**Section 210.1030 Exception to Notice of Underpayments, Penalties, and Punitive Damages**

If the employer contests the "Notice of Underpayment, Penalties, and Punitive Damages", the employer shall file a written request for reconsideration. The request shall be prominently marked "Exception to Underpayment, Penalties, and Punitive Damages" on both the letter and the envelope, and shall be mailed via certified or registered mail to the Department's Chicago office, within 15 days after receipt of the Director's "Notice of Underpayment, Penalties, and Punitive Damages". The exception must set forth the reasons why the employer believes the Director erred in arriving at the amount of underpayment and/or the calculation of penalties and punitive damages, and/or erred in his/her determination that the employer wilfully underpaid its employees. Late submissions need not be considered by the Director.