

Summary of Late Fee Waiver Requests
April 24, 2015 Board Meeting

| Agenda | Name | License Type | Expiration Date | Processed | Late Fee | Reason | Decision | Vote |
|--------|----------------------|-----------------|-----------------|------------|----------|--------------|----------|------|
| 8A | James McDonough | OH Registration | 12/31/2014 | 1/30/2015 | \$50 | lLate | | |
| 8B | Eulan Tucker | OH Permit | 12/31/2014 | 1/30/2015 | \$100 | Late | | |
| 8C | Michelle Clark | OH Registration | 12/31/2014 | 2/9/2015 | \$50 | Late | | |
| 8D | Susan Friedman | OH Registration | 12/31/2014 | 2/18/2015 | \$100 | Late | | |
| 8E | Kevin K. Crum | OH Permit | 12/31/2014 | 2/18/2015 | \$200 | Late | | |
| 8F | Mchael J. Gheen | OH Permit | 12/31/2014 | 2/20/2015 | \$100 | Late | | |
| 8G | Christopher J. Szuch | OH Permit | 12/31/2014 | 2/24/2015 | \$200 | Late | | |
| 8H | Contance Feliks | OH Registration | 12/31/2014 | 2/26/2015 | \$100 | Late | | |
| 8i | David K. Rudolph | OH Registration | 12/31/2014 | 3/3/2015 | \$100 | Late | | |
| 8J | Erica Smetana | OH Permit | 12/31/2014 | 2/18/2015 | \$100 | Late | | |
| 8K | William B. Morand | OH Permit | 12/31/2011 | 12/12/2014 | \$1,250 | Late/2nd Req | | |
| 8L | Jennifer L. Miller | OH Registration | 12/31/2014 | 3/27/2015 | \$150 | Late | | |
| 8M | Thomas E. Shaffer | OH Permit | 12/31/2014 | 4/2/2015 | \$150 | Late | | |

NOTES:

LFD=Date late fee deposited

The late filing fee for licensees in public accounting practice is \$100 per month, up to a maximum of \$1,200.

The late filing fee for all other licensees is \$50 per month, up to a maximum of \$300.

There is a \$50 penalty fee for each reporting period or part of a reporting period a licensee is late after one year has elapsed.

The total "Late Fee" is the sum of the late filing fees plus penalty fees, if applicable.