



**New York State
Office of the State Comptroller**

Handbook for Reporters of Unclaimed Funds

Office of Unclaimed Funds

August 2017

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Overview

New York's Abandoned Property Law requires that organizations holding unclaimed property report such property to the New York State Comptroller's Office of Unclaimed Funds (OUF). Banks, insurance companies, corporations, and courts are among the many organizations New York State requires to report such property. The law requires organizations to review their records annually and transfer accounts that have reached specified dormancy thresholds to the Comptroller, who serves as custodian of the funds until the rightful owners claim them.

To ensure compliance, organizations should review the law. To review the law via the Internet, go to <http://public.leginfo.state.ny.us/menuf.cgi>. After accessing this site, select Laws of New York, ABP—Abandoned Property, and the topic of interest.

New York State Abandoned Property Law Subscription Information

To subscribe to McKinney's Consolidated Laws of New York, Book 2 ½, which is the text of New York's Abandoned Property Law, contact:

Thomson West
610 Opperman Drive
P.O. Box 64833
St. Paul, MN 55164-0833
www.west.thomson.com
Telephone: (651) 687-7000

The Handbook for Reporters of Unclaimed Funds does not provide all the information you need to complete your reporting responsibilities properly. You also need to consult whichever industry-specific documents are relevant to your report(s). The handbook's intent is to familiarize holders of unclaimed funds with general reporting requirements and procedures and present options available for preparing a suitable and timely report.

The issues the handbook addresses are of interest to all reporting organizations. They include:

- Important general information
- A review of the reporting process
- An explanation of the various types of reports and format options with samples

The intent of the industry-specific documents is to provide the level of detail necessary to meet reporting requirements that are unique to individual industries.

Contacts

- OUF E-Mail Addresses
- OUF Internet Address
- OUF Telephone Numbers
- OUF Hours
- OUF Postal Addresses

OUF E-Mail Addresses

You can reach the Claims Processing Unit at:

nysouf@osc.state.ny.us

You can reach the Reports Processing Unit at:

nysrpu@osc.state.ny.us

You can reach the Securities Management Unit at:

nyssmu@osc.state.ny.us

You can reach the Director of Audits at:

nysaudit@osc.state.ny.us

You can reach the Holder Education and Research Unit at:

HolderEd@osc.state.ny.us

You can reach the Quality Assurance and Internal Controls Unit for Blocked Accounts at:

nysqaic@osc.state.ny.us

OUF Internet Address

<http://www.osc.state.ny.us/ouf/index.htm>

OUF Telephone Numbers

If you have any questions, please contact us at the following numbers.

(800) 221-9311 or (518) 270-2200

Press 4 for information for reporters and listen carefully to the menu choices.

OUF Hours

We are available Monday through Friday, 8 a.m. to 4:30 p.m.

OUF Postal Addresses

New York State Office of the State Comptroller
Office of Unclaimed Funds, 8th floor
110 State Street
Albany, New York 12236

Please indicate the department you want to receive the mailing, e.g., Reports Processing, Securities Management, Claimant Services, Corporate Claims, Legal Services etc.

All reports and related remittances must be mailed 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

Issues relating to compliance, audits, and the voluntary compliance program may be directed to the following address:

New York State Office of the State Comptroller
Office of Unclaimed Funds
Director of Audits, 23rd floor
59 Maiden Lane
New York, New York 10038

The Reporting Process

The process for reporting unclaimed funds is as follows:

1. Determine which part(s) of the [Abandoned Property Law](#) applies to your organization.

It is essential to identify the section of the statute that applies to your business, because the rules for reporting vary within industries. Additionally, industry-specific information is cross-referenced by type of reporting organization and the Article/Section of the statute.

2. Review your books and records to determine which items are dormant.

Based on the statute's provisions, you must determine the types of properties to be examined and their associated dormancy periods. Using this information, review your books and records to establish which properties are subject to reporting.

3. Calculate the number of items to be reported.

Report format options are based on the number of items you report. Important considerations in determining this number are: multiple owner accounts, aggregation and account roll up. Each of these considerations is described in detail in the Reporting section.

4. Select a format based on the number of items and allowable parameters.

Choose a format based on the number of accounts to report. Please note that using an electronic format is preferable whenever possible.

5. Enter data into the chosen format.

Provide complete owner and account information.

6. Perform due diligence.

All reporting organizations are required to perform due diligence prior to remitting any funds to New York. Please review the mandated statutory requirements of the Article/Section of the Law relative to your report. You will need to consider due diligence timing, the accounts value, and the recovery of associated costs.

7. Update the report as required.

Once you have prepared a report, you should make routine updates that note any account activity, e.g., customer contact, allowable charges, re-activation, etc. You should update reports continually until the report is final.

8. Finalize the report.

After completing all account adjustments, recalculate the amount being remitted within property type and in total.

9. Remit cash/securities.

Depending on the type of property due, arrange for appropriate delivery.

General Reporting Information

As a reporting organization of abandoned property, you play an integral role by supplying OUF with the proper account detail in one of the prescribed formats.

We review each report for accuracy and, on approval, add the reported detail to our database of unclaimed property owners. Using this database, we process and pay claims against reported property. Maintaining the integrity of our data is very important to the proper and timely payment of claims. Adhering to the following reporting stipulations is critical to the process.

Applicable Statutory Articles and Sections

As previously mentioned, it is extremely important to be aware of the Article/Section of the [Abandoned Property Law](#) that is applicable to the report you are completing. We recommend that you consult with your legal advisor to obtain information about your statutory requirements. Referring to the [Calendar of Events](#) and [Property Types Tables](#) document will also help you determine the statute's requirements. They provide at a glance a listing of events and the reportable property types with their associated dormancy periods for each Article/Section of the statute. If the property type code that you want to use doesn't seem to fit appropriately within the Article/Section under which you are reporting or isn't valid for your type of organization, please contact the Reports Processing Unit nysrpu@osc.state.ny.us for assistance.

Important Considerations

- [Blocked Accounts](#)
- [Direct Deposits](#)
- [Due Diligence](#)
- [Exemptions](#)
- [Extensions](#)
- [Interest Charges for Late Payment or Delivery of Abandoned Property](#)
- [Linkage of Accounts](#)
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Blocked Accounts

The U.S. Department of Treasury's Office of Foreign Assets Control (OFAC) has granted the New York State Comptroller's Office of Unclaimed Funds an amended license authorizing this Office to take custody of assets that are deemed abandoned under the New York State Abandoned Property Law, which are blocked pursuant to any sanctions program administered by OFAC. If you are holding such blocked property, you must submit a separate blocked properties report. This report should include any items that were previously listed on a blocked properties report, but were not sent to this office due to the prior OFAC license restrictions.

In accordance with OFAC regulations, holders of any type of blocked property are not allowed to transfer such property to the owner, the owner's representative or a third party without notifying OFAC. As such, the primary responsibility for identifying, blocking and reporting OFAC blocked properties rests with the holder. If you require any additional information regarding your responsibility for blocked properties please direct your questions to:

Licensing Compliance Section
Office of Foreign Assets
Control
U.S. Department of the Treasury
Washington, DC 20220

Due diligence by first-class mail must be sent to an account owner's last known address prior to reporting the blocked funds to this Office. However, you do not need to advertise this class of property.

Direct Deposits

Direct deposits to customer/shareholder accounts from external authorized sources, such as the Social Security Administration or the Federal Reserve, constitute contact. In addition, the direct deposit of employees' wages in their accounts also constitutes contact. However, where such an external source is the sole contact, the holder should periodically verify that the customer has knowledge of the account.

Due Diligence

Via the enactment of section 1422, the statute now requires that all holders of abandoned property perform due diligence mailings at scheduled intervals prior to any funds being remitted to New York. Also, some sections of the statute require advertising names of property owners in publications in addition to the due diligence mailing requirements. In most cases the cost for completing the certified mailing and publication due diligence requirements can be offset by reducing the cost from the individual accounts involved in the due diligence effort, however the costs associated with the first class mailing requirement cannot be offset. For more information regarding due diligence, refer to the applicable sections of the statute and the industry-specific documents.

You should exercise due caution in attempting to contact entitled owners who reside in sensitive countries. Address any questions pertaining to this subject to our Director of Audits.

Exemptions

In the event that you are not able to comply with any statutory or regulatory reporting requirement you may make application to the Reports Processing Unit seeking exemption from the mandated processing provided an equally efficient and effective method of reporting is available. Alternate processing options are available for other reporting activities as well. Any request to be excused from the mandated practice in lieu of another option must be submitted to the Reports Processing Unit at least 30 days prior to the activity due date. Please contact the Reports Processing Unit at nysrpu@osc.state.ny.us to apply for exemption and for further specific instruction.

Extensions

If you are unable to comply with any statutory or regulatory requirement in a timely manner you may request an extension of time to complete the required activity. For example, an extension may be granted for filing final reports, completing due diligence, filing required affidavits, etc. Requests for extensions should describe the circumstances that prevent the activity from being completed timely and should indicate the amount of additional time needed to properly comply. Circumstances permitting, requests for extensions should be submitted at least 30 days prior to the activity due date. The [extension request form](#) is available on our [website](#), or by contacting our Reports Processing Unit at nysrpu@osc.state.ny.us or our Communication Center at (800) 221-9311 or (518) 270- 2200.

Note— Extensions only apply to report preparation activities. Payment due dates cannot be extended. To avoid having to pay any penalty or interest on late filings you must remit 75% of either the value of the report that was granted an extension or of the amount reported on your previous year's report. Payments must be received by the report's original due date.

Interest Charges for Late Payment or Delivery of Abandoned Property

If you are late delivering abandoned property, New York State can charge you late filing interest. Interest is 10% per year from the date payment or delivery was due to the date you make payment or delivery. Interest on securities is based on the closing price of the securities, as of the tenth day of the month in which delivery was due. Refer to Section 1412 of the statute.

Linkage of Accounts

For instances in which a reporting organization has the ability to link several accounts of a single customer either manually or electronically, it is our opinion that you may treat an exclusionary action on one of the customer's accounts as an exclusionary activity for all of the customer's accounts, including those that are inactive or dormant. However, you should notify the customer of any dormant accounts and instruct him/her to reactivate the account.

Examples of such accounts are savings, checking, IRA, personal trust, loan payment, mutual fund within the same fund group, and brokerage, etc. In the absence of an exclusionary activity, a related inactive account should not delay the reporting of a dormant account.

The following are examples of appropriate account linkage:

- A customer has two accounts with a banking organization; one is a savings account and the other is a checking account. The savings account hasn't had any activity within the last three years, while the checking account has been quite active. Checks were debited against the account in the previous month. For the purposes of reporting abandoned property, the recent activity in the checking account precludes the reporting of the savings account.
- A customer has two in trust for security accounts at a broker dealer. Both accounts are listed under the same Social Security number and maintain the same signatory authorization. With respect to reporting abandoned property, activity in either account constitutes activity for both.

The following examples, although seemingly representative of account linkage, do not extend the dormancy period or preclude the reporting of the dormant account.

- A depositor has a checking account and an automatically renewable two-year time account. There has been no customer generated activity or contact on either account for three years. The checking account is deemed reportable, even though, based on the criteria for reporting time accounts, the time account may not be reportable for another two years.
- A customer is 40 years old. He has a dormant IRA account and a dormant money market account. The money market account is reportable, and the IRA account will be reportable when the customer reaches age 70 1/2.

Penalties

If you fail to file full and complete reports or affidavits the statute requires in the manner the Comptroller prescribes, you may be subject to penalties of one hundred dollars for each day the report or affidavit shall be willfully delayed or withheld. Refer to Section 1412 of the statute. Willfully filing false reports or making false verification is punishable under the provisions of the penal law.

Reporting Liability

Please be aware that you may be obligated to report under various and multiple sections of the statute. When the year-end cut off and reporting deadlines are different, you must file separate reports. For example, a utility filing separately under Article IV, Article V, and Section 1315 may combine the filing for Article V and Section 1315 because they have the same deadlines but must submit a separate report for Article IV because its deadline is different. In some cases, reporting organizations will have additional industry-specific reports to prepare as well as a report for general corporate activities.

Reporting Organizations Not Liable after Payment to the State

Section 1404 of the statute provides that New York State assumes liability for the payment of all claims for abandoned property paid to the State and that the organization making a payment of abandoned property to the State Comptroller shall not be held liable for any claims in respect to such property. It further provides that no action shall be maintained against an organization for the recovery of abandoned property paid to the State Comptroller, or interest thereon, or for damages alleged to have

resulted from any such payment.

Reporting Residency Requirements

Reporting organizations incorporated, chartered, organized, or domiciled (in the case of a federally-chartered bank) in New York are required to report all amounts and securities held for New York residents, foreign owners, and unknowns. New York incorporated life insurance companies are required to report amounts payable to New York residents and unknowns. All other reporting organizations are required to report amounts held for New York residents only.

