Re.:

SAVINGS ACCOUNT #179097

Date of This Notice

Employer Identification Number 03-17-80 your account, please If you inquire about refer to this

number or attach a

copy of this notice

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60680

IL AT CHICAGO CR

SSITY OF ENGLISH

% UNIVERSITY ASSOCIATION

DEPT OF

MIDWEST VICTORIAN STUDIES

# NOTICE OF NEW EMPLOYER-IDENTIFICATION NUMBER ASSIGNED

Thank you for your application for an employer identification number. The number above has been assigned to you. We will use it to identify your business tax returns and any other reated documents, even if you have no employees.

actly as shown above, on all Federal tax forms that require this information, and refer to the number in all tax payments and in tax-related correspondence or documents. You may wish to make Please keep this number in your permanent records. Use the number and your name, exa record of the number for reference in case this notice is lost or destroyed.

We appreciate your cooperation.

Form 5372 (Rev 8-76)

UNIVERSITY OF ILLINOIS AT CHICAGO CIRCLE

COLLEGE OF LIBERAL ARTS AND SCIENCES
DEPARTMENT OF ENGLISH
BOX 4348, CHICAGO, ILLINOIS 60680

**TELEPHONE: 996-3260** 

19 February 1980

Internal Revenue Service Kansas City, Missouri

Dear Sirs:



- I am enclosing an application for an employer identification number for the Midwest Victorian Studies Association, a literary/historical organization, and would like to submit the following additional information.
- 1. MVSA was organized in 1977 to bring together scholars in the midwestern U.S. who have a special interest in Victorian England. Although its mailing address is that given on this letterhead, it does not have any connection with the University of Illinois at Chicago Circle other than through the fact that, as the organization's unpaid Executive Secretary, I am a faculty member at that University and receive my professional mail there.
- 2. The organization filed, on December 15, 1977, a certificate with the County Clerk of Cook County in compliance with the provisions of the 1941 Illinois Statutes relating to the use of an assumed name in the conduct or transaction of business in the state. At that time, I did not realize that it was also necessary to apply for an employer identification number with IRS, since we had (and continue to have) no paid employees.
- 3. This year, for the first time, I received a statement from the Oak Park Trust and Savings Bank indicating that interest paid on the organization's account was being credited to my own taxpayer number. Realizing that as matters stood, the interest paid would have to be reported on my personal income tax form, I contacted the bank and was advised to file this form with you. Last year's interest was also reportable (see attachment).
- 4. Since the bank addressed the interest statement solely to me, I have listed my name and social security number on Form SS-4. You should be advised for the record, however, that at the time we filed the necessary papers in Cook County, the other signatory was the second signer of the bank papers for establishing a savings account, and as such is listed as the other "owner" in the legal notice required by state law. She is Carol Simpson Stern, 2521 Wilmette Avenue, Wilmette, Illinois 60091, #SS 346-34-0688.
- 5. The chief nature of the financial activity conducted by the Association is the collection of registration fees for an annual spring meeting, held at various (rotating) locations in the midwest. We do not have paid memberships. Expenditures are primarily in the nature of reimbursement to hotels and university conference centers for services rendered at meetings, such as food and room rental. MVSA has no checking account; its assets are solely those in the savings account (#0179097) in the Oak Park Trust and Savings.

Internal Revenue Service 19 February 1980 page 2

Gross receipts and expenditures by year are listed below. On the basis of Publication 557, Part II, Chapter 1, these receipts do not appear to bring us within the reporting requirements of Form 1023, but please inform me if I am in error or if any further information is required.

Yours sincerely,

Laurence Poston

Lawrence Poston Executive Secretary Midwest Victorian Studies Association

### Account opened June 23, 1977

1977 gross receipts (in	cludes .95 interest)	\$1870.20
•		Ψ1070,20
Expenditures		1654.21
End-of-year balanc	e, December 31, 1977	215.99
1978 gross receipts (in	cludes \$22.14 interest)	\$ 637.62
Expenditures	•	460.91
End-of-year balanc	e, December 31, 1978	392.70
1979 gross receipts (in	cludes \$20.07 interest)	\$ 691.67
Expenditures		800.68
End-of-year balanc	e, December 31, 1979	283.69

