BEFORE THE
STATE OF CALIFORNIA
OCCUPATIONAL SAFETY AND HEALTH
APPEALS BOARD

In the Matter of the Appeal of:

MCCARTHY BUILDING COMPANIES, INC.
20401 S.W. Birch Street, Suite 300
Newport Beach, CA 92660

Employer.

Dockets.11-R4D2-1706 and 2046

DECISION AFTER RECONSIDERATION

The Occupational Safety and Health Appeals Board (Board), acting pursuant to authority vested in it by the California Labor Code and having ordered reconsideration of the matter of the appeal of McCarthy Building Companies, Inc. (Employer) on its own motion, renders the following decision after reconsideration.

JURISDICTION

Commencing on May 24, 2011, the Division of Occupational Safety and Health (Division), through Associate Safety Engineer Andrew Kong (Kong), conducted an inspection at a place of employment maintained by Employer located at 6361 Cottage Street, Huntington Park, California. The parties stipulated that Employer was the “controlling employer” at the site. Following the inspection, the Division cited Employer with two violations of workplace safety and health standards codified in California Code of Regulations, Title 8, 1 and proposed civil penalties. Only one of the citations remains at issue: Citation 1, Item 1 which alleges a general violation of section 1632, subdivision (b) [Employer failed to properly guard roof openings and failed to properly label covers with warnings].

Employer filed a timely appeal of the citation.

Administrative proceedings were held, including a contested evidentiary hearing before an Administrative Law Judge (ALJ) of the Board. After taking testimony and considering the evidence and arguments of counsel, the ALJ

1 Unless otherwise specified, all references are to California Code of Regulations, Title 8.
issued a Decision on January 10, 2013. The Decision denied Employer’s appeal, imposing total penalties of $750.

No party has filed a petition challenging the ALJ’s determination that Employer violated section 1632, subdivision (b) [Employer failed to properly guard roof openings and failed to properly label covers with warnings]. Thus, the ALJ’s finding on this point is affirmed as a matter of law.

The Board ordered reconsideration of the ALJ’s Decision on its own motion to consider whether Employer established the affirmative defense of due diligence, which acts as a complete defense for controlling employers. The Board’s order of reconsideration asked: “Did the ALJ properly determine whether the general contractor exercised due diligence?”

Both Employer and the Division filed answers to the Board’s order of reconsideration.

**ISSUES**

Did the ALJ correctly determine that the Employer, the controlling employer at the worksite, failed to establish its due diligence affirmative defense?

**FINDINGS OF FACT**

The Board has independently reviewed the entire record in this matter, and makes the following findings of fact:

1. Employer was a controlling employer at the worksite.
2. Employer utilized a full-time Safety Coordinator at the site to meet its safety responsibilities. The Safety Coordinator engaged in lengthy inspections of the worksite. Employer’s Safety Coordinator spent over 70% of each day in the field—often as much as six hours per day.
3. Employer utilized additional personnel to supervise the worksite. Employer employed several superintendents at the site, who managed the work being done. The superintendents were required to check

---

2 The hearing took place over several days. The record demonstrates that one day of hearing was not recorded or professionally transcribed due to inadvertence, but the parties agreed to rely on the ALJ’s notes for that day of hearing.

3 Neither party has challenged the ALJ’s finding that section 1632(b) was violated, and therefore waived any such challenge. Labor Code section 6618 states, “The petitioner for reconsideration shall be deemed to have finally waived all objections, irregularities, and illegalities concerning the matter upon which the reconsideration is sought other than those set forth in the petition for reconsideration.” And, in any event, the record supports the finding of a violation. The only issue before the Board (raised on its own motion) is whether, notwithstanding the violation, Employer established the affirmative defense of due diligence to the violation.
specific areas and ensure the safety and quality of work. Employer’s inspections were of appropriate frequency.

4. Employer also utilized a “Job Safety Analysis” (JSA) to identify and address job site safety issues and deficiencies when discovered. The JSA’s were reviewed by the Safety Coordinator, who checked for discrepancies and ensured that hazards were addressed.

5. Employer utilized a system of sanctions for safety violations. The sanctions included, in some circumstances, a 2-day suspension for an employee’s first safety violation.

6. Employer engaged in ongoing efforts to provide training to employees. The Safety Coordinator, who was trained in OSHA requirements, provided safety training (during orientation) to new employees on a daily basis.

