

**WORKERS' COMPENSATION APPEALS BOARD
STATE OF CALIFORNIA**

JUAN TAPIA, *Applicant*

vs.

**M AND P DRYWALL, INC.;
CYPRESS INSURANCE COMPANY DBA
BERKSHIRE HATHAWAY HOMESTATE CO., *Defendants***

**Adjudication Number: ADJ10210233
Pomona District Office**

**OPINION AND ORDER
DISMISSING PETITION FOR
RECONSIDERATION**

The Petition for Reconsideration of the decision issued on December 19, 2025 has been withdrawn by petitioner. Therefore, it will be dismissed.

For the foregoing reasons,

IT IS ORDERED that the Petition for Reconsideration is **DISMISSED**.

WORKERS' COMPENSATION APPEALS BOARD

/s/ CRAIG L. SNELLINGS, COMMISSIONER

I CONCUR,

/s/ JOSÉ H. RAZO, COMMISSIONER

/s/ KATHERINE WILLIAMS DODD, COMMISSIONER



DATED AND FILED AT SAN FRANCISCO, CALIFORNIA

February 27, 2026

SERVICE MADE ON THE ABOVE DATE ON THE PERSONS LISTED BELOW AT THEIR ADDRESSES SHOWN ON THE CURRENT OFFICIAL ADDRESS RECORD.

**JUAN TAPIA
LITIGATION AND CONSULTING ASSOCIATES
JONATHAN NASSOS, MD
PHYSICAL MEDICINE INSTITUTE
SYNAPSE LIEN UNIT
SAMUELSEN, GONZALEZ, VALENZUELA & BROWN, LLP**

AS/mc

I certify that I affixed the official seal of the Workers' Compensation Appeals Board to this original decision on this date. *abs*