
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 Section 1315 of New York's Abandoned Property Law. For more information, refer to Article V and Section 1315 of the statute.

This document includes the following sections:

[Unclaimed Property](#)

[Important Dates](#)

[Applicable Property Types](#)

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

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

[Important Issues](#)

[Due Diligence](#)

[Mailing Requirements](#)

[Payment](#)

[Delivery of Securities](#)

[Report Samples](#)

Unclaimed Property

Unclaimed property subject to Article V of the Abandoned Property Law 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. The following are some of the property types you are likely to encounter under this provision.

- Cash and stock dividends
- Merger redemption proceeds

- Underlying and unexchanged shares
- Bond principal and interest
- Mutual fund and dividend reinvestment plan book shares, physical shares, and associated distributions
- Employee wages, commissions, and pension plan payments

Unclaimed property subject to Section 1315 of the statute includes:

- Vendor checks
- Accounts payable credits
- Accounts receivable credits
- Unrefunded Overcharges
- Gift certificates
- Escrow payments

Section 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 account 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 deemed reportable at face value even in those instances in which an expiration date is indicated.

Unknown amounts are reportable if held by a New York corporation. Section 1315 maintains a five-year dormancy period.

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

January 1–December 31

Dividend reinvestment account mailings

December 10

First class mailing completed

December 31

Cut-off Date

January 10

Certified mailing completed

March 10

Final Report and Remittance Due

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

All dormancy periods are as noted.

- 1F** Escrow funds, including mortgages, performance guarantee, surety bonds, etc. (three year dormancy)
- 1G** Credit balances arising from loans, including liquidated mortgages, consumer loans, remainder of collateral amounts, etc. (three year dormancy)
- 2G** Outstanding Checks, including checks issued to vendors (accounts payable), checks for undelivered goods or services, rebate checks, refund checks (three-year dormancy)
- 3A** Cash dividends other than ADRs (three-year dormancy)
- 3B** Bond interest other than ADRs (three-year dormancy)
- 3C** Stock dividends other than ADRs (three-year dormancy)
- 3D** Distributions from ownership of interest other than ADRs, including redemption values, warrants, underlying and unexchanged shares and accrued dividends (three-year dormancy)
- 3E** Cash dividends-ADRs (three-year dormancy)
- 3F** Stock dividends-ADRs (three-year dormancy)
- 3G** Other distributions resulting from ownership of interest-ADRs (three-year dormancy)
- 3H** Bond redemption (three-year dormancy)
- 3I** Mutual fund and dividend reinvestment book shares (three-year dormancy)
- 3P** Stock dividends other than ADRs-shares (three-year dormancy)
- 3Q** Distributions from ownership of interest other than ADRs, including redemption values, warrants, underlying and unexchanged shares and accrued dividends-shares (three-year dormancy)
- 3R** Stock dividends-ADRs, shares (three-year dormancy)
- 3S** Other distributions resulting from ownership of interest-ADRs, shares (three-year dormancy)
- 3T** Bond redemption, shares (three-year dormancy)
- 3U** Mutual fund and dividend reinvestment book shares-shares (three-year dormancy)
- 5E** Amounts due for undelivered goods and/or services (three-year dormancy)
- 5F** Rebates
Note: This property type is for account balances. If the amounts due are in the form of checks, they should be reported as property type 2G – three-year dormancy period (five-year dormancy)
- 8A** Wages, payroll, salaries, commissions, pension payments (three-year dormancy)
- 8B** Unredeemed Gift Certificates, Merchandise Credits, Lay-away Deposits, Accounts Receivable and Accounts Payable Credits (five-year dormancy)
- 8X** Late filing interest

Statutory Considerations in Addition to Article V and Section 1315 - Unclaimed Property Relating to General Corporations (Including Non-Profit), Mutual Funds, and State, Municipal, or other Public Stock/Bond Issuers

Holders Not Authorized to Conduct Business in New York State

Section 1312 of New York's Abandoned Property Law 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. However, the publication requirement does not apply.

