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INTRODUCTION

The Illinois Register is the official state document for publishing public notice of rulemaking activity initiated by State governmental agencies. The table of contents is arranged categorically by rulemaking activity and alphabetically by agency within each category.

Rulemaking activity consists of proposed or adopted new rules; amendments to or repealers of existing rules; and rules promulgated by emergency or peremptory action. Executive Orders and Proclamations issued by the Governor; notices of public information required by State Statute; and activities (meeting agendas; Statements of Objection or Recommendation, etc.) of the Joint Committee on Administrative Rules (JCAR), a legislative oversight committee which monitors the rulemaking activities of State Agencies; is also published in the Register.

The Register is a weekly update of the Illinois Administrative Code (a compilation of the rules adopted by State agencies). The most recent edition of the Code, along with the Register, comprise the most current accounting of State agencies’ rulemakings.

The Illinois Register is the property of the State of Illinois, granted by the authority of the Illinois Administrative Procedure Act [5 ILCS 100/1-1, et seq.].

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Editor's Note: The second filing period for submitting Regulatory Agendas will start October 14, 2008 with the last day to file being January 2, 2009.
1) **Heading of the Part:** Income Tax

2) **Code Citation:** 86 Ill. Adm. Code 100

3) **Section Number:** 100.2430
   **Proposed Action:** Amendment

4) **Statutory Authority:** 35 ILCS 5/203 and 5/1401

5) **A Complete Description of the Subjects and Issues Involved:** This rulemaking amends the regulation dealing with the disallowance of deductions for certain expenses paid to related parties who would be unitary with the taxpayer if not for the fact that they operate primarily outside the United States to reflect the amendments to Section 203 of the Illinois Income Tax Act made by Public Acts 95-233 and 95-707. Those Acts expand the expense disallowance provisions to also apply to expenses (including insurance premiums) paid to related parties who would be unitary with the taxpayer if not for the prohibition against including financial organizations, insurance companies and transportation companies in a unitary group with persons engaged in other businesses.

6) **Published studies or reports and sources of underlying data used to compose this rulemaking:** None

7) **Will this rulemaking replace any emergency rulemaking currently in effect?** No

8) **Does this rulemaking contain an automatic repeal date?** No

9) **Does this rulemaking contain incorporations by reference?** No

10) **Are there any other proposed rulemakings pending on this Part?** Yes

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100.7360  New Section  32 Ill. Reg. 12164; August 1, 2008
100.7370  New Section  32 Ill. Reg. 12164; August 1, 2008
100.3371  New Section  32 Ill. Reg. 16037; October 3, 2008
100.2310  Amendment  32 Ill. Reg. 16309; October 10, 2008
100.5070  Amendment  32 Ill. Reg. 16682; October 17, 2008
100.5080  Amendment  32 Ill. Reg. 16682; October 17, 2008

11)  Statement of Statewide Policy Objective: This rulemaking does not create a State mandate, nor does it modify any existing State mandates.

12)  Time, Place and Manner in which interested persons may comment on this rulemaking: Persons who wish to submit comments on this rulemaking may submit them in writing by no later than 45 days after publication of this Notice to:

        Paul Caselton
        Deputy General Counsel – Income Tax
        Illinois Department of Revenue
        Legal Services Office
        101 West Jefferson
        Springfield, Illinois  62794

        217/524-3951

13)  Initial Regulatory Flexibility Analysis:

        A)  Types of small businesses, small municipalities and not-for-profit corporations affected: This rulemaking affects only members of conglomerates.

        B)  Reporting, bookkeeping or other procedures required for compliance: None

        C)  Types of professional skills necessary for compliance: None

14)  Regulatory Agenda on which this rulemaking was summarized: July 2008

The full text of the Proposed Amendment begins on the next page:
DEPARTMENT OF REVENUE

NOTICE OF PROPOSED AMENDMENT

TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE

PART 100
INCOME TAX

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100.2000   Introduction
100.2050   Net Income (IITA Section 202)

SUBPART B: CREDITS

Section
100.2100   Replacement Tax Investment Credit Prior to January 1, 1994 (IITA 201(e))
100.2101   Replacement Tax Investment Credit (IITA 201(e))
100.2110   Investment Credit; Enterprise Zone and River Edge Redevelopment Zone (IITA 201(f))
100.2120   Jobs Tax Credit; Enterprise Zone and Foreign Trade Zone or Sub-Zone (IITA 201(g))
100.2130   Investment Credit; High Impact Business (IITA 201(h))
100.2140   Credit Against Income Tax for Replacement Tax (IITA 201(i))
100.2150   Training Expense Credit (IITA 201(j))
100.2160   Research and Development Credit (IITA 201(k))
100.2163   Environmental Remediation Credit (IITA 201(l))
100.2165   Education Expense Credit (IITA 201(m))
100.2170   Tax Credits for Coal Research and Coal Utilization Equipment (IITA 206)
100.2180   Credit for Residential Real Property Taxes (IITA 208)
100.2185   Film Production Services Credit (IITA 213)
100.2190   Tax Credit for Affordable Housing Donations (IITA Section 214)
100.2195   Dependent Care Assistance Program Tax Credit (IITA 210)
100.2196   Employee Child Care Assistance Program Tax Credit (IITA Section 210.5)
100.2197   Foreign Tax Credit (IITA Section 601(b)(3))
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SUBPART C: NET OPERATING LOSSES OF UNITARY BUSINESS GROUPS OCCURRING PRIOR TO DECEMBER 31, 1986
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**SUBPART D: ILLINOIS NET LOSS DEDUCTIONS FOR LOSSES OCCURRING ON OR AFTER DECEMBER 31, 1986**

