

IN THE SUPREME COURT OF TENNESSEE  
SPECIAL WORKERS' COMPENSATION APPEALS PANEL  
AT JACKSON  
April 24, 2017 Session

**JASON BAKER v. TOTAL AIR GROUP LLC F/K/A TUNICA AIR GROUP  
LLC, ET AL.**

**Appeal from the Chancery Court for Shelby County  
No. CH-15-0601 Jim Kyle, Chancellor**

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**No. W2016-00965-SC-R3-WC – Mailed June 30, 2017; Filed August 7, 2017**

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Jason Baker (“Employee”) was first employed by Total Air Group, LLC (“Employer”)<sup>1</sup> on June 17, 2010. On February 11, 2011, Employee sustained an injury to his back while working for Employer in Memphis, Tennessee. Employee’s treating physician determined that Employee had achieved maximum medical improvement on June 13, 2011. Employer’s workers’ compensation insurer made its final voluntary payment of Employee’s medical expenses on December 31, 2012. Employee returned to work but was terminated by Employer on July 29, 2014. Employee alleged that he requested and received from Employer’s workers’ compensation insurer authorization for additional medical treatment in February 2015. Employee requested a benefit review conference, which was held on April 30, 2015. Employee filed this workers’ compensation case on May 1, 2015. Employer answered, asserting as an affirmative defense that Employee’s claim was barred by the one-year statute of limitations. Tenn. Code Ann. § 50-6-203(b)(2). The parties filed cross-motions for summary judgment, which the trial court denied. Following a trial, the trial court held that Employee’s claim was not barred by the statute of limitations. Based upon the agreement of the parties, the trial court thereafter entered a final judgment awarding Employee benefits. Employer has appealed the trial court’s determination with respect to the statute of limitations. The appeal has been referred to the Special Workers’ Compensation Appeals Panel for a hearing and a report of findings of fact and conclusions of law pursuant to Tennessee Supreme Court Rule 51. We affirm the judgment, albeit on different grounds.

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<sup>1</sup> Total Air Group, LLC was formerly known as Tunica Air Group, LLC.

**Tenn. Code Ann. § 50-6-225(a) (2014) Appeal as of Right;  
Judgment of the Chancery Court Affirmed**

ROGER A. PAGE, J., delivered the opinion of the court, in which WILLIAM B. ACREE, and PAUL G. SUMMERS, SR., JJ., joined.

Gordon C. Aulgur, Lansing, Michigan, for the appellants, Total Air Group, LLC f/k/a Tunica Air Group, LLC, and Accident Fund Insurance Company of America

William B. Ryan, Memphis, Tennessee, for the appellee, Jason Baker

**OPINION**

**Factual and Procedural Background**

Employee is and at all times relevant to this case was a resident of Mississippi. Employee testified at trial that prior to his employment with Employer, he worked as an aircraft maintenance mechanic for another company in Memphis, Tennessee. On June 3, 2010, Employee completed an application for employment with Employer at its facility in Memphis. Employee subsequently had an interview with Employer at its Memphis facility. Employee received and accepted Employer's offer of employment by telephone while he was in Memphis. The parties stipulated that Employee began work for Employer on June 17, 2010. Employee testified that he reported for work with Employer each day in Memphis. Although Employee occasionally, albeit rarely, worked at Employer's Tunica, Mississippi facility, he always first reported for work at Employer's Memphis facility.

The parties stipulated that Employee injured his back on February 11, 2011, while working for Employer in Memphis. Employee reported the injury and was treated by Dr. Maurice M. Smith at the Semmes Murphy Neurological and Spine Institute in Memphis. His treatment was authorized and paid for by Employer's workers' compensation insurer, Accident Fund Insurance Company of America ("Accident Fund"). Employee also was paid temporary total workers' compensation benefits. The parties stipulated that Dr. Smith had determined that Employee had reached maximum medical improvement ("MMI") on June 13, 2011. Employee testified that he never received from Employer or from Accident Fund any offer of settlement after reaching MMI. Employee continued to receive treatment from Dr. Smith until approximately September 2012. The parties stipulated that the date of Accident Fund's last voluntary medical payment was December 31, 2012.

