

INTERNATIONAL SHELTING AND REFINING COMPANY
GENERAL LEDGER - NEW YORK

LINE CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES	
		PRIOR YEARS	December 31, 1944 MONTH
1 80	Sales of Lead:		
2 80	White Lead Department		✓ 499,330.19
3 82	Anaconda Wire & Cable Company		✓ 436,750.13
4 83	Others		1,133,433.02
5	Sales of Copper:		
6 80	The American Brass Company		1,367,555.61
7 80	Anaconda Copper Mining Company		20,617.30
8 82	Anaconda Wire & Cable Company		55,104.12
9 83	Sundry Customers		497,374.30
10 84	Metals Used by Company Departments		2,077,641.33
11 83	Sales of Silver		1,196.48
12	Sales of Gold:		
13 83	Sales		1,196.48
14 84	Service Charges		17,744.35
15	Sales of Lead Matte:		
16 84	Freight		3,793.47
17 80	Value of Material Sold		3,154.30
18	Silver Truck Income:		
19 84	Expense		5,109.44
20 84	Income		17,424.49
21	Sales of By-Products:		
22 80	Anaconda Copper Mining Company		1,131.27
23 81	Chile Exploration Company		15,717.17
24 81	Andes Copper Mining Company		10,111.15
25 82	Anaconda Wire & Cable Company		1,111.15
26 83	Others		570,154.40
27 80	Metals Used by Company Departments		7,555.73
28 84	Freight		3,421.90
29	General Tolls:		
30 82	Mountain City Copper Company		606,124.35
31 82	Walker Mining Company		265,115.33
32 80	The American Brass Company		73,157.30
33 82	Anaconda Wire & Cable Company		75,157.45
34 81	Andes Copper Mining Company		1,111.15
35 81	Greene Cananea Copper Company		154,111.15
36 81	Chile Exploration Company		137,111.15
37 80	Anaconda Copper Mining Company		137,111.15
38 80	Inter-Departmental		1,111.15
39 83	Other		1,111.15
40 84	Freight		3,203.50
41 84	Metal gains		3,111.15
42 84	Interdepartmental Refining Charges		1,460,091.47
	FORWARD		
AUDIT 1			