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100.2410 Net Operating Loss Carryovers for Individuals, and Capital Loss and Other Carryovers for All Taxpayers (IITA Section 203)

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100.2450 IIT Refunds (IITA Section 203(a)(2)(H), (b)(2)(F), (c)(2)(J) and (d)(2)(F))

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SUBPART E: ADDITIONS TO AND SUBTRACTIONS FROM TAXABLE INCOME OF INDIVIDUALS, CORPORATIONS, TRUSTS AND ESTATES AND PARTNERSHIPS

Section 100.2430 Addition and Subtraction Modifications for Transactions with 80-20 and Noncombination Rule Companies

a) For taxable years ending on or after December 31, 2004, IITA Section 203 (as amended by Public Act 93-0840) requires a taxpayer, in computing base income, to add back deductions allowed in computing federal taxable income or adjusted gross income for interest expenses and intangible expenses incurred in transactions with a person who would be a member of a unitary business group with the taxpayer, if not for the 80-20 test. These provisions were expanded by Public Act 95-233 and Public Act 95-707 to also require the add-back of deductions for interest expenses, intangible expenses and insurance premium expenses when incurred in taxable years ending on or after December 31, 2008, in transactions with a person who would be a member of a unitary business group with a taxpayer if not for the prohibition in IITA Section 1501(a)(27) against including in a single unitary business group taxpayers who use different apportionment formulas under IITA Section 304. Taxpayers are also allowed Public Act 93-0840 also amended IITA Section 203 to allow subtraction modifications that would ensure that the addition modifications do not result in double taxation. Exceptions are provided for, and to provide exceptions in instances in which requiring the addition modifications would not be appropriate.

b) Definitions

1) Dividend Included in Base Income. "Dividend" means any item defined as a dividend under 26 USC 316 and any other item of income characterized or treated as a dividend under the Internal Revenue Code, and includes any item included in gross income under Sections 951 through 964 of the Internal Revenue Code and amounts included in gross income under Section 78 of the Internal Revenue Code. (IITA Section 203(a)(2)(D-17), (D-18), (D-19), (b)(2)(E-12), and (E-13); and (E-14), (c)(2)(G-12), and (G-13), and (G-14), and (d)(2)(D-7), (D-8), and (D-9)) A dividend is included in base income of a taxpayer only to the extent the dividend is neither deducted in computing the federal taxable or adjusted gross income of the taxpayer nor subtracted from federal taxable income or adjusted gross income under IITA Section 203.
2) Foreign Person. A "foreign person" is any person who would be included in a unitary business group with the taxpayer if not for the fact that 80% or more of that person's business activities are conducted outside the United States. (IITA Section 1501(a)(30))

3) Interest. "Interest" means "compensation for the use or forbearance of money". (See Deputy v. du Pont, 308 U.S. 488, 498 (1940).) Interest includes the amortization of any discount at which an obligation is purchased and is net of the amortization of any premium at which an obligation is purchased.

4) Intangible Expense. "Intangible expense" includes expenses, losses, and costs for, or related to, the direct or indirect acquisition, use, maintenance or management, ownership, sale, exchange, or any other disposition of intangible property; losses incurred, directly or indirectly, from factoring transactions or discounting transactions; royalty, patent, technical, and copyright fees; licensing fees; and other similar expenses and costs. (IITA Section 203(a)(2)(D-18), (b)(2)(E-13), (c)(2)(G-13) and (d)(2)(D-8))

5) Intangible Income. "Intangible income" means the income received or accrued by a person from a transaction that generates intangible expense for the other party to the transaction.

6) Intangible Property. "Intangible property" includes patents, patent applications, trade names, trademarks, service marks, copyrights, mask works, trade secrets, and similar types of intangible assets. (IITA Section 203(a)(2)(D-18), (b)(2)(E-13), (c)(2)(G-13) and (d)(2)(D-8))

7) Related Party. "Related parties" means persons disallowed a deduction for losses by section 267(b), (c) and (f) of the Internal Revenue Code, as well as a partner and its partnership and each of the other partners in that partnership.

8) Noncombination Rule Company. "Noncombination rule company" means any person who would be a member of a unitary business group with a taxpayer if not for the prohibition in IITA Section 1501(a)(27) against including in a single unitary business group persons who use different apportionment formulas under IITA Section 304.
9) **Insurance Premiums.** "Insurance premiums" means the total amount paid or accrued during the taxable year, net of refunds or abatements, for coverage against any risk under a policy issued by an entity that is required to apportion its business income under the provisions of IITA Section 304(b) or that would be required to do so if it were subject to Illinois income taxation.

c) **Addition Modifications**

1) **Interest.** Except as otherwise provided in this subsection (c)(1), every taxpayer must add back to its base income any deduction otherwise allowed in the taxable year for interest paid to a foreign person or to a noncombination rule company, to the extent the interest exceeds the amount of dividends received from the foreign person or noncombination rule company by the taxpayer and included in base income for the same taxable year. (See IITA Section 203(a)(2)(D-17), (b)(2)(E-12), (c)(2)(G-12), and (d)(2)(D-7).) This addition modification shall not apply to an item of interest expense if:

A) The foreign person or noncombination rule company is subject in a foreign country or state, other than a state that requires mandatory unitary reporting by the taxpayer and the foreign person or noncombination rule company, to a tax on or measured by net income with respect to the interest. If the foreign person or noncombination rule company is a partnership, subchapter S corporation or trust, the foreign person or noncombination rule company is subject to a tax on or measured by net income with respect to the interest to the extent that the interest is included in the tax base of a partner, shareholder or beneficiary who is subject to a tax on or measured by net income in a foreign country or state.

