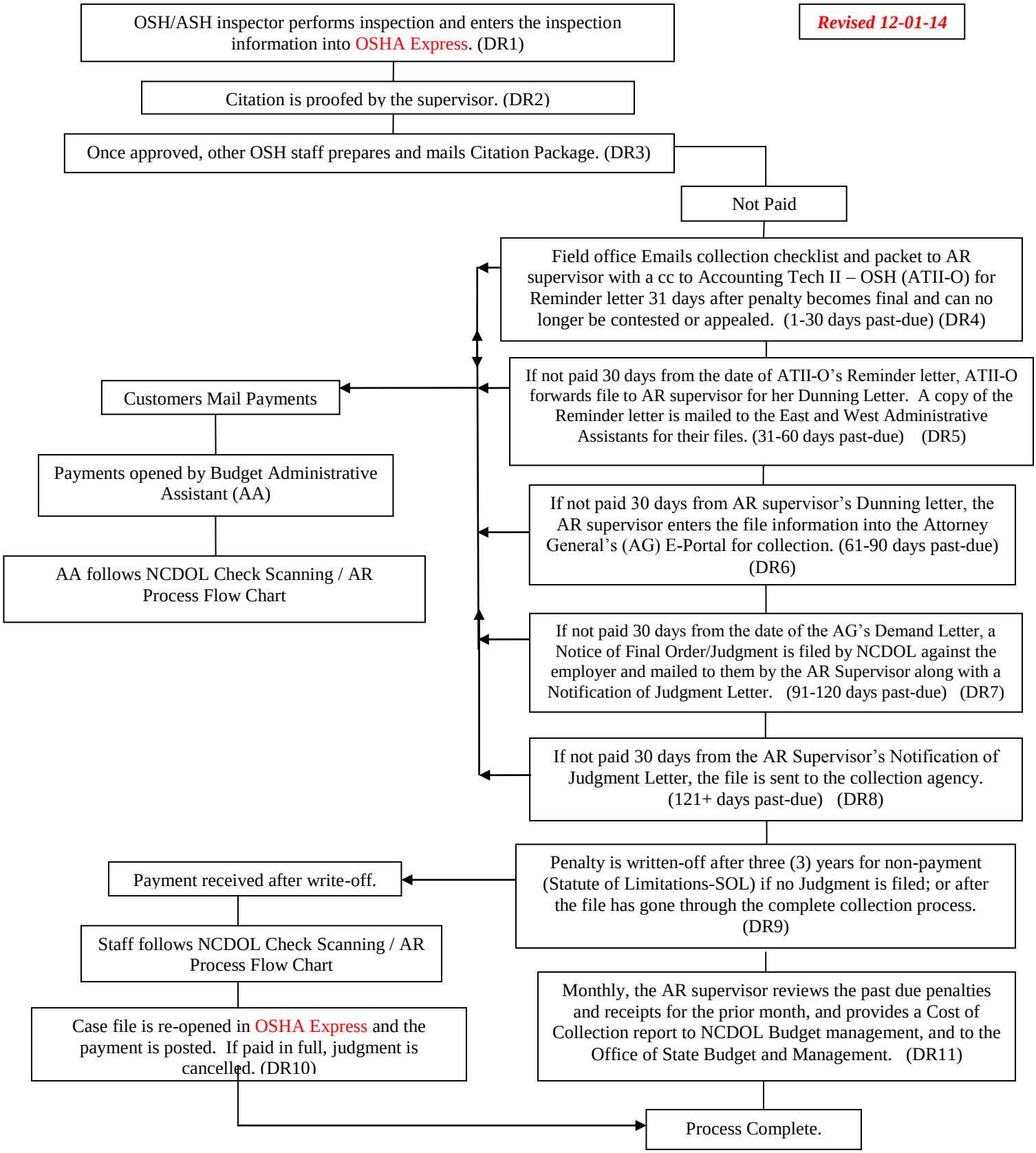NCDOL OSH-ASH PENALTY COLLECTION-DEFERRED REVENUE PROCESS