PNYC00000426

N10101

DEPARTMENT
OR COMPANY NO. 9.87

MONTH AND YEAR

REPORT CLASS

SHEET NO. 2

INTERNATIONAL SMELTING AND REFINING COMPANY
KING CRUDE DEPARTMENT

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
			DEC. 31-1938 PRIOR YEAR		DEC. 31-1940 CURRENT MONTH	
1		Gross Sales (Less Returns and Allowances):				
2	85	To Outside	\$ 2,548,187.56	\$	\$ 2,368,615.71	\$
3		To Consolidated Subsidiaries:				
4	81	Chile Exploration Company	1,307.08		1,180.56	
5		Anascondo Sales Company				
6	85	To Outside	812,394.86		108,840.96	
7	85	To Unconsolidated Subsidiaries			309.37	
8	85	Discounts Allowed	1,800.36		1,800.74	
9		International Smelting and Refining Company				
10	85	Lead Refining Department, East Chicago	16,637.56		45,791.63	
11	85	Smelting Department, Salt Lake City	47.38		354.87	
12	85	Harison Copper Works	16,816.35		52,000.12	
13	84	Kine Crude Department, East Chicago	266.93		-	
14	85	White Lead Department, East Chicago			89.85	
15	85	American Brass Company, Kenosha, Wis.			22,229.75	
16	85	American Brass Company, Detroit, Mich.			87,739.05	
17	85	Anascondo Copper Mining Company, Butte			9.85	
18		To Unconsolidated Subsidiaries:				
19	85	Anascondo Wire and Cable Co., Maricopa	24,221.34		45,114.00	
20	85	Anascondo Wire and Cable Co., Portland	9,900.00	2,441,955.02	25,047.00	2,713,847.63
21	85	Discounts Allowed		25,048.68		24,173.47
22	84	Cost of Mine Purchased		1,744,895.88		1,545,038.31
23	84	Mine Transfers and Issues		1,724,494.30		2,025,038.93
24		Operating Expenses:				
25	84	Sundry Expenses	2,105,935.37		2,452,470.08	
26	84	Unemployment Insurance Tax - Operating	7,722.75		7,443.48	
27	84	Old Age Annuity Tax - Operating	2,698.88		2,547.98	
28	84	Maintenance and Repairs	78,088.46		65,544.90	
29	84	Unemployment Insurance Tax - Repairs	288.87		281.12	
30	84	Old Age Annuity Tax - Repairs	287.87		287.03	
31	84	Taxes (Other than Income Taxes)	7,154.18		7,112.00	
32	107	Depreciation on Mine Crude Production	28,874.21		27,281.88	
33	107	Depreciation on Furniture and Fixtures			881.80	
34	108	Loss on Management of Furniture and Fixtures		2,287,285.06	25.79	2,251,536.80
35		Selling Expenses:				
36	84	Sundry Expenses	115,281.88		83,853.40	
37	84	Unemployment Insurance Tax	2,288.78		1,324.28	
38	84	Old Age Annuity Tax	788.84		644.84	
39	107	Depreciation on Furniture and Fixtures		118,137.87	687.16	71,319.98
40		Agency Stock Expenses:				
41	84	Sundry Expenses	6,774.37		7,882.00	
42	84	Taxes (Other than Income Taxes)	27.68	6,832.48	17.24	7,875.24
		TOTAL CREDITED DEBIT		254,157.12		522,904.88
AUG 1						

PNYC00000427

DEPARTMENT
OR COMPANY NO. 2.07

PROFIT AND LOSS
BEFORE CLOSING

SHEET NO. 4

INTERNATIONAL SMELTING AND REFINING COMPANY
WHITE LEAD DEPARTMENT

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
			DEC. 31-1939		DEC. 31-1940	
			PROR. YEARS		CURRENT MONTH	
1		Gross Sales (Less returns and allowances)				
2	85	To Outsiders	\$ 898,512.47		\$ 769,803.44	
3		To Consolidated Subsidiaries:				
4		Amoco Sales Company, East Chicago				
5	85	To Outsiders	147,144.83		197,437.24	
6	85	To Unconsolidated Subsidiaries	77.45		524.66	
7	85	To Consolidated Subsidiaries	238.83		405.69	
8	85	International Smelting and Refining Co.			36.00	
9	85	Discounts Allowed	1,282.51		1,215.94	
10	85	Amoco Sales Company, Amoco, Montana	19.35		-	
11		The American Brass Company				
12	85	Chicago, Ill.	28.00		31.44	
13	85	Detroit, Mich.	45.79		-	
14	85	Buffalo, N. Y.	39.56		-	
15	85	Waterbury, Conn.			1.25	
16		International Smelting and Refining Company				
17	85	White Lead Department, East Chicago, Ind.	538.58		1,008.88	
18	85	Lead Refining Department, East Chicago, Ind.	125.41		2,019.75	
19	85	Zinc Oxide Department, East Chicago, Ind.	1,008.32		158.00	
20	85	Zinc Oxide Department, Akron, Ohio	1.20		-	
21	85	Barren Copper Works, Perth Amboy, N. J.	101.48		372.47	
22	85	Smelting Department, Salt Lake City, Utah	178.20		626.15	
23	85	Montana Hardware Company	490.83		339.11	
24	85	Amoco Copper Mining Co., Butte, Mont.	5,739.26		6,800.67	
25		To Unconsolidated Subsidiaries:				
26		Amoco Wire and Cable Company				
27	85	Chicago, Ill.	78.21		67.35	
28	85	Washington, Mich.	3.08	1,055,175.41	40.71	978,454.01
29	85	Discounts Allowed		12,384.42		10,356.54
30	85	Lead Anode Purchases		389,687.28		499,830.17
31	85	Lead Sulfate and Issues		332,288.72		300,399.09
32		AMOUNT CARRYING FORWARD		1,045,970.18		968,628.57
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AUDIT I.						