B) The taxpayer can establish, based on a preponderance of the evidence, both of the following:

i) the foreign person or noncombination rule company, during the same taxable year, paid, accrued, or incurred the interest to a person that is not a related party; and
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ii) the transaction giving rise to the interest expense between the taxpayer and the foreign person or noncombination rule company did not have as a principal purpose the avoidance of Illinois income tax, and interest is paid pursuant to a contract or agreement that reflects an arms-length interest rate and terms.

C) The taxpayer can establish, based on clear and convincing evidence, that the item of interest relates to a contract or agreement entered into at arms-length rates and terms and the principal purpose for the payment is not federal or Illinois tax avoidance.

D) The taxpayer establishes by clear and convincing evidence that the adjustment would be unreasonable.

E) The taxpayer has received permission under Section 100.3390 of this Part to use an alternative method of apportionment allowing the deduction of the item.

2) Intangible Expenses. Except as otherwise provided in this subsection (c)(2), every taxpayer must add back to its base income any deduction otherwise allowed in the taxable year for intangible expenses incurred with respect to transactions with a foreign person or with a noncombination rule company, to the extent the intangible expenses exceed the amount of dividends received from the foreign person or noncombination rule company by the taxpayer and included in base income for the same taxable year. If a taxpayer incurs both interest and intangible expenses with the same foreign person or noncombination rule company, any dividends received from that foreign person or noncombination rule company shall be applied first against interest under subsection (c)(1) and only the excess (if any) of the dividends over the interest expenses shall be applied against intangible expenses under this subsection (c)(2). (See IITA Section 203(a)(2)(D-18), (b)(2)(E-13), (c)(2)(G-13) and (d)(2)(D-8).) This addition modification shall not apply to an item of intangible expense if:

A) The item arises from a transaction with a foreign person or noncombination rule company who is subject in a foreign country
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or state, other than a state that requires mandatory unitary reporting by the taxpayer and the foreign person or noncombination rule company, to a tax on or measured by net income with respect to the intangible income related to the item. If the foreign person or noncombination rule company is a partnership, subchapter S corporation or trust, the foreign person or noncombination rule company is subject to a tax on or measured by net income with respect to the intangible income to the extent that the intangible income is included in the tax base of a partner, shareholder or beneficiary who is subject to a tax on or measured by net income in a foreign country or state.

B) The taxpayer can establish, based on a preponderance of the evidence, both of the following:

i) the foreign person or noncombination rule company during the same taxable year paid, accrued, or incurred the intangible expense to a person that is not a related party; and

ii) the transaction giving rise to the intangible expense between the taxpayer and the foreign person or noncombination rule company did not have as a principal purpose the avoidance of Illinois income tax, and is paid pursuant to a contract or agreement that reflects arms-length terms.

C) If the taxpayer establishes, by clear and convincing evidence, that the adjustments are unreasonable.

D) The taxpayer has received permission under Section 100.3390 of this Part to use an alternative method of apportionment, allowing the deduction of the item.

3) Insurance Premiums. Every taxpayer must add back to its base income any deduction otherwise allowed in the taxable year for insurance premiums paid to a noncombination rule company, to the extent the insurance premium expense exceeds the amount of dividends received from the noncombination rule company by the taxpayer and included in
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base income for the same taxable year. If a taxpayer incurs both interest or intangible expenses and insurance premium expenses with the same noncombination rule company, any dividends received from that noncombination rule company shall be applied first against interest under subsection (c)(1), then against intangibles expenses under subsection (c)(2), and only the excess (if any) of the dividends over the interest expenses and intangible expenses shall be applied against insurance premium expenses under this subsection (c)(3). (See IITA Section 203(a)(2)(D-19), (b)(2)(E-14), (c)(2)(G-14) and (d)(2)(D-9).)

d) Subtraction Modifications

1) Interest Income of a Foreign Person or Noncombination Rule Company. If interest paid to a foreign person or noncombination rule company is added back by a taxpayer under subsection (c)(1), the foreign person or noncombination rule company is allowed a subtraction for the amount of that interest included in its base income for the taxable year, net of deductions allocable to that income. The subtraction under this subsection (d)(1) shall not exceed the amount of the corresponding addition under subsection (c)(1). (See IITA Section 203(a)(2)(CC), (b)(2)(V), (c)(2)(T), and (d)(2)(Q).)