### DEPARTMENT OF THE TREASURY

INTERNAL REVENUE SERVICE DISTRICT DIRECTOR P O BOX A-3290 DPN 22-2 CHICAGO, IL 60690

Date: AUG 1 1 1994

MIDWEST VICTORIAM STUDIES ASSOCIATION C/O DALE J. TRELA 430 S MICHIGAN AVENUE CHICAGO: IL 40605 Employer Identification Numbers

Case Number:
364067067

Contact Person:
MRS. S. SCHMIDT

Contact Telephone Number:
(312) 886-1275

Accounting Period Ending:
June 30
form 790 Required:
Yes
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in section 509(a)(2).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes. If you have any questions about excise, employment, or other Federal taxes, please let us know.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

### MIDWEST VICTORIAM STUDIES

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 percent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

This determination is based on evidence that your funds are dedicated to the purposes listed in section 501(c)(3) of the Code. To assure your continued exemption, you should maintain records to show that funds are expended only for those purposes. If you distribute funds to other organizations, your records should show whether they are exempt under

### MIDWEST VICTORIAN STUDIES

section 501(c)(3). In cases where the recipient organization is not exempt under section 501(c)(3), there should be evidence that the funds will remain dedicated to the required purposes and that they will be used for those purposes by the recipient.

If distributions are made to individuals, case histories regarding the recipients should be kept showing names, addresses, purposes of awards, manner of selection, relationship (if any) to members, officers, trustees or donors of funds to you, so that any and all distributions made to individuals can be substantiated upon request by the Internal Revenue Service. (Revenue Ruling 56-304, C.B. 1986-2, page 306.)

If we have indicated in the heading of this letter that an addengum applies, the enclosed addengum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and belephone number are shown in the heading of this letter.

Sincerely yours,

Mariayn A. Day District Director

## Certificate of Publication

Chicago Tribune Company hereby certifies that it is the publisher of the Chicago Tribune; that the Chicago Tribune is an English language newspaper of general circulation, published daily in the City of Chicago, County of Cook and State of Illinois; that the Chicago Tribune has been so published continuously for more than one year prior to the date of first publication of the notice mentioned below and is further a newspaper as defined in Ill. Rev. Stat. ch. 100, §5; that the undersigned person is the duly authorized agent of Chicago Tribune Company to execute this certificate on its behalf; and that a notice of which the annexed is a true copy was printed and published in said newspaper time(s) and on the following dates:

NOTICE is hereby given, pursuant to "An Act in relation to the use is an assumed name in the conduct or transaction of business in the State" as amended, that a restrict cate was filed by the undersigned with the County, clerk of Cook County, file nor K56667 on the 15th day of December, 1977 under the assumed name of Midwest Victorian Studies. Association with place of business located at Dept. of English. University of tillings at Chicago, Circle, Box, 4348. Chicago, it does not studied the control of the control of the county of the county

the first publication being on the earliest of said dates and the last publication being on the latest of said dates.

CHICAGO TRIBUNE COMPANY

By A. A. Dansa

M-122A (Rev. 12-69)

# classified advertising Chicago Cribune

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The true name(s) and address(es) of owner(s) is Little revice Poston with place of business located at Dept. of English, 197 \_\_ under the assumed name undersigned with the County Clerk of Cook County, relation to the use of an assumed name in the conduct or transaction of business in this State," file No. as amended, that a certificate was filed by the Iniversity of Flinsis at Chicago Cirds, 130x 4348, Chicago, 1L. 60680 Notice is hereby given, pursuant to "An Act in and Carol Simpson Stern Victorian Studies Association on the day of December of Midwest 528 N. Cuyler, Oak Park, IL. NOTICE TO BE COPY OF LEGAL **PUBLISHED** 

2521 Wilmette Avenue Wilmette, Illinois

Frod com/10/18

# Certificate of Publication

Chicago Tribune Company hereby certifies that it is the publisher of the Chicago Tribune; that the Chicago Tribune is an English language newspaper of general circulation, published daily in the City of Chicago, County of Cook and State of Illinois; that the Chicago Tribune has been so published continuously for more than one year prior to the date of first publication of the notice mentioned below and is further a newspaper as defined in Ill. Rev. Stat. ch. 100, §5; that the undersigned person is the duly authorized agent of Chicago Tribune Company to execute this certificate on its behalf; and that a notice of which the annexed is a true copy was printed and published in said newspaper time(s) and on the following dates:

the first publication being on the earliest of said dates and the last publication being on the latest of said dates.

