictures of staff and the services they specialize in. They are referred to as "Our Experienced Staff" on the website which also contains a price list. The employer contends that the list is a guideline and that services are negotiable. The employer also maintains a Facebook page which had an entry dated May 24, 2013 which stated that the employer was hiring nail technicians and hair stylists. The entry was signed by Q.

The associates are paid every two weeks by check. The employer has not provided a detailed check stub showing sales, commission share, and rent

expenses. The fixtures such as massage tables, hair cutting chairs, and nail stations are provided by the employer. The employer provides sanitation equipment for the nail technicians and supplies linens. The employer collects all payment with the exception of cash tips which are not reported. The telephone is generally answered by one of the managers and a database is kept which lists customer information. Walk-in customers are also serviced at the salon.

Prior to filing her Application for Determination of Benefit Rights, Ms. Maiher alleged that she had been sexually assaulted at the salon. In the police report she reported that she was responsible for cleaning the salon and closing out the registers after the last client left on the date of the alleged assault. The managing partners were out of town at the time of the alleged assault.

In determining that Appellant's stylists were engaged in covered employment, the Commission provided the following reasoning:

The key issue is whether Whole Earth Massage By Q, Inc. exercised direction and control. The facts establish that the individuals performing salon services such as massage therapy, hair styling, and nail treatments were covered employees as opposed to independent contractors. The employer exercises control as the individuals who perform those services are subject to a non-compete agreement. Those individuals are listed as staff members on the company website and have a continuing relationship with the business. The business owns the fixtures, purchases and stores the beauty products, and requires that services be rendered on-site during operating hours. The employer lists prices for services rendered and requires that they can only hand out the employer's business cards and cannot disclose that they perform similar services elsewhere. Further, the employer has not provided evidence that the individuals perform similar work elsewhere.

A thorough review of the record in this matter establishes that the Director properly found \*\*\* the individuals identified in the audit to be covered employees. The director also established the proper liability rates for the employer for the tax years at issue.

The Commission affirmed the Director's Decision on Reconsideration, having determined that the individuals performing services in the salon were engaged in covered employment.

Appellant has appealed the Commission's Decision to this Court pursuant to R.C. 4141.26(D)(2).

**Standards of Appellate Review**

A common pleas court's standard of review for appeals from Commission decisions affecting an employer's liability to pay unemployment compensation contributions, or the amount of such contributions, is set forth in R.C. 4141.26(D)(2). That statute provides that a common pleas court may affirm a Commission decision "if it finds, upon consideration of the entire record, that the determination or order is supported by reliable, probative, and substantial evidence and is in accordance with law." *BRT Transport, LLC v. Ohio Dept. of Job and Family Servs.*, 10th Dist. No. 14AP-800, 2015-Ohio-2048, ¶ 15.

"Reliable" evidence is dependable; that is, it can be confidently trusted. *Our Place, Inc. v. Ohio Liquor Control Comm.*, 63 Ohio St. 3d 570, 571 (1992). In order to be reliable, there must be a reasonable probability that the evidence is true. *Id.* "Probative" evidence is evidence that tends to prove the issue in question; it must be relevant in determining the issue. *Id.* "Substantial" evidence is evidence with some weight; it must have importance and value. *Id.*

The Supreme Court of Ohio has held that a common pleas court must give due deference to the administrative resolution of evidentiary conflicts. *AWL Transport, Inc. v. Ohio Dept. of Job and Family Servs.*, 10th Dist. No. 15AP-674, 2016-Ohio-2954, ¶ 9. For example, when the evidence before the court consists of conflicting testimony of approximately equal weight, the court should defer to the determination of the administrative body, which, as the fact-finder, had the opportunity to observe the demeanor of the witnesses and weigh their credibility. *Id.* In addition, administrative agencies have the discretion to promulgate and interpret their own rules, and a reviewing court should give due deference to statutory interpretations by an administrative agency that has substantial experience and has been delegated enforcement responsibility.

*Pennex Aluminum Co., LLC v. Dir., Ohio Dept. of Job and Family Servs.*, 10th Dist. No. 14AP-446, 2014-Ohio-5308, ¶ 10.