2) Intangible Income of a Foreign Person or Noncombination Rule Company. If intangible expense incurred in a transaction with a foreign person or noncombination rule company is added back by a taxpayer under subsection (c)(2), the foreign person or noncombination rule company is allowed a subtraction for the amount of the intangible income from that transaction included in its base income for the taxable year, net of deductions allocable to that income. The subtraction under this subsection (d)(2) shall not exceed the amount of the corresponding addition under subsection (c)(2). (See IITA Section 203(a)(2)(CC), (b)(2)(V), (c)(2)(T), and (d)(2)(Q).)

3) Interest Income from a Foreign Person or Noncombination Rule Company. A taxpayer who receives interest income from a foreign person or noncombination rule company is allowed a subtraction for the amount of that interest income, net of deductions allocable to that income. The subtraction allowed in this subsection (d)(3) for a taxable year may not exceed the amount of the addition modification for the taxable year under
subsection (c)(1) for interest paid by the taxpayer to the foreign person or noncombination rule company. (See IITA Section 203(a)(2)(DD), (b)(2)(W), (c)(2)(U); and (d)(2)(R)).

4) Intangible Income from a Foreign Person or Noncombination Rule Company. A taxpayer who receives intangible income from a transaction with a foreign person or noncombination rule company is allowed a subtraction for the amount of the intangible income, net of deductions allocable to that income. The subtraction allowed in this subsection (d)(4)(d)(3) for the taxable year may not exceed the amount of the addition modification for the taxable year under subsection (c)(2) for intangible expenses incurred by the taxpayer in transactions with the foreign person or noncombination rule company. (See IITA Section 203(a)(2)(EE), (b)(2)(X), (c)(2)(V); and (d)(2)(S)).

5) Insurance Premium Income of a Noncombination Rule Company. If insurance premium expense incurred in a transaction with a noncombination rule company is added back by a taxpayer under subsection (c)(3), the noncombination rule company is allowed a subtraction for the amount of the insurance premium income from that transaction included in its base income for the taxable year, net of deductions allocable to that income. The subtraction under this subsection (d)(5) shall not exceed the amount of the corresponding addition under subsection (c)(3). (See IITA Section 203(b)(2)(V)).

e) Unitary Business Groups. The provisions of this Section apply both to persons who are members of a unitary business group and to persons who are not members of a unitary business group because of the application of the 80-20 rule or of the prohibition in IITA Section 1501(a)(27) against including in a single unitary business group taxpayers using different apportionment formulas under IITA Section 304(a) through (d). In applying the provisions of this Section in the case of a unitary business group, any reference to the "taxpayer" in this Section shall be deemed to refer to the unitary business group.

(Source: Amended at 33 Ill. Reg. ______, effective _____________.)
The following second notices were received by the Joint Committee on Administrative Rules during the period of October 6, 2008 through October 13, 2008 and have been scheduled for review by the Committee at its November 18, 2008 meeting. Other items not contained in this published list may also be considered. Members of the public wishing to express their views with respect to a rulemaking should submit written comments to the Committee at the following address: Joint Committee on Administrative Rules, 700 Stratton Bldg., Springfield IL 62706.

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OFFICE OF THE TREASURER

NOTICE OF PUBLIC INFORMATION

NOTICE OF NAMES OF PERSONS APPEARING TO BE OWNERS OF ABANDONED PROPERTY WHOSE LAST KNOWN ADDRESSES ARE IN CERTAIN STATES

Pursuant to Public Act 91-0016, the Illinois State Treasurer's Office is publishing the names and last known addresses of abandoned property owners whose last known addresses are allegedly in a state other than Illinois. The other state does not have a reciprocity arrangement with Illinois.

If your name or that of a person you represent appears below, you may contact this agency for further information about the assets.

INQUIRIES MUST BE IN WRITING. The written inquiry should include the name and address as listed, and the correct name and address for reply. If inquiring about a name other than your own, you must indicate your authority to act on behalf of that person.

Address written inquiries to:

ILLINOIS STATE TREASURER'S OFFICE
UNCLAIMED PROPERTY DIVISION
P.O. Box 19495
Springfield, Illinois 62794-9495

AUTHORITY: Implementing and required by the Illinois Uniform Disposition of Unclaimed Property Act, (765 ILCS 1025/12).
OFFICE OF THE TREASURER

