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not available to the trust, the county court in the present case approved payment of the accounting fees with the estate's money. The court provided no explanation or rationale for its ruling.

[10] Our review of the record indicates that at the hearing, the trustee, during his argument to the court, indicated that he was "offer[ing] the invoice from [the accountant]." However, there was no exhibit marked, the court never made any ruling indicating that the invoice was being received as evidence, and the bill of exceptions presented to us includes no exhibits. It is clear from a de novo review of the record that the court did not receive any evidence. In addition, no witnesses were called or testified concerning the fees, whether they were reasonable or properly payable, or providing any basis for using the estate's money to pay them.

As the Supreme Court found in *In re Trust of Rosenberg*, 269 Neb. 310, 693 N.W.2d 500 (2005), we find that the county court's order that the accounting fees were payable with the estate's money is not supported by competent evidence. We vacate, and remand to the county court with directions to hold an evidentiary hearing. See *id*.

V. CONCLUSION

We conclude that we have jurisdiction to address the merits of this appeal. We find that there was no evidence adduced to support the county court's decision. We vacate, and remand with directions to hold an evidentiary hearing.

VACATED, AND REMANDED WITH DIRECTIONS.

WILLIE J. HARRIS, APPELLEE, V. IOWA TANKLINES, INC., AND COMMERCE & INDUSTRY, APPELLANTS.

825 N.W.2d 457

Filed February 5, 2013. No. A-12-354.

1. **Workers' Compensation: Appeal and Error.** A judgment, order, or award of the compensation court may be modified, reversed, or set aside only upon the grounds that (1) the compensation court acted without or in excess of its powers; (2) the judgment, order, or award was procured by fraud; (3) there is not

sufficient competent evidence in the record to warrant the making of the order, judgment, or award; or (4) the findings of fact by the compensation court do not support the order or award.

2. ____: ____. In determining whether to affirm, modify, reverse, or set aside a judgment of the Workers' Compensation Court review panel, a higher appellate court reviews the finding of the trial judge who conducted the original hearing; the findings of fact of the trial judge will not be disturbed on appeal unless clearly wrong.
3. ____: ____. With respect to questions of law in workers' compensation cases, an appellate court is obligated to make its own determination.
4. **Statutes.** Statutory interpretation presents a question of law.
5. **Appeal and Error.** An appellate court resolves questions of law independently of the trial court.
6. **Workers' Compensation.** Neb. Rev. Stat. § 48-125 (Reissue 2010) is applicable to orders approving lump-sum settlements.
7. **Workers' Compensation: Time.** When a workers' compensation settlement check is sent to the employer's counsel, but not to the employee or his or her counsel, within 30 days after the entry of the award, it is not sent directly to the employee within the statutorily prescribed time.
8. ____: ____. A workers' compensation payment sent directly to the employee's counsel within 30 days after the entry of the award is in compliance with Neb. Rev. Stat. § 48-125(1) (Reissue 2010).
9. **Workers' Compensation: Penalties and Forfeitures: Time.** Neb. Rev. Stat. § 48-125(1) (Reissue 2010) does not include any requirement that there be actual prejudice suffered by the employee before waiting-time penalties are appropriate.
10. ____: ____: ____. The plain language of Neb. Rev. Stat. § 48-125(1) (Reissue 2010) provides that a workers' compensation payment shall be sent directly to the person entitled to payment within 30 days after the entry of the award and that a waiting-time penalty shall be added for all delinquent payments.

Appeal from the Workers' Compensation Court. Affirmed.

Harry A. Hoch III and Ronald E. Frank, of Sodoro, Daly & Sodoro, P.C., for appellants.

John K. Green, of Pickens & Green, L.L.P., for appellee.

IRWIN, PIRTLE, and RIEDMANN, Judges.

PER CURIAM.

INTRODUCTION

This appeal raises one primary issue: whether an employer and its insurer comply with Neb. Rev. Stat. § 48-125(1) (Reissue 2010) when they send payment to the employer's attorney on the 30th day following the entry of a workers'

compensation award and that attorney then delivers it to the employee's attorney on the 31st day.

