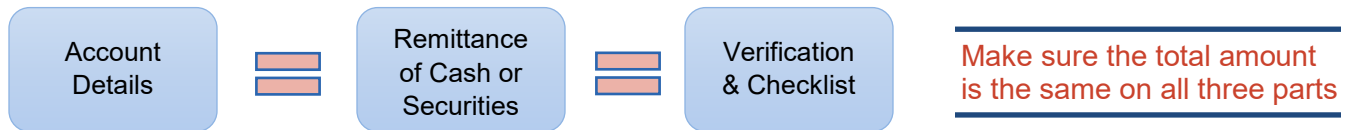


Unclaimed Property Relating to General Corporations (Including Non-Profit), Mutual Funds, and State, Municipal, or other Public Stock/Bond Issuers – Reference Sheet

Schedule of Events for Article V and Section 1315	
January 1 through December 31	Dividend reinvestment account mailings
December 10	First class mailing completed
December 31	Cut-off Date – if funds have become dormant in the year prior to this date, they should be included in this report cycle
January 10	Certified mailing completed
March 10	Final Report and Remittance Due

How to Report (due 3/10) - Include the following when reporting:

1. Account details of the funds you are transferring in an approved format
2. Remittance of cash or securities
3. Verification and Checklist (Form AC2709 or Electronic VCL)



More details including forms and contact information can be found at: <http://osc.state.ny.us/ouf/reporters/index.htm>

Applicable Property Types		
Property Type	Property Type Description	Dormancy Period
1F	Escrow funds, including mortgages, performance guarantee, surety bonds, etc.	3 years
1G	Credit balances arising from loans, including liquidated mortgages, consumer loans, remainder of collateral amounts, etc.	3 years
2G	Outstanding Checks, including checks issued to vendors (accounts payable), checks for undelivered goods or services, rebate checks, refund checks	3 years
3A	Cash dividends other than ADRs	3 years
3B	Bond interest other than ADRs	3 years
3C	Stock dividends other than ADRs	3 years
3D	Distributions from ownership of interest other than ADRs, including redemption values, warrants, underlying and unexchanged shares and accrued dividends	3 years
3E	Cash dividends-ADRs	3 years
3F	Stock dividends-ADRs	3 years
3G	Other distributions resulting from ownership of interest-ADRs	3 years
3H	Bond redemption	3 years
3I	Mutual fund and dividend reinvestment book shares	3 years
3P	Stock dividends other than ADRs-shares	3 years
3Q	Distributions from ownership of interest other than ADRs, including redemption values, warrants, underlying and unexchanged shares and accrued dividends-shares	3 years
3R	Stock dividends-ADRs-shares	3 years
3S	Other distributions resulting from ownership of interest-ADRs-shares	3 years
3T	Bond redemption-shares	3 years
3U	Mutual fund and dividend reinvestment book shares-shares	3 years
5E	Amounts due for undelivered goods and/or services	3 years
5F	Rebates of account balances. (Rebates in the form of checks should be reported as 2G)	3 years
8A	Wages, payroll, salaries, commissions, pension payments	3 years
8B	Unredeemed gift certificates and gift cards	5 years
	Merchandise credits, lay-away deposits, accounts receivable and accounts payable credits	3 years
8X	Late filing interest	

Unclaimed Property Relating to General Corporations (Including Non-Profit), Mutual Funds, and State, Municipal, or other Public Stock/Bond Issuers

The following information corresponds to Article V and §1315 of New York's Abandoned Property Law (APL). For more information, refer to Article V and §1315 of the statute.

This document includes the following sections:

[Unclaimed Property](#)

[Statutory Considerations in Addition to Article V and §1315](#)

[Schedule of Events for Article V and §1315](#)

[Important Issues](#)

[Due Diligence](#)

[Mailing Requirement](#)

[Remittance](#)

[Delivery of Securities](#)

[Report Samples](#)

Unclaimed Property

Unclaimed property subject to Article V of the APL includes amounts and securities due on a company's own debt and equity issues, municipal debt, and mutual funds. Unclaimed wages are also subject to this section of the statute.

§1315 requires corporations to report outstanding checks issued for goods or services and unclaimed amounts issued for services not rendered or goods not delivered. This covers unclaimed accounts payable and accounts receivable credits, unrefunded overcharges, as well as gift cards. The law applies even in those instances in which the instrument indicates an expiration date. The term gift certificate includes gift certificates designated for merchandise and/or services. Gift certificates are reportable at face or remaining value even in those instances in which an expiration date is indicated or it is redeemable for merchandise only.