Section 1422 of New York's Abandoned Property Law

Section 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 sixty 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 \$1000.00 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 subdivision two-a of section 501, 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.

Schedule of Events for Article V and Section 1315 - Unclaimed Property Relating to General Corporations (Including Non-Profit), Mutual Funds, and State, Municipal, or other Public Stock/Bond Issuers

December 10

By this date:

Send a first class mailing to each person or entity whose name is expected to appear on your report of abandoned property and request a signed written statement that acknowledges the property's existence. This requirement does not apply to those accounts that meet the exclusionary provisions of Section 1422.

Reactivate all owners who respond to the mailing. Their property will no longer be dormant, and you should remove them from reporting consideration.

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. December 31 is the cut-off or ending date for the reporting period. Use it when identifying abandoned accounts/items.

January 1 through February 28

During this period:

- Review your records and collect data relative to any account/item that may be dormant and subject to reporting.
- Compile the data in one of our reporting formats, so that you may submit it as your final report.
- Use removal codes to annotate the report as needed should adjustments be necessary due to customer contact, erroneous entry, etc. It is not necessary to create another report to update an account's status.

January 10

By this date:

If an owner hasn't 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

\$1000, you are required to send a second notification via certified mail, return receipt requested.

You may charge the cost of the certified mailing against the property's value.

Reactivate all owners who respond to the mailing. Their property will no longer be dormant, and you should remove them from reporting consideration. Please note that we consider a return receipt to be customer contact if the receipt bears the signature of the account owner. Therefore you should verify return receipt signatures against the other signature records you may have for an account owner.

March 1 through March 10

During this period:

- Finalize the report.
- Arrange for payment.
- Submit the report, payment, and a Verification and Checklist to us. We need to receive them by the close of business on March 10.

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

Governmental Exclusion

The statute specifically defines “public corporation” to exclude an agency or political subdivision of the United States or a foreign nation.

Accruals

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

Securities and Exchange Commission Regulation

Effective December 8, 1997, the Securities and Exchange Commission (SEC) Rule 17 Ad-17 imposed on transfer agents an obligation to conduct two database searches for lost security holders. The first search must take place between three and twelve months after the security holder became lost and the second search must take place between six and twelve months after the first search. Due to this rule, New York has amended its policy for reporting certain types of property, so that holders can comply with the SEC rule.

It is our understanding that the SEC regulation affects only those shareholders who became lost on or after December 8, 1997. However, we strongly encourage holders to perform database searches even with respect to shareholders who became lost prior to that date before reporting the shares to us.

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 stock dividends, if any, have remained unpaid or unclaimed (a string of three years of uncashed checks, if any, or in the case of stock dividends, if any, 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 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 him/her.

Shares of Companies that Don't Pay Dividends or Pay Stock Dividends Only

Unclaimed underlying shares of companies that don't 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 Rule 17 Ad'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 him.

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 to 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 data base searches mandated by SEC Rule 17Ad-17 have been completed.

In accordance with the statute, 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 section 1422.

IRA and Keogh Accounts

If you cannot contact the account's owner, the law requires you to report an individual retirement account (IRA) or Keogh account in the cut-off year in which the account's owner reached age 70 ½. If you cannot reasonably obtain the owner's date of birth, presume the owner was twenty-one on the account's opening date.

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.

Roth IRA

We recognize that while the Roth IRA is not subject to the mandatory distribution rules during the original owner's lifetime, confusion may exist among both the public and the holder community as to the treatment of this product with respect to the Abandoned Property Law. Accordingly, for the purpose of consistency, OUF has as a matter of policy determined not to penalize reporting organizations for treating the Roth IRA in the same manner as the traditional IRA and reporting them in the year the owner reaches the age of 70 ½.

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.

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 reportable items from other areas within the organization. The following reflects the information to be included in the respective fields.

