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My name is Steve Green, owner of High Mountain Sports at Deep Creek Lake. I am in beautiful Deep Creek Lake located in Garrett County where we have had 109 inches of snow this year.

Last Spring, I had the unfortunate decision to make over whether to lay off my employees and myself. It was one of the hardest decisions I have ever made in my life. We were low on cash after paying a substantial federal tax bill, investing in machinery and paying cash for to take advantage of the Section 179 tax deduction. The Wisp Ski Area in Maryland had shut down as well as all ski areas in North America, due to the pandemic so our business essentially came to a standstill. Our online business was unable to sell skis and snowboards to those going on vacation out west in April as all the ski areas were closed.

During this process I became aware of the Work Sharing Program. I attended a virtual seminar. I sent an email request to the Department of Labor and had a response halfway thru the seminar. Please keep in mind at this time several of my employees were trying to find answers to unemployment questions and were unable to get responses. So, I was excited about this program and a lot of it had to do with the fact that someone was there to help me from the Department of Labor.

We put in our application and were approved. At this point the Outdoor Recreation Pandemic Boom was starting to take off. We had no employees and limited resources. Our capital was tied up and not in cash. Due to the Work Share program we were able to bring our employees back on a partial schedule which allowed us to bring in revenue and start to ramp back up. As things progressed, we went to 80% employment allowing the Work Share Program to

cover the other 20%. After 6 weeks on the Work Share program we had the resources to put everyone back to work full time and seek new employees.

I must say that having the ability to hire my employees back and still allow them to get the Federal Unemployment Benefit was a big morale booster.

As an employer worried about how the State will recover the Unemployment fund I am a huge proponent of the Work Share program. Allowing for the 100% payment of unemployment from the Federal Government is a no brainer. Fiscally this is just a great, great tool.