Unknown accounts are reportable if held by a New York Corporation.

Statutory Considerations in Addition to Article V and Section 1315

Due Diligence

§1422 of the APL requires that, at least 90 days prior to your final report, a first class mailing be made to each person whose name is expected to appear on the report unless the address is unknown or the holder can demonstrate that the address it has for the owner is not the owner's current address. In addition, at least 60 days prior to your final report, a certified mailing, return receipt requested, must be made to each person whose name is expected to appear on the report whose abandoned property is valued in excess of \$1,000 unless a claim has been initiated since the first class mailing was sent, or the first class mailing was returned as undeliverable. However, the provisions of §501.2(b), pertaining to securities enrolled in a dividend reinvestment plan, remain in force and require that a certified mailing be made to the apparent owner regardless of the account value or mailing status.

Holders Not Authorized to Conduct Business in New York State

§1312 of the APL extends statutory coverage to any general corporation (including not for profit), mutual fund, and state, municipal, or other public stock/bond issuer that:

- Is chartered or organized in another state and not authorized to do business in New York
- Holds unclaimed property payable to a person whose last known address is within New York

Such reporting organizations are subject to the same statutory reporting requirements as organizations doing business in New York.

Schedule of Events

December 10

By this date:

- Send a first class mailing to each person or entity whose name appears on your report of abandoned property and request a signed written statement from the owner that acknowledges the property's existence. This requirement does not apply to those accounts that meet the exclusionary provisions of §1422.
- Advise and educate internal communications staff about the due diligence letters for effective processing when the rightful owner contacts your organization.
- Reactivate all accounts of owners who respond to the mailing. Do not include these accounts on your report.

December 31

For the purposes of reporting abandoned property for general corporations, mutual funds, and state, municipal, or other public stock/bond issuers, the reporting year runs from January 1 through December 31. Use it when identifying abandoned accounts/items. Any items that are the age of the dormancy period as of the December 31 cutoff date should be reviewed for reporting.

January 1 through February 28

During this period, review your records and collect data related to any account/item that may be dormant and subject to reporting.

If you find accounts/items subject to reporting:

- Compile the data in one of our reporting formats so that you may submit it as your final report.

If you do not find any items subject to reporting:

- Keep a record of your review.
- Do not send preliminary or negative (zero dollar) reports.

January 10

By this date:

- If an owner has not responded to the first class mailing, or if the first class mailing was not returned as undeliverable, and the value of all unclaimed property held for the owner exceeds \$1,000, you are required to send a second notification via certified mail, return receipt requested.
 - You may charge the cost of certified mailing against the property's value.
- Reactivate all accounts of owners who respond to the mailing. Do not include these accounts on your report.
 - Note: we consider a return receipt to be customer contact if the receipt bears the signature of the account owner. Verify return receipt signatures against the other signature records you may have for an owner.

March 1 through March 10

During this period:

- Finalize the report.
- Arrange for payment.
- Submit the report, payment, and a Verification and Checklist by the close of business on March 10.

Important Issues

Accruals

When you report underlying/unexchanged shares to us, all applicable accruals through the year-end cut-off are also deemed reportable.

Bearer Amounts of State, Municipal, or other Public Issuers

You should combine bearer amounts by issue and report each issue as one record. You must file these items on a separate report and cannot combine them with a reportable items from other areas within the organization. The following reflects the information to be included in the respective fields.

Account Title or Description of Security	The complete name of the issuer and the issue date. Enter the name of the issuer and period for which funds were reported, e.g., Dormitory Authority NYS – All Issues* 7/1/86 – 6/30/87 or City of New York G/O Serial Bonds SR – 113 W Dtd 01/01/67.
Property Type	3B for Bearer Interest and 3H for Bearer Principal. When you cannot separate interest and principal, use property type 3D.
Date	Due date, payable date, or call date, if the amount you are reporting represents a specific coupon payment, other interest payable or a redemption value. If the amount you are reporting is for a specific escheatment period, e.g. 7/1/12 – 6/30/13, enter the date of the last day of the period (6/30/13). If the amount you are reporting is for multiple escheatment years, e.g., 7/1/11 through 6/30/13, enter the date of the last day of the period and the beginning and end dates in the field that contains the issuer name and issue date (Account Title field or Description of Security field).
Initial Amount	Amount on books as of due or payable date.
Escheated Amount	Amount you are transferring to New York State.