7. The instant hazard created by the violation of section 1632, subdivision (b) was latent. The plywood coverings were located behind a 21-inch curb that prevented the defects from being readily observable, except upon close inspection. The plywood had also previously been secured and labeled.

**EVIDENCE**

The Decision summarizes the evidence adduced at hearing in detail. We summarize that evidence briefly below, focusing on the portions relevant to the issues presented:

Employer was constructing a high school in Huntington Park, California. The worksite consisted of multiple structures and buildings in various stages of completion over approximately 10 acres. Employer was the general contractor at the site. The parties stipulated that Employer was the “controlling employer.” In May of 2011, there were approximately 20 trades (or subcontractors) and 150 employees from various contractors at the site.

During the hearing, Employer offered the testimony of Jason Carothers (Carothers), its Safety Coordinator, who was assigned to the worksite. Carothers testified that Employer was well-established and had a robust safety program.

Carothers testified that he had been trained in safety. He took safety courses at California State University, San Diego and California State University, Dominguez Hills. The safety courses covered fall protection. He stated that he is also certified to teach several OSHA courses.

Carothers described his typical day at the site as starting at 6:00 a.m. and ending at 4:00 p.m. When he arrived at the site, he first reviewed paperwork and emails. He then conducted an orientation of new employees, which included showing a safety video, and going over safety hazards. He
provided training every day. During the training, he stressed to employees the importance of going home to their family at the end of the day and the consequences if they failed to follow the rules.

After the orientation was completed at approximately 8:00 a.m., Carothers walked the job site without any particular route inspecting the work conditions and talking with superintendents. Carothers characterized a typical day as spending 70% of his time in the field. After walking the job site he began office work, which included making phone calls and sending emails. Carothers noted that he corrected hazards when observed.

Employer also employed several superintendents at the site. The superintendents primarily managed the work being done, but they were also required to check specific areas and ensure the safety and quality of work.

Carothers stated that Employer utilized a system of sanctions for safety violations. The sanctions included, in some circumstance, a 2-day suspension for an employee's first safety violation when the hazard was immediately dangerous to life or health. An employee would not be allowed to work on any of Employer's projects if suspended. Carothers stated that Employer had issued approximately 100 sanctions, including 14 suspensions and 2 employee removals since the high school project began in 2010.

Carothers also testified that Employer utilized “Job Safety Analysis” (JSA) forms to identify and address job site hazards, issues and deficiencies. These were reviewed by Carothers. If Carothers found a discrepancy or omission on the JSA he would ensure that the hazard was added, along with the safety measures to abate the hazard. The JSA would be given to a foreman or supervisor to address.

On May 24, 2011, Kong commenced an inspection at the worksite. As part of the inspection, Kong inspected the roof of one of the buildings. While on the roof of that building, Kong observed twenty to thirty openings. Kong noted that most of the roof openings had been covered and were finished, or near completion. But, he observed two unfinished openings that were not properly safeguarded. There was only unmarked plywood covering the openings. These two openings were surrounded by a parapet wall or curb that was approximately 21 inches high. He believed these openings were to be used as part of the HVAC system. Kong measured the dimensions of the opening(s) as 22 inches by 25 inches, with a vertical drop of approximately 16 feet to the floor below.

Kong testified that the two openings were not properly safeguarded as required by section 1632, subdivision (b). Although there was plywood covering the openings, Kong did not see any warning label or signage affixed to the plywood. Kong approached the plywood covering the openings and lifted it...
to see whether it was labeled or secured. Kong confirmed that there were no
warnings on either side of the plywood and he also observed that the plywood
was not secured.

During his inspection, Kong saw an employee of subcontractor Action
Sheet Metal (ASM), named Thomas Baker (Baker), walking and working near
the subject openings. Kong observed Baker walking and working within a few
feet of one of the cited openings without any fall protection equipment. Kong
interviewed Baker who told him that he had been “padding the covers.”

Carothers stated he was familiar with the work done on the roof. He
described the openings and surrounding curbs as part of a duct system.
Carothers believed a subcontractor named Countywide had been working in
the area of the cited openings earlier that day. Countywide’s work included
placing prefabricated covers over the duct work. Carothers stated that he had
previously seen workers in the cited area with required fall protection
equipment.