Employer, through Accident Fund, handled Employee's workers' compensation claim under the workers' compensation law for the state of Mississippi. Employer contends that on October 5, 2011, Accident Fund sent Employee a certified letter with a copy of the Mississippi Workers' Compensation Commission's Notice of Final Payment, which advised Employee of the one-year statute of limitations under Mississippi law. However, Employee testified that although he received some documentation regarding his claim, he did not to his knowledge receive the Notice of Final Payment and that he was not advised of the statute of limitations. Moreover, this Notice of Final Payment was dated prior to the stipulated date of the last voluntary medical payment by Accident Fund. Furthermore, the only evidence in the record that a Notice of Final Payment was filed with the Mississippi Workers' Compensation Commission is a copy of a Notice dated January 1, 2013, and stamped received by the Commission on January 17, 2013. According to Accident Fund's workers' compensation claim examiner, Dee Leonard, it is the filing of the Notice of Final Payment with the Mississippi Workers' Compensation Commission that triggers the Mississippi one-year statute of limitations.

Employee returned to work for Employer after reaching MMI and testified that he was able to perform the duties of his job. Employee continued working for Employer until he was terminated on July 29, 2014. Employee testified at trial that he had not worked since his termination by Employer.

Employee testified at trial that in late January or early February 2015, he experienced back pain and contacted Accident Fund to request an appointment with Dr. Smith. Employee testified that he spoke to Ms. Leonard and that she indicated she would contact Semmes Murphey Clinic to set up an appointment. Employee further testified that when he subsequently spoke to Ms. Leonard, she indicated that she had approved the medical treatment, and she provided him with an appointment date and time. Wanda Campbell, the workers' compensation secretary for Semmes Murphey Clinic in Memphis, Tennessee, testified at trial that the clinic's records indicated that on February 3, 2015, the clinic received a call from Ms. Leonard. Ms. Leonard called to authorize and schedule an appointment for Employee to see Dr. Smith. The appointment was made for February 26, 2015. According to Ms. Campbell, an appointment would not have been scheduled for Employee without the prior authorization from Accident Fund. Ms. Leonard testified by deposition, however, that she never authorized Employee's treatment by Dr. Smith in February 2015.<sup>2</sup> Employee was seen by Dr. Smith on February 26, 2015. Accident Fund did not pay for Employee's February 26, 2015 treatment by Dr. Smith.

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<sup>2</sup> It appears, however, that counsel for Employer conceded at trial that verbal authorization was given for this treatment. Counsel argued, though, that the authorization without subsequent payment for the treatment was irrelevant for purposes of the statute of limitations.

Employee requested a benefit review conference under Tennessee workers' compensation law, and a benefit review conference was held on April 30, 2015. Employee filed this workers' compensation case on May 1, 2015. Employer answered, asserting as an affirmative defense that Employee's claim was barred by Tennessee's one-year statute of limitations. *See* Tenn. Code Ann. § 50-6-203(b)(2). The parties filed cross-motions for summary judgment, which the trial court denied by orders entered on December 7 and December 9, 2015. A trial was held on February 9, 2016. On March 16, 2016, the trial court entered an "Order of Judgment for Plaintiff," in which it held that Employee's claim was not barred by the statute of limitations. The trial court appears to have based its holding on the fact that Employee received additional authorized medical treatment in February 2015, which served to extend or revive the one-year statute of limitations. On April 18, 2016, based upon the agreement of the parties as to vocational disability, compensation rates, and benefits and having decided the statute of limitations issue in favor of Employee, the trial court entered a "Final Judgment" awarding Employee benefits. Employer has appealed, contending that the trial court erred in holding that Employee's claim was not barred by Tennessee's one-year statute of limitations, Tenn. Code Ann. § 50-6-203(b)(2), when Employee filed his complaint well in excess of one year from the date of the last voluntary payment by Employer.

### **Analysis**

The standard of review of issues of fact in a workers' compensation case is *de novo* upon the record of the trial court accompanied by a presumption of correctness of the findings, unless the preponderance of evidence is otherwise. Tenn. Code Ann. § 50-6-225(a)(2) (2014). When credibility and weight to be given testimony are involved, considerable deference is given the trial court when the trial judge had the opportunity to observe the witness' demeanor and to hear in-court testimony. *Madden v. Holland Grp. of Tenn., Inc.*, 277 S.W.3d 896, 900 (Tenn. 2009) (citing *Tryon v. Saturn Corp.*, 254 S.W.3d 321, 327 (Tenn. 2008)). Issues of law are reviewed *de novo* with no presumption of correctness. *Smith v. U.S. Pipe & Foundry Co.*, 14 S.W.3d 739, 742 (Tenn. 2000) (citations omitted).