Only data fields specified above should be completed.

Owner Last Name		Property Type	3H
First Name		Property ID Number	
MI		Date (MMDDYY)	123114
Suffix		Initial Amount	2000.00
Account Title	OYSTER BAY TOWN UFSD #23 All issues 11/13 – 12/31/13	Escheated Amount	2000.00
Soc. Sec. No./ Empl ID No.		Removal Indicator (If applicable, enter "P" or "R")	
Owner Address		Multiple Owners	
Owner Address 2		Description of Security	
Owner City		CUSIP Number of Security	
State		No. of Shares or Denomination	
Zip		Method of Transfer	
Country if Not USA			

Business to Business Transactions

New York State's Abandoned Property Law (APL) does not provide an exemption for business to business transactions. Therefore, under APL §1315, credit balances, as well as checks representing the refund of credit balances, whether payable to a business or an individual, are deemed abandoned if unclaimed for three years. However, such property is not reportable to this office if the holder is able to demonstrate that the customer has either:

- (i) used the credit balance,
- (ii) disclaimed entitlement to the credit balance, or
- (iii) been made aware of the credit balance.

Accordingly, prior to the time that a credit balance would be outstanding for three years, the holder must contact the customer in writing advising the customer of the credit. The customer may:

- (i) request that the credit be applied to an open invoice or request payment of the credit in the form of a check,
- (ii) disclaim entitlement to the credit in writing, or
- (iii) acknowledge existence of the credit, but let the credit remain outstanding.

Be advised that a holder cannot write off open customer credit balances in the absence of written documentation evidencing that the credit was issued in error or properly applied, or a specific written disclaimer from the customer.

The three-year dormancy period on credit balances commences at the time the credit was issued. However, if there is written communication from the customer acknowledging the existence of the credit, or activity with respect to the customer account affecting the amount of the credit balance (partial use of the credit), the three-year dormancy begins from the time of the written communication or activity.

With respect to business to business credit balances that are subsequently converted into a check, the three year dormancy commences from the original date the credit was issued (or the date the customer last acknowledged or used the credit balance) unless the holder was instructed in writing by the customer to issue a check for the credit balance. If a check for the credit balance was issued upon the written request of the customer, the issue date of the check would commence the dormancy period.

Credit balances are reportable to the State of the last known address of the customer, as reflected in the books and records of the holder.

Note:

The above applies specifically to business to business credit balances. In order to exclude a vendor check from being reported as abandoned property we require that the holder document that the obligation was otherwise

satisfied or provide a signed confirmation from the payee acknowledging that the specific check (issue date and amount) is not owed.

Governmental Exclusion

The statute specifically excludes an agency or political subdivision of the United States or a foreign nation from its reporting requirements. However, if a company is holding property for such entities, the property is reportable.

IRA and Keogh Accounts

In the absence of contact/activity within the last three years, report an individual retirement account (IRA) or Keogh account in the cut-off year in which the account's owner reached or surpassed the mandatory distribution age as prescribed by IRS. Report an educational savings IRA (Coverdell educational savings, CSEA) account in the cut-off year in which the account's owner reached age 30. For an IRA, if you cannot reasonably obtain the owner's date of birth, presume the owner was 21 on the account's opening date. For a CSEA, use the account opening date as the account owner's date of birth.

Reported amounts constitute distributions from the IRA. In reporting, use the property type that reflects the nature of the account. For example, use property type 3U to reflect securities held in a mutual fund account. In the Date field, enter the date on which the owner reached age 70 ½. In the Description of Security field, enter IRA. This clarifies that you are not reporting the account prematurely.

Negotiable Instruments

You may deem negotiable instruments outstanding in error and exclude them from an abandoned property report if you have any of the following:

- A written statement from both the payee and the drawer acknowledging that the specific obligation has been satisfied and disclaiming any entitlement to the funds.
- A statement from either party indicating receipt of the funds.
- Documentation that the obligation has otherwise been satisfied.

Roth IRA

While a Roth IRA is not subject to the mandatory distribution rules during the original owner's lifetime, confusion may nonetheless exist among both the public and the holder community as to the proper treatment of this product with respect to the reporting requirements of the APL. Accordingly, for the purpose of consistency, OUF will not penalize reporting organizations for treating a Roth IRA in the same manner as the traditional IRA and reporting a Roth IRA in the year the owner reaches the age of 70 ½.