In the case where property is held by a third party holder, the corporate status of the issuer of the property and not the reporting organization is the determining factor with respect to property held for foreign owners and unknowns. Regardless of where the corporation is incorporated, do not report property to us when the rightful owner's last known address is in another state, as such property may be subject to that state's abandoned property laws.

Retention of Records

All organizations other than a broker or dealer need to retain records relating to abandoned property they are remitting to New York State for five years following December 31 of the year for which an Abandoned Property Report was filed. Refer to Section 1412-a of the statute. Section 513-a of the statute stipulates broker/dealer record retention requirements, which the broker/dealer industry-specific document discusses in detail.

Scenarios that Do Not Eliminate the Need to Report

The following scenarios do not eliminate the need for reporting property to us:

- Telephone or verbal contact
- Internal activity such as service charges, crediting of interest and dividends, automatic dividend reinvestment, and automatic withdrawals
- The fact that correspondence - including statements, proxies, annual reports, and confirmations - mailed to the entitled owner is not returned as undeliverable. This is not applicable to dividend reinvestment accounts. (See the [General Corporations](#) document.)

Automatic deposit from one otherwise dormant account into another dormant account, as in the case of a transfer of interest from a time account into another dormant savings account.

In all cases in which a signature constitutes contact, you must verify the signature and retain all pertinent correspondence and documents in accordance with the record retention requirements of Section 1412-a (all non-brokerage reports) and Section 513-a (brokers only).

Section 1315 of the APL – Policy Statement on 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 S1315, 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) is 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. Please 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 is 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 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.

Voluntary Reporting

If you hold any intangible property or marketable tangible property that is otherwise not subject to the provisions of the statute and has remained unclaimed by the owner for two years, you may request, in writing, that the Comptroller consent to receive such property.

Refer to Section 1310 of the statute. If you have questions regarding voluntary reporting, direct them to our Division of Legal Services.

Waivers

By statute reporting organizations are allowed to request a waiver from publication requirements if they believe the cost of publication is unreasonable in relation to the value of the property to be published. If you feel that a waiver of publication is warranted, the [waiver request form](#) is available on our website, or by contacting the Reports Processing Unit at nysrpu@osc.state.ny.us or our Communication Center at (800) 221-9311. In certain circumstances publication requirements are automatically waived. Your industry specific section of the handbook will fully explain such circumstances.

Written Contact and W-8 or W-9

Written customer, depositor, or shareholder contact includes a signed positive confirmation, as well as a W-8 or W-9 signed by the entitled owner.

Voluntary Compliance

Duration of Program

We have had a voluntary compliance program in effect since 1985, and we encourage holders to come forward and report abandoned property free of interest and penalties.

Eligibility

Voluntary compliance applies to first-time reporting organizations, and in some instances, to those who have filed in the past, but recognize that they have failed to report a particular type of property and have come forward voluntarily to correct the error.

Ineligibility

You are ineligible for voluntary compliance once we contact you regarding an audit. We reserve the right to deny an application for voluntary compliance.

Compliance

[How to Comply](#) – A holder has two options

- Obtain a letter for the Voluntary Compliance Program by outreach mail or request to NYSVCU@osc.state.ny.us. Conduct self reviews, including a Self Audit Checklist, and file any findings within six months.
- File a voluntary compliance agreement. This will provide the holder with additional time to review its records and will ensure that the firm is not contacted for audit in the interim. The signed agreement should be sent to the address above.

Anonymity

We act in good faith in our dealings with all holders of abandoned property. However, some holders may be uncomfortable disclosing their identity out of fear that by doing so they may trigger an immediate audit. To alleviate such concerns, we have a policy of responding to anonymous inquiries.

To ensure a correct response, it is imperative that all questions provide accurate and detailed information. With respect to issues of a complex nature, it is best that you submit inquiries in writing to the Director of Audits, and we will respond in kind.

Reach Back

New for 2017

With respect to all VCAs entered into after January 1, 2017, the reach back period relative to General Ledger type property, has been reduced to encompass property that would have first been reportable in 2007.

We apply the following criteria with respect to reach back under voluntary compliance:

- Unclaimed wages, accounts payable checks, refund checks and rebate checks issued and/or payable – issued in 2003
- Accounts payable and receivable credits including merchandise credits and gift certificates – issued in 2001
- Holders not enrolled in Voluntary Compliance – The audit reach back period is January 1, 1992 for General Ledger items applies.
- For all property other than General Ledger items, e.g., debt, equity, reorganization, etc., the applicable statutory floor date for the specific property type applies.

Self-Audits and CPA Audits

Under the guidelines for voluntary compliance, we consider self-audits and certified public accountant (CPA) examinations to be valid. However, we reserve the right of review. This does not apply once we contact you to schedule an opening conference, nor should it delay the scheduling of our audit work. Self-examinations or CPA audits of holders will not preclude us from conducting, at our discretion, an examination nor should they interfere with our audit process.

The purpose of this program is to give the holder an opportunity to review records and correct any issues or omissions with respect to its reporting obligations to New York or other states. Continuing this program in general and with respect to a specific holder or third-party representative in particular is contingent on a good-faith effort to ensure statutory compliance in a timely and accurate manner. Under no circumstances may a third-party review unduly delay the timely reporting of abandoned property to our office.

Direct all inquiries regarding voluntary compliance to our Director of Audits, nysaudit@osc.state.ny.us or the Voluntary Compliance Unit, NYSVCU@osc.state.ny.us.

Complete Report

Complete Report

A final report is a complete updated detailed listing of all accounts deemed abandoned as of your report period ending date. You complete the Initial and Escheated Amount fields and file the report with a remittance.

The final report consists of:

- A completed Verification and Checklist ([AC2709](#))
- Report detail on CD, File Transfer Protocol (FTP), or paper ([AC2686](#))
- A remittance

Verification and Checklist (Form AC2709)

Each report you submit must have its own Verification and Checklist. A Verification and Checklist includes:

- Organization Name
- Federal Employer ID Number
- Contact Name
- Signature
- Summary Totals
- Property Types

An officer of the reporting organization must sign the Verification and Checklist. The signing officer must have the authority to attest to the fact that the report is true and complete to the best of his or her knowledge.

You must enter dollar amounts and numbers of securities, by property type, on the reverse side of the form. Although there is space for all property types, you must verify that the property types you complete are valid for your organization type and that they are in agreement with the totals on the front of the form and the sum of the individual amounts in the detail report.

Refer to the sample Verification and Checklist form and the field descriptions at the end of this section for more detail.

The [Verification and Checklist](http://www.osc.state.ny.us/ouf/oufhandbook/index.htm) is available online at <http://www.osc.state.ny.us/ouf/oufhandbook/index.htm>.

Service Bureaus

Organizations, such as data processing organizations, that file on behalf of others should enter their client's name in the Name of Business field. The filing organization name should appear in the Service Bureau field. Filing organizations should also provide us with a contact person's name and telephone number in the Service Bureau Contact fields.

Such organizations should provide an employer ID number in the Federal Employer ID Number field and answer the question, "Are You Authorized to do Business in NYS?", based on the corporate status of the client corporation on whose behalf they are filing the property.

[Verification and Checklist Sample](#)

Verification and Checklist Sample

AC2709 (Rev. 10/13)

New York State Comptroller
OFFICE OF UNCLAIMED FUNDS
110 State Street, 8TH Floor
Albany, NY 12236-0001

VERIFICATION AND CHECKLIST FOR UNCLAIMED PROPERTY

Reporting Organization: (name of business) (area or department, e.g., Corp Trust Division) (street address) (street address) (city, state, zip code) (service bureau, if used) (service bureau contact name) (service bureau contact phone)	Verification for Period Ended _____, 20 _____ State of Incorporation _____ Date of Incorporation _____ Are You Authorized To Do Business In NYS? _____ FEDERAL EMPL ID NO: _____						
<table border="1"><tr><td>Contact Person _____</td></tr><tr><td>Contact Title _____</td></tr><tr><td>Contact Phone (_____) _____</td></tr><tr><td>Contact Fax (_____) _____</td></tr><tr><td>Address _____ _____ _____</td></tr><tr><td>Email Address _____</td></tr></table>		Contact Person _____	Contact Title _____	Contact Phone (_____) _____	Contact Fax (_____) _____	Address _____ _____ _____	Email Address _____
Contact Person _____							
Contact Title _____							
Contact Phone (_____) _____							
Contact Fax (_____) _____							
Address _____ _____ _____							
Email Address _____							

I certify that I am a duly authorized officer of the above named organization. To the best of my knowledge and belief this report is a true and complete statement of all abandoned property held by, or owing by, this organization as of the report period end date.

Signature

Payment Type: Electronic	<input type="checkbox"/>	Totals: Cash	_____
Check	<input type="checkbox"/>	Issues	_____
Securities	<input type="checkbox"/>	Shares	_____

RESERVED FOR USE OF STATE COMPTROLLER

Amount Received	Date Received	Ack. Number	Media Type	Class	Report Sequence	Year
Comments						

Be sure to complete the "checklist" sheet, indicating types and amounts of property being reported. Also, please verify that the property type(s) used on this form are the same as the ones used in your detailed Report of Abandoned Property. Detailed instructions for completing this form are in the Handbook for Reporters of Unclaimed Funds.