The appellants are the employer, Iowa Tanklines, Inc., and Iowa Tanklines' insurer, Commerce & Industry. They argue that they complied with the 30-day statutory requirement when, on the 30th day following the entry of the award, Commerce & Industry wrote and forwarded the award check to counsel for Iowa Tanklines and Commerce & Industry (Iowa Tanklines' counsel). Iowa Tanklines' counsel received the check the next day, the 31st day following the entry of the award. Iowa Tanklines' counsel gave the check to the employee's counsel later that day.

Contrary to the assertions of Iowa Tanklines and Commerce & Industry, we agree with the decision of the review panel that the payment to the employee was delinquent. In reaching our decision, we are bound by controlling Nebraska law that requires such awards shall be sent directly to the person entitled to compensation or his or her designated representative within 30 days of the award. Here, because Commerce & Industry initially sent the check to Iowa Tanklines' counsel instead of to the employee or his counsel, payment was not sent to the employee until 31 days after the entry of the award.

Because the review panel's decision in this case was correct, we affirm its decision and award of attorney fees.

BACKGROUND

The facts in this case are not in dispute. On June 5, 2003, Willie J. Harris suffered injuries in an accident arising out of and in the course of his employment with Iowa Tanklines. The parties reached a settlement agreement regarding a workers' compensation claim filed by Harris in regard to the work-related accident. The settlement agreement was subsequently approved by the Nebraska Workers' Compensation Court on May 11, 2010. The amount due Harris under the lump-sum settlement was $315,000, plus payment to a Medicare set-aside trust. The sum of $50,000 was paid to Harris on a timely basis, leaving a balance of $265,000.

On June 10, 2010, Commerce & Industry, Iowa Tanklines' insurance provider, issued a check in the amount of $265,000

payable to Harris and his attorney. On that same day, Commerce & Industry gave a package containing the check to United Parcel Service (UPS) for the purpose of effectuating delivery. The package was addressed to Iowa Tanklines' counsel in Omaha, Nebraska, for next-day delivery. UPS delivered the package with the check to Iowa Tanklines' counsel's office on June 11. Upon receipt of the check, a representative from Iowa Tanklines' counsel called Harris' counsel to arrange delivery of the check. The representative told Harris' counsel that the check would be hand-delivered to his office or, if preferred, that he could come pick it up. Harris' counsel chose to pick up the check, and it was, in fact, picked up on June 11, the same day it arrived at the office of Iowa Tanklines' counsel. The check was subsequently deposited into Harris' counsel's account.

On June 6, 2011, nearly 1 year after cashing the check, Harris filed a motion for penalties and attorney fees, which was captioned "Complaint," alleging that he did not receive the lump-sum settlement within 30 days of the court's order and that therefore, he was entitled to waiting-time penalties and attorney fees pursuant to § 48-125(1).

Following a hearing, the trial court denied Harris' request for penalties and attorney fees. The court found that the check was issued and sent on June 10, 2010, which was 30 days after the court's approval of the settlement, and was received by Harris' counsel on June 11. The court concluded that the check was timely sent and delivered to Harris' counsel through Iowa Tanklines' counsel. The trial court found that "[t]he fact that the check was not mailed directly to [Harris] or [Harris'] counsel should not subject [Iowa Tanklines] to penalties when sent to [Iowa Tanklines'] counsel and delivered to [Harris] or his counsel on the same day as received by [Iowa Tanklines'] counsel."

Harris filed an application for review. The review panel found that because the check was sent to Iowa Tanklines' counsel before it was delivered to Harris, payment was not sent "directly to the person entitled to compensation or his or her designated representative" as required by § 48-125(1). Therefore, the review panel concluded that Harris' request

for penalties and attorney fees should have been granted, and reversed the trial court's order and remanded the matter for an assessment of penalties due and owing, along with an attorney fee of $2,500 and interest as allowed by law.