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ACKMAN CHARLES E USS RODNEY M DAVIS FPO AP
AFANI SAUD MD ALEJANDRO 5267 LAS CONDES SANTIAGO CHILE
AGRO OCHOA POULTRY FARMS SAN JUAN PUERTO RICO
AL KHALILI LUNA 4700 RENE EMARD 404 PIERREFONDS QC
AUDIGIER MARIE J 99 RUE DE BELLEVILLE PARIS
BACHUK ROBERT 415 BLAKE ST 4 BARRIE ON
BAGNIS MARCELO G CALZ NO 120 MODULO 7 HACIENDA COAPA MEXICO
BAILE PAMELA M 7A BESSELSELEIGH RD WOOTON ABINGDON ON
BAKER EVELYN O PSC 80 BOX 16875 APO AP
BAKER KIP D PSC 80 BOX 16875 APO AP
BALENTINE DOUGLAS A PO BOX 114 VLAARDINGEN 3130 AC
BANGKOK YMCA
BARRETTE ISABELLE 1635 BOUL RATHIER TROIS RIVIERES
BATTE LESLIE 86 BURLINGTON WAY WINNIPEG
BAZERGHI JOSEPH 177 ANDOVER BEACONSFIELD QC
BECKER GENEVIEVE 338 N VAN BOREN ST BARAUIA
BECKER HANS 5330 KNOENIG WEST GERMANY
BELCHER JOHN JR R PSC 2 BOX 5359 APO
BELCHER LEISA A PSC 2 BOX 5359 APO
BERRYHILL MABEL W CHESTNUT ST LOUIS
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BIGAOUETTE CHRISTIAN 493 MONTPELLIER BEAUPORT QC
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CERVANTES JORGE M RANCHO DEL ARCO 40 LOS GIRASOLES MEXICO
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INTELLECTUAL PROPERTY SERVICES LTD MUDALIGE MAWATHA
INVICTA STORAGE SYSTEMS 79 HAWLEY SQUARE
IPSEN RUTH E  1067 DES MOINES AVE DES MOINES
JAH ASIF  3480 HAVENWOOD DR APT 417 MISSISSAUGA
JARVIS JOHN  KONTIKI 13 SANSPAREILMINSTER SHEPPEY KENT
JAWOREK ZYGMUNT  MALOPOSKIE LUDOW 12
JAWOREK ZYGMUNT  WIOSNY LUDOW 12 MALOPOSKIE POLSKA
JONES SANDRA D  PSC 80 BOX 11855 APO AP
JORDAN SUSAN  2 RATHBRAUGHAN PARK BALLYLIVNAN SLIGO
KARAUL MEHMET  CHEMIN DES CHEVRES 26 CHAMBESY
KASMYA MOHAMMED  5340 FLORAL HILL CRESCENT MISSISSAUGA
KEANEY THERESE  DERRY GRANGE SLIGO
KEARNS TERESA  35 MCNEILL DRIVE SLIGO
KEDILHAC NAVARRO EDWIN R  DE PIEDRA NO 96 TLALPAN CP
KELLY GRACE  14 GLENOUGHLY CLOSE GLENCAR LETTERKENNY DONEGAL
KENNEDY KAREN  KILLAGHTREE DUNKINEELY CO DONGOLA
KENNEDY RICHARD  13 FOYLE ROAD FAIRVIEW DUBLIN
KIELY DAVID O  27 PATRICK STREET KILKENNY ERIE
KIELY JULIAN R  27 PATRICK STREET KILKENNY ERIE
KIM JINCHEOL  SEOLL 142810 SILLIMDONG KWANAK
KIM JUNG W  121ST GENERAL HOSPITAL 86 APO AP
KIM KYUNG M  121ST GENERAL HOSPITAL 86 APO AP
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BEQ 129
TECHNY

KLYMKO CAROLYN
GUELPH CALLANDER DR
ONTARIO

KOENIG CHARLES

KOENIG CHARLES KOENIG

KRYSHER SELMA

KUZMINSKI PETER
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KWON HELEN
CHEMIN DES CHEVRES 26
CHAMBESY

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HUDSON QC

LAFRENIERE JULIE
1035 F DE LA PRAIRIE OUE
ST JEAN CHRYSOSTONE

LAM NUOI THI
4816 JUDY ANN CT
ORLANDO

LAMARRE MARTIN
454 P MONDOU
DRUMMONDVILLE

LAMBERT JONATHAN
7687 OAK ST
VANCOUVER

LANCASTER CAROL
260 MERTON ST SUITE 505
TORONTO ON

LANDRIAULT CHARLYNE
4822 PANNETON FABREVILLE
LAVAL QC

LANOUETTE KARINE
1381 CHERBOURG
SHERBROOKE QC

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BOTTICELLI 67 MIXCOAC
MEXICO

LAROCHE JOSEE
20 PLACE DE LA CALEDONIE
CANDIAC QC

LECLAIR DEENA
2 HAMMIL COURT APT 201
NEPEAN ON

LEONARD FINTAN
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TORONTO ON

LICHOW AARON MICAH
RAFAEL KLATCHKIN 35
BEER SHEVA ISRAEL

LICHOW LEONARD
RAFAEL KLATCHKIN 35
BEER SHEVA ISRAEL

LIU SONG
4 SHANGBUZHONGLU RD RM 1419 SHENKAN MANSION

LOPEZ JESUS Z
LIORNA 66 EDIF B DEPTO 303
MEXICO
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NAVARRETTE SERGIO F
CALLE M EDIF 55 APTO 14
MEXICO