Carothers did not believe that Baker’s work for Action Sheet Metal
created a fall hazard, or that he was close to the work performed by
Countywide. But, he admitted that he was not aware of the subcontractor’s
work location on a daily basis.

Carothers stated that the plywood had at one time been nailed down and
marked with warning signs, but apparently during the progression of work the
plywood was detached and the markings had been worn off or obliterated, and
were not replaced by the subcontractor. After it was brought to his attention,
Carothers had the issue corrected.

DECISION AFTER RECONSIDERATION

The Board has independently reviewed and considered the entire record
in this matter. In making this decision, the Board has taken no new evidence.

Section 336.10 is the multi-employer worksite regulation promulgated by
the Director of the Department of Industrial Relations. (Airco Mechanical, Inc.,
Cal/OSHA App. 99-3140, Decision After Reconsideration (Apr. 25, 2002).) It
defines the categories of employers that may be cited when the Division has
evidence of employee exposure to a hazard in violation of any requirement
enforceable by the Division. (Ibid.; see also, Labor Code § 6400.4) Employers
that may be cited include (1) the employer whose employees were exposed to

---

4 Labor Code 6400 enacted after the regulation, repeats almost word for word the content of title 8 section
336.10. Labor Code section 6400 subdivision (c) additionally states: “It is the intent of the Legislature, in
adding subdivision (b) to this section, to codify existing regulations with respect to the responsibility of
employers at multiemployer worksites. Subdivision (b) of this section is declaratory of existing law and
shall not be construed or interpreted as creating a new law or as modifying or changing an existing law.”
the hazard (the exposing employer); (2) the employer that actually created the hazard (the creating employer); (3) the employer who was responsible, by contract or through actual practice, for safety and health conditions on the worksite, which is the employer who had the authority for ensuring the hazardous condition is corrected (the controlling employer); and (4) the employer who has the responsibility for actually correcting the hazard (the correcting employer). (Ibid.) Controlling, correcting, and creating employers may be cited regardless of whether their own employees were exposed to the hazard. (Section 336.10; Labor Code section 6400, subdivision (b).)

In United Association Local Union 246, AFL-CIO v. California Occupational Safety and Health Appeals Bd. (2011) 199 Cal.App.4th 273, the Court of Appeal required the Board to recognize a due diligence defense for controlling employers. The Court of Appeal held, “On remand, Harris will be allowed to assert an affirmative defense of due diligence, should it choose to do so.” (Id. at 284.) This was the genesis of the due diligence affirmative defense available to controlling employers in California under the multi-employer worksite regulation. The sole issue to be resolved in this matter is whether the Employer established this due diligence affirmative defense.5

In Harris Construction Company, Inc., Cal/OSHA App. 03-3914, Decision After Reconsideration (Feb. 26, 2015), after it was remanded by the Appellate Court, the Board first applied the due diligence affirmative defense. The Board noted that the “due diligence required of a general contractor when it is the ‘controlling employer’ varies according to the circumstances.” (Ibid.) In finding that the controlling employer exercised due diligence, the Board found several factors to be significant: that employer implemented and relied on a functioning testing methodology to monitor subcontractor performance and that it stayed well-informed of the ongoing testing and test results; that employer researched the safety history of the subcontractor; and, that the hazard was latent and unforeseeable, rather than patent, i.e. the hazard was “created by the unanticipated inadvertence of the subcontractor’s employee.” (Ibid.) The Board held “Employer appropriately hired, supervised, monitored and followed up on the work of Champion, and the hazard was unknown to all due to its inadvertent creation by the subcontractor’s employee.” (Ibid.) In its decision to vacate the citation based on the general contractor’s due diligence, the Board recognized that “[t]he general contractor is not normally required to inspect for hazards as frequently or to have the same level of expertise and knowledge of applicable standards as the subcontractor it hired.” (Harris Construction Company, Cal/OSHA App. 03-3914, Decision After Reconsideration (Feb. 26, 2015).)

5 The due diligence affirmative defense available to a controlling employer has not been held to be applicable to the other categories of employers listed in Labor Code section 6400, subdivision (b). (See United Association Local Union 246, AFL-CIO v. Occupational Safety and Health Appeals Bd. (2011) 199 Cal.App.4th 273, 284.) We need not and do not address that question here.
The factors listed in *Harris* constitute a good but not exhaustive starting point for the analysis of an employer’s due diligence. Whether due diligence has been satisfied is dependent on the totality of circumstances in any given matter, and other factors may be relevant to its determination.