ASSIGNMENTS OF ERROR

Iowa Tanklines and Commerce & Industry assign that the review panel erred in (1) reversing the trial court's finding that the settlement check was timely sent and delivered to Harris' counsel and (2) awarding Harris attorney fees on the ground that he obtained an increase in benefits owed to him.

STANDARD OF REVIEW

[1-3] A judgment, order, or award of the compensation court may be modified, reversed, or set aside only upon the grounds that (1) the compensation court acted without or in excess of its powers; (2) the judgment, order, or award was procured by fraud; (3) there is not sufficient competent evidence in the record to warrant the making of the order, judgment, or award; or (4) the findings of fact by the compensation court do not support the order or award. *Parks v. Marsden Bldg Maintenance*, 19 Neb. App. 762, 811 N.W.2d 306 (2012). In determining whether to affirm, modify, reverse, or set aside a judgment of the Workers' Compensation Court review panel, a higher appellate court reviews the finding of the trial judge who conducted the original hearing; the findings of fact of the trial judge will not be disturbed on appeal unless clearly wrong. *Id*. With respect to questions of law in workers' compensation cases, an appellate court is obligated to make its own determination. *Id*.

[4,5] Statutory interpretation presents a question of law. *Downey v. Western Comm. College Area*, 282 Neb. 970, 808 N.W.2d 839 (2012). An appellate court resolves questions of law independently of the trial court. *Id*.

ANALYSIS

Delinquency of Payment.

The question we must address in this appeal is whether Iowa Tanklines and Commerce & Industry complied with the terms of § 48-125(1) requiring payments be sent directly

to the person entitled to compensation within 30 days of the award, when the settlement check was sent from the insurance company to Iowa Tanklines' counsel within 30 days of the award, but was not sent to Harris or his counsel until 31 days after the award.

[6] Section 48-125(1) provides:

> (a) Except as hereinafter provided, all amounts of compensation payable under the Nebraska Workers' Compensation Act shall be payable periodically in accordance with the methods of payment of wages of the employee at the time of the injury or death. *Such payments shall be sent directly to the person entitled to compensation or his or her designated representative* except as otherwise provided in section 48-149.
>
> (b) Fifty percent shall be added for waiting time for all delinquent payments after thirty days' notice has been given of disability or after thirty days from the entry of a final order, award, or judgment of the compensation court . . . .

(Emphasis supplied.) In *Hollandsworth v. Nebraska Partners*, 260 Neb. 756, 619 N.W.2d 579 (2000), the Nebraska Supreme Court held that § 48-125 is applicable to orders approving lump-sum settlements.

In the present case, Commerce & Industry issued the settlement check on the 30th day after the compensation court's approval of the settlement and directed UPS to deliver the check to Iowa Tanklines' counsel, who then effectuated delivery to Harris' counsel on the 31st day. Iowa Tanklines and Commerce & Industry argue that delivery of the check started within the 30-day period when the check was given to UPS for eventual delivery by Iowa Tanklines' counsel to Harris' counsel. They argue that Iowa Tanklines' counsel, as an agent of Iowa Tanklines, was a "link in the chain of delivery sent into motion" on the 30th day. Iowa Tanklines and Commerce & Industry also point out that no delay in delivery occurred, because Harris received his settlement check on the same day he would have had it been sent by Commerce & Industry directly to him. Harris, on the other hand, contends that Iowa Tanklines and Commerce & Industry did not send

the check "directly to the person entitled to compensation or his or her designated representative" within 30 days, resulting in a failure to strictly comply with the plain language of § 48-125(1).

[7] We conclude that the review panel was correct in reversing the trial court's finding that the settlement check was timely sent and delivered to Harris' counsel. Although the settlement check was sent to the employer's counsel within 30 days after the entry of the award, it was not sent directly to the employee within the statutorily prescribed time.