PNYC00000428

PROFIT AND LOSS

RECEIVED

DEPARTMENT
OF COMPANY NO. 9.15

FEB 4 1937 SHEET NO. 1

INTERNATIONAL SMELTING AND REFINING COMPANY
WHITE LEAD DEPARTMENT - NEW YORK
(BEFORE CLOSING)

AUDITING DEPT.
NEW YORK

		LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
LINE NO.	CLASS NO.		PRIOR YEAR		December 31st 1936	
						CURRENT MONTH
1	114	Sales				301,301.53
2	114	Interest				226.78
3	114	Lead Transfers and Issues				129,256.61
4	114	Agency Stock Expense				1,718.15
5	114	Lead Purchases				134,991.79
6	114	Operating Expenses				203,388.42
7	114	Selling Expense				10,825.49
8	114	General Expenses - East Chicago				550.00
9		Samples Shipped:				
10	114	White Lead Used			5.93	
11	114	White Lead-in-Oil Used			24.75	30.68
12	84	General Expenses - New York				73.22
13	114	Profit and Loss - (Inventory Change)				66,441.78
14						12,826.75
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PNYC00000429

DEPARTMENT
OR COMPANY NO. 9,02

INTERNATIONAL SMELTING AND REFINING COMPANY
SMELTERS LEDGER - NEW YORK OFFICE

SHEET NO. 1

LINE CLASS NO.		LEDGER ACCOUNTS	GENERAL LEDGER BALANCES	
			December 31st 1936 PRIOR YEAR	December 31st 1936 CURRENT MONTH
1		Sales of Lead:		
2	80	White Lead Department		73,932.49
3	80	Anaconda Lead Products Company	438,086.04	367,564.92
4	83	To Others	663,000.80	2,052,950.17
5	83	Sales of Copper:	1,101,086.84	2,494,447.58
6	83	Sundry Customers		
7	80	American Brass Company	153,620.72	411,483.68
8	82	Anaconda Wire & Cable Company		2,170,849.23
9	83	Sales of Silver:	1,304,086.52	535,384.09
10	83	Sales of Gold	466,203.67	3,117,717.00
11	83	Tolls	178,745.52	2,414,223.34
12	83	Sales of Ores		1,298,845.82
13	114	Sales of Ores and Concentrates	33,535.03	237,997.00
14	114	Sundry Transfers	13,187.11	404,899.10
15		General Expenses:		
16	84	Sundry General Expenses	4,400.82	
17	114	Toole Office Elimination	19,725.34	174.57
18	84	Freight - West to East	24,126.16	21,264.1
19	84	Refining Charges	257,537.00	513,740.8
20	84	Selling Commissions	313,630.78	704,911.9
21		Operating Expenses:	23,064.66	81,116.4
22	84	Sundry Operating (N. Y.)	1,003.20	
23	114	Toole Office Elimination	1,024,553.69	1,823.30
24	84	Lighterage		84,900.37
25	107	Depreciation (On Production)		250,835.1
26		Ore Purchases:		
27	84	New York	1,800.00	1,540.01
28	114	Miami	63,027.62	141,849.17
29	114	Toole	3,111,809.18	6,951,595.1
30	114	Shut-down Expenses	3,176,636.80	77,790.4
31		Provision for Doubtful Accounts:	239,981.70	
32	84	Unclaimed Wages		
33	84	Obsolete Supplies	2,600.00	
34	88	Provision for Doubtful Accounts	4,871.88	7,471.88
35		Profit and Loss		
36	84	Unclaimed Wages		3.03
37	86	School Tax Adjustment		705.69
38	84	Locker Keys		14.00
39	114	Royalties		2,178.61
40	84	Unclaimed Wages - Toole		3.60
41	88	Doubtful Accounts		50,000.00
42	114	Unclaimed Wages - Toole		20,756.13
			1,904,264.94	678,076.88