Before addressing the merits of Employer's appeal, the Panel is compelled to first address what it views as an impediment to its review—Employer's brief. Employer's brief addresses the instant appeal as if it was solely from the decision by the trial court to deny the parties' motions for summary judgment. It relies on fact statements filed in support of its motion for summary judgment, refers to hearings on the motions for summary judgment while ignoring that a trial occurred, and outlines the standard for summary judgment. These errors are problematic because the Panel may not review the trial court's denial of either Employer's or Employee's motion for summary judgment when the denial of summary judgment was based on a finding that a genuine issue of

material fact still existed and then a trial on the merits followed. *White v. Empire Express, Inc.*, 395 S.W.3d 696, 717-18 (Tenn. Ct. App. 2012), *perm. app. denied* (Tenn. Feb. 19, 2013); *Franklin v. Swift Transp. Co., Inc.*, 210 S.W.3d 521, 526 (Tenn. Ct. App. 2006), *perm. app. denied* (Tenn. Nov. 20, 2006) (citation omitted); *Arrow Elec. v. Adecco Emp't Serv., Inc.*, 195 S.W.3d 646, 650 (Tenn. Ct. App. 2005), *perm. app. denied* (Tenn. March 27, 2006) (citations omitted). Therefore, Employer's brief fails to address the issue in the correct procedural context.

To compound this issue, Employer's brief is not compliant with Tennessee Rule of Appellate Procedure 27 because it does not contain "appropriate references to the record." In its statement of the case, statement of facts, and argument sections, Employer failed to cite to the pages of the record. Moreover, because Employer's brief relies on fact statements that were filed in support of its motion for summary judgment rather than the evidence presented at trial, we may not rely on those facts in this appeal. *See* Tenn. R. App. P. 13(c).<sup>3</sup> The Panel is, therefore, left to review the issue raised in Employer's appeal without the benefit of a compliant brief that addresses the trial court's resolution of that issue in the correct procedural context. Nonetheless, we will address Employer's statute of limitations argument in the proper context.

The applicable Tennessee statute of limitations, Tenn. Code Ann. § 50-6-203(b)(2) (2008)<sup>4</sup>, provides:

In those instances where the employer has paid workers' compensation benefits, either voluntarily or as a result of an order to do so, within one (1) year following the accident resulting in injury, the right to compensation is forever barred, unless a form prescribed by the commissioner requesting a benefit review conference is filed with the division within one (1) year from the latter of the date of the last authorized treatment or the time the employer ceased to make payments of compensation to or on behalf of the employee.

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<sup>3</sup> Tennessee Rule of Appellate Procedure 13(c) states, "The Supreme Court, Court of Appeals, and Court of Criminal Appeals may consider those facts established by the evidence in the trial court and set forth in the record and any additional facts that may be judicially noticed or are considered pursuant to rule 14.

<sup>4</sup> In its brief, Employer cites and quotes the incorrect version of the statute of limitations. This possibly explains Employer's incorrect focus on the date Employee filed this suit, rather than the date on which he requested a benefit review conference. The version cited and quoted herein is that version applicable at the time of Employee's injury in 2011.

In this case, it was stipulated that Employer's last voluntary medical payment was made on December 31, 2012. Employee did not request a benefit review conference until 2015, well beyond the one-year time limit set out in the statute. Employer contended that, as a result, the statute of limitations expired on December 31, 2013. Employee contended, however, that Employer's subsequent authorization of medical treatment<sup>5</sup> and Employee's receipt of treatment in February 2015 served to extend or revive the one-year statute of limitations. Employer responded that even if the treatment had been authorized, and even had Employer paid for the treatment, such action did not extend or revive the statute of limitations because it occurred after the limitations period had already expired. The trial court appears to have agreed with Employee and rejected Employer's argument.

The parties make the same contentions on appeal. Contrary to the trial court, we agree with Employer and conclude that Employee's receipt of authorized medical treatment in February 2015 did not serve to extend or to revive the already expired one-year statute of limitations. The Supreme Court has articulated the following rule in this regard:

When the Employer makes voluntary payments of compensation within the one-year statute of limitations period, an employee may file suit within one year of the later of the last authorized medical treatment or the date an employer stops making voluntary payments. Tenn. Code Ann. § 50-6-203(a) (1999). *Voluntary payments of compensation and medical treatment occurring after the statute of limitations has already run are of no effect.*

*Dye v. Witco Corp.*, 216 S.W.3d 317, 321-22 (Tenn. 2007) (emphasis added) (citations omitted). We find particularly instructive the Court's application of this rule to the facts before it in *Dye*:

Applying this principle to the case before us, we conclude that Witco ceased making payments on October 22, 1999, and that the statute ran on October 22, 2000. Witco's single payment on October 9, 2002, almost two years after the expiration of the statute of limitations, does not revive Dye's claim. Had Witco continued making regular payments without interruption, we would be faced with a very different case. *See* Tenn. Code Ann. § 50-6-203(a) (1999). In the instant case, however, there was a greater than one-year gap between voluntary medical payments. During that interval, the

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<sup>5</sup> Although Employer originally denied that Employee's treatment in 2015 had been authorized, Employer's counsel effectively conceded at trial that there had been an oral authorization.

statute of limitations ran. Therefore, Dye's second complaint, filed on December 13, 2002, is barred by the statute of limitations.

*Id.* at 322. As did the Supreme Court in *Dye*, we conclude here that Employee's receipt of authorized medical treatment in February 2015 did not serve to extend or revive the already expired one-year statute of limitations.

Employee alternatively contended in the trial court that Employer was estopped from relying on the statute of limitations defense. According to Employee, Employer was estopped because of its erroneous handling of Employee's claim under Mississippi rather than Tennessee law, which Employee contended prejudiced him with respect to the timely pursuit of his claim. Employer responded that Employee's claim was properly handled as a Mississippi workers' compensation claim and that, in any event, Employee suffered no prejudice because he received notice under Mississippi law of that state's one-year statute of limitations and still failed to pursue his claim. At the outset of the trial, the trial court ruled that Employee's claim should have been handled under Tennessee law. The trial court further indicated, however, that it was not impressed with Employee's equitable estoppel argument. Ultimately, the trial court did not expressly address that argument in its ruling. The parties make the same arguments regarding estoppel on appeal as they made in the trial court, and we address those arguments here.

The jurisprudence of this State has long recognized that the doctrine of equitable estoppel can, in certain circumstances, prevent an Employer from relying on a statute of limitations defense in a workers' compensation case. As the Supreme Court explained over thirty years ago:

It is, of course, well settled that the employer or its insurer may be estopped to rely upon the one year statute of limitations provided by T.C.A., § 50-6-203, for the filing of a worker's compensation claim if the plaintiff employee justifiably relies upon a misrepresentation or concealment of a material fact on the part of the employer which results in failure to file suit within the one year period of limitations.

It is also the rule in this State that equitable estoppel embraces not only ideas conveyed by words written or spoken and things actually done but includes the silence of one under a duty to speak and his omission to act, as well; negligent silence may work an equitable estoppel, and acts or conduct which are calculated to mislead and do in fact mislead will work an estoppel notwithstanding there was no intention to do so.

*Lusk v. Consol. Aluminum Corp.*, 655 S.W.2d 917, 920 (Tenn. 1983) (citations omitted). The Supreme Court has further explained that equitable estoppel

tolls the running of the statute of limitations where the defendant has ‘misled the plaintiff into failing to file [his] action within the statutory period of limitations.’ . . . Where equitable estoppel has been raised, therefore, a court must determine whether the defendant engaged in conduct specifically designed to prevent the plaintiff from suing in time.

*Fahrner v. SW Mfg, Inc.*, 48 S.W.3d 141, 145 (Tenn. 2001) (citations omitted). Again, though, even negligent silence may work an equitable estoppel. *Lusk*, 655 S.W.2d at 920. It is the burden of the party invoking the doctrine, here Employee, to prove such conduct by the defendant, as well as reliance on the alleged conduct. *Arnold v. Courtyard Mgmt. Corp.*, 2016 WL 5540205, at \*4 (Special Workers’ Comp. Appeals Panel 2016) (citing *Hardcastle v. Harris*, 170 S.W.3d 67, 85 (Tenn. Ct. App. 2004)).

In evaluating Employee’s equitable estoppel claim, we must first determine whether the trial court correctly concluded that Employer had erroneously handled Employee’s workers’ compensation claim under Mississippi law. We agree with the trial court that Employee’s claim was improperly handled under Mississippi rather than Tennessee law. Employee’s testimony at trial established that, although a resident of Mississippi, Employee was neither hired nor regularly employed in that State, rather he was hired and regularly employed in Tennessee. Under these circumstances, Mississippi did not have jurisdiction over Employee’s workers’ compensation claim arising from an injury that occurred while Employee was working in Tennessee. *See* Miss. Code Ann. § 71-3-109; *L. & A. Constr. Co. v. McCharen*, 198 So.2d 240, 243 (Miss. 1967); *Robinson v. Rowan Co., Inc.*, 2011 WL 6009582, at \*1 (Miss. Work. Comp. Comm’n 2011) (Order).