The trial court relied on *Brown v. Harbor Fin. Mortgage Corp.*, 267 Neb. 218, 673 N.W.2d 35 (2004), in determining whether the check was timely sent. In *Brown*, the employee received an award for workers' compensation benefits on August 28, 2002. On September 25, the employer's parent company issued a check payable to the employee. On September 26, the check was placed in an envelope which was postmarked September 26, 2002, *and mailed to the employee's counsel*. The employee's counsel received the check on September 30. The employee subsequently filed an application for penalties, claiming that the check was received more than 30 days after the entry of the award. The trial court determined that payment was delinquent and that the employee was entitled to waiting-time penalties. The review panel affirmed the judgment of the trial court.

[8] On appeal, the Nebraska Supreme Court reversed and remanded, holding that payment of workers' compensation benefits sent to the employee's counsel within 30 days after the entry of an order, award, or judgment, is not delinquent under § 48-125(1) and that no penalties are due. The court found that the payment in *Brown* was not sent after 30 days from the date of the award and therefore was not delinquent. However, in the *Brown* case, as noted above, the payment was sent directly to the employee's counsel within 30 days, in compliance with the statute. That is not what happened in this case.

In the present case, the check for the lump-sum settlement was issued and turned over to UPS on June 10, 2010, 30 days after the approval of the settlement on May 11. Therefore, the check was initially sent within 30 days after the entry of the

order approving settlement, as it was in *Brown v. Harbor Fin. Mortgage Corp., supra*.

The difference between *Brown* and the present case is that in *Brown*, the parent company of the employer issued the check and sent it to the employee's counsel. In the instant case, Commerce & Industry issued the check and sent it to Iowa Tanklines' counsel, with the expectation that counsel would carry out the final leg of the delivery to Harris' counsel. The trial court found that the use of Iowa Tanklines' counsel in the delivery did not violate the requirement that payment be sent directly to Harris or his counsel under § 48-125(1), because there is an agency relationship that exists between counsel and client. The dissent also emphasizes this agency relationship.

The review panel, however, found that the trial court incorrectly interpreted § 48-125(1), because the statute specifically provides that payments are to be sent "directly to the person entitled to compensation or his or her designated representative." The review panel relied on *Lydick v. Insurance Co. of North America*, 187 Neb. 97, 187 N.W.2d 602 (1971), to define the term "directly." In that case, the Supreme Court found "directly" to mean "'"[i]n a direct manner, without anything intervening."'" *Id.* at 100, 187 N.W.2d at 605. The court then defined "intervene" as "'"1. To enter or appear as an irrelevant or extraneous feature or circumstance; to come (in between). 2. To occur, fall or come between points of time or events."'" *Id.*

The review panel concluded, based on the definitions found in *Lydick*, that transmittal of the payment to Iowa Tanklines' counsel was an intervening event and that therefore, payment was not made in compliance with the pertinent statute.

We agree with the review panel's conclusion that payment was not made directly to the person entitled to the compensation in a timely manner. Had the check been issued sooner to Iowa Tanklines' counsel, who then sent it to Harris or Harris' attorney within the 30-day time period, Harris would not be entitled to waiting-time penalties under the statute. But here, where the insurance company waited until the 30th day to issue the check, it should have been sent directly to Harris

or Harris' representative in order to be timely sent in accordance with *Brown v. Harbor Fin. Mortgage Corp.*, 267 Neb. 218, 673 N.W.2d 35 (2004). Because the insurance company failed to do that, the review panel was correct in its finding and decision.

Both the trial court and the dissent rely on a notion of agency relationships to justify the insurance company's failure to send the check directly to Harris or his counsel. Both would conclude that because the insurance company placed delivery of the check into motion within 30 days by sending it to somebody with an agency relationship *to the insurance company*, the check should be found to have been directly sent to Harris. The flaw in this reasoning is that there is *no* agency relationship between the insurance company, the employer, or the employer's counsel *with Harris*. The agency rationale would be apropos if the check was somehow sent within 30 days to somebody with an agency relationship to Harris, but it was not. The dissent's recognition of the fact that "[t]he relationship between attorney and client is one of agency" does not explain how someone within the insurance company or employer's agency satisfied the plain language of the statute—there is no agency relationship between Iowa Tanklines' counsel and Harris. See *VRT, Inc. v. Dutton-Lainson Co.*, 247 Neb. 845, 530 N.W.2d 619 (1995).