Owner Last Name	"MUNIBOND"
First Name	Ten characters of the bank's or issuer's name. In either instance, the words "the," "town," "city," or "state" should not appear, e.g., enter FIRSTNATIO for The First National Trust Company or NYCHOUSING for New York City Housing and OYSTERBAY, For Town of Oyster Bay.
Account Title or Description of Security	The complete name of the issuer and the issue date. Enter the name of 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 1/1/67). * If either of these fields contains "All Issues," you should submit a backup listing of all the issues included with the report.
Owner City	Issuer's city or county.
State	Two-letter state code for of the issuer's state. Since only New York bearer amounts are reportable, this field should always be NY.
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., 7/1/98 - 6/30/99, enter the date of the last day of the period (6/30/99). If the amount you are reporting is for multiple escheatment years, e.g., 7/1/97 through 6/30/99, 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.

This sample reflects the reporting of bearer bond principal on municipal issues.

Owner Last Name MUNIBOND		First Name OYSTERBAY		M.I. P	Suffix	Account Title OYSTER BAY TOWN UFSD #23 All Issues 1/1/91-12/31/91				
Owner Address .Street 1			Owner Address .Street 2			Owner City Oyster Bay	State NY	Zip	Country if not USA	
Soc. Sec. No./Empl. ID No.	Property Type 3H	Prop ID #	Date (MMDDYY) 123198	Initial Amount 2000.00	Escheated Amount 2000.00	Removal Indicator (if applicable enter P or R) Owner Claimed <input type="checkbox"/> P Otherwise Reduced to Zero <input type="checkbox"/> R			Multiple Owners Yes <input type="checkbox"/>	
Description of Security			CUSIP Number of Security		No. of Shares or Denomination			Method of Transfer		

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 the statute.

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

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

Holders of abandoned property are required to conduct due diligence in the form of mailings. The associated 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, while 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.

You should exercise due caution in attempting to contact entitled owners who reside in politically sensitive countries. Also, please note that 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

The law now 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 owner address is unknown, or
 - The holder can demonstrate that the address it maintains for the property owner is not the property owner's current address

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 \$1000.00 unless;
 - A claim has been initiated since the first class mailing was sent, or
 - The first class mailing was returned as undeliverable.

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.

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.

Costs

You may deduct the mailing costs for certified mail. Deduct such charges from each item for which you are mailing the notice. You may not make a bulk deduction against the final remittance.

Mailing Requirements – Dividend Reinvestment Accounts

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, should 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 to be 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 notifications from the value of the abandoned property.

Payment

With each final report of abandoned property, you should include the applicable remittance payable to the Comptroller of the 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, New York 12236

In accordance with OUF's internal control procedures, you should send all payments to the above address. At no time should you send any remittances to our New York City office.

Electronic Funds Transfer

E-cash is now a viable method to make payment of the amount due for your report of abandoned property. Please contact our Communication Center or our Reports Processing Unit for further instruction and for account and routing number information.

Delivery of Securities

You must deliver all reported security positions at the time you file the abandoned property report. The delivery of securities can be accomplished using one or a combination of the following delivery options:

- Wire delivery through the Depository Trust Company (DTC)
- Journal transfer
- Physical certificate

We recommend, where possible, that you deliver abandoned securities to the State Comptroller by means of wire transfer via DTC.

We will no longer accept any dormant securities still registered in the name of a brokerage firm, corporation, or individual. We will return all abandoned securities we receive in registrations other than the Comptroller's name, and we may assess late interest against their value from the time they are due until the time we properly receive them. If all attempts to transfer the securities have been unsuccessful, contact the Securities Management Unit for special instructions.

Wire Transfer of Securities via DTC

Use the following instructions to perform a wire transfer of securities via DTC.

1. Provide all required securities information on the report.
2. Enter the letter "D" in the Method of Transfer field.
3. Contact the Securities Management Unit for specific instructions to provide to DTC to effect the transfer. You will need:
 - Clearing Number of Custodian
 - New York State Account
4. Submit all DTC wire confirmations with your abandoned property report.

If someone other than the reporter is wiring the shares due on behalf of the reporter, please advise us of this in your report cover letter by noting the name and the DTC participant number of the organization actually remitting the shares.