1. ACCOUNT BALANCES		Dormancy Period	Cash	Shares
A.	Demand Deposit Account(s)	3 yrs	1A.	\$ _____
B.	Savings Accounts (Includes Club Accounts, Security Deposits & Retirement Accounts)	3 yrs	1B.	\$ _____
C.	Time Deposit Accounts	3 yrs	1C.	\$ _____
D.	Money on Deposits to Security Funds (If separate from A & B)	3 yrs	1D.	\$ _____
E.	Unidentified Deposits (If separate from A & B) & Suspense Accounts	3 yrs	1E.	\$ _____
F.	Escrow Funds (Mortgages, Performance Guarantee, Surety Bonds, etc.)	3 yrs	1F.	\$ _____
G.	Credit Balances Arising from Loans (Includes Liquidated Mortgages, Consumer Loans, Remainder of Collateral Amounts, etc.)	3 yrs	1G.	\$ _____
H.	Credit Balances; Consumer Credit Accounts	3 yrs	1H.	\$ _____
I.	Credit Balances in Trading & Investment Accounts with Trusts, Brokers, Investment Firms, etc. (Including O/S checks issued to customers)	3 yrs	1I.	\$ _____
J.	Credit Balances or Cash Due Renters of Safe Deposit Boxes	3 yrs	1J.	\$ _____
2. NEGOTIABLE INSTRUMENTS				
A.	Certified Checks	3 yrs	2A.	\$ _____
B.	Cashier, Teller Checks	3 yrs	2B.	\$ _____
C.	Bank Money Orders	3 yrs	2C.	\$ _____
D.	Treasurer & Registered Checks	3 yrs	2D.	\$ _____
E.	Drafts & Bank Traveler's Checks	3 yrs	2E.	\$ _____
F.	Warrants	3 yrs	2F.	\$ _____
G.	Outstanding Checks Issued to Vendors (Accounts Payable)	3 yrs	2G.	\$ _____
H.	Traveler's Checks (non-bank)	15 yrs	2H.	\$ _____
I.	Licensed Money Transmitter Receipts & Money Orders (non-bank)	5 yrs	2I.	\$ _____
J.	State Checks	1 yr	2J.	\$ _____
3. PAYING AGENTS, FIDUCIARY, MUTUAL FUNDS, AMERICAN DEPOSITORY RECEIPT ACCOUNTS AND CORPORATION DISBURSING DIRECTLY TO THEIR OWN SHAREHOLDERS				
A.	Cash Dividends (other than ADR)	3 yrs	3A.	\$ _____
B.	Bond Interest (other than ADR)	3 yrs	3B.	\$ _____
C.	Stock Dividends (other than ADR)	3 yrs	3C.	\$ _____ 3P _____
D.	Distributions from Ownership of Interest (other than ADR), Includes 1. Redemption Values, Warrants, Underlying & Unexchanged Shares & Accrued Dividends	3 yrs	3D.	\$ _____ 3Q _____
E.	Cash Dividends (ADR)	3 yrs	3E.	\$ _____
F.	Stock Dividends (ADR)	3 yrs	3F.	\$ _____ 3R _____
G.	Other Distributions Resulting From Ownership of Interest (ADR)	3 yrs	3G.	\$ _____ 3S _____
H.	Bond Redemption	3 yrs	3H.	\$ _____ 3T _____
I.	Mutual Fund & Dividend Reinvestment	3 yrs	3I.	\$ _____ 3U _____
4. INVESTMENTS, TRADING (BROKER/DEALER) AND BANK TRUST DEPARTMENT ACCOUNTS REPRESENTING DISTRIBUTIONS RECEIVED FOR KNOWN AND UNKNOWN OWNERS				
A.	Cash Over Receipts (Dividends & Other)	3 yrs	4A.	\$ _____
B.	Bond Interest Over Receipts	3 yrs	4B.	\$ _____
C.	Stock Over Receipts (Dividends & Other)	3 yrs	4C.	\$ _____ 4P _____
D.	Other Over Receipts	3 yrs	4D.	\$ _____ 4Q _____
E.	Unidentified Overages	3 yrs	4E.	\$ _____ 4R _____
F.	Other Distributions Resulting from Ownership Interest or Debt Obligation	3 yrs	4F.	\$ _____ 4S _____
5. REFUNDS				
A.	Utility Service Deposit	2 yrs	5A.	\$ _____
B.	Advance Payments for Utility Services Not Furnished	2 yrs	5B.	\$ _____
C.	Refunds Due on Overcharges by Utility Companies	2 yrs	5C.	\$ _____
D.	Refunds Due by Insurance Companies	3 yrs	5D.	\$ _____
E.	Amounts Due for Undelivered Goods and/or Services	3 yrs	5E.	\$ _____
F.	Rebates	3 yrs	5F.	\$ _____
6. INSURANCE PROCEEDS				
A.	Limiting Age (Superannuated) Contracts	N/A.	6A.	\$ _____
B.	Matured Endowments	3 yrs	6B.	\$ _____
C.	Death Claims	3 yrs	6C.	\$ _____
D.	Amounts Due Under Policies of Insurance Other than Life	3 yrs	6D.	\$ _____
E.	Refunds & Other Amounts Due Under Policy Terms	3 yrs	6E.	\$ _____
F.	Annutes	3 yrs	6F.	\$ _____
G.	Retained Asset Accounts, Benefits Access Accounts or similar distribution Accounts	3 yrs	6G.	\$ _____
7. FUNDS OWING BY COURTS AND GOVERNMENTAL UNITS				
A.	Trust Funds	3 yrs	7A.	\$ _____
B.	Bail Funds	3 yrs	7B.	\$ _____
C.	Funds for Support of Spouse or Child	3 yrs	7C.	\$ _____
D.	Condemnation Awards	3 yrs	7D.	\$ _____
X.	Other	3 yrs	7X.	\$ _____
8. OTHER AMOUNTS AND SECURITIES				
A.	Wages, Payroll, Salaries, Commissions, Pension Payments	3 yrs	8A.	\$ _____
B.	Unredeemed Gift Cards 5 yrs, merch. credits, lay-away deposits, AR and AP credits on cards 3 yrs	3/5 yrs	8B.	\$ _____
C.	Amounts Owed by Sales & Insurance Finance Companies	3 yrs	8C.	\$ _____
D.	Surplus from Sale of Pledged Property	1 yr	8D.	\$ _____
E.	Lost Property	3 yrs	8E.	\$ _____
F.	Securities Long in Customers' Trading, Investment, Trust Accounts	3 yrs	8F.	\$ _____ 8P _____
G.	Securities Held As Transfer Agent	3 yrs	8G.	\$ _____ 8Q _____
H.	Securities Held in a Vault or Storage Area of a Bank	3 yrs	8H.	\$ _____ 8R _____
I.	Securities Lost & held by a Safe Deposit Company or Bank	3 yrs	8I.	\$ _____ 8O _____
J.	Securities Found in a Safe Deposit Box	3 yrs	8J.	\$ _____ 8T _____
K.	Other Securities Owed	3 yrs	8K.	\$ _____ 8U _____
X.	Late Filing Interest	3 yrs	8X.	\$ _____
Y.	Other Miscellaneous Property	3 yrs	8Y.	\$ _____ 8Z _____

Verification and Checklist Field Descriptions

Verification and Checklist	
Field	Description
Name of business Reporting organization's name	(Please repeat on reverse side.)
Area or department	Department's name
Street address	Reporting organization's street address
Street address	Reporting organization's second street address
City, state, zip code	Reporting organization's city, state and zip code
Service bureau (if used)	Name of service bureau that prepared the report
Service bureau contact name	Name of a service bureau contact
Service bureau contact phone	Phone number of a service bureau contact
Verification for period ended	Reporting organization's cut-off date
State of incorporation	Reporting organization's state of incorporation or Charter
Date of incorporation	Reporting organization's date of incorporation or Charter
Are you authorized to do business in NYS?	Yes or No
Federal Employer ID No.	Reporting organization's tax ID (Please repeat on reverse side. Paying agents enter their own tax ID.)
Contact person	Person we can contact to address any questions or concerns we may have about the report
Contact title	Contact person's title
Contact phone	Contact person's phone number
Contact fax	Contact person's fax number
Contact address	Contact person's address
Email address	Contact person's e-mail address
Signature	Empowered official's signature
Cash	Report's total dollar amount
Issues	Total number of separate security types on report
Shares	Total number of shares
Electronic	Check box if funds were wired
Check	Check box if physical check was sent
Securities	Check box if securities were remitted
Cash/Certificates (reverse side)	The total dollar amount or the number of method of transfer occurrences in the case of a security property for each property type used

Report Detail Record Field Descriptions (All Media Types)

Receiving good data in both the "Owner Section" and "Property Section" parts of the record increases the likelihood of locating claimants' property and significantly expedites the claim process for your customer.

The following sample is a representation of the original form. It is not an exact replica.

Owner Last Name		First Name		MI	Suffix	Account Title				
Owner Address Street 1			Owner Address Street 2			Owner City		State	Zip	Country if not USA
Soc. Sec. No. (Empl. ID No.)	Property Type	Prop ID #	Date (MMDDYY)	Initial Amount	Escheated Amount	Removal Indicator (If applicable enter P or R) Owner Claimed <input type="checkbox"/> Otherwise <input type="checkbox"/> Reduced to Zero <input type="checkbox"/>			Multiple Owners Yes <input type="checkbox"/>	
Description of Security			CUSIP Number of Security			No. of Shares or Denomination			Method of Transfer	

- Owner Information
- Property Information
- Removal Indicators
- Multiple Owners
- Securities Information

Owner Information

These fields identify the person(s) or entity entitled to the property as they appear on the records of a reporting organization. Accordingly, reporters should carefully examine their records to report complete and accurate information. Enter data as described below.

Owner Information	
Field	Description
Owner Last Name (Individual)	Last name of the owner
First Name	First name of the owner
MI	Middle initial of the owner
Suffix	Suffix of the owner (JR, SR, III, etc...)
Owner Name (Entity)	
Field	Description
Owner Last Name	Corporate or entity name (except that the word "THE" must be omitted when it is the first word of the name). If there are more than 20 characters, continue entering the name in the First Name field.
First Name	Name continued from Last Name field, if necessary
Suffix	"ENT"

Important Notes Pertaining to Both Individuals and Entities as Owners

If owner name data is unavailable, enter the word UNKNOWN in the Owner Last Name field. This field is the only field in which the word UNKNOWN is acceptable. Do not abbreviate the word UNKNOWN or use any other descriptive entry to indicate that the data is unavailable. If other owner information is unavailable, leave the appropriate field(s) blank.

Whenever you hold amounts or securities held in a nominee's name for unknown owners, enter UNKNOWN in the Owner Last Name field. Nominee names should not be entered in any of the Owner Name fields unless a nominee is the rightful owner. If amounts or securities are held in a nominee's name, this information should be included in the Description of Security field (e.g., XYZ Corp Div on 100 Shares n/o OUF & Co.).

Important Notes Pertaining to Individual Owners Only

Do not enter account relationship data such as ESTATE, JTWROS, EXEC, I/T/F, CUST UGMA, etc., in any of the Owner Name fields.

Do not include punctuation or spaces in any of the Owner Name fields. Owner names containing punctuation or spaces should be entered as follows:

- For names containing apostrophes, omit the apostrophe and compress the name (e.g. O'Brien should be entered in the Owner Last Name field as Obrien).
- If, in addition to the last name, you show more than one name and/or initial on your system for an individual, enter only the first initial or name in the First Name field and only the initial of the second name in the Middle Initial field.

For example:

For Mary Anne, enter MARY in the First Name field and A in the Middle Initial field.

For J Kenneth, enter J in the First Name field and K in the Middle Initial field.

For A J Kenneth, enter A in the First Name field and J in the Middle Initial field. You wouldn't enter Kenneth in any of the Owner Name fields.

Compress last names containing spaces (For example, enter De Bonis in the Owner Last Name field as DEBONIS.) unless the name is hyphenated. Hyphenated last names should be reported with a space instead of a hyphen (for example, Hannah Kelly Watson-Errick should be reported as HANNAH in the First name field, K in the Middle Initial field, and WATSON ERRICK in the Last Name field).

Use the Suffix field to enter data associated with an owner's name. Acceptable and likely entries in this field are JR, SR, DR, MD, REV, III, IV, HON. If you enter a business entity as an owner, enter ENT in this field.

Account Title	
Field	Description
Account Title	Enter the names and relationships of all owners and beneficiaries as reflected on the records of the reporting organization. Where the account title and name are the same, repeat the owner's name in the Account Title field.

Important Notes Pertaining to the Account Title Field

Examples of account titles are:

- John Doe
- Mary Doe
- Doe's Grocery DBA J & J Deli
- John Doe (Maker), Jane Doe (Payee)
- Doe Accounting Corp
- Estate of John Doe, Mary Doe (Executrix)
- John Doe (Box Owner) Jane Doe (Security Owner)

Do not enter descriptions such as "unclaimed dividends," "bond interest," or "outstanding checks" in the Account Title field. The property type code will provide us with an adequate description.

Whenever you enter two or more names (person or entity) in the Account Title field, create a separate record for each name.

Address	
Field	Description
Owner Address Street 1	Enter the last known street address of the owner or "care of" data. If unknown, leave blank.
Owner Address Street 2	This field should be used when Street 1 has been used to capture "care of" data or whenever you have additional address data such as Apt #, Postal Station, etc.
Owner City	Enter the owner's last known city of residence.
State	State code, as used by postal authorities. If unknown or foreign, leave blank.
Zip	Enter 5-digit zip code. If unknown, leave blank. Enter the 4 digit supplemental zip code. If unknown, leave blank.
Country if Not USA	If the owner's last known country of residence is foreign (not in the USA), enter the name of the country. Otherwise leave blank.

Important Notes Pertaining to Address Fields

Do NOT enter the reporting organization's address in any of the address fields. If your organization's address appears on your records as the address of record for any owner, suppress it for reporting purposes.

Social Security Number	
Field	Description
Soc. Sec. No./Empl. ID No.	If the owner is an individual, enter the individual's Social Security Number (SSN). If the owner is a Business Entity, enter the entity's Employer Identification Number (EIN). If the SSN or EIN is unknown, leave blank.

Important Note Pertaining to Social Security Field

This field should contain the Social Security or Employer ID Number of the owner. Do NOT enter the reporting organization's FEIN in this field.

Property Information

These fields identify the property.

Property	
Field	Description
Property Type	Enter the appropriate property type code from the Property Type Table .
Property ID Number	Enter the identifying data by which the reporting organization refers to the property (Security Certificate Number, Customer Account Number, Insurance Policy Number, Check Number)

Important Notes Pertaining to Property Type and Property ID Fields

The Property Type field identifies the kind of property reported, e.g., checks, insurance proceeds, securities, customer accounts, etc., and requires a two-digit alphanumeric code from the [Property Type Table](#). For example, a savings account is coded "1B," while certified checks are "2A." Since the property type code can affect claim requirements, please contact the Reports Processing Unit if you are unable to determine which code is appropriate.

The [Property Type Table](#) is provided as a guideline and does not affect or restrict statutory coverage of the unclaimed item your organization may hold.

Do not repeat the Property ID except for multiple entitlement items. If you don't know the Property ID, use a sequential numbering system, taking care not to duplicate numbers within the same report.

When reporting combined dividend or interest check payments for one payee (or a group of payees) as a single item by issue, enter the shareholder account number and, if available, the most recent check number.

Date	
Field	Description
Date (MMDDYY)	Enter the date by which you have determined that the account is dormant; be it the date of issuance, date of exchange or redemption or LAST date of customer contact. Dates must be entered in MMDDYY format.

Important Notes Pertaining to Date Field

Common examples of dormancy dates:

- Date of Last Activity
- Payable Date (end of quarter date is acceptable)
- Date of Death
- Date of Check

No hyphens, dashes, or slashes should appear in this field. For example, enter December 9, 2000 as 120900.

As previously indicated, you may report combined dividend or interest check payments for one payee (or a group of payees) as a single item within an issue year. In such instances, the date field should reflect the issue date of the last check included.

Removal Indicators

Use this field when you need to remove an item from your report.