PNYC00000430

Dept. of
CO. No. 9,07

INTERNATIONAL BUSINESS MACHINES CORPORATION
NEW YORK, NEW YORK
SUPPLEMENTARY STATEMENT OF FINANCIAL RELATIONS
REVENUE 31, 1941

21 D.P.
NEW YORK

#907

(3) (4) CUSTOMERS' LEDGER ACCOUNTS RECEIVABLE AND PAYABLE

Balance December 31, 1941			
Zinc Oxide Department		\$ 144,089.31	
Accounts not yet due		2,738.74	\$ 146,828.05
Accounts past due			
White Lead Department		105,068.35	
Accounts not yet due		21,164.85	
Accounts past due		20.82	126,215.21
Accounts due others			\$ 275,813.26

(4) RESERVE FOR DOUBTFUL NOTES AND ACCOUNTS

Balance January 1, 1941		\$ 39,333.51
<u>Additions:</u>		
1/4 of 1% of Gross Sales of Dry White Lead and		\$ 6,344.73
3/4 of 1% of Gross Sales of White Lead-in-Oil		
Dividends received on accounts previously charged to Reserve Account	38.62	6,402.35
		45,735.96
<u>Deductions:</u>		
Actual Losses		2,572.06
Balance December 31, 1941		\$ 43,163.81

(7) MATERIAL AND SUPPLIES

Balance December 31, 1941		
Fuels		\$ 15,808.65
Fluxes and Chemicals		41,053.72
Laboratory Supplies		1,001.25
Containers		69,124.76
Linseed Oil and Turpentine		5,985.34
Sterecorn Supplies		108,638.18
		\$ 238,348.91

See letter from
J & S. Little, 7/1/41 for
further detail and analysis
of reserve ending.

- continued -

INTERNATIONAL SMELTING AND REFINING COMPANY

EAST CHICAGO, INDIANA

SUPPLEMENTARY SCHEDULE - INTER-COMPANY TRANSACTIONS - YEAR 1941

		<u>SALES</u>	<u>PURCHASES</u>
<u>Anaconda Copper Mining Company</u>			
Anaconda, Montana	- Lead Dross		\$ 3,059.88
	Scrap Lead		2,944.05
Butte, Montana	- Scrap Lead		5,903.10
	White Lead-in-Oil	\$ 18,496.09	
	Zinc Oxide	22.52	
Great Falls, Montana	- Lead Dross		1,470.87
<u>Anaconda Sales Company</u>			
	Pig Lead		19.01
	Anodes		868,597.55
	Zinc Invoices		965,425.29
	Freight on Electrolytic Zinc	8,084.88	9,589.38
	White Lead	1252,815.18	
	Zinc Oxide	195,566.95	
	Spelter		39,315.03
	Brass	289.21	
<u>Anaconda Wire & Cable Co.</u>			
Marion, Ind.	- Lead Dross		614.69
Chicago, Ill.	- White Lead-in-Oil	✓ 172.46	
Muskegon, Mich.	- "	✓ 6.53	
Marion, Ind.	- Zinc Oxide	52,779.37	
Pawtucket, R. I.	- "	28,571.40	
<u>American Brass Company</u>			
	Scrap Lead		648.80
Chicago, Ill.	- White Lead-in-Oil	✓ 62.37	
Buffalo, N. Y.	- "	✓ 126.71	
Waterbury, Conn.	- "	✓ .85	
<u>Chile Exploration Company</u>			
	Zinc Oxide	1,850.34	
	White Lead	212.85	
<u>International Smelting and Refining Company</u>			
White Lead Department, East Chicago, Ind.	- White Lead	✓ 1,332.86	
White Lead Department, East Chicago, Ind.	- Zinc Oxide	206.25	
Lead Refining Dept., East Chicago, Ind.	- Zinc Oxide and Other Materials	35,861.89	
Lead Refining Dept., East Chicago, Ind.	- White Lead	✓ 1.26	
Zinc Oxide Department, East Chicago, Ind.	- White Lead	✓ 1,281.56	
Raritan Copper Works, Perth Amboy, N. J.	- White Lead	✓ 425.69	
Raritan Copper Works, Perth Amboy, N. J.	- Settlement for Zinc Residue	27,300.58	
Smelting Department, Salt Lake City	- Zinc Oxide	118.80	
Smelting Department, Salt Lake City	- White Lead	✓ 190.08	
Raritan Copper Works, Perth Amboy, N. J.	- Settlement for Silver Slag		2,875.13
Tooele Plant - Settlement for Zinc Concentrate			2,575.76
<u>Montana Hardware Company</u>			
	White Lead-in-Oil	✓ 537.22	