Any organization wishing to wire transfer securities via a depository other than DTC must contact the Securities Management Unit to obtain the information required to effect the transfer.

Delivery of Mutual Fund and Dividend Reinvestment Plan Shares

When reporting book entry shares for mutual fund and or dividend reinvestment plans, transfer the shares from each dormant account into one account registered in the name Comptroller, State of New York. Forward documentation proving the transfer of the dormant shares into the new account (statement copies showing the share transfers) and any shareholder

contracts required to liquidate shares from the accounts with the applicable abandoned property report. If the Comptroller already maintains an account for a particular issue, please make delivery into the existing account. There is no need to open a new account. To verify the existence of a previously established account, you should contact the Securities Management Unit.

Use the following instructions to deliver mutual fund shares:

1. Provide all required securities information on the report. Please note that the complete name of the Mutual Fund or Dividend Reinvestment Plan should appear in the security description field exactly as it appears on the account statement. Similarly, reported CUSIP numbers should match, as well.
2. Enter the letter "A" in the Method of Transfer field.
3. Submit a copy of a separate statement for each issue, confirming transfer of the shares, along with the abandoned property report.

Shares erroneously transferred into the Comptroller's account may not be removed from said account without notification. Please contact the Securities Management Unit for assistance in resolving erroneous journal entries.

Delivery of Physical Securities

Reporting organizations that are unable to wire transfer or journal entry securities must have drawn physical certificates registered in the name Comptroller, State of New York. You should submit only one physical certificate per issue with any report. You should mail physical certificates to the payment address noted previously.

Use the following instructions to deliver physical securities.

1. Provide all required securities information.
2. Enter the letter "P" in the Method of Transfer field.
3. Make physical deliveries via registered or certified mail, return receipt requested.
4. Include fractional shares in certificate form when delivering securities for dividend reinvestment accounts.
5. Include a cover letter with the securities, identifying them as dividend reinvestment accounts when delivering securities for dividend reinvestment accounts.

Important Notes

When registering securities in the name of the Comptroller, State of New York, use the Federal Tax Identification Number assigned to the Office of Unclaimed Funds:

14-1743611

If you are unable to deliver a reportable security in any method described above (e.g., you can't transfer the registration, registration transfer costs are excessive, etc.), transfer the abandoned positions to an internal general ledger account entitled "Abandoned Securities-State of New York-Reportable Year 20____." Additionally, disclose the positions in a separate document submitted with the report. Our office will provide specific instructions for the disposition and reporting of these securities at a later date.

Direct all questions and problems relating to the delivery of securities to the Securities Management Unit.

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

Security Account (Physical Delivery)

Owner Last Name Warren		First Name Arthur		M.I. P	Suffix Jr	Account Title Arthur P Warren Jr				
Owner Address .Street 1 RD2			Owner Address .Street 2			Owner City Freemont	State NY	Zip 13254	Country if not USA	
Soc. Sec. No./Empl. ID No.	Property Type 3P	Prop ID # 63925X	Date (MMDDYY) 031098	Initial Amount	Escheated Amount	Removal Indicator (If applicable enter P or R) Owner Claimed <input type="checkbox"/> P Otherwise Reduced to Zero <input type="checkbox"/> R			Multiple Owners Yes <input type="checkbox"/>	
Description of Security Allied Trucking 2% Pfd Stk Div			CUSIP Number of Security 723622107			No. of Shares or Denomination 5		Method of Transfer P		

This sample reflects the physical reporting of an actual security, a stock dividend in this case. Note that the CUSIP Number of Security, No. of Shares/Denomination, and Method of Transfer fields are all complete.