Executed at Chicago, Illinois this \_\_\_\_\_\_

CHICAGO TRIBUNE COMPANY

By R. A. Dannau

assumed name of Midwest Victorian Studies Association with place of business located at Deriving Studies and Studies of English, University of Tillians at Chicago, Circle, Box, 4348. Chicago, Ity, oblean With It of the Indian Chicago, Ity, oblean Standard Chicago, Ity, oblean Standard Chicago, Ity, oblean Standard Chicago, Ity, and Carolisimson Stern, 2521 Wilmette Avenue, Wilmette, II, 30

M-122A (Rev. 12-69)

I, Stanley T. Kusper, Jr., County Clerk of the County of Cook, in the State of Illinois, do hereby with the provisions of "AN ACT in relation to the use of an assumed name in the conduct or transaction Given under my hand and seal at my office in the City of Chicago, A. D. 1977... located at \_\_\_\_\_Dept\_of\_English\_\_\_\_\_in the city or village of \_\_\_\_Chicago\_\_\_\_\_ COUNTY CLERK Certificate No. K day of December certify that .... MIDWEST .. VICTORIAN .. STUDIES .. ASSOCIATION ... U. of Ill. at Chicago Circle of business in this State." Approved July 17, 1941. STATE OF ILLINOIS, County of Cook.

445 Form 1563

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NOTICE TO BE PUBLISHED

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528 N. Cuyler, Oak Park, 11, Law rence The true name(s) and address(es) of owner(s) is\_ Carol Simpson Stern and

2521 Wilmette Avenue Wilmette, Illinois

COPY OF LEGAL

From com/10/18

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NOTICE is hereby given, pursuant to "An Act in relation to the use of an assumed name in the conduct or transaction of business in the State" as amended, that a certificate was filed by the undersjoned with the County. Clerk of Cook County, 'file not's KS&AF on the 15th day of December, 1977 under the assumed name of Midwest Victorian Studies. Association with lock of business located at Dentification of English, University of titlangs, it is clearly the condition of the county of the co

the first publication being on the earliest of said dates and the last publication being on the latest of said dates.

CHICAGO TRIBUNE COMPANY

By R. A. Bannow

M-122A (Rev. 12-69)

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Form 1563

business in this State pursuant to "An Act in a certificate was filled by of Midwest day of Ukreunter County Clerk of Cool relation to the use of an assumed name 1977 under the assumed name conduct or transaction of Notice is hereby given, undersigned with as amended, file No.

COPY OF LEGAL NOTICE TO BE PUBLISHED Seretificate on File atth the County

with place of business located at Dept. of English Victorian Studies Association

528 N. Cuyler, Oak Park, 16. University of Illinois at Chicago Circle, Box 4348, Chicago, 1L. 60680 Lawrence Poston The true name(s) and address(es) of owner(s) is\_\_ and Carol Simpson Stern

2521 Wilmette Avenue Wilmette, Illinois

# HP OfficeJet T Series Personal Printer/Fax/Copier/Scanner

### Fax History Report for

Apr 02 2003 2:49pm

Last Fax							
<u>Date</u>	<u>Time</u>	<u>Type</u>	Identification	Duration	<u>Pages</u>	Result	
Apr 2	2:47pm	Sent	913127875717	1:50	4	OK	

Result:
OK - black and white fax
OK color - color fax



Department of English (M/C 162) 601 South Morgan Street Chicago, Illinois 60607-7120 (312) 413-2200 Fax: (312) 413-1005 Graduate Admissions: (312) 413-2240 Graduate Program: (312) 413-2239

3 April 2003

TO:

Secora Baggett

Seneca Hotel

FAX:

312-787-5717

FROM:

Lawrence Poston

FAX:

413-1005

RE:

Midwest Victorian Studies Association, Chicago meeting, April 11-12

At the request of Micael Clarke, I am sending you a copy of the original letter of determination by the IRS conferring 501c3 status on MVSA. I regret that the original is very faint, but hope that this will suffice.

