

RECORDS MANAGEMENT MANUAL

Section 1: Policies, Procedures, Manuals and Guidelines

(See Also Legal: Section 9)

Keep these documents 10 years after they are superseded unless another section of this Manual allows a shorter preservation period. Offline storage should be used for superseded versions of electronic documents. Representative examples of documents covered by this section include:

1. Production and maintenance related safety procedures, Manuals, training materials: Keep one master copy per department or production unit.
2. Manuals and guidelines containing procedures for conducting various business activities (including sales, purchasing, etc.)
3. Operations training Manuals that have progressions, milestones, etc.
4. Procedural and other Manuals regarding fundraising, use of Monsanto logos and tag lines, etc.
5. Information Technology (IT) procedures for design and content of public relations and other Websites.

Exceptions to the 10-year Rule:

Business and operating forms that are not listed under contracts, purchasing, labels or other categories in this Manual: 3 years after superseded.

Section 2: Communications: External and Internal

(See also Marketing: Section 11; Scientific: Section 17; and Corporate Governance: Section 4.)

1. Communications related to scientific or technical discoveries or accomplishments, including press and news releases, Public Relations publications, published papers, presentations and posters	50 years
2. Earnings Releases	25 years
3. News to Use files, and unpublished but accurate communications related to scientific or technical discoveries or accomplishments	10 years
4. Executive road shows, analyst meeting conference calls transcription or recording, and all news releases or publications that reveal financial performance or new policies or strategies	10 years
5. News releases, publications or presentations not described in 1 through 5 - (e.g., regarding Monsanto Fund, United Way, collaborations with nonprofits, OSHA VPP certification	10 years
6. Communications to employees about reorganizations, restructurings, mergers, acquisitions, divestitures and spin-offs	10 years
7. Visitor logs and confidentiality agreements signed by visitors	5 years, but see also Section 9
8. Internal publications and presentations such as Monsanto Today, Biotech Advantage, Town Hall videos, scientific presentations to Leadership Team	3 years
9. Catalogs and brochures for internal use	1 year after superseded
10. Monsanto telephone directories	Permanent
11. Calendars	5 years
12. Communications to and from trade associations and professional groups	Until no longer useful
13. Voice Mail, Instant Messages and Video Messages	21 days after they are generated or received (see below)

As a general matter, voice-mail, instant messages and video messages are designed for short term communications and, therefore, voice-mail, instant messages and video messages shall not be deemed "official records" of Monsanto for record retention purposes. All voice-mail, instant messages and video messages shall be permanently removed from Monsanto's computer equipment and completely retired no more than twenty-one (21) days after they are generated or received. This policy applies to all voice-mail, instant messages and video messages that are sent and received regardless of whether they are found on servers or back-up systems, desktop computers, laptop computers, handheld devices, pagers, BlackBerrys, voice mail, voice messaging software or external messaging services.

Employees should undertake to preserve any voice mail, instant messages or video messages that are subject to a Legal Hold Order specifying retention of such messages.

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Any information occurring in voice mail, instant message or video format that, for business necessity, is required to be saved, should be transferred to another medium suitable for storage.

Exceptions to this general policy must be approved by the General Counsel.

Section 3: Contracts

If a transaction is governed by more than one contract, keep each contract until all can be discarded together.