Removal Indicator	
Field	Description
Initial Amount	Enter the amount as shown on the books as of abandonment date.
Escheated Amount	Enter the amount being transferred to New York State. This amount may differ from the initial amount due to the addition of interest or the deduction of allowable fees. <i>If the rightful owner has since made claim or contact with the reporting organization or the amount was found to be reported in error, zero fill this field and enter the appropriate indicator in the Removal Indicator field (see below).</i>

Whenever you enter a removal indicator, you must zero-fill the Escheated Amount and Number of Shares/Denomination fields and leave the Method of Transfer field blank.

Owner Claimed Account Sample

This sample indicates that the owner has claimed his property or reactivated his account prior to the report's filing. The Escheated Amt field is blank, and there is a removal code in the Removal Indicator field.

Owner Last Name Burns	First Name Mark	M.I. A	Suffix	Account Title Mark A Burns		
Owner Address Street 1 129 Laurel Avenue	Owner Address Street 2	Owner City Farimond	State NY	Zip 12184	Country if not USA	
Soc. Sec. No./Emp. ID No. 003973214	Property Type 1B	Prop ID # 2734-3	Date (MMDDYY) 060198	Initial Amount 1457.63	Escheated Amount 0.00	Removal Indicator (if applicable enter P or R) <input checked="" type="checkbox"/> Owner Claimed <input type="checkbox"/> Otherwise <input type="checkbox"/> Reduced to Zero
Description of Security		CUSIP Number of Security		No. of Shares or Denomination		Method of Transfer

Multiple Owners

This field identifies whether or not there are multiple owners.

Multiple Owner Indicator	
Field	Description
Multiple Owners	Place an "X" in this field if the item has more than one listed owner. Note that all records associated with a multiple entitlement account should have this field completed.

Securities Information

Use these instructions together with the [Security Delivery Instructions](#) if you have securities to send with the report. Enter this information for securities, no matter the delivery method. The account details must match the list of securities you send to the OUF custodian for delivery.

Field	Description
Description of Security	Enter the standard description of the issue, including type of stock, mutual fund or bond
CUSIP Number of Security	Enter the nine-digit number assigned to the issue (being reported) by CUSIP, as listed in Standard & Poor's CUSIP Directory.
No. of Shares or Denomination	Enter the quantity being transferred to New York State. For equity issues and mutual funds, enter the number of shares; for debt issues, enter dollar equivalent.
Method of Transfer	<p>Use the code that reflects the method by which the security was transferred:</p> <p>D-DTC, DWAC, Bonds, Foreign A-DRS, Mutual funds P-Physical certificate (Cert # should be in Property ID field) T-Account registration (Restricted, No Value, Non Transferable)</p>

When you report security related cash such as proceeds of sale, cash-in-lieu, dividends, bond interest, over receipts, etc., the only security data fields you need to complete are the Description of Security and CUSIP Number. The Number of Shares or Denomination and Method of Transfer fields must remain blank.

Enter the complete names of securities in the security description field exactly as it appears on the account statement. Reported CUSIP numbers must match what is actually delivered. Include any Class, or equity type in this name.

Enter any certificate number as the Property ID Number.

Advance approval is required to deliver securities to an account. Contact the [Securities Management Unit](#) to receive written approval to deliver. This includes securities that are:

- Restricted
- No value
- Non transferable

Review each account annually to determine if the security becomes deliverable. When an issue becomes deliverable, send it using the currently applicable delivery instructions with an accompanying report.

Report Detail Considerations

- Aggregating
- Rolling Up
- Multiple Entitlement Accounts

Aggregating

By law, reporters of abandoned property need not provide owner or property information for abandoned accounts valued at \$20.00 or less. These items may be aggregated and described on your abandoned property report as explained below. When aggregating items under \$20.01, you must group the individual items into one aggregate amount for each property type. This type of record should contain data as follows:

Aggregate Record	
Field	Description
Owner Last Name	The word "Aggregate"
Owner First Name	Number of items comprising the aggregate (numeric characters only, e.g., 10)
Property Type	Appropriate code from the Property Type Tables
Escheated Amount	Aggregate sum for the property type entered

If a single owner (or group of owners) has multiple amounts under \$20.01 payable in the same year for the same property type, it is in the best interest of the owner(s) to sum these amounts prior to aggregating. If the sum of the multiple amounts is greater than \$20.00, you should exclude them from aggregate reporting and report them as a single item, using the property information from the most recent item and the sum of all the items as the escheated value. Refer to the Rolling Up section below. If the sum is less than \$20.01, you must include the multiple amounts in an aggregate record. Records containing abandoned securities cannot be aggregated.

Aggregate Record Sample

Owner Last Name		First Name		M.I.	Suffix		Account Title		
Aggregate		58							
Owner Address Street 1		Owner Address Street 2		Owner City		State		Zip	Country if not USA
Soc. Sec. No./Emp. ID No.	Property Type	Prop ID #	Date (MMDDYY)	Initial Amount 103.82	Escheated Amount	Removal Indicator (If applicable enter P or R) P <input type="checkbox"/> Owner Claimed Otherwise R <input type="checkbox"/> Reduced to Zero	Multiple Owners Yes <input type="checkbox"/>		
Description of Security			CUSIP Number of Security			No. of Shares or Denomination		Method of Transfer	

This sample represents 58 individual items of Property Type 1B, each of which was less than \$20.01. "Aggregate" appears in the Owner Last Name field, and the item count is in the First Name field. You segregate aggregates by property type. Had there also been demand deposits valued at less than \$20.01, there would have been an additional aggregate record for Property Type 1A (demand deposits).

Rolling Up

You may not aggregate amounts greater than \$20.00. However, you may combine amounts of \$20.01 or greater payable to a single owner (or a group of owners) in a given year and reportable under the same property type, e.g., quarterly dividend checks. When rolling up dividends, use the last check number and date as a reference for the property. You should use the Description of Security field to indicate the number of dividends included.

You must add subsequent (secondary) records for each additional owner appearing in the Account Title Field.

Rolled Up Item Sample

Owner Last Name Jones		First Name James		M.I. L	Suffix		Account Title James L Jones		
Owner Address Street 1 PO Box 234		Owner Address Street 2		Owner City New York		State NY	Zip 10101	Country if not USA	
Soc. Sec. No./Empl. ID No. 3A	Property Type 3A	Prop ID # 22234	Date (MMDDYY) 123198	Initial Amount 500.00	Escheated Amount 500.00	Removal Indicator (If applicable enter P or R) P <input type="checkbox"/> Owner Claimed Otherwise R <input type="checkbox"/> Reduced to Zero		Multiple Owners Yes <input type="checkbox"/>	
Description of Security Chase Manhattan Bank 4 dividend checks		CUSIP Number of Security		No. of Shares or Denomination			Method of Transfer		

This sample shows the proper way to report a "Rolled Up" item. The item began as four quarterly dividend checks with the same exact owner name and address information. Note that the Description of Security field contains information indicating that this item represents four dividend checks

Owner Last Name Johnson		First Name Albert		M.I. 	Suffix		Account Title Albert Johnson		
Owner Address Street 1 123 Main Street		Owner Address Street 2		Owner City Buffalo		State NY	Zip 14021	Country if not USA	
Soc. Sec. No./Empl. ID No. 003973214	Property Type 1B	Prop ID # 2734-3	Date (MMDDYY) 060198	Initial Amount 24.00	Escheated Amount 24.00	Removal Indicator (If applicable enter P or R) P <input type="checkbox"/> Owner Claimed Otherwise R <input type="checkbox"/> Reduced to Zero		Multiple Owners Yes <input type="checkbox"/>	
Description of Security General Electric Corp 4 dividend checks		CUSIP Number of Security		No. of Shares or Denomination			Method of Transfer		

In this sample, the original dividend checks were valued at \$6.00 each and would have been in the aggregate record if the roll up feature had not been used prior to the aggregating process. Because the items have been rolled up, the owner's name is reported on the detail record and, therefore, appears on our database.

Multiple Entitlement Accounts

The following rules apply whenever an item you are reporting is subject to multiple entitlements, i.e., two or more parties appear to be entitled to the same property.

- You must create a separate record for each party associated with the property.
- You should complete the first (primary) record, entering data in all applicable fields, with Owner Name and Address fields reflecting only the data relating to the first party appearing in the Account Title field.
- You must place an "x" in the Multiple Owners field on all multiple entitlement records.
- You must add subsequent (secondary) records for each additional owner appearing in the Account Title field.

Complete only the following data fields for subsequent records:

- Owner Name (Last, First, MI, and Suffix)
- Address (Street 1, Street 2, City, State, Zip, and Country)
- Soc. Sec. No. or Empl. ID No.
- Property Type
- Property ID Number

- Date (MMDDYY)
- Multiple Owners (must be "X" on all multiple entitlement records)

When you are reporting security items for multiple parties entitled to one item, you should complete the following fields, in addition to the above, on the first (primary) record only:

- Description of Security
- CUSIP Number of Security
- No. of Shares or Denomination
- Method of Transfer

The following data you enter in subsequent records must match the data you entered in the first record:

- Account Title
- Property Type
- Property ID Number
- Date (MMDDYY)
- Multiple Owners (must be "X")

When you need to remove an account on a report, you must enter the Removal Indicator in the first (primary) record. It is not necessary to enter the indicator in subsequent (secondary) records.

The data you enter in the Account Title field will determine if an item is subject to multiple entitlement reporting. The following are some examples of account title data that would qualify as multiple entitlements:

- John Doe (Box Owner) Jane Doe (Security Owner)
- John and Jane Doe JTWRO
- John Doe ITF Joan Doe
- John Doe as Guardian of Mary Doe
- Estate of John Doe, Jane Doe Executrix
- John Doe (Maker) Jane Doe (Payee)
- John Doe (Insured) Jane Doe (Beneficiary)

Multiple Entitlement Account Sample

Owner Last Name Childs		First Name Dorothy		M.I. M	Suffix	Account Title Dorothy M Childs ITF John J Childs				
Owner Address, Street 1 17.River.Road			Owner Address, Street 2			Owner City Riverview	State NY	Zip 12182	Country if not USA	
Soc. Sec. No./Empl. ID No. 00481243	Property Type 1B	Prop ID # 10624-1	Date (MMDDYY) 031098	Initial Amount 419.62	Escheated Amount 416.15	Removal Indicator (If applicable enter P or R) Owner Claimed <input type="checkbox"/> P Otherwise <input type="checkbox"/> R Reduced to Zero <input type="checkbox"/> R	Multiple Owners Yes <input checked="" type="checkbox"/>			
Description of Security			CUSIP Number of Security			No. of Shares or Denomination		Method of Transfer		

Owner Last Name Childs		First Name John		M.I. J	Suffix	Account Title Dorothy M Childs ITF John J Childs				
Owner Address, Street 1 17.River.Road			Owner Address, Street 2			Owner City Riverview	State NY	Zip 12182	Country if not USA	
Soc. Sec. No./Empl. ID No. 1B	Property Type 1B	Prop ID # 10624-1	Date (MMDDYY) 031098	Initial Amount	Escheated Amount	Removal Indicator (If applicable enter P or R) Owner Claimed <input type="checkbox"/> P Otherwise <input type="checkbox"/> R Reduced to Zero <input type="checkbox"/> R	Multiple Owners Yes <input checked="" type="checkbox"/>			
Description of Security			CUSIP Number of Security			No. of Shares or Denomination		Method of Transfer		

This sample shows the proper handling of an item subject to multiple entitlements, regardless of property type. There is a separate record for each owner, but the Account Title, as it appears on the reporting organization's records, is the same for all owners. Note that the Property ID and the Dormancy Date are the same on both records, and that the Initial and Escheated Amount fields are only completed on the first record.

Reporting Methods and Formats

Methods

- FTP Process (Secure Electronic Data Transmission)
- Paper Reporting

Formats

- NAUPA (National Association of Unclaimed Property Administrators)
- NYS Electronic Reporting Program (NYCD)
- HDT Layout

FTP Process (Secure Electronic Data Transmission)

Web Transmission (PC Based) - The Office of Unclaimed Funds (OUF) can provide users with online access to a secure website (<https://ouf.osc.state.ny.us/ouf/ap>) where you can log on and submit your reports electronically. To request a username and password, contact us at NYSRPU@osc.state.ny.us. If you have a username and password that was obtained prior to August 2009, you will need to contact us as the login credentials have changed.

Secure File Transfer with PGP Encryption (SFTP) - OUF can provide you with our public PGP key, IP address, username and password so that you may securely transfer data to our server. Files must meet the new naming convention and be in one of the accepted file formats. To request the information required to use this site, contact the Reports Processing Unit at nysrpu@osc.state.ny.us or call the Communication Center at 1-800-221-9311.

SFTP Method

File Naming Convention

You must have PGP in order to utilize this method.

