

VOLUNTARY COMPLIANCE AGREEMENT

_____ (Case # or Company Name) (hereinafter "Company") has undertaken a review of its internal unclaimed property procedures. During the course of this review the Company has determined that it may be holding unclaimed property which is due and reportable to the New York State Comptroller's Office of Unclaimed Funds (hereinafter "OUF"), and which has not been included by the Company in its prior unclaimed property report filings with the OUFG or in any closed audits of the Company by the OUFG.

The Company would like to come forward voluntarily to correct any previous underreporting of unclaimed property under the terms of this voluntary compliance agreement (hereinafter "Agreement"). The Company has not been contacted for audit by the OUFG or a third party acting on behalf of the OUFG to determine compliance with New York's Abandoned Property Law (hereinafter "APL"), except with respect to prior closed audits. We understand that the OUFG is willing to negotiate a mutually agreeable settlement with respect to the Company's reporting obligations under the APL (hereinafter "Settlement Agreement"), subject to the following terms and conditions:

1. The OUFG will determine whether an examination of the Company's books and records must be accomplished by the OUFG, or whether the process used by the Company in its own review may be used in lieu of an examination by the OUFG. An examination by the OUFG may consist of an on-site review of the books and records relating to any unclaimed property held by the Company to which the OUFG may be entitled under the APL and relevant decisional law.
2. The scope of any examination will include any books and records related to property identified by the Company and the OUFG as having probable nexus to the State of New York, including any records on which New York addresses might appear. The company agrees to provide additional records and information within a reasonable period upon request by the OUFG.
3. The Company will have the opportunity to participate in any examination, discuss any results and conclusions with the OUFG, and make any corrections to any books and records in the event any errors are found or in the event the Company learns any relevant new facts with respect to the subject property during the course of such examination. No remittance shall be made to the OUFG until the OUFG provides the Company with its written agreement as to the methodology used in determining the amount due the OUFG under the APL.
4. The examination and any resulting Settlement Agreement will cover the reportable periods from 1996 through 2007. This would include, but not be limited to, unclaimed wages, accounts payable checks, refund checks, rebate checks issued and/or payable from 1992 to 2003; and other general ledger items issued and/or payable from 1992 to 2001.
5. The Company reserves the right to terminate any examination at any time if, upon the advice of counsel, the Company believes that the OUFG has exceeded its statutory authority under the laws of the State of New York to perform such examination, or the OUFG has undertaken any actions beyond the agreed scope of examination. The Company acknowledges that any such termination may result in subsequent administrative and/or legal action being taken by the OUFG.
6. In the event a Settlement Agreement is reached based upon the Company's own review, the OUFG reserves the right to conduct an examination of relevant books and records within two years from the later of the date of the Settlement Agreement, or the date of payment by the Company. Such an examination would be performed by employees of the OUFG. In the event a Settlement Agreement cannot be reached, the negotiations conducted are not intended to be, and shall not be treated in any respect as, an admission of liability by the Company for any purpose.
7. All negotiations will be treated as confidential information by the Company. The OUFG will protect all confidential information provided to it by the Company to the fullest extent

possible, consistent with legal requirements and the responsibilities of its Office.

8. No interest or penalties will be imposed on the Company with respect to the unclaimed property payable to the OUF under the terms of any resulting Settlement Agreement.
9. Payment by the Company to the OUF under the Settlement Agreement shall be in full satisfaction of all obligations imposed by the APL with respect to the property types and reporting periods set forth in paragraph 4 hereof, and all prior reporting periods. The Company agrees to file future regular Abandoned Property Reports on a timely basis.
10. Upon payment of the amount of unclaimed property determined to be owing under the APL, the OUF in accordance with Section 1404 of the APL, shall relieve and hold the Company harmless, to the extent of the amount paid, from any and all liability for any claims related to such unclaimed property.
11. If this Agreement is executed by a third party representing the Company, it will be considered null and void unless a "Voluntary Compliance Engagement Letter" relative to the Company's compliance with the APL is signed by the Company within thirty days of the date of this Agreement.
12. This Agreement shall be valid for a period of six months from the date executed by a duly authorized representative of the OUF. Should the Company or third party representative require additional time to complete its research and file the applicable abandoned property report and payment, a written request must be submitted to the OUF prior to the expiration of the six month period. Such extension request shall provide specific details of the work performed, the estimated completion date, and an explanation as to why additional time is required. For this Agreement to continue in force, the OUF must consent in writing to the extension request. Failure to obtain the OUF's written consent to a request for an extension, may subject the Company to late filing interest charges for the additional period of time from the expiration of the six month period to the delivery of the unclaimed property.

If you are agreeable to the foregoing terms and conditions and agree to meet with the Company to discuss the Company's review of its procedures in connection with determining whether to proceed with an examination of the Company's books and records as set forth herein, and further agree that upon completion of the examination and relevant discussions to enter into a Settlement Agreement with the Company consistent with the foregoing terms and conditions, please return an executed copy of this Agreement.

Company

By: _____

Title: _____

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AGREED AND ACKNOWLEDGED

State of New York
Office of Unclaimed Funds

BY: _____

Date: _____