Securities and Exchange Commission Due Diligence Regulations

Under SEC rule 17Ad-17, transfer agents are required to search for lost security holders and perform due diligence mailings in an attempt to restore contact with security holders. The SEC regulations are very specific about the timing for searches and mailings, all of which take place before securities would be reported to the state as unclaimed funds. The Rules and Regulations for the Securities and Exchange Commission and Major Securities Laws can be found at: <http://www.sec.gov/about/laws/secrulesregs.htm>. Rule 17Ad-17 can be found in part 240.

Securities Not Subject to a Reinvestment Plan

Unclaimed underlying corporate and mutual fund shares not subject to a reinvestment plan, including both physical and book entry shares, and unexchanged shares are deemed abandoned if for three successive years:

- All amounts payable, including any stock dividends, have remained unpaid or unclaimed. This includes a string of three years of any uncashed checks, or in the case of stock dividends, returned by the Post Office.
- There has been no written communication from the shareholder.

Assuming the dividends have been undeliverable for two years, it is presumed that the agent conducted the database searches the SEC requires in a timely manner (as specified in Rule 17Ad-17) prior to reporting the underlying shares.

With respect to securities for which there is a string of uncashed checks outstanding but not undeliverable, you should make a concerted effort to establish contact with the shareholder and return all unclaimed amounts to them. If contact cannot be reestablished, these items are reportable.

Shares of Companies that Do Not Pay Dividends or Pay Stock Dividends Only

Unclaimed underlying shares of companies that do not pay dividends are deemed abandoned if:

- There has been no written communication from the shareholder for three years.
- Regarding accounts on bad address status, the holder has complied with SEC 17Ad-17's search requirements.

Assuming the account is not on bad address status, you should make a concerted effort to establish contact with the shareholder. Where you are holding stock dividends due the shareholder, you should make a concerted effort to return the securities to them.

Securities in a Dividend Reinvestment Plan

Securities enrolled in a dividend reinvestment plan (including mutual funds) are deemed abandoned if:

- There has been no written communication from the shareholder for three years.
- All payable or distributable amounts, if any, have remained unpaid or unclaimed by the owner.
- The holder does not know the location of such resident at the end of such three year period and all required database searches mandated by SEC Rule 17Ad-17 have been completed.

In accordance with statute §501.2(b), prior to deeming the property abandoned, you have to send a notice to the shareholder via certified mail advising that you will report the account to us as abandoned property if the shareholder fails to establish written contact.

A return receipt signed by the shareholder constitutes contact. Note that this mailing requirement is not changed in consideration of the enactment of §1422.

Unit Investment Trusts

Unit investment trusts (UITs) are subject to New York's Abandoned Property Law. Report amounts and/or securities in the same manner as other outstanding bond issues, notwithstanding that the underlying bonds that compose the trust may have different maturities. However, if there is a contractual investment plan where payments to the plan are over a specified period or if the plan terminates at the end of a specified period, the dormancy period does not begin until the completion of the period stated in the plan.

Address specific questions regarding trust provisions and commencement of the dormancy period to the Director of Audits.

Vendors Performing Payroll Services

If you perform payroll record keeping services for another corporation, notify the other entity on a yearly basis of unclaimed amounts reportable to us, and determine which entity is responsible for reporting the items. Such reporting should occur on an annual basis. For more information, refer to Article V of New York's Abandoned Property Law.

Due Diligence

Holders of abandoned property are required to conduct due diligence in the form of mailings. The costs for completing certified mailing due diligence, except for dividend reinvestment account mailings, may be charged individually to the abandoned accounts involved in the due diligence effort. However, the costs for completing the first class and dividend reinvestment account mailing requirements cannot be offset. You may not take a bulk deduction against the report's total value. A positive customer response to any due diligence attempt negates the need for further due diligence actions on an account.

Exercise due caution in attempting to contact entitled owners who reside in politically sensitive countries as defined by the U.S. Department of Treasury's Office of Foreign Assets Control. Certified mailing requirements do not apply to residents of foreign countries. Address any questions pertaining to this subject to our Director of Audits.