NELSON BILL
11 KITTIWAKE DR AUTON WASHINGTON
TYNE AND WEAR

NESS FREDA
10 MARCHFIELD PARK EDINBURGH
EDINBURGH

NESS HENRY
10 MARCHFIELD PARK EDINBURGH
EDINBURGH

NGASSAM KATHLEEN
750 A QUERBES
OUTREMONT QC

NICHOLSON JENNIFER
3519 49TH ST NW UNIT 60
CALGARY AB

NICOL KAY
61 CONNELL ROAD
OYSTER BAY

NOORANI MOHAMMED
150 LAKESHORE RD WEST APT 1411
MISSISSAUGA

NORMAN KAREN
103 ORCHID VICTORIA MARTIN
TRINIDAD WEST INDIES

OBERNDORFF ERNA M
NORTH AUSTIN

OBOYLE PATRICK S
LAS PALMAS BUNGLOWS APT #12
COASTA RICA

ODONNELL SEAN
WUTHERING HEIGHTS 13 STRANDHILL CO
SLIGO

OH EUN JOO
799 BROOKRIDGE DRIVE APT 9
VALLEY COTTAGE

OHTA YUMI
1 2 10 MOTNOAKAYAMA FUNABASHI SHI
CHIBA

OKLAHOMA COUNTY RECORDER

OLIVEIRA BRUNO
16 RUE DE ST REMY 28500 LOUVILIERS EN

OLSEN CECILIA P
104 MAIN AVE
MATHERVILLE

ONEILL CATHERINE
1255 ROLAND DESMEULES
STE FOY QC

ORDONEZ GUSTAVO E
REPUBLICAS NO 96 DEPTO 4
MEXICO

OSULLIVAN JOHN
127 RATHEDMOND ESTATE
SLIGO

OWEN SARAH E
1141 FAIRWAY VIEWS WYND
DELTA BC

PARKES NUALA
THE COTTAGE KNOCKNAHUR CO
SLIGO

PATONE ANTONIO
17329 BOUL BRUNSWICK
KIRKLAND QC
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PERSINGER HENRY LEE  STEWART CROSSING MILE 213  CAN
PERSONAL SUPPORT ACTIVITY  BOX 45  FPO
PETRIZ ELVIRA MARIA D  PESTALOZZI NO 1250 INT 13  MEXICO
PIGOTT ANNE  2639 WEST 5TH AVE  VANCOUVER BC
PIM CHERYL  34 CADILLAC BLVD  KIRKLAND QC
PLASENCIA JORGE V  EL OLMO 106 COLONIA CIPRES  TOLUCA
PLUNKETT ANTHONY  12 CASHEL DRIVE CASHELSDOWNS  KILKENNY
POMERLEAU ANNIE  377 RUE TESSIER RIMO
PORTEOUS DOROTHY  2 CHAPEL ROAD BALLINDERRY  LISBURN
PORTEOUS DOROTHY  2 CHAPEL BALLINDERRY LISBURN  ANTRIM
POWELL ALEXANDRA  5 NEWBURY ROAD NEWARK  NOTTINGHAMSHIRE4
RAIMOND KEDILHAC EDWIN  PUENTE DE PIEDRA  MEXICO
RAMIREZ FERNANDO R  SUR 115 A 314 COL ESCUADRON 201  MEXICO
RAMIREZ RICARDO  BOGOTA CALLE 93 1940  SANTA FE
RAMIREZ RICARDO B  4A PRIV DE TRIOMAS 206 VILLA  MEXICO
RAMSAY JACQUES  21 MCFARLAND RD  NORTH HATLEY
RANDALL LORAINE  RR 1  INGLEWOOD
RAYWORTH SCOTT D  PO BOX 927  WOLFVILLE NS
RENDON AGUILERA CARLOS E  SATISIMA COL LA  MEXICO
RENDON CARLOS E  SANTISIMA COL LA CONCORDIA  MEXICO
RETNAM RAJAN  AVE DE GRATTA PAILLE
RICHARD MICHAEL  35 KEEFER ST  BROCKVILLE ON
RIVERA HERIBERTO C  AV COYOACAN 1622 COL DEL VALLE  MEXICO
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STANLEY PATRICK CLAREOGHILL CASTLEBLAYNEY MONAGH
STAPLETON EDWARD 4230 FOUNTAIN STREET NORTH CAMBRIDGE
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TAM SUSANNE 109 2222 CASTLE DR WHISTLER BC
TELEFLEX MEDICAL IRELAND PORTADOWN RD ARMAGH
TELEZ GERARDO A COL COMUNIDAD TLALNEPANTLA MEXICO
TEMPLE MARY 435 NELSON ST 23 LONDON ON
TEXAS M RECOVERIES
THACKWAY HELEN 60 HANSON ROAD ABINGDON
THOME KROMER BIRGIT STRASSE DER JUGEND 23 KLEINMACHNOW
THORNLEY RAY 122 TUCKWELL ROAD CASTLE HILL
THORNLEY RAYMOND A 122 TUCKWELL ROAD CASTLE HILL SYDNEY
TIMMONS BARBARA A 244 SO PLUM GROVE
TORRES GERARDO L SERENO NO 49 COLINAS DEL SUR MEXICO
TRETYAKOV ANDREI MOSCOW STUDENCHESKAY 11
TROTTIER JULIE 50 DES CONIFERES APT 305 AYLMER QC
TSOULUHAS ANNA 6010 HUTCHISON 2 OUTREMONT QC
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VALDEZ JOSE A ALPES 34C COL ALVARO OBREGON MEXICO

