**Section 150.450 Differences**

Corporate names are deemed not to be distinguishable when a comparison of the names reveals no difference except for:

a) one or more of the terms "corporation", "company", "incorporated", "limited", or "limited liability company" or an acceptable abbreviation thereof, regardless of where in the name such term may appear;

b) the inclusion or omission of punctuation, articles of speech, conjunctions, contractions (or symbols thereof), or a letter or letters;

c) an abbreviation versus a spelling out of a word; a different tense of a word; or the use of the singular as opposed to the plural of a word.

(Source: Amended at 32 Ill. Reg. 12039, effective July 16, 2008)