1. Construction and maintenance contracts requiring certificates of insurance and/or indemnity from vendor	Permanent
2. Contract for generation of quality control data in connection with seeds	Permanent
3. Major contracts not listed above - (contracts to buy, sell or construct a capital asset worth more than \$500,000, or contracts worth more than \$ 1 million in one year, \$10 million in 5 years, or \$15 million in 15 years)	10 years after end of any claims made under contract, and 10 years beyond end of obligations regarding intellectual property, confidentiality or indemnity; and 10 years beyond usefulness for calculating tax basis
Suggested method for determining end of preservation period	Keep 25 years; then review to see if above criteria are met; if not met, estimate date when they will be met; mark this date on contract and review on that date to confirm that preservation period has ended
4. Contracts for acquisition, sale or licensing of intellectual property (grower contracts) and contracts regarding acquisition, organization or dissolution of a corporation or joint venture	10 years after disputes and obligations ended
Suggested method for determining end of preservation period	Keep 50 years; then review to see if above criteria are met; if not met, estimate date when they will be met; mark this date on contract and review on that date to confirm that the preservation period has ended
5. Supporting correspondence and documents produced during negotiation	If in Patent or Law departments, for life of contract Otherwise, 1 year beyond execution of contract
6. Agreements with employees	Employment + 20 years
7. Bills of lading	If international, 11 years and after tax audit. If domestic, 6 years and after tax audit
8. Equipment leases	10 years beyond termination
9. Purchase orders: If in connection with experiments	Permanent with the lab notebook Otherwise, with contract or on date when contract is first reviewed to determine end of preservation period (See suggested review dates in 3 and 4)
10. Drafts of Financial Agreements, Notes and Correspondence	15 years after contract

11. Loans, mortgages, guaranty and subordination agreements and promissory notes	15 years beyond termination date of contract
12. Renegotiation Sales records and work papers	3 years beyond completion or renegotiation of contract.
13. Renegotiation Reports and Summaries	25 years.
14. Royalty Payments and Receipts Required by Contracts, Agreements, etc.	6 years beyond expiration of agreement and after tax audit.
15. All other contracts	15 years beyond termination of contract

Section 4: Corporate Governance

1. Annual Reports and other reports and communications to shareholders, Shareholder ledgers, Proxy Statements, 10Ks; 10Qs; 8Ks	Permanent
2. Certificates of Incorporation, Qualifications to do Business, Charter and Bylaws	Permanent
3. Minutes of Shareholders Meetings, Minutes; Board of Directors' Minutes; Board Committee Minutes; Consents	Permanent
4. Board committee charters and procedures regarding securities and Sarbanes Oxley, and internal controls review documents	Permanent
5. Definitive transaction documents of Acquisitions involving stock, Mergers, Consolidations, Reorganizations, Restructurings, Dissolutions, Divestitures, Joint Ventures	Permanent
6. Drafts of definitive transaction documents	15 years after termination of obligations under contract
7. Asset acquisitions	50 years
8. Reports to SEC not listed above	40 years
9. Due diligence studies and documents	Law Department reviews after 7 years, then every 5 years until appropriate to dispose
10. Corporate Guide - data and information concerning subsidiary, associated and affiliated companies of Monsanto	25 years after superseded
11. Corporate Secretary's Records - data and information concerning directors, officers and other Company personnel, committees of directors	25 years after Board service
12. Listing applications, registration statements, and other evidence of stock and securities convertible into stock	25 years after security termination
13. Listing applications, registration statements, and other evidence of securities not convertible into stock	10 years after security termination
14. Stock Transfer Sheets	Permanent
15. Affidavits and records regarding lost stock certificates	50 years
16. Canceled Stock certificates	10 years after cancellation
17. Shareholder inquiries about holdings	5 years
18. Proxies voted by shareholders, proxy lists	3 years

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19. Registration Statements on S Forms	30 years
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Section 5: Engineering

(REVISED 10/12/2005 REMOVED ENVIROCHEM ITEMS A THROUGH Q)

See also Process Management File Elements and Process Safety Management Standard Guidelines

1. Closed project files: reflecting as-built status and Evergreen Project Management Files reflecting as-operated status	(PMF) 10 years beyond closing of facility or relevant production unit
2. Facility engineering drawings	10 years beyond closing of facility or relevant production unit
3. Process management files	Permanent
4. Project design files and manuals for capital additions, improvement projects, etc.	10 years beyond closing of facility or, if project discontinued before completion, until 10 years after discontinuance
5. Environmental control data for engineering analysis and design	10 years beyond closing of facility or relevant production unit
6. <i>Design and fabrication specifications for manufactured, fabricated, or assembled equipment</i>	30 years
7. Project support records including development records, lab data, purchase orders, status reports, financial and operational analysis	5 years beyond completion of project
8. Documents describing technology that we use, not specific to capital addition or improvement project	10 years beyond closing of facility or production unit where technology is used
9. Any engineering data that supports environmental or experimental permit or application from government agency	Permanent