VEJLENS ANNA 21 MCFARLAND RD NORTH HATLEY QC

VIATICUS PO BOX 1042 PORT ISABEL

VILLENEUVE LUC 2281 RUE LE VERSANT CANTON DE MAGOG

VILLENEUVE SYLVAIN 7 DES PATRIOTES BROMONT QC

VOLPI JEWELL MONTCLARE

WALCOT ELMA 88 ELEVETH STREET TORONTO ONTARIO

WARRINER VICKY 59 SYCAMORE DRIVE HIXON STAFFORDSHIRE

WATKIN JARED L 11 KYSBIE CLOSE ABINGDON

WERENNE OLIVIER ERIC 30 RUE LABROUSTE PARIS

WILLIAMS JOANNE RR 3 BROCKVILLE ON ON

WOMERSLEY REBECCA MINSTER NAUTILUS DRIVE KENT

WOMERSLEY REBECCA 47 NAUTILUS DRIVE

WOOD WAYNE 232 STARWOOD LANE TECUMSEH

WRIGHT PATRICK BALLYMUNAIRE BIG BALEY MORE

YMCA OF GREATER KANSAS CITY

YMCA OF METROPOLITAN CHATTANOOGA

ZACHIAL LAURA 106 W 4TH DES MOINES

ZAFRA RAMIRO JOSEFA VALCARCEL MADRID

ZAPATA JORGE A HACIENDA LAS CAMELIAS REAL DE TULTEPEC MEXICO
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ZAPATA SOLIS JORGE A  HACIENDA LAS CAMELIAS REAL  MEXICO

ZAYAS VICTOR M  CANAPE 15 COL PRADOS COYOACAN  MEXICO
NOTICE OF WITHDRAWAL OF PROPOSED RULES

1) Heading of the Part: Extensions of Jurisdiction

2) Code Citation: 80 Ill. Adm. Code 305

3) Section Number: Proposed Action:
   305.270 New Section

4) Date Notice of Proposed Rules Published in the Illinois Register: September 26, 2008; 32 Ill. Reg. 15143

5) Reason for the withdrawal: Negotiations are ongoing with another union regarding similarly situated positions that may also be subject to extension of the Personnel Code.
PROCLAMATIONS

2008-403
Lights on Afterschool Day
October 16, 2008

WHEREAS, the education of our children is critically important to their future success. The skills they learn and develop today will prepare them for their careers tomorrow; and

WHEREAS, that is why it is critically important that children have access to all the resources they need to succeed. Head Start and afterschool programs are just two terrific opportunities available for improving the academic achievement of students; and

WHEREAS, in addition to supporting their education, afterschool programs also keep our children off the streets and out of trouble. More than 28 million children in the U.S. have parents who work outside the home, and more than 14 million children have no place to go after school; and

WHEREAS, of the 2,368,902 school-age children in Illinois, 615,915, or 26 percent, are unsupervised after school; and

WHEREAS, thanks to afterschool programs, many parents do not have to worry about where their children are, who they are associating with, and what they are doing. Indeed, by providing students a safe and healthy environment for them to learn and helping working parents, afterschool programs strengthen our communities; and

WHEREAS, the State of Illinois has provided significant leadership in the area of community involvement in the education and well-being of our youth, grounded in the principle that quality afterschool programs are key to helping our children become successful adults; and

WHEREAS, on October 16, communities all across Illinois will celebrate Lights on Afterschool, a nationwide event organized each year to recognize afterschool programs and promote their benefits:

THEREFORE, I, Rod R. Blagojevich, Governor of the State of Illinois, do hereby proclaim October 16, 2008 as LIGHTS ON AFTERSCHOOL DAY in recognition of the importance of quality afterschool programs in the lives of children, families and communities.

Issued by the Governor August 25, 2008
Filed by the Secretary of State October 10, 2008
WHEREAS, on Saturday, September 27, Army Private First Class Ja'Mel A. Bryant from Belleville died at age 22 of injuries sustained in a vehicle accident while on patrol in Wahida, Iraq, where Pfc. Bryant was serving in support of Operation Iraqi Freedom; and

WHEREAS, Pfc. Bryant, a graduate of Belleville West High School, was remembered as a good student who enjoyed rap music; and

WHEREAS, Pfc. Bryant was assigned to the Headquarters and Headquarters Company, 40th Engineer Battalion, 2nd Brigade Combat Team, 1st Armored Division, based in Baumholder, Germany; and

WHEREAS, a funeral will be held on Tuesday, October 7 for Pfc. Bryant, who is survived by his mother, his father, and his brother:

THEREFORE, I, Rod R. Blagojevich, Governor of the State of Illinois, do hereby order all State facilities to fly their flags at half-staff from sunrise on October 6, 2008 until sunset on October 8, 2008 in honor and remembrance of Pfc. Bryant, whose selfless service and sacrifice is an inspiration.

Issued by the Governor October 3, 2008
Filed by the Secretary of State October 10, 2008

WHEREAS, young people will be the stewards of our communities, nation, and world in critical times, and the present and future well-being of our society requires an involved, caring citizenry with good character; and

WHEREAS, concerns about the character training of children have taken on a new sense of urgency as violence by and against youth threatens the physical and psychological well-being of the nation; and

2008-405
CHARACTER COUNTS! Week
WHEREAS, more than ever, children need strong and constructive guidance from their families and their communities, including schools, youth organizations, religious institutions, and civic groups; and

WHEREAS, the character of a nation is only as strong as the character of its individual citizens, and the public good benefits when young people learn that good character counts in personal relationships, in school, and in the workplace; and

WHEREAS, scholars and educators agree that people do not automatically develop good character and, therefore, conscientious efforts must be made by youth-influencing institutions and individuals to help young people develop the essential traits and characteristics that comprise good character; and

WHEREAS, character development is, first and foremost, an obligation of families, though efforts by faith communities, schools, and youth, civic, and human service organizations also play a very important role in supporting family efforts by fostering and promoting good character; and