# UNIVERSITY OF ILLINOIS AT CHICAGO

Department of English (MC 162) 601 South Morgan Street Chicago, Illinois 60607-7120

24 February 2003

TO:

Cheryl

FAX:

893-1042

FROM:

Lawrence Poston

FAX:

413-1005

RE:

Midwest Victorian Studies Association, Chicago meeting April 11-12

At the request of Susan Dean, I am sending you a copy of the original letter of determination by the IRS conferring 501c3 status on MVSA. I regret that the original is very faint, but hope that this will suffice for us to save on the luncheon tax.

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LAWRENCE POSTON 25 Shorewood Drive Galena, IL 61036 (815) 777-0220

Prof. Florence Boos 1427 Davenport Street Iowa City, Iowa 52245

Prof. Julie Melnyck 2405 Kyle Drive Combia, MO 65201

Dear Florence and Julie:

Herewith are hard copies of the IRS determination of MVSA's tax status by the IRS in 1993. I will bring the whole file with me to Utbana at the end of the month when we gather for Nicholas's birthday tribute, but for the time being, I think this is enough to deal with Pay Pa;I. Much of the file is taken up with the papers relative to doing business under an assunmed name which was required in Cook County to open a checking account, but that is of academic interest only unless some future treasurer were to be back in Chicago or environs. That in turn triggered a letter to IRS requesting a taxpayer identification number, but again, that is pretty much by-the-by-since we have no paid employees.

Scanning is not convenient for us. Since Florence (as I write) is out of the country, I'll ask you, Julie, if you could take care of this in her absence.

Best,

Lawrence Poston

Current Folder: INBOX





Message List | Unread | Delete

Previous | Next

Forward | Forward as Attachment | Reply | Reply All

Subject: tax-exempt status

From: "Boos, Florence" <florence-boos@uiowa.edu>

Date: Wed, July 4, 2012 9:52 pm

To: "Poston, Lawrence S." <lsposton@uic.edu>

Priority: Normal

Options: View Full Header | View Printable Version | Download this as a file | View Message Details | Add

to Address Book | View as plain text

### Dear Larry,

Everyone on the committee was delighted to hear that you are planning to make the trip to the event to honor Nicholas, and they intend to arrange an interview there. I'm a bit concerned that I haven't heard from Walter, who is usually prompt, but in worst case if he is unable to make it Christina and Alisa will interview you and Nicholas. John Reed wrote that he thought he probably wouldn't drive to Urbana then, but we will surely include him as soon as this can be arranged.

I'm writing you for help again. I was very happy to read in your letter the words: These include the original papers establishing our 501c3 credentials, which I suppose we need to store somewhere just in case.

We surely do! And more immediately, we need them now to prove our tax exempt status with Pay Pal. If you have these to hand, please scan/have them scanned so that we can use them right away, and we can keep and send multiple copies (and you can send a paper copy either to Julie Melnyk at 2405 Kyle Drive, Columbia, MO 65203 or to me at 1427 Davenport Street, Iowa City, Iowa 52245). (I'm sorry that I'm not in Iowa now but in British Columbia, so I can't scan them for us as I would otherwise do--and sending them to BC is unwise because of the slowness of the US-Canadian postal service).

If you can't lay your hands on these right away, we will go ahead and have taxes withheld by Pay Pal--my fear is that this may trigger some kind of tax obligation which would be complicated and expensive to sort out.

I will also have them posted in an obscure place in our online "archives" because it seems to be a quality of presidents to lose everything documentary until it is desperately needed.

As for the other items, any which aren't already on the website I will tend to having scanned and placed there, and eventually these and the others I hope may be placed in a library archive. Anything sent to me which is not already posted I can have scanned and sent to our web coordinator, or I can take them to her in person in late September when she and I will both be in Madison for NAVSA.

It would also be a favor if when you are together you, Nicholas and Walter could discuss what you think our chances for an archive are and where this would be, so that we can plan--but of course such negotiations should be made in person with a librarian; if Illinois is the place, perhaps Nicholas and

Christina could do this together for a better chance of success. If you wish you can send the records to me for storage; if they are later to go into an archive, though, this might require that they be sent back and forth a bit. Wherever they are stored, MVSA owes you yet another debt for having kept such good records for so long.

I hope you received our first online call for papers; it seems there were some errors in this, so another will go out soon. However this first effort reflects the fact that we now have the first e-mail list of members as well as an updated membership list for the first time in at least three years. Next on the list is Pay Pal (thus my letter to you) and the hope of reinstating membership dues and online registration.

I much hope Carol continues to gather strength and is feeling better, and that your Newman book is completed or very nearly so.