In evaluating what other or additional factors may also be appropriate for consideration regarding an employer’s due diligence, we first turn to federal authority for guidance. 6 (*See e.g., Harris Construction Company, Cal/OSHA App. 03-3914, Decision After Reconsideration (Feb. 26, 2015)—considering the federal OSHA field operations manual and its criteria related to the frequency of inspections.*) The Secretary of Labor has developed a controlling employer citation policy, which lists several factors relevant to whether a controlling employer acted with reasonable care. (*See, Solis v. Summit Contractors, 558 F.3d 815, 817-822 (8th Cir. Feb. 26, 2009).*) The Secretary’s policy is contained in OSHA Directive Number CPL 02-00-124 [2-0.124], effective 12/10/99. (*Ibid.*) That policy provides that: “A controlling employer must exercise reasonable care to prevent and detect violations on the site” but the extent of measures required “is less than what is required of an employer with respect to protecting its own employees.” In evaluating whether a controlling employer exercised reasonable care, the Secretary considers factors such as: (a) whether employer conducted periodic inspections of appropriate frequency; (b) whether employer implemented an effective system for promptly correcting hazards; and (c) whether employer enforces the other employer’s compliance with safety and health requirements with an effective, graduated system of enforcement and follow-up inspections. In determining whether an employer engages in inspections with sufficient frequency, the Secretary considers: the scale of the project, the nature and pace of the work, how much the controlling employer knows about the safety history and practices of the employer, and their level of expertise.7 (*See also, Harris Construction Company, Cal/OSHA App. 03-3914, Decision After Reconsideration (Jan. 20, 2011).*)

6 The consideration of federal authority is particularly appropriate in this context given the federal historical origins of California’s multi-employer citation regulation. The multi-employer regulation was intended to address a Federal Occupational Safety and Health directive addressing a perceived shortcoming in the California State Plan with regard to the categories of employers that may be cited. (*Airco Mechanical, Inc., Cal/OSHA App. 99-3140, Decision After Reconsideration (Apr. 25, 2002); John Laing Homes, Cal/OSHA App. 04-0194, Decision After Reconsideration (Jan. 20, 2011).*) The Fed/OSHA program had developed a multi-employer citation policy, allowing citations to issue to exposing employers, creating employers, controlling employer, and correcting employers. (*See, Solis v. Summit Contractors, 558 F.3d 815, 817-822 (8th Cir. Feb. 26, 2009)—discussing historical development of multi-employer citation policy and particularly the controlling employer citation policy.*) The Federal OSHA program had long recognized that a controlling employer may be cited for a violation of safety standard, even when their own employees were not exposed to the hazardous condition, when they fail to engage in reasonable supervision of the worksite. (*See, Solis v. Summit Contrs., Inc., 558 F.3d 815, 818-820 (8th Cir. 2009)—discussing development of controlling employer citation policy; see also, Grossman Steel & Aluminum Corp., 4 BNA OSHC 1185, 1188, 1975-1976 CCH OSHD P 20,691 (OSHRC May 12, 1976); Summit Contrs., Inc., 2010 OSAHRC LEXIS 61, *14, 23 OSH (BNA) 1196, 2010 OSHD (CCH) P33,079 (O.S.H.R.C. Aug. 19, 2010) “Federal OSHA required the California State Plan to be modified so as to make it ‘at least as effective as’ the federal standards and regulations.” (John Laing Homes, Cal/OSHA App. 04-0194, Decision After Reconsideration (Jan. 20, 2011).*)

7 Additionally, of note, the Secretary’s policy cogently provides that:
Decision After Reconsideration (Feb. 26, 2015)—discussing these federal factors regarding the frequency of inspections.)

While we are not obligated to consider or rely on the Secretary’s multi-employer policy, we believe that the Secretary’s factors for determining whether a controlling employer acted with “reasonable care” constitute sound criteria for determining whether a controlling employer acted with due diligence, and they may be considered in appropriate circumstances.