### Analysis

In support of this appeal, Appellant argues that the Commission erred by finding that Appellant's stylists were employees, as opposed to independent contractors. For the following reasons, the Court must disagree with Appellant's position.

In *BRT Transport, LLC*, 2015-Ohio-2048, ¶ 17, the Tenth District Court of Appeals held:

Ohio law requires employers to make contributions into Ohio's unemployment compensation fund. R.C. 4141.09; R.C. 4141.23. ODJFS maintains a separate account for each employer's contributions and determines the rate at which an employer must make contributions into that account. R.C. 4141.24; R.C. 4141.25. The contribution rate is applied to the wages paid by the employer. See R.C. 4141.25. Thus, an important part of this process is determining whether individuals performing services for an employer are employees or independent contractors. \*\*\*

An alleged employer bears the burden of proving that a worker is not an employee and, thus, that it need not contribute to the unemployment compensation fund. *BRT Transport, LLC*, ¶ 17, citing *Miracle Home Health Care, L.L.C. v. Ohio Dept. of Job and Family Servs.*, 10th Dist. No. 12AP-318, 2012-Ohio-5669, ¶ 21.

Revised Code 4141.01(B)(1) defines "employment" as follows:

[S]ervice performed by an individual for remuneration under any contract of hire, written or oral, express or implied, \*\*\* unless it is shown to the satisfaction of the director that such individual has been and will continue to be **free from direction or control** over the performance of such service, both under a contract of service and in fact. The director shall adopt rules to define "direction or control." (Emphasis added.)

Consistent with the statutory definition of employment, Ohio Adm. Code 4141-3-05(A) provides:

\*\*\* [A] worker is in employment when an “employer-employee” relationship exists between the worker and the person for whom the individual performs services and the director determines that:

- (1) The person for whom services are performed has **the right to direct or control** the performance of such services; and
- (2) Remuneration is received by the worker for services performed. (Emphasis added.)

Ohio Adm. Code 4141-3-05(B) sets forth twenty factors as guides for determining whether sufficient direction or control exists to create an employer-employee relationship. *BRT Transport, LLC*, 2015-Ohio-2048, ¶ 18. The factors, which “must be considered in totality,” are as follows:

- (1) The worker is required to comply with the instructions of the person for whom services are being performed, regarding when, where, and how the worker is to perform the services;
- (2) The person for whom services are being performed requires particular training for the worker performing services;
- (3) The services provided are part of the regular business of the person for whom services are being performed;
- (4) The person for whom services are being performed requires that services be provided by a particular worker;
- (5) The person for whom services are being performed hires, supervises, or pays the wages of the worker performing services;
- (6) A continuing relationship exists between the person for whom services are being performed and the worker performing services that contemplates continuing or recurring work, even if not full time;
- (7) The person for whom services are being performed requires set hours during which services are to be performed;
- (8) The person for whom services are being performed requires the worker to devote himself or herself full time to the business of the person for whom services are being performed;

(9) The person for whom services are being performed requires that work be performed on its premises;

(10) The person for whom services are being performed requires that the worker follow the order of work set by the person for whom services are being performed;

(11) The person for whom services are being performed requires the worker to make oral or written progress reports;

(12) The person for whom services are being performed pays the worker on a regular basis such as hourly, weekly, or monthly;

(13) The person for whom services are being performed pays expenses for the worker performing services;

(14) The person for whom services are being performed furnishes tools, instrumentalities, and other materials for use by the worker in performing services;

(15) There is a lack of investment by the worker in the facilities used to perform services;

(16) There is a lack of profit or loss to the worker performing services as a result of the performance of such services;

(17) The worker performing services is not performing services for a number of persons at the same time;

(18) The worker performing services does not make such services available to the general public;

(19) The person for whom services are being performed has a right to discharge the worker performing services;

(20) The worker performing services has the right to end the relationship with the person for whom services are being performed without incurring liability pursuant to an employment contract or agreement.

“When present, each of these factors serves to indicate some degree of direction or control.” Ohio Adm. Code 4141-3-05(B). “The degree of importance of each factor varies depending on the occupation and the factual context in which the services are performed.” *Id.*

Applying the twenty factors set forth in Ohio Adm. Code 4141-3-05(B) to the undisputed facts of this case, the Court finds that there is reliable, probative, and substantial evidence to support the Commission's determination that Appellant's stylists are its employees and are therefore engaged in services covered by Ohio's unemployment compensation law.