Section 6: Environmental, Safety and Health

1. Permits (including USDA testing, air, water, etc. and all registrations, petitions, variances, waivers)	Permanent
2. Applications, requests, supporting data, comments and correspondence from or to government agencies	Permanent
3. Authorizations for signatures on Monsanto documents described in Item 1 above	Permanent
4. Legal, regulatory and medical guidance and opinions on environmental, health and safety topics	Until conclusion of subsequent audit on a related topic
5. Reports to government agencies (e.g., discharge monitoring, Superfund spill) plus supporting data	Permanent
6. Legally required non-medical records of compliance or noncompliance with ESH-related laws, not captured elsewhere in this section such as hazardous waste shipping manifests and financial assurance demonstrations, plus supporting data	10 years or as required by law or regulation, whichever is longer
7. Legally required medical records of compliance or noncompliance	Permanent
8. Correspondence with government contacts, and notes regarding meetings and conversations with them concerning regulatory compliance	Permanent
9. Audit closure file, including report, action plan, and plan resolution documents	Permanent
10. Other documents related to regulatory audits, including work papers, questionnaires, surveys and assessments	Until conclusion of next audit on the topic
11. Loss prevention and environmental control (LP and EC) reports, assessments, procedures, checklists	10 years beyond startup of facility or production unit, whichever applicable
12. Medical surveillance, exposure, monitoring programs, assessments, X-rays, injury reports, return to work clearance, fitness for duty exams	Permanent
13. Toxicity statements and data sheets used for sales guidance for handling various materials in the manufacturing process	50 years after last sale of product
14. Monsanto sponsored toxicity and epidemiology study reports and advisory information, original and validated	Permanent
15. Automatic continuous area monitoring data and more specific area monitoring data	3 years
16. Material Safety Data Sheets plus supporting data and documents pertaining to requests for disclosure of trade secrets	Permanent

reflected in MSDS's	
17. Personal Protection Equipment Assessments	3 years
18. Safety training and RCRA and FIFRA training, required by Company or government regulations, as reflected in Global ESH websites	Permanent
19. Safety Incident investigations and OSHA safety logs	5 years
20. Respiratory fit testing records	Permanent

Section 7: Financial Records

(See also Section 3: Contracts and Agreements, and Section 4: Corporate Governance)

A. Accounts Payable:

1. AP Data Reports (Daily Activity, Distribution by Cost Center, Aging, Duplicate Invoice, etc.)	6 years and after tax audit
2. AP Aging Report and Trial Balance maintained in the Accounts Payable Module of SAP	6 years and after tax audit
3. Reconciliations of various accounts payable accounts (spreadsheets)	2 years
4. Invoices maintained in Accounts Payable Module of SAP and on CD Rom	6 years and after tax audit
5. Invoices and freight bills paid supporting data maintained in the Meta-Freight Module of SAP	6 years and after tax audit
6. Invoices for defense of insurable claims	Permanent
7. Vendor Master Data maintained in the Materials Management Module of SAP	1 year
8. Images of cancelled checks maintained on CD Rom	6 years and after tax audit
9. IRS 1099 Forms and supporting documentation	6 years and after tax audit

B. Accounts Receivable - and Other Receipts:

1. Cash Receipt Documents - Checks and associated envelope images, lock box batch receipt summaries as maintained on CD Rom	3 years and after tax audit.
2. Customer History Records - Customer statements (maintained in Accounts Receivable module of SAP), agreements, credit applications, personnel guarantees, and UCC filings (maintained externally)	6 years and after tax audit
3. AR Transactions Request/Approval - cash washout, customer adjustments, account balance write-off's, interest write-offs/adjustments	2 years and after tax audit.
4. Accounts Receivable Trial Balances, customer aging reports, and balance sheets maintained in the Accounts Receivable module of SAP	6 years and after tax audit

C. Audit:

1. External and Internal Audit Reports	15 years.
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See Section 19: Tax for Tax Audits.