As an example of why the trial court's and the dissent's agency rationale cannot be correct is the following simple hypothetical: Assume the insurance company, on the 30th day, sent the check to the employer's counsel. Assume the employer's counsel, with employer's counsel's agency relationship to the insurance company, received the check on the 31st day and promptly placed it in a desk drawer and did not send it to the employee or his counsel for a week, a month, or a year. Under the agency rationale of the trial court and the dissent, such delay of a week, a month, or a year would not result in any penalties, because the check was sent to someone with an agency relationship with the employer's insurance company within 30 days. And, the mere fact that through fortuitous circumstances there did not end up being a long delay in the present case does not change the legal reasoning and make an

agency theory a correct basis for finding the plain language of the statute complied with when the insurance company and/or its agents did not send the check directly to Harris within 30 days of the award.

Similarly, the particular facts of this case do not change the legal conclusion that Iowa Tanklines did not comply with the plain language of the statute. The dissent points out variously that "under this particular set of facts" (emphasis omitted), there was no "noteworthy" delay, that there was "no measurable or meaningful delay in getting the check into the hands of the employee's counsel," and that Harris received the check "on the same day he would have had it been sent" directly to him. This is all true, but does not change the legal conclusion that the check was, in fact, not sent directly to him within 30 days. Had Iowa Tanklines and Commerce & Industry waited until the 31st day to issue the check and hand-delivered it to Harris that same day, payment still would have been delinquent even though Harris would have received payment on the 31st day. Read together, § 48-125(1) and *Brown v. Harbor Fin. Mortgage Corp., supra*, instruct that payment must leave the employer's control within 30 days in order to be timely made.

This case presents a purely legal question of statutory interpretation, not an equity question.

[9] The statute does not include any requirement that there be actual prejudice suffered by the employee before waiting-time penalties are appropriate.

[10] The plain language of the statute provides that the payment "shall" be sent directly to the person entitled to payment within 30 days after the entry of the award and that a waiting-time penalty "shall be added" for "all" delinquent payments. § 48-125(1). The dissent would add an additional requirement of actual prejudice to the statute where the Legislature chose not to, and cites no authority for the notion that actual prejudice or equity is an appropriate consideration in resolution of this purely legal question.

We conclude that the payment at issue in this case was not timely sent in accordance with the express terms of § 48-125(1). Thus, the review panel was correct in reversing

the finding of the trial court that the payment to Harris was timely sent and delivered.

Attorney Fees.

The review panel awarded Harris $2,500 in attorney fees pursuant to § 48-125(2). Iowa Tanklines and Commerce & Industry assert this was error. Because we affirm the review panel's award, we affirm the review panel's award of attorney fees.

CONCLUSION

For the reasons stated above, we affirm the order of the review panel in all respects.

AFFIRMED.

PIRTLE, Judge, dissenting.

I am compelled to dissent because I agree with the decision reached by the trial court in this case. That is, under these facts as presented, which neither side disputes, a check for $265,000 was timely issued by the insurance company, sent a considerable distance by overnight delivery with UPS, and received the very next day by counsel for the employee. Approximately 1 year later, counsel for the employee filed a "Complaint" with the Workers' Compensation Court demanding a penalty of more than $132,500. Why? Because the check was sent to counsel for the employer and its insurance company in Omaha, rather than "directly to the person entitled to compensation or his or her designated representative" as specified in Neb. Rev. Stat. § 48-125(1)(a) (Reissue 2010). This alleged "violation" of the strict reading of the statute resulted in no measurable or meaningful delay in getting the check into the hands of the employee's counsel, who is also located in Omaha. As such, I must respectfully disagree with the majority's affirmance of the review panel's decision in this case.