Factor 1: The worker is required to comply with the instructions of the person for whom services are being performed, regarding when, where, and how the worker is to perform the services.

Appellant's hours of operation are from 9 a.m. to 6 p.m., Monday through Friday, pursuant to Appellant's lease with its landlord. *T. 17, 27, 32-34, 42-43; ODJFS Exs. D and E.* Pursuant to the Agreement, the stylists must schedule their appointments during those hours of operation. *T. 17, 20, 31, 33-34; ODJFS Exs. A and F.* The stylists are therefore required to comply with Appellant's instructions regarding when the stylists are to perform their services for Appellant.

Pursuant to the Agreement, the stylists must perform their services at Appellant's salon. *T. 34; ODJFS Exs. A, D, and F.* The purpose of the non-compete clause in the Agreement is to discourage the stylists from providing services in any location other than Appellant's salon, for example, in a customer's home. *T. 28, 35.* The stylists are therefore required to comply with Appellant's instructions regarding where the stylists are to perform their services for Appellant.

Appellant has the right to require its stylists to work at the front desk, to schedule customer appointments, to clean the salon, and to close the register at the close of business. *ODJFS Exs. A and C.* Appellant's stylists are responsible for cleaning their stations. *T. 18.* Appellant has a services menu and price list, which Appellant publishes on its website and Facebook page. *T. 14-15, 39-40; ODJFS Ex. A.* Although the stylists have the ability to adjust those prices for individual customers, Appellant maintains the right to approve any price adjustments. *T. 14-15, 39-40; ODJFS Ex. A.* To some degree, therefore, the stylists are required

to comply with Appellant's instructions regarding how the stylists are to perform their services for Appellant.

Factor 2: The person for whom services are being performed requires particular training for the worker performing services.

There is no evidence that Appellant requires particular training for its stylists. However, when Appellant was in the process of hiring nail technicians and hair stylists in May 2012, Appellant required at least one year of experience for its applicants. *ODJFS Ex. H.*

Factor 3: The services provided are part of the regular business of the person for whom services are being performed.

Appellant's regular business, at its salon, is to provide hair, nail, facial, and massage services to its customers. Accordingly, the services that Appellant's stylists provide are part of Appellant's regular business.

Factor 4: The person for whom services are being performed requires that services be provided by a particular worker.

Appellant's stylists are not permitted to hire substitutes if they are not able to work on a particular date. *T. 26, 42; ODJFS Exs. D and E.* Appellant requires that salon services be provided by its stylists.

Factor 5: The person for whom services are being performed hires, supervises, or pays the wages of the worker performing services.

Appellant hires its stylists and pays their commissions every two weeks. *T. 9, 20-21, 24, 34; ODJFS Exhibit H.*

Factor 6: A continuing relationship exists between the person for whom services are being performed and the worker performing services that contemplates continuing or recurring work, even if not full time.

On Appellant's website, Appellant describes its stylists as "our experienced staff." *ODJFS Exs. A and C.* All of Appellant's stylists gain entrance to the salon through a lockbox on

the outside of the building that houses the salon. *T. 19.* Pursuant to the Agreement, the stylists may not disclose to Appellant's customers any other place where the stylists provide similar salon services, and the stylists are prohibited from distributing any business cards to customers other than Appellant's business cards, on which the stylists are permitted to write only their first names. *T. 25, 40-41.*

The foregoing facts demonstrate that a continuing relationship exists between Appellant and its stylists, which relationship contemplates continuing or recurring work, even if not full time.

Factor 7: The person for whom services are being performed requires set hours during which services are to be performed.

Appellant's hours of operation are from 9 a.m. to 6 p.m., Monday through Friday. Pursuant to the Agreement, the stylists must schedule their appointments during those hours of operation. Appellant therefore requires set hours during which the stylists must perform their services at the salon.

Factor 8: The person for whom services are being performed requires the worker to devote himself or herself full time to the business of the person for whom services are being performed.

There is no evidence that Appellant requires its stylists to devote themselves full time to the salon.

Factor 9: The person for whom services are being performed requires that work be performed on its premises.