Unexchanged Shares

Owner Last Name Smith		First Name John		M.I. W	Suffix	Account Title John W Smith				
Owner Address .Street 1 200 South . Street			Owner Address .Street 2			Owner City New York	State NY	Zip 10003	Country if not USA	
Soc. Sec. No./Empl. ID No. 123456789	Property Type 3D	Prop ID # 3000	Date (MMDDYY) 031098	Initial Amount 28.50	Escheated Amount 28.50	Removal Indicator (If applicable enter P or R) Owner Claimed <input type="checkbox"/> P Otherwise Reduced to Zero <input type="checkbox"/> R			Multiple Owners Yes <input type="checkbox"/>	
Description of Security Eastern Oil Co (Ex Fr 10 shs Western Oil Co) + accr cash div			CUSIP Number of Security 109863108			No. of Shares or Denomination 20		Method of Transfer D		

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

Owner Last Name Carter		First Name Mary	M.I.	Suffix	Account Title Mary Carter			
Owner Address .Street 1 4195 East Main St			Owner Address .Street 2		Owner City Midtown	State NY	Zip 13684	Country if not USA
Soc. Sec. No./Empl. ID No.	Property Type 3D	Prop ID # FBU8609	Date (MMDDYY) 081696	Initial Amount 13.68	Escheated Amount 13.68	Removal Indicator (If applicable enter P or R) Owner Claimed <input type="checkbox"/> P Otherwise Reduced to Zero <input type="checkbox"/> R		Multiple Owners Yes <input type="checkbox"/>
Description of Security Alabama Corp (ex fr 21 shs Modern Art Co) + CIL for frac			CUSIP Number of Security 609584306		No. of Shares or Denomination 10		Method of Transfer P	

This sample illustrates the reporting of unexchanged shares (exchangeable for stock only) and cash in lieu of fractional shares not issued.

Owner Last Name Perez		First Name Anna	M.I.	Suffix	Account Title Anna Perez			
Owner Address .Street 1 .10.Montarey. Ave			Owner Address .Street 2 Bldg 1 Apt. 2G		Owner City Baytown	State NY	Zip 13684	Country if not USA
Soc. Sec. No./Empl. ID No. 123456789	Property Type 3D	Prop ID # L345	Date (MMDDYY) 051596	Initial Amount	Escheated Amount	Removal Indicator (If applicable enter P or R) Owner Claimed <input type="checkbox"/> P Otherwise Reduced to Zero <input type="checkbox"/> R		Multiple Owners Yes <input type="checkbox"/>
Description of Security Kodak Corp (ex fr 12 shs Universal Shoes Inc)			CUSIP Number of Security 199270106		No. of Shares or Denomination 24		Method of Transfer P	

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

Owner Last Name Lawrence		First Name Joseph	M.I. K	Suffix	Account Title Joseph K Lawrence			
Owner Address .Street 1 800 S.W.34th St			Owner Address .Street 2		Owner City Jamaica	State NY	Zip 10059	Country if not USA
Soc. Sec. No./Empl. ID No. 123456789	Property Type 3D	Prop ID # C1812	Date (MMDDYY) 120196	Initial Amount 895.00	Escheated Amount 895.00	Removal Indicator (If applicable enter P or R) Owner Claimed <input type="checkbox"/> P Otherwise Reduced to Zero <input type="checkbox"/> R		Multiple Owners Yes <input type="checkbox"/>
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 cash only). Redemption proceeds are reported the same way.

Owner Last Name Griffin		First Name Susan		M.I.	Suffix	Account Title Susan Griffin				
Owner Address .Street 1 PO Box 63			Owner Address .Street 2 River Road			Owner City Ballor	State NY	Zip 14860	Country if not USA	
Soc. Sec. No./Empl. ID No.	Property Type 3D	Prop ID # 5465	Date (MMDDYY) 020896	Initial Amount 311.66	Escheated Amount 311.66	Removal Indicator (if applicable enter P or R) Owner Claimed <input type="checkbox"/> P Otherwise Reduced to Zero <input type="checkbox"/> R			Multiple Owners Yes <input type="checkbox"/>	
Description of Security APO Inc (ex fr 10 shs Elroy Corp) \$29.50 plsh + \$6.84 div + \$9.62 CIL			CUSIP Number of Security 312543108			No. of Shares or Denomination 15		Method of Transfer D		

This sample illustrates the reporting of unexchanged shares (exchangeable for cash only) plus accrued cash dividends and cash in lieu of fractional shares not issued.