File Name			
Position	Field	Length	Remarks
1-1	Record Identifier	1	Must be a "U"
2-6	Last 5 of FEIN or Agency Code	5	Numeric
7-8	Report Sequence Number	2	Numeric (e.g. 01, 02) - Your first report number should be 01. - There is a maximum of 25 reports per file and a maximum of 99 files per day.
9-9	Decimal	1	
10 - 14	File Format	5	Approved file formats are Txt, NAUPA, or NYCD1.
15 - 15	Decimal	1	
16 - 23	Date Submitting Report	8	Numeric (MMDDYYYY)
24 - 24	Decimal		
25 - 54	Reporting Organization Name	30	Alphanumeric
55 - 55	Decimal	1	
56 - 255	Reporting Discretion	200	This field is not required; you may use to further identify your report.

Sample File Names

1. U1234501.11012006.MYBANK.pgp
2. U1234501.NAUPA.11012006.MYBANK.pgp
3. U1234501.NYCD1.11012006.MYBANK.pgp

Paper Reporting

If you file by paper, you must type all of the information necessary to complete [Form AC2686](#).

AC2686–Report of Abandoned Property Sample

AC 2686 (788) STATE OF NEW YORK – OFFICE OF THE STATE COMPTROLLER – REPORT OF ABANDONED PROPERTY										Page _____ of _____			
Do Not Write in This Area OLF USE ONLY		Ref. Name of Reporting Organization				Address of Reporting Organization			City	State	Zip	For The Period Ending _____ 20_____	
List No.	Owner Last Name (20)		First Name (10)		M.I.	Suffix (3)	Account Title (70)						
	Owner Address 1 (30)			Owner Address 2 (30)			Owner City (20)			State (2)		Zip (9)	Country / Not USA
Reg.	Soc. Sec. No./Empl. ID No.	Property Type (2)	Property ID Number (20)			Date (MMDDYY)	Initial Amount	Excheated Amount	Removal Indicator (If Applicable, Enter 'P' or 'R')	Multiple Owners P _____ Otherwise _____ Owner Claimed _____ Reduced to Zero _____ Yes _____			
	Description of Security (70)							CUSIP Number of Security		No. of Shares or Denomination		Method of Transfer	
List No.	Owner Last Name (20)		First Name (10)		M.I.	Suffix (3)	Account Title (70)						
	Owner Address 1 (30)			Owner Address 2 (30)			Owner City (20)			State (2)		Zip (9)	Country / Not USA
Reg.	Soc. Sec. No./Empl. ID No.	Property Type (2)	Property ID Number (20)			Date (MMDDYY)	Initial Amount	Excheated Amount	Removal Indicator (If Applicable, Enter 'P' or 'R')	Multiple Owners P _____ Otherwise _____ Owner Claimed _____ Reduced to Zero _____ Yes _____			
	Description of Security (70)							CUSIP Number of Security		No. of Shares or Denomination		Method of Transfer	
List No.	Owner Last Name (20)		First Name (10)		M.I.	Suffix (3)	Account Title (70)						
	Owner Address 1 (30)			Owner Address 2 (30)			Owner City (20)			State (2)		Zip (9)	Country / Not USA
Reg.	Soc. Sec. No./Empl. ID No.	Property Type (2)	Property ID Number (20)			Date (MMDDYY)	Initial Amount	Excheated Amount	Removal Indicator (If Applicable, Enter 'P' or 'R')	Multiple Owners P _____ Otherwise _____ Owner Claimed _____ Reduced to Zero _____ Yes _____			
	Description of Security (70)							CUSIP Number of Security		No. of Shares or Denomination		Method of Transfer	
List No.	Owner Last Name (20)		First Name (10)		M.I.	Suffix (3)	Account Title (70)						
	Owner Address 1 (30)			Owner Address 2 (30)			Owner City (20)			State (2)		Zip (9)	Country / Not USA
Reg.	Soc. Sec. No./Empl. ID No.	Property Type (2)	Property ID Number (20)			Date (MMDDYY)	Initial Amount	Excheated Amount	Removal Indicator (If Applicable, Enter 'P' or 'R')	Multiple Owners P _____ Otherwise _____ Owner Claimed _____ Reduced to Zero _____ Yes _____			
	Description of Security (70)							CUSIP Number of Security		No. of Shares or Denomination		Method of Transfer	

Reporting Formats

Acceptable File Formats for use with the FTP Process

- All formats are fixed width text file (sdf) formats.
- Tab delimited text files are not fixed width text files.
- All records within a **NAUPA** text file should have a length of 625 characters.
- All records within a **NYCD** text file should have a length of 594 characters.
- All records within a **HDT** text file should have a length of 384 characters.
- If a record has been truncated during a file transfer, such as an FTP transfer from a mainframe to a pc or shared drive, an incorrect record length will cause an error. An easy fix for this is to put a period in the last position of each record when creating the record.
- Do not use an EOF marker in the text file as it will be read as a record, causing an error.

NAUPA (National Association of Unclaimed Property Administrators) [NAUPA Format](#)

Many of the service providers and accounting firms offer packages that generate abandoned property reports using the National Association of Unclaimed Property Administrators (NAUPA) specifications. We now accept the new FTP process (Secure Electronic Data Transmission) for reports created using these specifications. If you are not sure of what specifications your organization uses, please check with your service provider, accounting firm, or your information technology provider for assistance.

NYS Electronic Reporting Program (NYCD) [NYCD Format](#)

The Unclaimed Funds upload layout record consists of a character string with 594 characters. The link above shows the order and length of the fields. You should save the final file on a CD, or transfer using web transmission, as a fixed-width text file with an extension of txt.

HDT (magtape) [Magtape Format](#)

The Unclaimed Funds record layout within an HDT text file should have a length of 384 characters. Please note that although this format is acceptable, we do not accept the physical media. The link above details the order and length of the fields.

We strongly recommend that you retain a printout of the electronic report and make a copy available to the staff responsible for assisting persons making claims against the report. It is imperative that the printout of the report include all of the electronic report's data, including the unique reference number.

Remittance

Refer to the industry-specific document that applies to your business for information regarding appropriate remittances. Note – electronic funds transfer is available to remit payment. Contact the Reports Processing Unit at nysrpu@osc.state.ny.us for account and routing number information.

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.

Mailing Requirements

First Class and Certified Mailings

The law 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.

Security Delivery Instructions

You must deliver all reported security positions to OUFs 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 the restriction and applicable restriction dates.

To deliver securities to the New York State Comptroller's Office of Unclaimed Funds (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
 - Number of shares
 - Delivering party's Depository Trust Company (DTC) participant number
 - Preferred delivery method
- Email your list to OUF's custodian, Conduent at UPCH.Custody@conduent.com and email a copy to OUF at NYSRPU@osc.state.ny.us.
- 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's delivered. Your report isn't complete until you provide this evidence.

Approved Delivery Methods

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 Reinvestments 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.

Open-end Mutual Funds

Open-end mutual fund accounts held for OUF must be opened in advance by Conduent. Email UPCH.Custody@conduent.com to obtain account numbers prior to attempting delivery.

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

Conduent
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.

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

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, Conduent at UPCH.Custody@conduent.com and copy OUF at NYSRPU@osc.state.ny.us.

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

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.state.ny.us.

We'll 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.

Foreign Securities

Email your list of foreign securities that need to be delivered to OUF's custodian, Conduent, at UPCH.Custody@conduent.com and copy OUF at NYSRPU@osc.state.ny.us.

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

Claims/Refunds

- Background
- Customer Assistance
- Reporting Organization Claims
- Interest Paid on Amounts Reported to New York State
- Type of Property Statutory Coverage
- Security Claims

Background

Claims may be filed with the State Comptroller for any abandoned property with a value exceeding \$3. There is no statute of limitations, and we research all inquiries free of charge. We refund abandoned property to:

- Individual owners of record, their legal heirs, or a duly retained attorney at law
- Reporting organizations on behalf of the owners of record
- Organizations that are the reported owners of record
- Reporting organizations that have made an erroneous remittance

Over the past several years, an extensive outreach program that has included television and radio public service announcements, site visits, direct mailings, posters, a Web site, and our toll-free telephone number has generated a growing number of claims and inquiries.

Customer Assistance

Some reporting organizations assist their customers in claiming funds previously escheated to New York State.

When providing assistance to or initiating a claim on behalf of a claimant, it is most helpful when reporting organizations assist us in locating the item or items to be claimed by providing information critical to retrieving the abandoned items. Such information may include the:

- Year of the report
- Total value of the report
- Item's location within the report

Internal report locations, also known as unique reference numbers, differ depending on the report medium and/or format. The internal location information is as follows:

- Paper reports use a page and line number.
- Previously submitted magnetic tape cartridge reports, contain a unique reference number, within the specific numbered tape.
- Other reporting formats use record numbers.

The internal report location information, when used in conjunction with the report year and value information, will quickly lead us to the item(s) in question.

We believe that customers are better served by helping them to prevent their property from becoming abandoned. As part of our effort to generate public awareness about unclaimed funds, we have available information about OUF that you may include in corporate newsletters. Additionally, we offer brochures in English and Spanish that you may distribute to your customers and employees.

Reporting organizations interested in assisting their customers in safeguarding their property or claiming previously abandoned property should contact the Comptroller's Communication Center for more information.

Reporting Organization Claims

Although you are welcome to search our database on the Comptroller's Web site or call the Communication Center, the most prudent way to find out if we are holding unclaimed funds on behalf of your organization is to contact the Corporate Claims Unit in writing and provide a list of all corporate names and/or branch offices and addresses for which you want a search of our records.

The State Comptroller is empowered to return to reporting organizations any remitted property that, because of a mistake, error in calculation, or misinterpretation of the statute, has been paid to the State Comptroller. Refunds to reporting organizations of erroneously remitted funds must occur within six years of receipt of the funds by the Comptroller's Office. After six years, only the rightful owner may claim the property. Property erroneously paid is considered to be abandoned property until refunded or returned by the State Comptroller.

We urge organizations filing corporate claims to maintain and make available for our inspection all source documentation relating to a claim, including all reconciliation documents relating to the reimbursement of abandoned property previously submitted to us. Original source documents may be necessary for claim processing. We reserve the right to conduct on-site reviews of original documents, e.g., microfilm, third party correspondence, signed transactions, etc.

Interest Paid on Amounts Reported to New York State

In accordance with Section 1405 of the statute, interest will accrue on the following types of property for the first five years that such property is held by the Comptroller's office.

Type of Property Statutory Coverage for interest:

Bank Account Balances 300.1 (a) APL
Court Funds 600.1 (a) APL
Condemnation Awards 1000.1 APL
Utility Deposits 400.1 APL

The annual rate of interest is based on the rate set by the New York State Tax Commission. This rate is reviewed and subject to change quarterly.

Security Claims

New York State will honor claims against securities reported on or after November 1, 1991 by refunding either the actual reported shares or the current market value of the reported shares. In either case, we will refund all dividends and distributions accruing over the period of time that the property was held by New York State.

Property

Unclaimed property subject to Article III of the Abandoned Property Law includes:

- Bank accounts
- Negotiable instruments
- The contents of safe deposit boxes broken open for nonpayment of rent
- Overpayment amounts and securities resulting from trust activities
- Dormant trust customer accounts
- Unclaimed securities found in a vault or storage area
- Unclaimed amounts and securities resulting from paying agent and corporate trust activities including the issuance of American Depository Receipts (ADRs)
- Capital stock of a banking organization
- Lost property found on the premises of a safe deposit area of a bank or safe deposit company

Specific first-class, certified mail due diligence and advertising requirements apply.

General Information Regarding the Calendar of Events and the Property Type Tables

The calendar of events and property type tables should be used in conjunction with one another to determine when property is deemed abandoned, when such abandoned property should be turned over to the New York State, and what requirements must be met before remittance.

Calendar of Events

The calendar indicates by article/section the:

- Type of business
- Report period ending/report cut-off date
- Due date of final reports and remittances
- Applicability and associated due dates of publication and mailing requirements

Property Type Tables

The property type tables are divided into the following property categories:

- Account Balances
- Negotiable Instruments
- Paying Agents, Fiduciary, Mutual Funds, American Depository Receipt Accounts, and Companies Dispersing Directly to their Shareholders
- Investments, Trading (Broker/Dealer) and Bank Trust Department Accounts that Represent Distributions Received for Known and Unknown Owners
- Refunds
- Insurance Proceeds
- Funds Owing by Courts and Governmental Units
- Other Amounts and Securities
- Specific Property Types for New York Paying Agents, General Corporations, Public Corporations, and Mutual Funds

The tables indicate by property type:

- Property type code
- Relevant article/section of the Abandoned Property Law
- Description of the property
- Associated dormancy period

When determining dates and requirements, you should:

- Review the calendar to determine the reporting schedule for your organization
- Review the appropriate property type(s) on the property type tables to confirm the validity of the property type(s) with regard to the associated article/section pursuant to which you are reporting, as well as to determine the dormancy period for the property type(s) you are holding.