D. Banking:

1. Bank Account Statements maintained on CD Rom and in hard copy	6 years and after tax audit.
2. Bank Account Reconciliations (spreadsheets)	6 years and after tax audit.
3. Deposit receipts and transmittal forms (maintained on CD Rom)	6 years and after tax audit.
4. Bank Statement Posting Log maintained in the General Ledger Module of SAP	2 years
5. Bank account detail including Balance Summary Report (Citibank specific) maintained electronically and in hard copy	2 years.
6. Bank Balance Verification Report (spreadsheet) maintained externally	2 years and after tax audit.

E. Sales and Consigned Inventory:

1. Documents supporting consigned inventory including issuance of inventory and take-title documentation maintained in the Sales and Distribution Entry Module of SAP	2 years
2. Consigned inventory data maintained in Crop Data Warehouse (back-up of the consignment data that is maintained in SAP)	2 years
3. Supporting documentation for consigned inventory maintained externally, including invoices and spreadsheets completed on an annual basis	2 years.
4. Source documents for both domestic and export sales (non-consignment) maintained in the Sales and Distribution Module of SAP including Sales Order Document, Delivery Document, Shipment Document, Billing/Invoice, and Credit Sales Order Document	2 years and after tax audit
5. Documentation of approval (maintained externally) for the Credit Sales Order Document	2 years and after tax audit.
6. Returnable Container Inventory Ledger and receiving reports	2 years.
7. Shipping Papers for domestic sales - outbound Bill of Lading which is produced by the Sales and Distribution Module of SAP	2 years
8. Shipping Papers for exports prepared by an external shipping company and maintained externally	2 years.

F. Budget:

1. Annual Operating Plan and budget documents including presentations for the Executive Team and the Board of Directors maintained as hard copy or electronic	7 years.
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2. Actual vs. Budget Financial Data (monthly, quarterly, or full year basis) maintained in the Planning Tool	2 years
3. Actual vs. Budget Monthly Reports for expenses maintained in the Cost Objects module of SAP	7 years
4. Year-end Actual vs. Budget Reports for expenses maintained in the Cost Objects module of SAP	7 years
5. Utilization of Plant Facilities - Actual vs. book capacity reports	7 years.

G. Capital Expenditures and Property Records:

1. Fixed Asset Sub ledger maintained in SAP	10 years
2. Appropriation and Retirement Request forms	10 years.
3. Invoices and Purchase Orders supporting Appropriation Requests maintained in SAP	10 years
4. Property Transfer Record Form and/or supporting spreadsheet	10 years.
5. Property Additions & Asset Records - supporting documentation for establishing asset value	Year originated plus 10 years and after tax audit.
6. Property Roll forward spreadsheets and Asset History Sheets	10 years.
7. Data for forecasting capital projects expenditures maintained in the Project System Module of SAP	5 years
8. Project Performance Learning Review forms (Appropriation Requests vs. Actual)	3 years after completion of project.
9. Maintenance Records maintained in Plant Maintenance Module of SAP including authorization and records of cost	10 years and after tax audit
10. Mineral Rights Lease Transaction Records including leasing agreements	6 years after termination of lease and tax audit.

H. Company Ledger, Financial Statements & Reports of Finances (See also Section 4, Corporate Governance):

1. Data supporting financial statements of foreign subsidiaries including statements in foreign currency translated to U.S. currency maintained in ARC (Fin Rep/Essbase) or other reporting system	5 years
2. Financial Statements which report the consolidated balance sheet and income statement of Monsanto Company maintained in ARC (Fin Rep/Essbase)	25 years
3. General Ledgers for product groups as maintained in SAP or	25 years

other general ledger system	
4. Journal Entries maintained in SAP or other general ledger system	10 years and after tax audit
5. Journal entries recording oil and gas undeveloped mineral rights lease transactions maintained in SAP or other general ledger system	25 years
6. SEC required filings (10K, 10Q, 8K etc.)	Permanent
7. Supporting documentation for SEC required filings	25 years.
8. Brown Book– spreadsheets reporting various balance sheet and income statement analysis	2 years.
9. Monthly Operations Report (MOR)	2 years.