Mailing Requirements

First Class and Certified Mailings

§1422 of the APL requires that all organizations do the following:

- At least 90 days prior to their final report/remittance date, send a first class mailing to each owner whose name is expected to appear on that report unless;
 - The address for the owner is unknown, or
 - The holder can demonstrate that the address it maintains for the owner is not the owner's current address
 - Note – if you use an address validation service and find a new address for the owner, you may send the mailing to the new address but you should not change the original address on your report.
 - The items to be reported are valued at \$20 or less and are being reported in the aggregate, in which case the owner's name will not appear on the report, therefore a mailing is not required.

And

- At least 60 days prior to their final report/remittance date, send a certified mailing, return receipt requested, to each owner whose name is expected to appear on that report with abandoned property valued in excess of \$1,000 unless;
 - A claim has been initiated since the first class mailing was sent, or
 - The first class mailing was returned as undeliverable, or
 - The mailing address is outside of the United States.

Costs

You may deduct the mailing costs for certified mail. Deduct such charges from each item for which you are mailing the notice, or one item if you are combining similar items for a specific owner into one item. You may not make a bulk deduction against the final remittance.

Multiple Items

Where feasible, if you are reporting more than one item for the same customer, one letter should address all of the items you are reporting.

Multiple Owners

For cases in which multiple owners of an item have different addresses, you must send a letter to each owner. You may deduct the additional costs of mailing a certified notice to more than one address.

Wages and Dividend Reinvestment Accounts – Article V

Article V requires you to send notification to the apparent owners of securities that are enrolled in reinvestment plans. This notification, which is to be sent via certified mail return receipt requested, must advise owners that in the absence of establishing written communication with the holder their securities will be delivered to the State Comptroller as abandoned property. A return receipt signed by the owner of the property is considered contact.

Additionally, Article V stipulates that owners of unclaimed wages be notified at the last known address of record via first class mail.

In either of the above cases the notifications must be sent in the calendar year prior to the year in which you are required to deliver the property to the State Comptroller. You may not deduct the cost of sending these notifications from the value of the abandoned property.

Remittance

Submit your remittance at the time you file a report. The remittance should be equal to the sum of the values of the accounts being reported to the Office of the State Comptroller. Pay your remittance by electronic transfer, check, or by using the Security Delivery Instructions.

Electronic Funds Transfer

Electronic funds transfer is available to make payment of the amount due for your report of abandoned property. Instructions including the account and routing number information are linked in the Forms area of the [website](#).

Checks

Make checks payable to Comptroller, State of New York. You should mail it to the following address:

New York State Office of the State Comptroller
Office of Unclaimed Funds
Remittance Control, 2nd floor
110 State Street
Albany, NY 12236

Include the letters 'OUF' and the Date/Time stamp in the memo and advice areas of your check if you sent your report account details using one of our electronic reporting methods. This will help us apply your funds correctly.

In accordance with OUF's internal control procedures, send all payments to the above address. Do not send any checks to our New York City office.

Securities

Deliver securities to the Comptroller using the current instructions, available on our [website](#). Use the most current version, they are kept updated regularly.

Delivery of Securities

You must deliver all reported security positions to the Office of Unclaimed Funds' (OUF) custodian at the time you file the abandoned property report.

Remove restricted legends from securities (in any form) before delivery. If a restricted legend must remain on the security, the reporting organization must provide detailed instructions including the type of restriction and applicable restriction dates.

To deliver securities to OUF, follow the steps below and use one of the approved delivery methods.

Before delivering securities to OUF:

- Prepare a list in an MS Excel format describing the securities that you intend to deliver, including:
 - Issue name
 - CUSIP number and ISIN (for foreign securities)
 - Number of shares
 - Delivering party's Depository Trust Company (DTC) participant number
 - Preferred delivery method
- Email your list to OUF's custodian, Avenu Insights and Analytics at upch.custody@avenuinsights.com and email a copy to OUF at nysrpu@osc.ny.gov.
- Receive our delivery authorization within four business days of receiving your email. We will tell you to either deliver as requested or provide alternate instructions. **Do not** deliver securities without authorization.

After delivering the securities, you must provide evidence of the securities being transferred into OUF's ownership. The required evidence depends on the type of security and how it is delivered. Your report is not complete until you provide this evidence.

Approved Delivery Methods

Account Registration

Advance approval is required to deliver securities to an account. If securities are not delivered as instructed, penalties may be assessed until the securities are properly delivered.

Email your list of securities that need to be delivered to an account to OUF at nyssmu@osc.ny.gov.

We will reply to your email with an authorization to deliver as requested or provide alternate instructions.