2/13/42

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X = 256,046.62

PNYC00000432

DEPARTMENT
OR COMPANY NO. 9.07

PROFIT AND LOSS
(BEFORE CLOSING)

SHEET NO. 4

INTERNATIONAL SMELTING AND REFINING COMPANY
EAST CHICAGO, INDIANA

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
			DEC. 31-1940 PRIOR YEARS		DEC. 31-1941 CURRENT MONTH	
WHITE LEAD DEPARTMENT						
1		Gross Sales (Less returns and allowances)				
2	83	To Outsiders	\$ 769,883.44		\$1,283,221.76	
3		To Consolidated Subsidiaries:				
4		Anacosta Sales Company, East Chicago				
5	83	To Outsiders	197,431.24		253,492.03	
6	82	To Unconsolidated Subsidiaries	524.66		912.71	
7	80	To Consolidated Subsidiaries	405.88		713.76	
8	84	International Smelting and Refining Co.				
9		White Lead Dept.	36.00		-	
10	83	Discounts Allowed	1,215.96		2,303.32	
11		The American Brass Company				
12	80	Chicago, Ill.	30.44		62.37	
13	80	Buffalo, N. Y.			126.71	
14	80	Waterbury, Conn.	1.23		.65	
15	84	Chile Exploration Co.			212.65	
16		International Smelting and Refining Co.				
17	84	White Lead Dept., East Chicago, Ind.	1,006.82		1,332.86	
18	80	Lead Refining Dept., East Chicago, Ind.	2,719.75		1.24	
19	80	Zinc Oxide Dept., East Chicago, Ind.	162.06		1,281.58	
20	80	Baritan Copper Works, Perth Amboy, N. J.	372.47		425.69	
21	80	Smelting Dept., Salt Lake City, Utah	626.15		190.08	
22	80	Montana Hardware Co.	339.11		537.22	
23	80	Anacosta Copper Mining Co., Butte, Mont.	6,620.69		8,496.09	
24		To Unconsolidated Subsidiaries:				
25		Anacosta Wire and Cable Company				
26	82	Chicago, Ill.	67.35		172.46	
27	82	Kaukogen, Mich.	40.71	976,436.01	8.53	1,528,683.49
28	83	Discounts Allowed		10,568.34		16,155.01
29	84	Lead Anode Purchased		499,630.17		858,597.55
30	84	Lead Transfers and Issues		500,589.07		857,011.97
31		AMOUNT CARRIED FORWARD		968,426.57		1,511,142.30
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AUDIT I.						

PNYC00000433

DEPARTMENT
OR COMPANY NO. 9.01

PERIOD AND DATE

SHEET NO.

