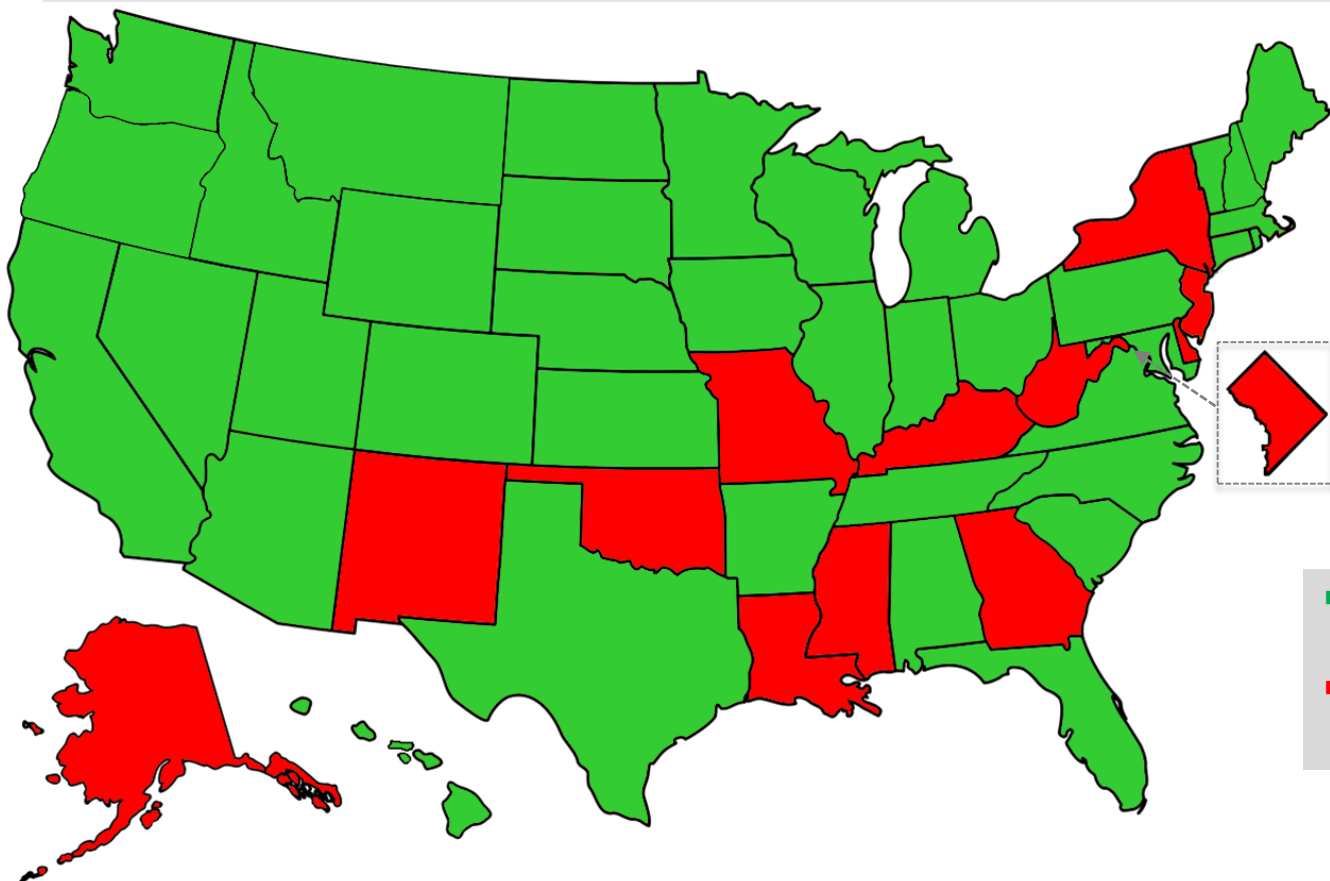


States With an Unclaimed Property Gift Card/Certificate Exemption

McDermott
Will & Emery

Alabama	Connecticut	Indiana	Massachusetts	Nevada	Oregon	Tennessee	Washington
Arizona	Florida	Iowa	Michigan	New Hampshire	Pennsylvania	Texas	Wisconsin
Arkansas	Hawaii	Kansas	Minnesota	North Carolina	Rhode Island	Utah	Wyoming
California	Idaho	Maine	Montana	North Dakota	South Carolina	Vermont	
Colorado	Illinois	Maryland	Nebraska	Ohio	South Dakota	Virginia	



- Has a gift card/certificate exemption
- No gift card/certificate exemption