Having determined that Employer improperly handled Employees’ claim under Mississippi law, we next must determine whether this conduct is sufficient to support Employee’s claim of equitable estoppel and to estop Employer from relying on the statute of limitations defense. We conclude that it is sufficient.

The Court of Appeals of Mississippi explained the State’s requirements for Employers providing notice in *Leggett & Platt v. Brinkley* and stated,

[T]he one-year statute of limitation begins upon, “and is wholly dependent upon,” the proper filing of the Form B-31. The full Commission stated that the Form B-31 provides actual notice to the employee that his or her rights to benefits may be lost if the matter remains dormant for the next year.

150 So. 3d 106, 111 (Miss. Ct. App. 2014). The Mississippi Supreme Court also stated:



Provision is made that no case shall be closed without giving notice to all parties interested and without giving to all parties an opportunity to be heard. But when the required form is signed by the claimant and filed with the Commission, no formal hearing or order is necessary to start the running of the time limitation and no other or further notice need be given the claimant.

Where the required form is presented to the claimant and he neglects or refuses to sign the receipt, the employer or carrier may state the failure or refusal as a reason and the filing is effective without the claimant's signature, and the running of time under the limitation section of the Act will begin; provided, however, that the employee is given due notice that the unsigned form has been actually filed with the Commission. Two absolute requirements have been emphasized as essential to compliance with due process of law: (1) the employee must be given an opportunity to sign the form before it is filed and (2) notice of the filing of the form without the employee's signature must be given to the employee not before but after the notice has been filed with the Commission. No specific form for proof of notice is required. A distinction is made as between a form that is signed by the claimant and one that is unsigned. If the claimant signs the form, no other notice is required.

*Staple Cotton Serv. Ass'n v. Russell*, 399 So.2d 224 227 (Miss. 1981) (quoting Dunn's Mississippi Workmen's Compensation § 256 (2d ed. 1978 Supp.) (internal quotation marks omitted). Therefore, in Mississippi, Employer had a duty to inform Employee of the one-year statute of limitations.

Employer contends that it provided Employee with the Notice of Final Payment Form B-31 required by Mississippi law and that this served to advise Employee of that State's one-year deadline for filing his workers' compensation claim. Employee, in contrast, denies that he received that notice and contends that Employer's failure to address his claim under Tennessee law and failure to comply with Tennessee's claims handling requirements prejudiced him with respect to the timely filing of his claim.

Employee's testimony at trial was that he did not receive the Mississippi Notice of Final Payment form that Employer asserts that it sent him. Moreover, the B-31 form and accompanying cover letter that Employer asserts that it sent Employee were both dated October 5, 2011, which was over one year before Employer actually made its final voluntary medical payment on December 31, 2012. There is no evidence that the October 5, 2011 form was filed with the Mississippi Workers' Compensation Commission as required under Mississippi law. In fact, a different Notice of Final Payment Form B-31 dated January 10, 2013, was filed with the Mississippi Workers'

Compensation Commission on January 17, 2013. There is no evidence of any kind that the later B-31 form was sent to Employee. The form was not signed by Employee, and there is no evidence that subsequent notice of the Form B-31 filing was sent to Employee.

Even had the form actually been sent to and received by Employee, it is questionable at best whether it would have put Employee or any other reasonable recipient on notice of the need to file a workers' compensation claim within a specified time period. The Mississippi Notice of Final Payment Form B-31 contains the following statement upon which Employer relies:

This is NOT a release of the employer's or the insurance carrier's workers' compensation liability. It is a statement of workers' compensation benefits already paid. If no further workers' compensation benefits are provided within one (1) year from the date this form is properly filed with the Commission, the right to any further such benefits may be barred by the applicable statute of limitations and this claim finally closed. Exceptions may apply for incompetents and minors. If you incur additional loss of time from work, additional medical expense, or other additional expense, due to this injury, you should immediately contact your employer, the insurance carrier, or the Mississippi Workers' Compensation Commission for further guidance.

Several Mississippi jurists have suggested the insufficiency of this language to adequately apprise an employee of the potential loss of rights due to the running of the statute of limitations. In a concurring opinion in *Taylor v. The Salvation Army-Pascagoula Corps.*, Judge Lee explained:

I feel that there is a deficit in the system which robs the employee of the intended compensatory purposes of the worker's compensation system. . . . The deficit in the system which may deprive the employee of the aforementioned purpose is in the notification to employees of their rights relative to the one year statute of limitations which becomes applicable once the employee has signed and the employer has filed form B-31, "Report Of Payment And Settlement Receipt."