A confirmation statement showing the State of New York, OUF as the owner of the shares must accompany your Abandoned Property Report, in order for your report to be complete. See the [Handbook for Reporting Organizations](#) for more guidelines.

Book Entry Eligible Shares

Deliver through DTC, DRS, or DWAC (if not DTC participant) as follows:

DTC #:	901
Reference:	State of New York, OUF
Agent Bank:	26500
Acct #:	114429

Dividend Reinvestment Plans (DRP) & Closed-End Funds

Close the accounts and forward whole shares via DTC (see Book Entry instructions above). Fractional shares must be sold at the owner level and the proceeds applied to each individual owner.

Federal Reserve Securities

Deliver Federal Reserve securities to:

Federal Reserve Bank of New York
ABA #0210-0001-8
Bk of NYC/CUST
Account # 114429
Account Name: State of New York, OUF

Foreign Securities

Email your list of foreign securities that need to be delivered to OUF's custodian, Avenu Insights and Analytics at upch.custody@avenuinsights.com and copy OUF at nysrpu@osc.ny.gov.

We will reply to your email with an authorization to deliver as requested or provide alternate instructions.

Open-End Mutual Funds

Open-end mutual fund accounts held for OUF must be opened in advance by Avenu Insights and Analytics. Email upch.custody@avenuinsights.com to obtain account numbers prior to attempting delivery.

Send interested party statements for open-end mutual fund accounts to:

Avenu Insights and Analytics
Custody Department
100 Hancock Street, 10th Floor
Quincy, MA 02171

A confirmation statement showing the State of New York, OUF as the owner of the shares must accompany your Abandoned Property Report, in order for your report to be complete. See the [Handbook for Reporting Organizations](#) for more guidelines.

Physical Certificates

Advance approval is required to deliver physical certificates. Certificates will be returned to the sender if they are DTC, DWAC, or DRS eligible. If physical certificates are returned, penalties may be assessed until the securities are properly delivered.

Email your list of securities that need to be delivered in certificate form to OUF's custodian, Avenu Insights and Analytics at upch.custody@avenuinsights.com and copy OUF at nysrpu@osc.ny.gov.

We will reply to your email with an authorization to deliver as requested or provide alternate instructions.

Report Samples – Unclaimed Property Relating to General Corporations (Including Non-Profit), Mutual Funds, and State, Municipal, or other Public Stock/Bond Issuers

Unclaimed Wages

Owner Last Name	Applegate
First Name	Gerald
MI	T
Suffix	
Account Title	Gerald T Applegate
Soc. Sec. No./ Empl ID No.	123456789
Owner Address	47 Elm Avenue
Owner Address 2	
Owner City	Riverview
State	NY
Zip	12981
Country if Not USA	

Property Type	8A
Property ID Number	40905-2
Date (MMDDYY)	011514
Initial Amount	657.29
Escheated Amount	657.29
Removal Indicator (If applicable, enter "P" or "R")	
Multiple Owners	
Description of Security	
CUSIP Number of Security	
No. of Shares or Denomination	
Method of Transfer	

Multiple Owners

Make sure you list the appropriate relationship code in the Account Title field.

Owner Last Name	Applegate	Property Type	2G
First Name	Gerald	Property ID Number	45813
MI	T	Date (MMDDYY)	011514
Suffix		Initial Amount	57.29
Account Title	Gerald T Applegate AND Mary Applegate	Escheated Amount	57.29
Soc. Sec. No./ Empl ID No.	123456789	Removal Indicator (If applicable, enter "P" or "R")	
Owner Address	47 Elm Avenue	Multiple Owners	
Owner Address 2		Description of Security	
Owner City	Riverview	CUSIP Number of Security	
State	NY	No. of Shares or Denomination	
Zip	12981	Method of Transfer	
Country if Not USA			

Owner Last Name	Applegate	Property Type	2G
First Name	Mary	Property ID Number	45813
MI		Date (MMDDYY)	011514
Suffix		Initial Amount	
Account Title	Gerald T Applegate AND Mary Applegate	Escheated Amount	
Soc. Sec. No./ Empl ID No.	123456789	Removal Indicator (If applicable, enter "P" or "R")	
Owner Address	47 Elm Avenue	Multiple Owners	
Owner Address 2		Description of Security	
Owner City	Riverview	CUSIP Number of Security	
State	NY	No. of Shares or Denomination	
Zip	12981	Method of Transfer	
Country if Not USA			

Security Account (Fractional Delivery)

This sample reflects how to report a security with fractional shares that could not be delivered and have been liquidated. Note that the CUSIP Number of Security, No. of Shares or Denomination, and Method of Transfer fields are all complete. Initial and escheated dollar values are left blank.