If there are conflicts between the calendar and the property type table, please consult your industry specific document to verify the relationship between property type and reporting schedule or contact the Reports Processing Unit.

Calendar of Events

Article	Business Type	Cut-Off Date	Final Report & Pay Due	Pub Notice Due	Pub Proof Due	1st Class Mail Due
II	Real Estate (Note 1)					
III	Banks	6/30	11/10	8/31	9/10	8/10
IV & 1311	Utilities	7/1	10/10	8/31	9/10	7/10
V & 1315	All Business Entities	12/31	3/10			12/10
V-A	Brokers/Dealers	12/31	3/10			12/10
VI	Court Funds (Note 4)	1/1	4/10	2/1	2/10	1/10
VII	Life Insurance Companies (See 1316)	(Note 5)	9/10	5/1	5/10	6/10
X	Condemnation Awards	7/1	2/10	10/30	11/10	11/10
XII	Property in Federal Courts		(Note 6)			
XII-A	United States of America		(Note 7)			
1300	Pledged Property	12/31	6/1			3/1
1301	Collateral Loan Broker	6/30	7/10			4/10
1304	Property in State Institutions		(Note 8)			
1305	Public Assistance	6/30	9/10			9/10
1306	Vehicle & Traffic Law	1/1	7/1			4/1
1307	Wrecked Property Proceeds		(Note 9)			
1308	Unclaimed Wages - Dept of Labor (Note 10)	3/31				2/1
1309(1)	Travelers Checks (Non Bank)	1/1	6/1			3/1
1309(2)	Money Orders (Non Bank)	1/1	6/1			3/1
1310	Miscellaneous Property		(Note 11)			
1312	Foreign Corporation Property (Note 12)					
1313	Sales Finance Co. Property (NYS Banking Law, Section 491, SubDivision 7)	6/30	10/10			7/10
1313	Insurance Premium Finance Agencies (NYS Banking Law, Section 554, SubDivision 7)	6/30	10/10			7/10
1314	Consumer Credit Balances (Note 13)	12/31	2/15			11/15
1315	See Article V					
1315	New York State Agencies (Note 16)	12/31	3/10			12/10
1316	Insurance (Other than life)	(Note 15)	9/10	5/1	5/10	6/10
1317	Title Insurance Companies	12/31	3/10			12/10
	Corporate Dissolution Proceeds (Note 14)					

Property Type Tables

Account Balances

Property Type	Valid Under Article/Section	Property Type Description	Dormancy Period
1A	III	Demand Deposit Accounts	3 years
1B	III	Savings Accounts (Includes Club, Security Deposit, and Retirement Accounts)	3 years
1C	III	Time Deposit Accounts	3 years
1D	III	Money on Deposit to Secure Funds (if separate from 1A and 1B)	3 years
1E	III	Unidentified Deposit (if separate from 1A and 1B) and Suspense Accounts	3 years
1F	§1315 & §1317	Escrow Funds (Mortgages, Performance Guarantee, Surety Bonds, etc.) and Title Insurance Companies	3 years
1G	III	Credit Balances Arising from Loans (includes liquidated mortgages, consumer loans, remainder of collateral amounts, etc.)	3 years
1H	§1314	Credit Balances; Consumer Credit Accounts	3 years
1I	III & V-A	Credit Balances in Trading and Investment Accounts with Trusts, Brokers, Investment Firms, etc. (including outstanding checks issued to customers)	3 years
1J	III	Credit Balances or Cash Due Renters of Safe Deposit Boxes	3 years

Negotiable Instruments

Property Type	Valid Under Article/Section	Property Type Description	Dormancy Period
2A	III	Certified Checks	3 years
2B	III	Cashier and Teller Checks	3 years
2C	III	Bank Money Orders	3 years
2D	III	Treasurer and Registered Checks	3 years
2E	III	Drafts and Bank Traveler's Checks	3 years
2F	III	Warrants	3 years
2G	§1315	Outstanding Checks Issued to Vendors (accounts payable)	3 years
2H	§1309 (1)	Travelers Checks (non-bank)	15 years
2I	§1309 (2)	Licensed Money Transmitter Receipts and Money Orders (non-bank)	5 years
2J	§1315	State Checks	1 year

Paying Agents, Fiduciary, Mutual Funds, ADR Accounts, and Corporations Disbursing Directly to their Shareholders

Property Type	Valid Under Article/Section	Property Type Description	Dormancy Period
3A	III & V	Cash Dividends (other than ADR)	3 years
3B	III & V	Bond Interest (other than ADR)	3 years
3C	III & V	Stock Dividends (other than ADR) (cash-in-lieu of fractionals not issued)	3 years
3D	III & V	Distributions From Ownership of Interest (other than ADR) □ includes redemption values, warrants, underlying and unexchanged shares and accrued	3 years

		dividends	
3E	III	Cash Dividends (ADR)	3 years
3F	III	Stock Dividends (ADR) (cash-in-lieu of fractionals not issued)	3 years
3G	III	Other Distributions Resulting From Ownership of Interest (ADR)	3 years
3H	III & V	Bond Redemption	3 years
3I	V	Mutual Fund and Dividend Reinvestment Book Shares	3 years
3P	III & V	Stock Dividends (other than ADR) (shares only or shares with cash-in-lieu of fractionals)	3 years
3Q	III & V	Distributions from Ownership of Interest (other than ADR)—includes redemption values, warrants, underlying and unexchanged shares and accrued dividends (shares only or shares with cash)	3 years
3R	III	Stock Dividends (ADR) (shares only or shares with cash-in-lieu of fractionals)	3 years
3S	III	Other Distributions Resulting from Ownership of Interest (ADR) (shares only or shares with cash)	3 years
3T	III & V	Bond Redemption (shares only or shares with cash)	3 years
3U	III & V	Mutual Funds and Dividend Reinvestment Book Shares (shares only or shares with cash)	3 years

Investments, Trading (Broker/Dealer), and Bank Trust Department Accounts that Represent Distributions Received for Known and Unknown Owners

Property Type	Valid Under Article/Section	Property Type Description	Dormancy Period
4A	III & V-A	Cash Over Receipts (dividends and other)	3 years
4B	III & V-A	Bond Interest Over Receipts	3 years
4C	III & V-A	Stock Over Receipts (dividends and other) (cash only)	3 years
4D	III & V-A	Other Over Receipts (cash only)	3 years
4E	III & V-A	Unidentified Overages (cash only)	3 years
4F	III & V-A	Other Distributions Resulting from Ownership Interest or Debt Obligation (cash only)	3 years
4P	III & V-A	Stock Over Receipts (shares only)	3 years
4Q	III & V-A	Other Over Receipts (shares only)	3 years
4R	III & V-A	Unidentified Overages (shares only)	3 years
4S	III & V-A	Other Distributions Resulting from Ownership Interest or Debt Obligation (shares only)	3 years

Refunds

Property Type	Valid Under Article/Section	Property Type Description	Dormancy Period
5A	IV	Utility Service Deposit	2 years
5B	IV	Advance Payments for Utility Services Not Furnished	2 years
5C	IV	Refunds Due on Overcharges by Utility Companies	2 years
5D	VII & §1316	Refunds Due by Insurance Companies	3 years
5E	§1315	Amounts Due for Undelivered Goods and/or Services	3 years
5F	§1315	Rebates	3 years

Insurance Proceeds

Property Type	Valid Under Article/Section	Property Type Description	Dormancy Period
6A	VII	Limiting Age (superannuated) Contracts	none
6B	VII	Matured Endowments	3 years
6C	VII	Death Claims	3 years
6D	VII	Amounts Due Under Policies Other Than Life	3 years
6E	VII & §1316	Refunds and Other Amounts Due Under Policy Terms	3 years
6F	VII	Annuities	3 years
6G	VII	Retained Asset Accounts, Benefits Access Accounts or similar distribution accounts	3 years

Funds Owing by Courts and Governmental Units

Property Type	Valid Under Article/Section	Property Type Description	Dormancy Period
7A	VI	Trust Funds	3 years
7B	VI	Bail Funds	3 years
7C	VI	Funds for Support of Spouse or Child	3 years
7D	X	Condemnation Awards	3 years
7X	Note 15	Other (court and governmental unit funds)	Note 15

Other Amounts and Securities

Property Type	Valid Under Article/Section	Property Type Description	Dormancy Period
8A	V, VA & 1308*	Wages, Payroll, Salaries, Commissions, Pension Payments *NYS Department of Labor	3 years *1 year
8B	§1315	Unredeemed Gift Cards (5 yrs), Merchandise Credits, Lay Away Deposits, Accounts Receivable and Accounts Payable issued as electronic cards (3 yrs)	3/5 years
8C	§1313	Amounts Owed by Sales and Insurance Finance Companies	3 years
8D	§1300 & §1301*	Surplus from Sale of Pledged Property *Collateral Loan Brokers	3 years *1 year
8E	III	Lost Property (cash only)	3 years
8F	III & V-A	Securities Long in Customer's Trading, Investment, Trust Accounts (cash-in-lieu of fractionals and redemption values only)	3 years
8G	III	Securities Held as Transfer Agent (cash-in-lieu of fractionals and redemption values only)	3 years
8H	III	Securities Held in a Vault or Storage Areas of a Bank	3 years
8I	III	Securities Lost and held by a Safe Deposit Company or Bank	3 years
8J	III	Securities Found in a Safe Deposit Box	3 years
8K	III	Other Securities Owed (cash only)	3 years
8P	III & V-A	Securities Long in Customer's Trading, Investment, Trust Accounts (shares only)	3 years
8Q	III	Securities Held as Transfer Agent (shares only)	3 years
8R	III	Securities Held in a Vault or Storage Area of a Bank	3 years
8S	III	Securities Lost and Held by a Safe Deposit Company or Bank	3 years
8T	III	Securities Found in a Safe Deposit Box	3 years
8U	III	Other Securities Owed (shares only)	3 years

8X	§1412	Late Filing Interest	
8Y	§1310	Other Miscellaneous Property (cash only)	2 years
8Z	§1310	Other Miscellaneous Property (shares only or shares with cash)	2 years

Notes to Calendar and Property Type Tables

1. Real Estate - The title vests in the state upon death without heir.
2. Certified/Registered Mailing - Paying agent banks are required to send certified/registered mail for all dividend reinvestment shares, including mutual fund book entry shares.
3. Certified/Registered Mailing - Required for all dividend reinvestment shares, including mutual funds (book entry shares only).
4. Court Funds - The monetary proceeds of any legacy or distribution share to which an unknown person is entitled pursuant to Section 2222 of the Surrogate's Court Procedure Act shall within 30 days after a decree pursuant to Section 2222 of that act be paid to the Comptroller by the executor, administrator, guardian, or testamentary trustee. A certified copy of the decree directing the payment to the New York State Comptroller should be submitted with the payment. Valid property codes are 7A through 7C and 7X.
5. Insurance Companies - The cutoff date for insurance proceeds is January 1, except Limiting Age (superannuated) Contract amounts (property type code 6A): the cutoff date for amounts reported as 6A is December 31.
6. Property in Federal Courts - The dormancy period is ten years in cases in which the rightful owners are unknown. If the rightful owners have died without heir or abandoned the property pursuant to Section 1201 of the Abandoned Property Law, there is no dormancy period. Valid property type codes are 7A through 7X.
7. Property in Custody of the United States Government (upon special proceedings by the Attorney General) - The dormancy period is seven years in cases that the rightful owners are unknown. If the rightful owners have died without heirs or abandoned the property pursuant to Section 1216 of the Abandoned Property Law, there is no dormancy period. Valid property type codes are 7A through 7X.
8. Property in State Institutions - The dormancy period for monies, intangibles and proceeds of the sale of tangibles is six months from the discharge, escape or death of the rightful owner. The valid property type code is 7X.
9. Wrecked Property Proceeds - The dormancy period for proceeds from the sale of perishable goods is one year. The proceeds from the sale of nonperishable goods are to be paid immediately to the Comptroller.
10. Department of Labor, Unclaimed Wages - The dormancy period is one year from the date the wages are received by the Department of Labor. (Refers to underpayment of minimum wages only)
11. Miscellaneous Property - Upon election by the Comptroller.
12. Foreign Corporate Property - For applicable coverage and dormancy periods, see Articles III, IV, V, V-A, §1301, §1313, §1315, §1316.
13. Consumer Credit Balances - The requirements for reporting and paying unclaimed credit balances are contained in Article 34-A of the General Business Law and relate only to credit card balances.

