

## NOTICES TO OWNERS & ADVERTISING REQUIREMENTS

There is no provision under the Delaware Escheat Law for due diligence. Holders are encouraged to make reasonable efforts to locate owners when an account first becomes inactive or a check remains un-cashed.

Financial institutions, courts, and life insurance companies are required by statute to publish the name and last know address of lost owners. Please refer to the following chart for publication information:

TYPE OF HOLDER	PUBLICATION DATE	COUNTY	PAPER TYPE	TIMES PUBLISHED	INQUIRY CUT-OFF
----------------	------------------	--------	------------	-----------------	-----------------

FINANCIAL INSTITUTIONS	BY 9/1	NEW CASTLE	DAILY	TWICE	10/31
		KENT	WEEKLY	ONCE	10/31
		SUSSEX	WEEKLY	ONCE	10/31

COURTS	BY 2/1	NEW CASTLE	DAILY	ONCE	3/31
		KENT	WEEKLY	ONCE	3/31
		SUSSEX	WEEKLY	ONCE	3/31

LIFE INSURANCE	BY 9/1	NEW CASTLE	DAILY	TWICE	12/1
		KENT	WEEKLY	ONCE	12/1
		SUSSEX	WEEKLY	ONCE	12/1

The expense incurred for the advertisement is deducted from the remittance due. Please attach an affidavit from the newspaper attesting to the placement and cost of the advertisement to your final report. In circumstances where the expense of the advertisement exceeds 50% of the reported value, a publication waiver may be requested by submitting a waiver request form which can be found at:

<http://revenue.delaware.gov/information/waiver.pdf> .