INTERNATIONAL SMELTING AND REFINING COMPANY

NEW YORK OFFICE

Ledger No.	Class No.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES	
			Dec. 31, 1940 PRIOR YEAR	Dec. 31, 1941 CURRENT MONTH
		Sales of Copper:		
80		The American Brass Company	4,169,555.69	4,908,667.88
80		Amoco Copper Mining Company	20,617.30	48,500.84
82		Amoco Wire & Cable Company	615,100.82	237,500.00
83		Others	477,382.86	244,844.33
84		Company Departments	245.20	207.38
83		Sales of Silver	4,698,390.69	4,538,663.75
83		Sales of Gold:		
83		Sales	3,040,083.17	3,147,091.74
84		Service Charges	17,744.85	14,371.80
			3,022,538.32	3,132,699.94
		Sales of Lead:		
80		White Lead Department	477,330.17	815,804.84
82		Amoco Wire & Cable Company	438,730.49	869,364.71
83		Others	2,153,623.00	2,827,791.98
			2,826,814.01	3,714,163.53
		Sales of By-Products:		
80		Amoco Copper Mining Company	3,123.87	6,898.93
81		Chile Exploration Company	44,877.40	79,772.14
81		Andes Copper Mining Company	16,130.00	11,575.41
81		Greena Concessions Copper Company		308.30
82		Amoco Wire & Cable Company	108,894.00	173,322.70
83		Others	200,000.00	458,263.40
84		Company Departments		17,846.07
84		Freight		4,281.32
				720,001.71
		General Sales:		
84		Mountain City Copper Company	400,000.00	560,107.98
84		Walker Mining Company	163,000.00	187,022.72
84		Copper Export Association		878,743.22
84		The American Brass Company	770,000.00	920,331.62
82		Amoco Wire & Cable Company	87,000.00	144,650.12
81		Andes Copper Mining Company	1,190,000.00	598,263.80
81		Greena Concessions Copper Company	354,000.00	618,153.44
81		Chile Exploration Company	189,000.00	204,128.24
84		Amoco Copper Mining Company	131,000.00	162,036.42
84		Inter-departmental	1,000,000.00	1,408,090.28
83		Others	2,330,000.00	2,448,766.64
84		Freight	5,000.00	5,324.64
84		Netal Gains	1,300.00	700,302.02
84		Inter-departmental Refining Charges	1,460,000.00	1,593,299.56
84		Ore Purchases		6,818,025.41
84		Purchases of Copper	4,817,474.89	1,478,425.90
				21,818,352.11
AUDIT 1.				

PNYC00000434

ANACONDA SALES COMPANY

EAST CHICAGO OFFICE

INTER-COMPANY TRANSACTIONS - YEAR 1941

#3.02

			<u>SALES</u>	<u>PURCHASES</u>
<u>National Smelting and Refining Company</u>				
East Chicago, Indiana	- White Lead	\$ 147,444.78		
	White Lead-in-Oil	105,370.40		
	Zinc Oxide	<u>195,566.95</u>		\$ 448,382.13

<u>Brass Company</u>				
Chicago, N. Y.	- White Lead-in-Oil	21.28		
Detroit, Mich.	- White Lead-in-Oil	<u>420.73</u>	\$ 442.01	

<u>Copper Mining Company</u>				
New York, N. Y.	- White Lead-in-Oil		49.00	

<u>Wire and Cable Company</u>				
Bridge-on-Hudson, N. Y.	- White Lead	7.67		
	- White Lead-in-Oil	<u>53.21</u>		
Hamlet, R. I.	- White Lead	745.43		
	- Zinc Oxide	<u>33.41</u>		839.72

National Smelting and Refining CompanyCopper Works

New Amboy, N. J.	- White Lead-in-Oil		222.75	
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Mining Company

Garden, Cal.	- White Lead-in-Oil		106.40	
			<u>873.27</u>	

MISCELLANEOUS TRANSACTIONS

	<u>DEBITS</u>	<u>CREDITS</u>
<u>National Smelting and Refining Company</u>		
Chicago, Indiana	\$ 2,081.72	

PNYC00000435