As set out more fully in the majority opinion, Commerce & Industry issued the settlement check on the 30th day after the compensation court's approval of the settlement and directed UPS to deliver the check to Iowa Tanklines' counsel, who then effectuated actual delivery to Harris' counsel on the 31st day.

Iowa Tanklines and Commerce & Industry argued that delivery of the check started within the 30-day period when the check was given to UPS for eventual delivery by Iowa Tanklines' counsel to Harris' counsel. They argued that Iowa Tanklines' counsel, as an agent of Iowa Tanklines, was a link in the chain of delivery set into motion on the 30th day. Iowa Tanklines and Commerce & Industry also argued that no delay in delivery occurred, because Harris received his settlement check on the same day he would have had it been sent by Commerce & Industry directly to him or his counsel. Harris, on the other hand, contended that Iowa Tanklines and Commerce & Industry did not send the check "directly to the person entitled to compensation or his or her designated representative," resulting in a failure to comply with § 48-125(1).

I believe that the trial court's reliance on *Brown v. Harbor Fin. Mortgage Corp.*, 267 Neb. 218, 673 N.W.2d 35 (2004), to determine whether the check was timely sent and delivered was correct. In *Brown*, the court determined that payment of benefits sent within 30 days after the entry of an award is not delinquent under § 48-125(1).

In the present case, the check was initially sent within 30 days after the entry of the order approving settlement, as it was in *Brown*. However, as the majority correctly points out, this case is different from the *Brown* case in that Commerce & Industry sent the check to Iowa Tanklines' counsel, rather than to Harris or his attorney, with the expectation that Iowa Tanklines' counsel would carry out the final leg of the delivery to Harris' attorney. The trial court found that the use of Iowa Tanklines' counsel in the delivery process did not violate the requirement that payment be sent directly to Harris or his counsel under § 48-125(1) due to the agency relationship that exists between counsel and client. The trial court stated:

> There is a special relationship between [Iowa Tanklines] and its insurance company and their lawyer. The lawyer is an agent for [Iowa Tanklines] and [Commerce & Industry]. As agent, the delivery of the check to counsel for [Iowa Tanklines], an agent of [Iowa Tanklines], and the immediate delivery of the check to counsel for [Harris] does not result in a penalty.

> . . . The fact that the check was not mailed directly to [Harris] or [Harris'] counsel should not subject [Iowa Tanklines] to penalties when sent to [Iowa Tanklines'] counsel and delivered to [Harris] or his counsel on the same day as received by [Iowa Tanklines'] counsel.

In reversing the trial court's order, the review panel relied on the definition of "directly" and "intervene" in *Lydick v. Insurance Co. of North America*, 187 Neb. 97, 187 N.W.2d 602 (1971), and concluded that transmittal of the payment to Iowa Tanklines' counsel was an intervening event such that payment was not made directly to the person entitled to the compensation, as stated in § 48-125(1). In my judgment, the review panel's reliance on the definitions in *Lydick v. Insurance Co. of North America, supra*, is misplaced. The *Lydick* case involved the interpretation of a windstorm exclusionary clause of an insurance policy for cattle. The policy extended to insure against direct loss of cattle by windstorm, hail, or explosion. The issue in that case was whether a windstorm was the direct cause of the plaintiffs' loss of cattle and, therefore, covered under the plaintiffs' insurance policy. The Nebraska Supreme Court relied on the definition of "directly" and "intervene" as set forth in the majority opinion, but specifically stated it did so "[i]n the context of this case . . . ." *Id.* at 100, 187 N.W.2d at 604-05. The definitions in *Lydick* were used in a much different context than the present case.