Per the Security Delivery Instructions, fractional shares must be liquidated at the owner level and proceeds applied to each individual owner. So for example, when there are 98.765 shares, deliver the 98 shares, then liquidate the 0.765 and deliver the cash value separately.

Owner Last Name	Jones	Property Type	3Q
First Name	Mary	Property ID Number	98765
MI	M	Date (MMDDYY)	060614
Suffix		Initial Amount	
Account Title	Mary M Jones	Escheated Amount	
Soc. Sec. No./ Empl ID No.	987654321	Removal Indicator (If applicable, enter "P" or "R")	
Owner Address	123 Jane Lane	Multiple Owners	
Owner Address 2		Description of Security	Very Big Company & Fractional Cash-In-Lieu (CIL)
Owner City	Lawndale	CUSIP Number of Security	999888777
State	MD	No. of Shares or Denomination	98.765
Zip	65432	Method of Transfer	D
Country if Not USA			

Unexchanged Shares of Stock

This sample illustrates the reporting of unexchanged shares (exchangeable for stock only) plus accrued cash dividends.

Owner Last Name	Smith	Property Type	3D
First Name	John	Property ID Number	3000
MI	W	Date (MMDDYY)	031014
Suffix		Initial Amount	28.50
Account Title	John W Smith	Escheated Amount	28.50
Soc. Sec. No./ Empl ID No.	123456789	Removal Indicator (If applicable, enter "P" or "R")	
Owner Address	200 South St	Multiple Owners	
Owner Address 2		Description of Security	Eastern Oil Co (Ex Fr 10 shs Western Oil Co) + accr cash div
Owner City	New York	CUSIP Number of Security	10963108
State	NY	No. of Shares or Denomination	
Zip	10003	Method of Transfer	
Country if Not USA			

Owner Last Name	Smith
First Name	John
MI	W
Suffix	
Account Title	John W Smith
Soc. Sec. No./ Empl ID No.	123456789
Owner Address	200 South St
Owner Address 2	
Owner City	New York
State	NY
Zip	10003
Country if Not USA	

Property Type	3Q
Property ID Number	3000
Date (MMDDYY)	031014
Initial Amount	
Escheated Amount	
Removal Indicator (If applicable, enter "P" or "R")	
Multiple Owners	
Description of Security	Eastern Oil Co (Ex Fr 10 shs Western Oil Co) + accr cash div
CUSIP Number of Security	10963108
No. of Shares or Denomination	20
Method of Transfer	D

Unexchanged Shares

This sample illustrates the reporting of unexchanged shares (exchangeable for cash only). Redemption proceeds are reported the same way.

Owner Last Name	Lawrence
First Name	Joseph
MI	K
Suffix	
Account Title	Joseph K Lawrence
Soc. Sec. No./ Empl ID No.	123456789
Owner Address	800 S W 34th St
Owner Address 2	
Owner City	Jamaica
State	NY
Zip	10059
Country if Not USA	

Property Type	3D
Property ID Number	C1812
Date (MMDDYY)	120114
Initial Amount	895.00
Escheated Amount	895.00
Removal Indicator (If applicable, enter "P" or "R")	
Multiple Owners	
Description of Security	Coney Island Gas Corp - 10 shs @ \$89.50 per sh
CUSIP Number of Security	
No. of Shares or Denomination	
Method of Transfer	

This sample illustrates the reporting of unexchanged shares (exchangeable for stock only).

Owner Last Name	Perez	Property Type	3Q
First Name	Anna	Property ID Number	L345
MI		Date (MMDDYY)	051514
Suffix		Initial Amount	
Account Title	Anna Perez	Escheated Amount	
Soc. Sec. No./ Empl ID No.	123456789	Removal Indicator (If applicable, enter "P" or "R")	
Owner Address	10 Monterey Ave	Multiple Owners	
Owner Address 2	Bldg 1 Apt 2G	Description of Security	Kodak Corp (Ex Fr 12 Shs Universal Shoes Inc)
Owner City	Baytown	CUSIP Number of Security	199270106
State	NY	No. of Shares or Denomination	24
Zip	13684	Method of Transfer	D
Country if Not USA			