Additionally, in researching this matter, we observe that the Department of Labor and Industries of the State of Washington, in consultation with its contractor community, developed an elaborate affirmative defense for general or prime contractors, entitled WISHA Regional Directive 27.00, allowing general contractors to argue that they met their duty of care to promote safety and health in the workplace and are therefore not responsible for safety violations. When a citation is being issued to a subcontractor and the issue of the general contractor’s liability is being considered, the directive provides that the prime or general contractor may show that it has met its standard of care to promote safety and health in the workplace, and that it is not responsible for the violation, by demonstrating that it fulfilled a list of responsibilities. (WISHA Regional Directive 27.00, pgs. 3-4.) The listed responsibilities include: contractually requiring the subcontractor to provide all safety equipment required to do the job, or providing the safety equipment itself; establishing work rules designed to prevent safety violations, such as developing an accident prevention program that is reasonably specific and tailored to the safety and health requirements of particular job sites and/or operations, and that includes training and corrective action; engaging in efforts to ensure that subcontractors have appropriate and reasonably specific accident prevention programs; engaging in appropriate efforts to communicate...

...More frequent inspections are normally needed if the controlling employer knows that the other employer has a history of non-compliance. Greater inspection frequency may also be needed, especially at the beginning of the project, if the controlling employer had never before worked with this other employer and does not know its compliance history.

...Less frequent inspections may be appropriate where the controlling employer sees strong indications that the other employer has implemented effective safety and health efforts. The most important indicator of an effective safety and health effort by the other employer is a consistently high level of compliance. Other indicators include the use of an effective, graduated system of enforcement for non-compliance with safety and health requirements coupled with regular jobsite safety meetings and safety training.

8 Note: the field manual is not a standard or substantive rule. (Summit Contractors, 22 BNA OSHC 1777, 2009 OSHD CCH P33, 010 (July 27, 2009).) It merely represents an agency position with respect to how it will enforce the law. (Summit Contractors, Inc. v. Sec’y of Labor & OSHRC, 442 Fed. Appx. 570, 571 (D.C. Cir. 2011).)

9 We also observe that many of these factors are consistent with guidance set forth in Labor Code section 6432 subdivision (c) for determining whether an employer has rebutted a prima facie showing of a serious violation.

10 The policy provides that “This document represents L&I enforcement policy, providing the department’s interpretation of appropriate application of the WISHA [Washington Industrial Safety and Health Act] in such situations.” (p. 2 of 13.)
work rules to its subcontractors; establishing an overall process to discover and control recognized hazards, with the degree of oversight dependent on a number of factors such as the subcontractor’s activity, experience, and level of specialized expertise; and, the general contractor must effectively enforce its accident prevention and safety plans via contractual language, appropriate disciplinary action, and documentation.

While we do not adopt the specific test set forth in WISHA Regional Directive 27.00, we recognize it as a valuable persuasive resource. The various factors listed therein may be used, in an appropriate case, to evaluate whether a controlling employer has acted with due diligence.

In short, we conclude that the evaluation of due diligence requires consideration of the totality of circumstances and various factors may be relevant to its determination, including many of those contained in the Secretary’s multi-employer citation policy and WISHA Regional Directive 27.00. Those factors cannot be applied mechanically. Rather, the respective weight assigned to each factor, or combination thereof, will properly depend on the circumstances of each case, including the type and severity of the hazard presented. In determining whether a controlling employer established the due diligence defense the dispositive circumstances and factors can be expected to vary from case to case.\(^\text{11}\)

In view of the discussion above, we now determine that Employer acted with due diligence here despite failing to correct or address the hazard. In determining that due diligence was satisfied, we find several considerations and factors to be of significance:

First, the evidence demonstrates that Employer engaged in multiple efforts to provide appropriate supervision and oversight at the site. Employer utilized a full-time Safety Coordinator at the site to meet its safety responsibilities. The Safety Coordinator engaged in lengthy inspections of the worksite to check conditions. Here, the evidence demonstrated that Employer’s Safety Coordinator spent over 70% of each day in the field—often as much as six hours per day. We cannot conclude that this frequency of inspections was deficient under the specific facts of this case. While the scale of the project, the number of subcontractors, and the nature of the work certainly required significant inspection efforts, Employer acted reasonably in utilizing a dedicated Safety Coordinator to engage in such lengthy daily inspections. In addition, we also note that Employer utilized additional personnel to supervise the worksite. Employer employed several superintendents at the site, who managed the work being done. The superintendents were required to check

\(^{11}\) We note that the California Supreme Court used a similar multi-factor approach in *S.G. Borello & Sons, Inc. v Department of Industrial Relations* (1989) 48 Cal.3d 341.
specific areas and ensure the safety and quality of work. Employer’s inspections were of appropriate frequency.

