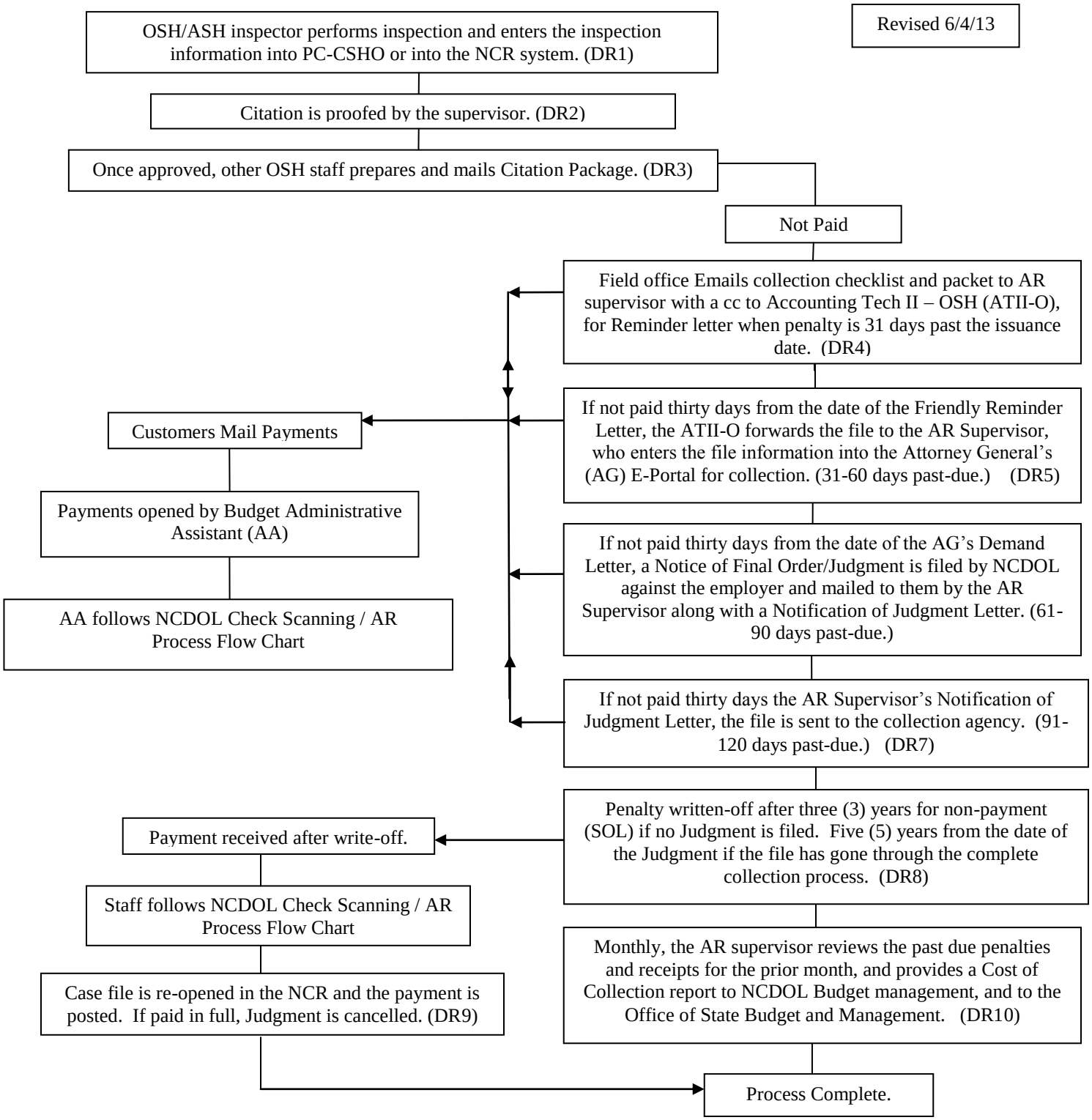NCDOL A/R DEFERRED REVENUE PROCESS - OSH/ASH PENALTIES