I. Cost:

1. Process Order and Cost Center reports maintained in the Accounting module of SAP	10 years and after tax audit.
2. Cost Standards including work papers	10 years after superseded.
3. Raw materials, goods-in-process, and finished goods ledgers maintained in the Accounting module of SAP	10 years and after tax audit

J. Miscellaneous:

1. Employee Expense Reports and Travel Statements	3 years and after tax audit.
2. Expense Reports and Travel Statements of employees engaged directly in government contract work	4 years and after tax audit.
3. Individual Authorizations for Expenditures – evidence of DOA approval for transactions subject to DOA maintained in SAP and external to SAP	2 years
4. Business Authorization Control Uniform Process (BAC-UP) Forms and logs	5 years

Section 8: Human Resources, Employment and Benefits Records

A. Pension, Benefits and HIPAA-Related Records	
1. Records of vested interests in pensions and insurance, beneficiary designation forms	1 year beyond death of employee and last surviving beneficiary
2. Unvested pension interests	1 year after death of employee
3. Records relating to option eligibility, grants and exercise	10 years beyond employment
4. Medical records pertaining to employee's family	7 years
5. Records relating to the Health Insurance Portability and Accountability Act privacy regulations	6 years
6. Records relating to the European Union Privacy Safe Harbor	4 years
B. Policies and Procedures	
1. Employee benefit plans, published plan documents, legal opinions, determination letters	25 years after termination of plan
2. Pension plans, published plan documents, legal opinions	Until death of last beneficiary
C. Employment records	
1. All Staffing records pertaining to applicants, including interview notes and any testing	If hired, 2 years beyond termination. If not hired, 2 years
2. Attendance, discipline and commendation records, Performance Reviews, Performance Improvement Plans, other records relating to performance feedback and coaching, career development plans and skill inventories	4 years unless site has own policy for keeping longer
3. Medical, disability and FMLA leave notices and records	Permanent
4. Confidentiality and Non-compete Agreements with employees, contract workers and consultants	In Technology, permanent. All others 15 years beyond end of obligations under contract
5. Compensation and deduction records, records of workweeks, pay rates e.g. EFT direct deposit	5 years
6. History of positions held	Permanent
7. Training: Job safety for non-office workers, sales training, antitrust, all training required by regulations, operations-related training including progressions and milestones, records of who attended such training and one copy of course materials	10 years
8. All other training - attendance records and one copy of course materials	3 years

9. Records about reasonable accommodations or the good faith effort to find one	2 years after end of accommodation
10. Human Resources File	30 years after employment
11. Site orientations for employees and contractors	1 year, or until superseded, whichever is shorter
D. Payroll Records	
1. Authorization for non-tax payroll deductions	5 years after superseded
2. Records of payroll checks	6 years and after tax audits
3. Employee tax records and 1099's e.g. W-4's	6 years and after tax audit
4. Payroll distribution records, journal entries and underlying documents	10 years
5. Tax summary reports	6 years and after tax audit
6. Time cards, time sheets	3 years
7. Salary planning documents	5 years
E. Files not in HR or Medical Records and Available Only to Directly-Involved Management	
1. Internal investigations of allegations of discrimination, harassment or other HR issues	3 years
2. Garnishments, assignments, attachments	1 year after satisfaction
F. Other	
1. Affirmative Action Plans and Supporting Documents	2 years
2. Drug testing records	For unsuccessful offerees, 3 years; for employees, 3 years beyond employment
3. I-9's and other IRCA documents	Permanent while employed, and record can be destroyed after termination either 3 years after hiring or 1 year after termination, whichever is longer
4. Job descriptions and advertisements	3 years after superseded
5. Records relating to the Worker Adjustment and Retraining Notification Act (WARN)	6 years
6. Records of Architectural Compliance with Americans with Disabilities Act	2 years after superseded
7. Releases connected with reductions in force	3 years beyond employment

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8. Time cards or sheets for temporary workers	2 years
9. Workers' Compensation Claim medical files	Permanent

Section 9: Legal

(See also Section 1: Guidelines, etc.; Section 4: Corporate Governance; Section 6: Environmental and Section 19: Tax.)