14. Corporate Dissolution Proceeds - Applies to assets distributed to a creditor or shareholder of business corporations upon non-judicial dissolution (Business Corp. Law, Section 1005(c)) or judicial dissolution (Business Corp. Law, Section 1117(a)) and non-judicial dissolution of not-for-profit corporations (Not-For-Profit Corp. Law, Section 1115(a)). Such proceeds are payable as abandoned property within six months of the date fixed for payment of the final liquidating distribution, unless otherwise specified by court order in cases of judicial distribution. All questions relating to the reporting of these proceeds should be directed to Legal Services.
15. Property Type 7X - This property type is used for property covered under multiple statutes with various dormancy dates. Refer to Notes 4, 6, 7, 9, and 10.
16. New York State Checks – The dormancy period for unpaid NYS checks is 1 year.

Newspapers Available for Notice Publications

The following is a partial listing of newspapers by county. Any newspaper distributed in the county where you must advertise is acceptable. It doesn't have to be in the following listing.

Albany	Columbia	Greene	Montgomery	Oswego	Schenectady	Ulster
Allegany	Cortland	Hamilton	Nassau	Otsego	Schoharie	Warren
Bronx	Delaware	Herkimer	New York	Putnam	Schuyler	Washington
Broome	Dutchess	Jefferson	Niagara	Queens	Seneca	Wayne
Cayuga	Erie	Kings	Oneida	Rensselaer	Steuben	Westchester
Chautauqua	Essex	Lewis	Onondaga	Richmond	Suffolk	Wyoming
Chemung	Franklin	Livingston	Ontario	Rockland	Sullivan	Yates
Chenango	Fulton	Madison	Orange	St. Lawrence	Tioga	International
Clinton	Genesee	Monroe	Orleans	Saratoga	Tompkins	Foreign Language

County	Designated Newspaper	Address	Telephone
Albany	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Hamodia Newspaper	207 Foster Avenue, Brooklyn, NY 11230	718-853-9094
	The Chief-Leader	277 Broadway Suite 1506, 212-962-2690 New York, NY 10007	
	The Gazette	2345 Maxon Road, Schenectady, NY 12301-1090	518-382-1100
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The Times Union	PO Box 15000, Albany, NY 518-454-5543 12212	
	The Troy Record	501 Broadway, Troy, NY 12180	518-270-1273
Allegany	Alfred Sun	PO Box 811, Alfred, NY 14802	607-587-8110
	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944

Daily Reporter		159 Main Street, Wellsville, NY 14895	212-210-1944
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The Olean Times Herald	639 Norton Drive, Olean, NY 14760	716-373-2500
Bronx	Afro Times	1195 Atlantic Avenue Brooklyn, NY 11216	718-626-9500
	amNY	240 W 35th St., 9th Floor New York, NY 10001	631-843-3603
	Bronx Press Review	PO Box 811, Alfred, NY 14802	607-587-8110
	Bronx Times	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201	718-260-2555
	Bronx Times Reporter	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201	718-260-2555
	Caribbean Life	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201	718-260-2555
	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Forward	125 Maiden Ln, New York, NY, 10038	212-889-8200
	Haitian Times	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	Hamodia Newspaper	207 Foster Avenue, Brooklyn, NY 11230	718-853-9094
	Metro New York	639 Norton Drive, Olean, NY 14760	716-373-2500
	Newsday Media Group	240 W 35th St., 9th Floor New York, NY 10001	631-843-3603
	New York Daily Challenge	1195 Atlantic Avenue Brooklyn, NY 11216	718-626-9500
	The Carib News	7 W. 36th Street, 8th Floor, New York, NY 10018	212-944-1991
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The Jewish Week	1501 Broadway, New York, NY 10036-5503	212-921-7822
	The New York Observer	54 East 4th Street, New	800-542-0420

	The New York Post	York, NY 10021 1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The New York Sun	105 Chambers Street, New York, NY 10007	212-406-2700
	The New York Times - Legal Adv	620 Eighth Avenue, 11th Floor, New York, NY 10018	212-556-8787
	Salamanca Press	36-42 River Street, Salamanca, NY 14779	716-945-1644
Broome	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	718-330-1100
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The Press & Sun Bulletin	PO Box 1270, Binghamton, NY 13902	800-640-1722
Cayuga	Citizen Advertiser	25 Dill Street, Auburn, NY 13021	315-253-5311
	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Moravia Republican Register	6 Central Street, Moravia, NY 13118	315-497-1551
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Chautauqua	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Post Journal	PO Box 190, Jamestown, NY 14702	716-487-1111
	Observer	8-10 E 2nd Street, Dunkirk, NY 14048	716-366-3000
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139

Chemung	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The (Elmira) Star Gazette Advertiser	201 Baldwin Street, Elmira, NY 14902	607-733-8282
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Chenango	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Chenango American	PO Box 566, Greene, NY 13778	607-656-4511
	Evening Sun	45-47 Hale Street, Norwich, NY 13815	607-334-3276
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Clinton	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Press Republican	170 Margaret Street, Plattsburgh, NY 12901	518-561-2300
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
Columbia	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Hamodia Newpaper	207 Foster Avenue, Brooklyn, NY 11230	718-853-9094
	Register Star	364 Warren Street, Hudson, NY 12534	518-828-1616
	The Chatham Courier	PO Box 355, Chatham, NY 12037	518-392-5151
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue,	718-330-1100

		Brooklyn, NY 11215-1897	
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Cortland	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Standard	110 Main Street, PO Box 5548, Cortland, NY 13045	607-756-5665
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Cortland Sunday	165 S. Main Street, Cortland, NY 13045	607-753-3413
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Delaware	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Walton Reporter	181 Delaware Street, Walton, NY 13856	607-865-4131
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The Tri-Town News	PO Box 570, Sidney, NY 13838	607-561-3526
Dutchess	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The (Poughkeepsie) Journal	PO Box 1231, Poughkeepsie, NY 12602	845-454-2000
	The Harlem Valley Times	PO Box 1231, Poughkeepsie, NY 12602	845-454-2000
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420

	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Erie	Bee Group Newspapers	5564 Main Street, PO Box 150, Buffalo, NY 14231-0150	716-632-4700
	Buffalo Criterion	623-625 William Street, Buffalo, NY 14206	716-882-9570
	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The (Buffalo) News	1 News Plaza, PO Box 100, Buffalo, NY 14240	716-849-5535
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Essex	Adirondack Daily Enterprise	PO Box 318, Saranac Lake, NY 12983	518-891-2600
	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Franklin	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Evening Telegram	387 E Main Street, Malone, NY 12953	518-483-4700
	Free Press	136 Park Street, Tupper Lake, NY 12983	518-359-2166
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139

Fulton	Daily News	4 New York Plaza, 6th	212-210-1944
	Leader Herald	Floor, New York, NY 10004 8-10 E. Fulton Street, Gloversville,	518-725-8616
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Genesee	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Greene	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Greene County News	30 Church Street, Catskill, NY 12414	518-943-2100
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
Hamilton	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Hamilton County News	PO Box 166, Route 30, Speculator, NY 12164	518-548-6898
	Leader Herald	8-10 E. Fulton Street, Gloversville, NY 12078	518-725-8616
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Herkimer	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Evening Telegram	111 Green Street, Herkimer, NY 13350	315-866-2220

	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Jefferson	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	PO Box 277, Alexandria Bay, NY 13607	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	Thousand Island Sun	PO Box 277, Alexandria Bay, NY 13607	315-482-2581
	Watertown Daily Times	260 Washington Street, Watertown, NY 13601	315-782-1000
Kings	Afro Times	1195 Atlantic Avenue Brooklyn, NY 11216	718-626-9500
	amNY	240 W 35th St., 9th Floor New York, NY 10001	631-843-3603
	Bay News	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201	718-260-2555
	Bay Ridge Courier	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201	718-260-2555
	Brooklyn Graphic	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201	718-260-2555
	Brooklyn Courier (incorporating Park Slope Courier, Brooklyn Heights Courier, Carroll Gardens/Cobble Hill Courier, and Williamsburg Courier)	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201	718-260-2555
	Caribbean Life	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201	718-260-2555
	Daily News (Brooklyn Edition)	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Forward	125 Maiden Ln, New York, NY, 10038	212-889-8200
	Haitian Times	610 Vanderbilt Avenue, Brooklyn, NY 11238	718-230-8700
	Hamodia Newspaper	207 Foster Ave. Brooklyn, NY, 11230	718-853-9094
	Kings Courier (incorporating Flatbush Life)	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201	718-260-2555

	Metro New York	44 Wall Street, 8th Floor, New York, NY 10005 CNG, 1	646-792-8013	
	Mill Basin/Marine Park Courier (incorporating Canarsie Digest)	Mill Basin/Marine Park Courier North, 10th floor Brooklyn, NY 11201	718-260-2555	
	Newsday Media Group	240 W 35th St., 9th Floor New York, NY 10001	631-843-3603	
	New York Daily Challenge	1195 Atlantic Avenue Brooklyn, NY 11216	718-626-9500	
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690	
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000	
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100	
	The Jewish Week	1501 Broadway, New York, NY 10036-5503	212-921-7822	
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420	
	The New York Post	105 Chambers Street, New York, NY 10007	212-930-8139	
	The New York Sun	105 Chambers Street, New York, NY 10007	212-406-2700	
	The New York Times-Legal Adv	620 Eighth Avenue, 11th Floor, New York, NY 10018	212-556-8787	
	Lewis	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
		Journal & Republican	PO Box 33, Lowville, NY 13367	315-376-3525
		The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
		The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
		The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	Livingston	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
		Genesee Country Express	36 Main Street, Livonia, NY 14487	585-335-2271
		Hamodia Newspaper	207 Foster Avenue, Brooklyn, NY 11230	718-853-9094
		Livonia Gazette	36 Main Street, Livonia, NY 14487	585-346-3191
		Lima Recorder	36 Main Street, Livonia, NY 14487	585-346-3191
		The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
		The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
		The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100

	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Madison	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Hamodia Newspaper	207 Foster Avenue, Brooklyn, NY 11230	718-853-9094
	Mid-York Weekly	PO Box 318, Hamilton, NY 13346	315-824-2150
	Oneida Daily Dispatch	130 Broad Street, Oneida, NY 13421	
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Monroe	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Democrat & Chronicle	55 Exchange Boulevard, Rochester, NY 14614	585-232-7100
	Hamodia Newspaper	207 Foster Avenue, Brooklyn, NY 11230	718-853-9094
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Montgomery	Courier Standard Enterprise	PO Box 351, Fort Plain, NY 13339	518-993-2321
	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Recorder	One Venner Road, Amsterdam, NY 12010	518-843-1100
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Nassau	amNY	240 W 35th St., 9th Floor New York, NY 10001	631-843-3603

	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Forward	125 Maiden Ln, New York, NY, 10038	212-889-8200
	Freeport Leader	1840 Merrick Avenue, Merrick, NY 11566	516-378-3133
	Haitian Times	610 Vanderbilt Avenue, Brooklyn, NY 11238	516-378-3133
	Metro New York	44 Wall Street, 8th Floor, New York, NY 10005	646-792-8013
	Newsday Media Group	235 Pinelawn Road, Melville, NY 11747	631-843-2642
	The Carib News	7 W. 36th Street, 8th Floor, New York, NY 10018	212-944-1991
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The Jewish Week	1501 Broadway, New York, NY 10036-5503	212-921-7822
	The New York Sun	105 Chambers Street, New York, NY 10007	212-406-2700
	The New York Observer	105 Chambers Street, New York, NY 10007	800-542-0420
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
New York	Afro Times	1195 Atlantic Avenue Brooklyn, NY 11216	718-626-9500
	Caribbean Life	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201	718-260-2555
	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Forward	125 Maiden Ln, New York, NY, 10038	212-889-8200
	Haitian Times	610 Vanderbilt Avenue, Brooklyn, NY 11238	718-230-8700
	Hamodia Newspaper	207 Foster Avenue, Brooklyn, NY 11230	718-853-9094
	Metro New York	44 Wall Street, 8th Floor, New York, NY 10005	646-792-8013
	The Carib News	7 W. 36th Street, 8th Floor, New York, NY 10018	212-944-1991
	The Chelsea Clinton News	333 Seventh Avenue, New York, NY 10001	212-868-0190 Ext 402
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	New York Amsterdam News	2340 Frederick Douglass	212-932-7400