Pursuant to the Agreement, Appellant requires that its stylists perform their salon services for Appellant at Appellant's salon. *T. 28, 34-35; ODJFS Ex. A.*

Factor 10: The person for whom services are being performed requires that the worker follow the order of work set by the person for whom services are being performed.

Appellant's stylists determine the order of their work. *T. 34, 42, 47-48.*

Factor 11: The person for whom services are being performed requires the worker to make oral or written progress reports.

Appellant does not require its stylists to make progress reports. *ODJFS Ex. D.*

Factor 12: The person for whom services are being performed pays the worker on a regular basis such as hourly, weekly, or monthly.

Appellant pays its stylists every two weeks, by check. *T. 17, 20-21, 29-30, 34; ODJFS Exs. A and D.*

Factor 13: The person for whom services are being performed pays expenses for the worker performing services.

There is no evidence that Appellant pays expenses for its stylists.

Factor 14: The person for whom services are being performed furnishes tools, instrumentalities, and other materials for use by the worker in performing services.

Appellant provides its stylists with salon chairs, massage tables, linens, sterilizing equipment, hair products, nail products, massage lotion, and sterilizing chemicals. *T. 18; ODJFS Exs. A, C, and D.*

Factor 15: There is a lack of investment by the worker in the facilities used to perform services.

Appellant's stylists have no investment in Appellant's business. *T. 15; ODJFS Exs. A, C, and D.*

Factor 16: There is a lack of profit or loss to the worker performing services as a result of the performance of such services.

Appellant's stylists do not share in the profits or losses of the business.

Factor 17: The worker performing services is not performing services for a number of persons at the same time.

Appellant's stylists do not perform salon services for a number of persons at the same time.

Factor 18: The worker performing services does not make such services available to the general public.

Appellant's stylists do not make their salon services available to the general public.

Factor 19: The person for whom services are being performed has a right to discharge the worker performing services.

Pursuant to the Agreement, Appellant has the right to discharge its stylists from their employment. *T. 47; ODJFS Exs. A and C.*

Factor 20: The worker performing services has the right to end the relationship with the person for whom services are being performed without incurring liability pursuant to an employment contract or agreement.

Pursuant to the Agreement, Appellant's stylists have the right to end their employment relationship with Appellant without incurring liability pursuant to an employment contract or agreement. *T. 35, 47; ODJFS Exs. A, C, and D.*

### **Conclusion**

When the Court considers the twenty factors in their totality, the Court concludes that there is reliable, probative, and substantial evidence that Appellant has the right to direct or control its stylists in the performance of their services for Appellant. Appellant failed to sustain its burden of proving that the stylists are not its employees. Accordingly, Appellant failed to demonstrate that it is not obligated to contribute to the unemployment compensation fund.

Having considered the entire record on appeal, the Court finds that the May 21, 2014 Decision of the Ohio Unemployment Compensation Review Commission, affirming the Director's Decision on Reconsideration, is supported by reliable, probative, and substantial evidence and is in accordance with law. The Decision is therefore **AFFIRMED**.

This is a final, appealable Order. Costs to Appellant. Pursuant to Civ. R. 58, the Franklin County Clerk of Courts shall serve notice of this judgment and its date of entry upon all parties.

Copies electronically transmitted to all counsel of record.

Franklin County Court of Common Pleas

**Date:** 10-11-2017

**Case Title:** WHOLE EARTH MASSAGE BY Q INC -VS- OHIO STATE  
DEPARTMENT JOB FAMILY SERVICE

**Case Number:** 14CV006440

**Type:** DECISION/ENTRY

It Is So Ordered.

A handwritten signature in black ink is written over a circular official seal. The seal contains the text "COMMON PLEAS COURT" at the top, "FRANKLIN COUNTY OHIO" at the bottom, and "ALL THINGS ARE POSSIBLE" at the very bottom. The signature is a cursive script that appears to read "Jeffrey M. Brown".

/s/ Judge Jeffrey M. Brown

Court Disposition

Case Number: 14CV006440

Case Style: WHOLE EARTH MASSAGE BY Q INC -VS- OHIO  
STATE DEPARTMENT JOB FAMILY SERVICE

Case Terminated: 18 - Other Terminations

Final Appealable Order: Yes