**Section 721.700 Abandoned Accounts**

An account will be presumed abandoned according to the unclaimed property law of the state of the last known address of the participant. If the last known address of the participant is in Illinois, the provisions of the Revised Uniform Unclaimed Property Act [765 ILCS 1026] shall apply. If there is no last known address of the participant in the Program records, federal common law shall determine the state with the first priority claim.