WHEREAS, in July 1992, the Aspen Declaration was written by an eminent group of educators, youth leaders, and ethics scholars for the purpose of articulating a coherent framework for character education appropriate to a diverse and pluralistic society; and

WHEREAS, the Aspen Declaration states that "effective character education is based on core ethical values which form the foundation of democratic society" – trustworthiness, respect, responsibility, fairness, caring, and citizenship – and these "Six Pillars of Character" transcend cultural, religious, and socioeconomic differences; and

WHEREAS, the Aspen Declaration states that "The character and conduct of our youth reflect the character and conduct of society; therefore, every adult has the responsibility to teach and model the core ethical values and every social institution has the responsibility to promote the development of good character":

THEREFORE, I, Rod R. Blagojevich, Governor of the State of Illinois, do hereby proclaim October 19-25, 2008 as CHARACTER COUNTS! WEEK in Illinois, and encourage all citizens to model these traits of good character in an ongoing commitment to promote character development and ethical behavior in the youth of our community.

Issued by the Governor October 3, 2008
Filed by the Secretary of State October 10, 2008
PROCLAMATIONS

2008-406
Fallen Soldier

WHEREAS, on Monday, September 29, Army Sergeant First Class Gary J. Vasquez, originally from Highland, Illinois, died at age 33 of injuries sustained when an improvised explosive device detonated near his vehicle in Yakhchal, Afghanistan, where Sfc. Vasquez was serving in support of Operation Enduring Freedom; and

WHEREAS, assigned to B Company, 1st Battalion, 7th Special Forces Group, based in Fort Bragg, North Carolina, Sfc. Vasquez was a 1992 graduate of Highland High School; and

WHEREAS, Sfc. Vasquez, went on to receive a bachelor's degree in drama from Illinois State University in 1996, where he was remembered as a delightful student and a positive young man; and

WHEREAS, Sfc. Vasquez was following in the footsteps of his late father who also spent his career in the Army, rising to the rank of Lieutenant Colonel; and

WHEREAS, a funeral will be held on Saturday, October 11 for Sfc. Vasquez, who is survived by his mother and stepfather, his sister, and his wife:

THEREFORE, I, Rod R. Blagojevich, Governor of the State of Illinois, do hereby order all State facilities to fly their flags at half-staff from sunrise on October 9, 2008 until sunset on October 11, 2008 in honor and remembrance of Sfc. Vasquez, whose selfless service and sacrifice is an inspiration.

Issued by the Governor October 6, 2008
Filed by the Secretary of State October 10, 2008

2008-407
Drunk and Drugged Driving Prevention Month

WHEREAS, driving under the influence of alcohol and other mind-altering drugs is a grave problem that destroys individual lives, rips families apart, and strains local communities; and

WHEREAS, motor vehicle crashes killed 1,248 people in Illinois during 2007; and

WHEREAS, 434 of those deaths involved a driver impaired by alcohol; and
WHEREAS, driving under the influence of alcohol and drugs also causes staggering economic costs. Billions of dollars are spent for property damage and healthcare every year as a direct result of alcohol- and drug-related automobile accidents; and

WHEREAS, today, the terrible consequences of driving under the influence of alcohol and mind-altering drugs are widely acknowledged, and the government and private sector are actively engaged in campaigns to address the problem; and

WHEREAS, the December holiday season is traditionally one of the deadliest times of the year for impaired driving. Consequently, communities and organizations all across our state and throughout the country are joined with the "You Drink & Drive. You Lose." and other campaigns that foster public awareness of the dangers of impaired driving; and

WHEREAS, the State of Illinois is proud to partner with cities, towns and villages, and traffic safety organizations in an effort to make our roads and streets safer:

THEREFORE, I, Rod R. Blagojevich, Governor of the State of Illinois, do hereby proclaim December 2008 as DRUNK AND DRUGGED DRIVING PREVENTION MONTH in Illinois, and urge all citizens to drive responsibly so that no one else becomes a victim of drunk or drugged driving.

Issued by the Governor October 9, 2008
Filed by the Secretary of State October 10, 2008

2008-408
Fallen Soldier

WHEREAS, on Tuesday, September 30, Army Private First Class Christopher A. Bartkiewicz, of Dunfermline, died at age 25 of wounds sustained when insurgents attacked his dismounted patrol using small-arms fire in Baghdad, Iraq, where Pfc. Bartkiewicz was serving in support of Operation Iraqi Freedom; and

WHEREAS, Pfc. Bartkiewicz was assigned to the 2nd Battalion, 6th Infantry Regiment, 2nd Brigade Combat Team, 1st Armored Division, based in Baumholder, Germany; and

WHEREAS, a funeral will be held on Saturday, October 11 for Pfc. Bartkiewicz:
THEREFORE, I, Rod R. Blagojevich, Governor of the State of Illinois, do hereby order all State facilities to fly their flags at half-staff from sunrise on October 9, 2008 until sunset on October 11, 2008 in honor and remembrance of Pfc. Bartkiewicz, whose selfless service and sacrifice is an inspiration.

Issued by the Governor October 9, 2008
Filed by the Secretary of State October 10, 2008
ILLINOIS ADMINISTRATIVE CODE
Issue Index - With Effective Dates

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Inquires about the Issue Index may be directed to the Administrative Code Division at (217) 782-7017/18.

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