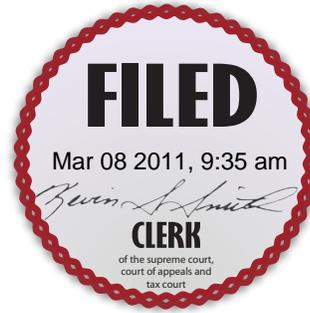


Pursuant to Ind.Appellate Rule 65(D), this Memorandum Decision shall not be regarded as precedent or cited before any court except for the purpose of establishing the defense of res judicata, collateral estoppel, or the law of the case.



APPELLANT PRO SE:

ATTORNEYS FOR APPELLEES:

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Indianapolis, Indiana

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**IN THE  
COURT OF APPEALS OF INDIANA**

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L.H., )  
 )  
Appellant, )  
 )  
vs. ) No. 93A02-1003-EX-327  
 )  
REVIEW BOARD OF THE INDIANA )  
DEPARTMENT OF WORKFORCE )  
DEVELOPMENT and )  
HENDRICKSON USA LLC, )  
 )  
Appellees. )

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APPEAL FROM THE INDIANA DEPARTMENT OF WORKFORCE DEVELOPMENT  
Review Board  
Case No. 10-R-262

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**March 8, 2011**

**MEMORANDUM DECISION - NOT FOR PUBLICATION**

**MAY, Judge**

L.H. appeals *pro se* the Review Board’s decision to deny her unemployment benefits. Specifically, L.H. states, “I feel that I should receive current and past Unemployment Benefits retro [sic] to my termination from Hendrickson USA, LLC. I also should not be responsible for repayment of the Unemployment Benefits that I have received, since it was not a ‘Claimant Error’, as stated in the letter.” (Br. of Appellant at 8.) L.H. does not cite authority to support her assertions, nor does she provide the letter she alleges she received regarding repayment of unemployment benefits.

It is well settled that *pro se* litigants are held to the same standards as licensed attorneys, and are required to follow procedural rules. *Evans v. State*, 809 N.E.2d 338, 344 (Ind. Ct. App. 2004), *trans. denied*. Fatal to L.H.’s appeal is her non-compliance with Ind. Appellate Rule 46(A)(8)(a), which states, “The argument must contain the contentions of the appellant on the issues presented, supported by cogent reasoning. Each contention must be supported by citations to authorities, statutes, and the Appendix or parts of the Record on Appeal relied upon[.]” Failure to present a cogent argument results in waiver of the issue on appeal. *Hollowell v. State*, 707 N.E.2d 1014, 1025 (Ind. Ct. App. 1999).

L.H.’s brief contains no Argument section; rather, it proceeds from the Statement of Facts directly to her Conclusion without ever providing a legal basis for her allegation of Review Board error. As the issues she attempts to assert are waived, we affirm the decision of the Review Board.

Affirmed.

FRIEDLANDER, J., and MATHIAS, J., concur.