I am aware that there is vague and over broad verbiage on form B-31 relative to possible limitations of an employee's rights after one year has passed from the date of filing; *however, the term "may" does not notify the employee that a one year statute of limitations applies and that any further claims for the work-related injury, or ailments stemming from the work-related injury will be forever barred after the expiration of one year from the date of filing form B-31.* I urge the legislature and the Mississippi

Workers' Compensation Commission to institute a change which requires that a definite statement be given which notifies the employee of their rights relative to the applicable one year statute of limitations and that promotes the very basis of this system, which is to make sure employees have been rehabilitated and restored relative to their health and occupational capacity after the occurrence of a work-related injury.

744 So.2d 825, 828-29 (Miss. Ct. App. 1999) (emphasis added). We concur. We do not find the Mississippi Notice of Payment form that Employer purportedly sent to Employee to have been sufficient to have adequately apprised Employee that under Mississippi law his workers' compensation claim would be forever barred one year from the date of the filing of the form with the Mississippi Commission. We certainly do not find this form sufficient to have informed Employee that under the properly applicable Tennessee law his claim would be barred one year from the date of the final voluntary payment absent certain required action. Moreover, the inherent insufficiency of this form was compounded by the fact that Employer purports to have sent it to Employee over one year prior to having made the final voluntary payment, Employer failed to file the form it purportedly sent to Employee, and Employer failed to send Employee a form after it actually made the final voluntary payment.

In contrast, had Employer properly handled Employee's claim under Tennessee law, Employer would have been bound by Tennessee's claim handling standards. Tenn. Comp. R. & Regs. 0800-2-14-.01 et seq. (1999 (Revised)). By their express terms, these standards are intended to "assure that employee's sustaining an injury arising out of and in the scope of employment are treated fairly and to assure that workers' compensation claims are handled in an appropriate and uniform manner." Tenn. Comp. R. & Regs. 0800-2-14-.01(1). Employee specifically relies upon the requirement in those standards that insurers shall make an offer of settlement in writing within thirty (30) days of receipt of a medical impairment rating and date of maximum medical improvement by the treating physician and that the employee shall sign the offer of settlement, indicating either approval or rejection of the offer. Tenn. Comp. R. & Regs. 0800-2-14-.06(1) and (2). Employee testified at trial that Accident Fund did not make him the required offer of settlement following his reaching MMI on June 13, 2011. He further testified that he was unrepresented at that time, that he was unaware that he was entitled to further or additional workers' compensation benefits, and that he was unaware that his claim should have been handled under Tennessee law. Employee testified that he was never advised that he had one year within which to file his claim under Tennessee law. Employee contends that had he been made the settlement offer as required under the Tennessee claim handling standards, he would have timely acted to pursue his claim.

We conclude that Employer's conduct, through its insurer Accident Fund, in erroneously handling Employee's claim under Mississippi law and in failing to adhere to

the Tennessee claim handling standards is sufficient to invoke the doctrine of equitable estoppel. We hold that Employer is estopped to rely on the statute of limitations defense under the facts and circumstances of this case.

### **Conclusion**

The judgment is affirmed. Costs are taxed to Total Air Group, LLC and its surety for which execution may issue if necessary.

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ROGER A. PAGE, JUSTICE

IN THE SUPREME COURT OF TENNESSEE  
SPECIAL WORKERS' COMPENSATION APPEALS PANEL  
AT JACKSON

**JASON BAKER v. TOTAL AIR GROUP LLC F/K/A TUNICA AIR GROUP  
LLC, ET AL.**

**Chancery Court for Shelby County  
No. CH-15-0601**

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**No. W2016-00965-SC-R3-WC – Filed August 7, 2017**

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**JUDGMENT ORDER**

This case is before the Court upon the entire record, including the order of referral to the Special Workers' Compensation Appeals Panel, and the Panel's Opinion setting forth its findings of fact and conclusions of law, which are incorporated herein by reference.

Whereupon, it appears to the Court that the Opinion of the Panel should be accepted and approved; and

It is, therefore, ordered that the Panel's findings of fact and conclusions of law are adopted and affirmed, and the decision of the Panel is made the judgment of the Court.

Costs are assessed to Appellant, Total Air Group, LLC, and its surety, for which execution may issue if necessary.

It is so ORDERED.

PER CURIAM