With best wishes, Florence

From: Poston, Lawrence S. [lsposton@uic.edu]

Sent: Tuesday, June 19, 2012 5:31 PM

To: Boos, Florence

Subject: Re: video interview?

Dear Florence,

We are doing well, Carol in particular in recovering from the inevitable burning that takes place with radiation. It has been ten weeks or more of discomfort, depending on where you begin the count (the radiation went on for six weeks), but I do see some regaining of strength. Of course this sort of thing takes an emotional toll, even when the outlook itself seems likely to be good.

I do have additional MVSA records and would be delighted to pack them off as soon as I am sure I have them all. These include the original papers establishing our 501c3 credentials, which I suppose we need to store somewhere just in case, a number of back programs, and extra copies of the 15th anniversary booklet and the bylaws. Bob Koepp had wanted to send me his when he was stepping down as Exec Secy, but that came at the point when we were leaving a big house in Oak Park for a town home in the old Italian neighborhood (near the Illinois Medical District), and we had already begun pruning. (I'm pleased to learn that he was able to find a recipient.) As soon as I get the revised Newman MS off to Virginia (well before the end of summer if all goes well) I can begin that search as part of our larger effort to clear out of our storage space and have everyything under one roof.

I would be perfectly willing to join other Founding Fathers and Mothers in

being videotaped (so far as I know, none of us has started to drool) and the question is when. I do plan to be in Urbana for the concert in honor of Nicholas, and if we could tie it to that somehow that would be a logical time. Carol and I have not decided how much of the NABMSA meeting we are taking in -- in some of the proceedings I take at most a tepid interest -- but we should know more in the next few weeks. August looks pretty free, but we do plan to claim a week or so on Minnesota shore of Lake Superior, which as this bloody hot weather continues, looks more and more desirable.

May I make a suggestion -- that you add John Reed's name to any such list. John was, after all, our second president; he was one of the first to respond to my proposal on the floor of the MMLA meeting in St. Louis back in '75 (?), and was a real trooper about getting back and forth between Detroit and Chicago when we were still in the organizational phase. He may well decline, but it can't hurt to ask.

I seem to have lopped off the end of your message somehow, but I'm quite certain Walter is still on the sunny side of 90. 85 was the last figure I heard. In a recent letter to me, in which I bemoaned the tolls age takes, he quipped, "Ah, to be a septuagenarian again."

Sometime I want to be brought up to date on the other matters we wrote each other about earlier. Is there any interest in, or support for, trying to straighten out the terms of office? What is the prospect for reestablishing a membership list? I'd be glad to help out with any of these issues once I've been able to get JHN to bed, but he \_is\_ such a restless child.

### Larry

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On Tue, June 19, 2012 4:06 am, Boos, Florence wrote:
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> Dear Larry, >

- > I hope this finds you well, and more particularly, that Carol is well and > regaining strength after her prolonged ordeal. >
- > We have just held our first MVSA board teleconference, with 7 present. It > went surprisingly well, I thought. In discussing the archive, I've been

> deputed to ask:

- > 1. Do you have any MVSA records at all left after your move? (I think you > already said no, but I was instructed to ask, just in case). Tom is > scanning those we have, 3 large file boxes from Bob Koepp.
- > 2. Would you be available sometime this summer for a video interview about > the founding of MVSA, your participation, etc.? Christina and Alisa are
- > eager to conduct this (Alisa would drive over from Richmond). Ideally you,
- > Walter and Nicholas could be interviewed at the same time.

> Everyone agreed that having you speak in person would be much nicer than

> mere paper records. We would put the interviews on the website, and

> ideally transcribe them.

>

> I realize that fo

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Section 3

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MEMO.

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NOTICE is hereby given, pursuant to "An Act in relation to the use of an assumed name in the conduct transaction of business in the State" as amended, that a certificate was flied by the undersigned with the County Clerk of Cook County, flie no. K56667 or the 15th day of December, 1977 under the assumed name of Midwest Victorian Studies Association with place of business located at Dept of English, University of Illinois at Chicago Circle. Box 4368, Chicago, II. 60680. The true name(s) and address(es) of owner(s) is Lawrence Poston, 528 N. Coyler, Oak Park, II. and Carol Simpson Stein, 2521 Willmette Avenue, Wilmette, II.

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