I believe the trial court correctly found that the use of Iowa Tanklines' counsel in the delivery process did not violate the requirement that payment be sent directly to Harris or his counsel *under this particular set of facts*. The relationship between attorney and client is one of agency; the general agency rules of law apply to the relation of attorney-client. *VRT, Inc. v. Dutton-Lainson Co.*, 247 Neb. 845, 530 N.W.2d 619 (1995). Accordingly, the check was sent and the delivery process began on June 10, 2010, 30 days after the approved settlement, when Commerce & Industry gave the check to UPS to deliver to Iowa Tanklines' counsel. Iowa Tanklines' counsel, as an agent of Iowa Tanklines, received the check on June 11 (a Friday) and completed the delivery process by getting the check to Harris' counsel the same day that Iowa Tanklines'

counsel received the check. The delivery of the check to Iowa Tanklines' counsel did not cause any noteworthy delay in delivery in this particular case.

The majority opinion puts forth a hypothetical suggesting a scenario where the employer's attorney "received the check on the 31st day and promptly placed it in a desk drawer and did not send it to the employee or his counsel for a week, a month, or a year." However, that is not what happened here, nor is it the scenario we have been asked to review, because that situation would be a much easier call, in my opinion. The question before us in this case is, Did the employee or his counsel suffer any meaningful or measurable delay in receiving the check? The obvious answer is no. So why then a penalty of $132,500, plus additional attorney fees? The majority says, because the controlling statute was "technically" violated. I, on the other hand, would conclude "no harm, no foul."

In construing a statute, appellate courts are guided by the presumption that the Legislature intended a sensible rather than absurd result in enacting the statute. *Walton v. Patil*, 279 Neb. 974, 783 N.W.2d 438 (2010). An appellate court will place a sensible construction upon a statute to effectuate the object of the legislation, as opposed to a literal meaning that would have the effect of defeating the legislative intent. *Id*. In construing a statute, a court must look to the statutory objective to be accomplished, the evils and mischiefs sought to be remedied, and the purpose to be served, and then must place on the statute a reasonable or liberal construction that best achieves the statute's purpose, rather than a construction that defeats the statutory purpose. *Id*.

The purpose of the waiting-time penalty as provided in § 48-125(1) is to encourage prompt payment by making delay costly if the award has been finally established. See *Roth v. Sarpy Cty. Highway Dept.*, 253 Neb. 703, 572 N.W.2d 786 (1998). There is nothing in the record to show that Iowa Tanklines intentionally delayed payment. While Iowa Tanklines may have waited until the final hour to make payment, the evidence clearly shows that Harris received the check the same day he would have had the check been delivered directly to his counsel by UPS.

Under the facts of this case and the purpose underlying the waiting-time penalty, it would be an absurd result, rather than a sensible result, to interpret § 48-125(1) in such a way that Harris is entitled to such a substantial penalty simply because the check was sent to Iowa Tanklines' counsel for final delivery to Harris, rather than being sent to Harris' counsel directly when it was received on the same day. And, in fact, to take this absurdity one step further, Iowa Tanklines and Commerce & Industry correctly point out that had Commerce & Industry issued the check on the 30th day after approval of the settlement and sent it directly to Harris' counsel by regular U.S. mail, they would have fully complied with the requirements of the statute and the holding in *Brown v. Harbor Fin. Mortgage Corp.*, 267 Neb. 218, 673 N.W.2d 35 (2004). However, Harris' counsel likely would not have received the check for at least 3 to 5 days. In this case, Harris' counsel received the check the day after it was sent, yet Harris claims he was prejudiced and, therefore, owed another $132,500; thus, the absurd result. It is this kind of "legal gymnastics" which, in my opinion, leads to disrespect for the law.

I agree with the decision of the trial court that under the facts of this case, which were not in dispute, the payment at issue was sent within 30 days from the date of the award and delivered to Harris in accordance with the spirit and purpose underlying § 48-125(1). Thus, I respectfully disagree with the majority's decision to affirm the review panel's order. I would remand the cause to the review panel with directions to reverse its order and to reinstate the order of the trial court, including the denial of any attorney fees.