		Boulevard, New York, NY 10027	
	New York Daily Challenge	1195 Atlantic Avenue Brooklyn, NY 11216	718-626-9500
	Newsday Media Group	240 W 35th St., 9th Floor New York, NY 10001	631-843-3603
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	1689 46th Street, Brooklyn, NY 11204	718-330-1100
	The Jewish Week	1501 Broadway, New York, NY 10036-5503	212-921-7822
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Sun	105 Chambers Street, New York, NY 10007	212-406-2700
	Our Town Downtowner	333 Seventh Avenue, New York, NY 10001	212-868-0190 Ext 402
	Our Town Eastsider	333 Seventh Avenue, New York, NY 10001	212-868-0190 Ext 402
	The Westsider	333 Seventh Avenue, New York, NY 10001	212-868-0190 Ext 402
Niagara	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Gazette	310 Niagara Street, Niagara Falls, NY 14303	716-282-2311
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The Union-Sun & Journal	170 East Avenue, Lockport, NY 14094	716-439-9222
	Tonawanda News	PO Box 668, North Tonawanda, NY 14120	716-693-1000
Oneida	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Observer-Dispatch	221 Oriskany Plaza, Utica, NY 13501	315-792-5000
	Oneida Daily Dispatch	130 Broad Street, Oneida, NY 13421	315-363-5100
	Rome Sentinel Company	333 W. Dominick Street, Rome, NY 13442	315-337-4000
	The Courier Newspaper, Inc.	4 Meadow Street, Clinton, NY 13323	315-853-3490
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690

	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Onondaga	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Post Standard	Clinton Square, PO Box 4915, Syracuse, NY 13221	315-470-2051
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Ontario	Daily Messenger	73 Buffalo Street, Canandaigua, NY 14424	585-394-0770
	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Fingerlakes Times	218 Genesee Street, PO Box 393, Geneva, NY 14456	315-789-3333
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Orange	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Hamodia Newspaper	207 Foster Avenue, Brooklyn, NY 11230	718-853-9094
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000

	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	40 Mulberry Street, Middletown, NY 10940	212-930-8139
	The Times Herald Record	40 Mulberry Street, Middletown, NY 10940	845-341-1100
Orleans	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Journal-Register	413 Main Street, Medina, NY 14103	585-798-1400
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Oswego	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Palladium Times	140 West 1st Street, Oswego, NY 13126	315-343-3800
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The Valley News	117 Oneida Street, Fulton, NY 13069	315-598-6397
Otsego	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Daily Star	102 Chestnut Street, Oneonta, NY 13820	800-721-1000
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Putnam	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944

Putnam County Courier	PO Box 220, Carmel, NY 10512	914-225-3633
Putnam County News & Recorder	86 Main Street, Cold Spring, NY 10516	914-225-3633
The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
The New York Sun	105 Chambers Street, New York, NY 10007	212-930-8139
Queens	Afro Times	1195 Atlantic Avenue Brooklyn, NY 11216
	amNY	240 W 35th St., 9th Floor New York, NY 10001
	Astoria Times (incorporating Jackson Heights Times)	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201
	Bayside Times	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201
	Caribbean Life	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201
	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004
	Flushing Times	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201
	Forest Hills Ledger (incorporating Ridgewood Ledger)	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201
	Forward	125 Maiden Ln, New York, NY, 10038
	Haitian Times	610 Vanderbilt Avenue, Brooklyn, NY 11238
	Hamodia Newspaper	207 Foster Avenue, Brooklyn, NY 11230
	Jamaica Times (incorporating Queens Village Times and Laurelton Times)	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201
	Little Neck Ledger	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201
	Metro New York	44 Wall Street, 8th Floor, New York, NY 10005
	Newsday Media Group	235 Pinelawn Road,
		631-843-2642

		Melville, NY 11747	
	New York Daily Challenge	1195 Atlantic Avenue Brooklyn, NY 11216	718-626-9500
	The Carib News	7 W. 36th Street, 8th Floor, New York, NY 10018	212-944-1991
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The Jewish Week	1501 Broadway, New York, NY 10036-5503	212-921-7822
	The New York Times - Legal Adv	620 Eighth Avenue, 11th Floor, New York, NY 10018	212-556-8787
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Sun	105 Chambers Street, New York, NY 10007	212-406-2700
	Whitestone Times	CNG, 1 MetroTech Center North, 10th floor Brooklyn, NY 11201	718-260-2555
Rensselaer	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The Times Union	PO Box 15000, Albany, NY 12212	518-454-5543
	The Troy Record	501 Broadway, Troy, NY 12181	518-270-1273
	Standard Press	PO Box 216, Hoosick Falls, NY 12090	518-686-7338
Richmond	Advance	950 Fingerboard Road, Staten Island, NY 10305	718-981-1234
	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Forward	125 Maiden Ln, New York, NY, 10038	212-889-8200
	Haitian Times	610 Vanderbilt Avenue,	718-230-8700

	Hamodia Newspaper	Brooklyn, NY 11238 207 Foster Avenue, Brooklyn, NY 11230	718-853-9094
	Metro New York	44 Wall Street, 8th Floor, New York, NY 10005	646-792-8013
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The New York Times - Legal Adv	620 Eighth Avenue, 11th Floor, New York, NY 10018	212-556-8787
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Sun	105 Chambers Street, New York, NY 10007	212-406-2700
Rockland	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Hamodia Newspaper	207 Foster Avenue, Brooklyn, NY, 11230	718-853-9094
	Rockland Journal News	1 Gannett Drive, White Plains, NY 10604	914-694-5123
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The New York Sun	105 Chambers Street, New York, NY 10007	212-406-2700
St. Lawrence	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Observer	PO Box 300, Massena, NY 13662	315-769-2451
	Journal	PO Box 409, Ogdensburg, NY 13669	315-393-1000
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215	718-330-1100
	The New York Post	1211 Avenue of the	212-930-8139

	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
Saratoga	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Saratogian	20 Lake Avenue, Saratoga Springs, NY 12866	518-584-0205
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Schenectady	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Gazette	2235 Maxon Road, Schenectady, NY 12301-1090	518-382-1100
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	Times Union	PO Box 15000, Albany, NY 12212	518-454-5543
Schoharie	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Mountain Eagle	67 Main Street, Stamford, NY 12167-1142	607-652-5252
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139

	Times Journal	19 Division Street, Cobleskill, NY 12043	518-234-2515
Schuyler	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	Watkins Express	201 N. Franklin Street, Watkins Glen, NY 14891- 1224	607-335-1500
Seneca	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Steuben	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Leader	PO Box 1017, Corning, NY 14830-0817	607-936-4651
	Steuben-Courier Advocate	10 W. Steuben Street, Bath, NY 14810	607-776-2121
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	Tribune	85 Canisteo Street, Hornell, NY 14843	607-324-1425
Suffolk	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	East Hampton Star	153 Main Street, East Hampton, NY 11937-2716	631-324-0002
	Forward	125 Maiden Ln, New York, NY, 10038	212-889-8200
	Haitian Times	610 Vanderbilt Avenue, Brooklyn, NY 11238	718-230-8700
	Hamodia Newspaper	207 Foster Avenue, Brooklyn, NY, 11230	718-853-9094

	Long Island Advance	20 Medford Avenue #9, Patchogue, NY 11772-1220	631-475-1000
	Long Islander	322 Main Street, Huntington, NY 11743-6923	631-427-7000
	Metro New York	44 Wall Street, 8th Floor, New York, NY 10005	646-792-8013
	Newsday Media Group	235 Pinelawn Road, Melville, NY 11747	631-843-2642
	Smithtown Messenger	127 E. Main Street, Smithtown, NY 11787-2840	631-265-3500
	Smithtown News	1 Brooksite Drive, Smithtown, NY 11787-3493	631-265-2100
	Southampton Press	12 Mitchell Road, West Hampton Beach, NY 11978-2609	631-287-1100
	Suffolk County News	PO Box 367, Sayville, NY 11782	631-589-6200
	Suffolk Life	PO Box 9167, Riverhead, NY 11901	631-369-0800
	Suffolk Times	PO Box 1500, Mattituck, NY 11952	631-298-3268
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215	718-330-1100
	The Jewish Week	1501 Broadway, New York, NY 10036-5503	212-921-7822
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The New York Sun	105 Chambers Street, New York, NY 10007	212-406-2700
Sullivan	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Hamodia Newspaper	207 Foster Avenue, Brooklyn, NY, 11230	718-853-9094
	Sullivan County Democrat	PO Box 308, Callicoon, NY 12723	914-887-5200
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420

	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The New York Sun	105 Chambers Street, New York, NY 10007	212-406-2700
	The River Reporter	PO Box 150, Narrowsburg, NY 12764	914-252-7414
	The Star Gazette	PO Box 285, Elmira, NY 14902	607-733-8282
Tioga	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	Tioga County Courier	59 Church Street, Oswego, NY 13827	607-687-0108
Tompkins	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Journal	123 West State Street, Ithaca, NY 14850	607-272-2321
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Ulster	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Daily Freeman	79 Hurley Avenue, Kingston, NY 12401-2809	914-331-5000
	Hamodia Newspaper	207 Foster Avenue. Brooklyn, NY, 11230	718-853-9094
	New York Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100

	The New York Post	1211 Avenue of the Americas, 9th Floor, New	212-930-8139
	The New York Sun	105 Chambers Street, New York, NY 10007	212-406-2700
Warren	Chronicle	PO Box 153, Glens Falls, NY 12801	518-792-1126
	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The Post Star	PO Box 2157, Glens Falls, NY 12832	518-792-5844
Washington	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Granville Sentinel	PO Box 330, Granville, NY 12832	
	Greenwich Journal/Salem Press	35 Salem Street, Greenwich, NY 12834-1320	518-642-1234
	Hamodia Newspaper	207 Foster Avenue, Brooklyn, NY 11230	718-853-9094
	The Eagle	14 S. Park Street, Cambridge, NY 12816	518-692-2266
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Wayne	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Edna Comm. News/Time Saver	612 East Main Street, Palmyra, NY 14522	315-597-6655
	Finger Lakes Times	24 Main Street, Penn Yan, NY 14527	315-536-4040
	Newark Courier Gazette	613 S. Main Street, Newark, NY 14513	315-331-1000
	Sodus-Williamson Pennysaver	6890 Ridge Road, Sodus, NY 14551	315-483-6331

	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	Wayuga Community Newspaper	PO Box 199, Main Street, Redcreek, NY 13143	315-754-6229
Westchester	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Forward	125 Maiden Ln, New York, NY, 10038	212-889-8200
	Herald Statesman	1 Gannett Drive, White Plains, NY 10604-3401	914-965-5000
	Hamodia Newspaper	207 Foster Avenue, Brooklyn, NY, 11230	718-853-9094
	New York Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The Jewish Week	1501 Broadway, New York, NY 10036-5503	212-921-7822
	The Journal News	1 Gannett Drive, White Plains, NY 10604-3401	914-694-5123
	The New York Observer	54 East 4th Street, New York, NY 10021	800-542-0420
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
	The New York Sun	105 Chambers Street, New York, NY 10007	212-406-2700
	The Sound Shore Review Inc	3 Gannett Drive, W. Harrison, NY 10604	914-694-3600
	Westchester County Press	29 W. 4th Street, Mt. Vernon, NY 10550-4108	914-684-0006
Wyoming	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Herald	PO Box 219, 12 Broaden Avenue, Perry, NY 14530	212-962-2690
	The Chief-Leader	277 Broadway Suite 1506, New York, NY 10007	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue,	718-330-1100

		Brooklyn, NY 11215-1897	
	The Jewish Week	1501 Broadway, New York, NY 10036-5503	212-921-7822
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
Yates	Chronicle Express	138 Main Street, Penn Yan, NY	315-536-4422
	Daily News	4 New York Plaza, 6th Floor, New York, NY 10004	212-210-1944
	Dundee Observer	45 Water Street, Dundee, NY	607-243-7600
	The Chief-Leader	277 Broadway Suite 1506, New	212-962-2690
	The Jewish Herald	1689 46th Street, Brooklyn, NY 11204	718-972-4000
	The Jewish Press	338 Third Avenue, Brooklyn, NY 11215-1897	718-330-1100
	The Jewish Week	1501 Broadway, New York, NY 10036-5503	212-921-7822
	The New York Post	1211 Avenue of the Americas, 9th Floor, New York, NY 10036	212-930-8139
International	New York Law Journal	345 Park Avenue South New York, NY 10010	212-779-9200

Foreign Language

Language	Newspaper	Address	Telephone
Chinese	World Journal	379 Broadway, New York, NY 10013	212-966-7750
Creole	Haitian Times	610 Vanderbilt Avenue, Brooklyn, NY 11238	718-230-8700
Greek	National Herald	4117 Cresten Street, Long Island City, NY 11101	718-784-5255
Hungarian	Amerikai Magyar Szó	130 E. 16th Street, New York, NY 10003	212-254-0397
Korean	Korea Central Daily News	43-31 36th Street, Long Island NY 11101-1614	718-361-7700
Polish	Nowy-Dziennik	333 W. 38th Street, New York, NY 10018	212-594-2266
Russian	Novoye Russkoye Slovo	111 5th Avenue, 5th Floor, New York, NY 10003	212-387-0299
Spanish	El Especial	3510 Bergenline Avenue, Union City, NJ 07087	201-348-1959
Yiddish	Forward	125 Maiden Ln, New York, NY, 10038	212-889-8200