Second, the evidence also demonstrates that Employer engaged in additional efforts to identify and correct hazards at the worksite. Employer utilized a “Job Safety Analysis” (JSA), usually filled out prior to starting work each day, to identify and address job site safety issues and deficiencies when discovered. The JSA’s were reviewed by the Safety Coordinator, who checked for discrepancies and ensured that hazards were addressed. Carothers also testified that he acted to correct issues in a timely fashion whenever observed or discovered.

Third, the evidence demonstrates that Employer enforced compliance with safety and health requirements. The evidence demonstrated that Employer utilized a system of sanctions for safety violations. The sanctions included, in some circumstance, a 2-day suspension for an employee’s first safety violation. The evidence demonstrated that Employer issued approximately 100 sanctions, including 14 suspensions and 2 employee removals since the high school project began in 2010.

Fourth, the evidence demonstrates that Employer engaged in ongoing efforts to provide training to employees. The Safety Coordinator, who was trained, testified that he provided safety training (during orientation) to new employees on a daily basis, including going over hazards and having them watch a safety video.

Finally, we observe that the hazard was latent. The plywood coverings were located behind a 21-inch curb that prevented the defects from being readily observable, except upon close inspection. Carothers also testified that the plywood had previously been secured and marked, and that the markings had been obliterated, likely due to relatively-recent work by a separate subcontractor.

Ultimately, the aforementioned factors when considered in combination under the specific facts of this case, provide sufficient evidence demonstrating Employer’s due diligence, and compel the Board to vacate the citation under the due diligence affirmative defense available to controlling employers.14

---

12 However, cutting against this finding, we do observe that one of the JSA’s in this instance did not list a fall hazard.
13 Further supporting a finding that Employer engaged in efforts to correct hazards, Kong testified that during the course of his investigation, whenever a concern was pointed out, the Safety Coordinator was able to give instruction to the various personnel to correct the issue.
14 We need not, and do not, decide whether any of the aforementioned considerations considered alone (and not in combination), would constitute due diligence.
DECISION

For the reasons stated above, we reverse the Decision of the ALJ and vacate the citation, finding that Employer established its due diligence affirmative defense.

ART CARTER, Chairman
ED LOWRY, Board Member
JUDITH S. FREYMAN, Board Member

OCCUPATIONAL SAFETY AND HEALTH APPEALS BOARD
FILED ON: JAN 11, 2016
**SUMMARY TABLE**

**DECISION AFTER RECONSIDERATION**

In the Matter of the Appeal of:

**McCARTHY BUILDING COMPANIES, INC.**

**Docket No(s). 2011-R4D2-1706 and 2046**

<table>
<thead>
<tr>
<th>DOCKET</th>
<th>CITATION</th>
<th>SECTION</th>
<th>T</th>
<th>ALLEGED VIOLATION DESCRIPTION MODIFICATION OR WITHDRAWAL AND REASON</th>
<th>AFRMED</th>
<th>PENALTY PROPOSED BY DOSH IN CITATION</th>
<th>PENALTY ASSESSED BY ALJ</th>
<th>FINAL PENALTY ASSESSED BY BOARD</th>
</tr>
</thead>
<tbody>
<tr>
<td>11-R4D2-1706</td>
<td>1 1</td>
<td>1632(b)(1)</td>
<td>G</td>
<td>Board vacated citation.</td>
<td>x</td>
<td>$750</td>
<td>$750</td>
<td>$0</td>
</tr>
<tr>
<td>11-R4D2-2046</td>
<td>2 1</td>
<td>1632(h)</td>
<td>S</td>
<td>DOSH withdrew Citation 2, pursuant to parties’ stipulation.</td>
<td>x</td>
<td>$6,750</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td><strong>Sub-Total</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>$7,500</strong></td>
<td><strong>$750</strong></td>
<td><strong>$0</strong></td>
</tr>
</tbody>
</table>

**Total Amount Due**

*(INCLUDES APPEALED CITATIONS ONLY)*

NOTE: Payment of final penalty amount should be made to:

Accounting Office (OSH)
Department of Industrial Relations
P.O. Box 420603
San Francisco, CA 94142

*You will owe more than this amount if you did not appeal one or more citations or items containing penalties. Please call (415) 703-4291 if you have any questions.*