This section covers documents that were not created for a business or Human Resources purpose, and that are generally used by or in cooperation with the Law Department.

1. All documents relevant to or involved in responding to investigations by government agencies	Until notice from Law Department
2. Delegations of Authority, Authorizations for Signatures on corporate governance documents and those that create major binding obligations for Monsanto	Permanent
3. Other delegations	10 years
4. All documents relevant to or involved in litigation and claims covered by insurance	Permanent
5. All documents relevant to or involved in litigation, claims or patent disputes, if not covered by insurance	Until notice from Law Department
6. Annual certifications of compliance with Code of Business Conduct	40 years
7. Legal or tax opinions regarding stock or asset financing or acquisition	As long as the contract to which they pertain
8. Opinions and other records of legal guidance, internally or externally generated regarding corporate governance or significant legal liability, and not described in Item 7	25 years or until superseded
9. All other legal opinions	Until superseded or no longer useful
10. Year-end litigation and claims report to auditors	5 years
11. Powers of Attorney regarding patents	As long as patent file is kept
12. Other powers of attorney	10 years after expiration
13. Settlements and Releases of Legal Claims signed with or without litigation, if issue is not expected to recur or if amount is below \$50,000	20 years
14. All other settlements and releases	Permanent
15. Monsanto Pledge, Code of Conduct and Records Management Manuals, handbooks, related policies	40 years

Section 10, Manufacturing**(See also Section 6: Environmental Health and Safety)**

1. Maintenance Manuals and instructions	As required by law or until no longer useful, whichever is later
2. Maintenance Records - for control of operations and cost, analysis of equipment performance, etc.	Until shutdown of unit, as required by law, or as required by the electronic recordkeeping system, whichever is later
3. Manufacturing data - operating schedules, data logs and recordings, batch records, etc.	As maintained by electronic system, as required by law or until no longer useful, whichever is later
4. Manufacturing practices records and shipping records for products made or shipped under FDA, USDA, EPA, FIFRA or other agencies or laws, including bills of lading	10 years or as maintained by recordkeeping system or required by law, whichever is longer
5. PSM (Process Safety Management) file including process or facility operating Manual defining process or operation, including flow charts, operating characteristics, instructions or limits	Until 10 years after termination of production unit
6. Specifications not covered in Engineering section - products, raw materials, packaging and other supplies not included in Engineering section	Permanent
7. Industrial alcohol use records, including training and any other documents necessary to show compliance	As required by law or 5 years, whichever is longer
8. Product quality records, testing and analytical procedures and results for products, raw materials and supplies	5 years
9. Analytical and testing procedures to develop analytical methods	Permanent
10. Discharge monitoring reports	10 years or as required by law if longer
11. Data and reports that show compliance with laws, regulations	Permanent if submitted to government or if legally required for the purpose of showing compliance; otherwise as required by law or until no longer useful
12. Data collected for engineering analysis, design, etc.	Permanent if it supports data for environmental or experimental permit or application from government agency, otherwise, until completion of project
13. Regulations, procedures, analytical and sampling methods	Permanent if supporting environmental or experimental permit, otherwise 10 years after superseded
14. Test data for internal Company control purposes such as reliability, efficiency, process optimization	As required by law or until no longer useful

15. Internal audit records	3 years or as required by law or until superseded, whichever is longest

Section 11: Marketing, Sales

1. Advertising copy - samples and proofs	3 years
2. Log of advertisements	10 years
3. Advertising and or Marketing Research and/or development summary reports, interim and final	50 years, imaged or microfilm
4. Advertising and/or Marketing Research and/or development - Periodic Progress Reports	Until completion of project
5. Customer call and media call reports	2 years
6. Records of Product Complaints by Customers that were resolved without settlement or litigation	5 years
7. All other records of Customer Complaints	Until completion of litigation and upon notice from Law Department
8. Customer General Information File or List - identity, addresses, personnel lists, financial status, material requirements, etc., of customers and prospects	Until superseded
9. Invoices, Records of shipments to customers, Debit and Credit Documents, Consignment Records, etc.	7 years
10. Labels - identifying Monsanto products as shipped to customers	Permanent
11. Price Sheets, Bulletins, or Lists, and List Price Deviation Record	2 years
12. Customer purchase orders and other order entry documents	4 years after contract
13. Statistical records of pricing	5 years
14. Product Guarantees on approved printed Monsanto forms	10 years after termination of guarantee
15. Product Quality specifications	10 years after superseded
16. Shipping Product Specifications	10 years after superseded

