**Section 355.305 Securities**

Donations of stocks, bonds or other securities shall be documented by the certificate transferring ownership of the security to the Sponsor or a certificate evidencing the transfer of the beneficial interest in the security to the Sponsor; the amount of the Donation shall be the market value of the security at the close of the market on the day of the transfer.

(Source: Amended at 27 Ill. Reg. 14310, effective August 21, 2003)