

31 of that year. However, the reporting period for an insurance corporation shall be from January 1 through December 31 of each year and the report shall be filed no later than April 30 of the following year. The administrator may postpone the reporting date on the written request of any person required to file a report.

(e) Verification, if made by a partnership, shall be executed by a partner; if made by an unincorporated association or private corporation, by an officer; and if made by a public corporation, by its chief fiscal officer.

[17-115] 17-311.

(a) (1) Within 180 days from the filing of the report required by [§ 17-114] § 17-310 OF THIS SUBTITLE, the administrator shall cause notice to be published at least once each week for two successive weeks in a newspaper of general circulation in the county in the State within which is located the last known address of any person to be named in the notice.

(2) If an address is not listed or if the address is outside the State, the notice shall be published in the county within which the holder of the abandoned property has [his] THE principal place of business in this State.

(b) The published notice shall be entitled "Notice of Names of Persons Appearing to Be Owners of Abandoned Property," and shall contain:

(1) The names in alphabetical order and last known addresses, if any, of persons listed in the report and entitled to notice in the county specified in this section;

(2) A statement that information concerning the amount or description of the property and the name and address of the holder may be obtained by any person who possesses an interest in the property, by addressing an inquiry to the administrator; and

(3) A statement that if proof of claim is not presented by the owner to the holder and if the owner's right to receive the property is not established to the holder's satisfaction within 65 days from the date of the second published notice, the abandoned property will be placed, not later than 85 days after the publication date, in the custody of the administrator, to whom all further claims then shall be directed.

(c) The administrator is not required to publish in the notice any item valued at less than \$25 unless [he] THE ADMINISTRATOR considers the publication to be in the public interest.