Section 12: Intellectual Property (Patents, Trade Secrets, Copyrights, Trademarks, Know-how)**(See also Section 3: Contracts.)**

1. Monsanto File histories pertaining to patents	For life of patent and after review by patent counsel
- If patent was abandoned	10 years and after review by patent counsel
- Non-Monsanto patent files (ordered from external sources)	2years and after patent counsel review
2. Foreign patent, patent application and patent files	10 years after expiration, irretrievability, lapse or abandonment, whichever occurs last, and after patent counsel review
3. US patents, patent applications and files	
- Issued patents	6 years after life of patent and after patent counsel review
- Abandoned applications	If parent case, for life of last descendant and after patent counsel review
- If non-parent case	6 years after lapse, abandonment or expiration of the last continuing application or patent within the same family, and after patent counsel review
PVP patents	6 years after life of patent and after patent counsel review
4. Patent assignments and powers of attorney	6 years after life of issued patent
5. Patent Disclosures	Permanent, with notebooks, if patent issued. If not, 15 years and after patent counsel review
6. Opinions concerning patentability, validity, non-infringement	Keep with patent disclosures
Other opinions about patentability	6 years after patent expiration, abandonment, lapse or irretrievability
7. Legal opinions regarding trademarks and copyrights	Permanent
8. Submitted ideas, inventions and releases from outside inventors	25 years
9. "Other Monsanto Technology" files -- including statistics, process manuals, relevant excerpt, not necessarily a formal file	25 years and after patent counsel review
10. Trademark registrations and related proceeding records	Permanent
11. Trademark evidential records such as labels and invoice copies	Permanent
12. Trademark searches	Permanent
13. Copyright evidence	Permanent
14. Evidence of trade secrets and know-how	Permanent

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Section 13: Planning

1. Appropriation and Retirement Requests plus work papers and approvals or denials	10 years beyond project completion
2. Business Direction Papers, Including Supply Direction Papers, Staff Function Direction Papers, World Area Direction Papers	5 years
3. Forecasts, e.g., sales, marketing, economic	5 years
4. Long Range Plans	10 years; work papers and related documents 5 years
5. Summary Long Range Plans and related files	25 years
6. Strategies, e.g., Product, Industry, Market Customer, etc.	5 years beyond superseded
7. Monthly and annual operational and tactical metrics, e.g., to track staffing, safety, or travel spending	5 years
8. Organizational goals (in bound books or any subsequent format)	5 years
9. Capital plans	1 year
10. Annual and Business Planning documents involving business partners (such as Mendel or other business partners)	30 years
11. Facility planning such as laboratory migrations	10 years

Section 14: Purchasing

(See also Section 3, Contracts and Section 18: Shipping.)

1. Purchase Orders including requisitions, supplier acknowledgements, quotes and related documents	4 years after contract termination 10 years from creation or 1 year after termination of contract, or according to archiving rules of SAP whichever is later
2. Purchase Orders required to substantiate, validate or supplement experimental records including requisitions, quotes, supplier acknowledgements and related documents	Permanent if electronic or imaged; 25 years if paper
3. Purchasing statistics	Annual 10 years; quarterly or monthly, 1 year
4. Shipping requirements - technical or commercial information pertinent to purchasing	Until superseded
5. Vendor lists, information, catalogs	Until superseded
6. Requests for proposal	3 years

Section 15: Real Property

1. Abstracts of Title	10 years after termination of ownership
2. Deeds - Title opinions and related documents	40 years after termination of contract or ownership, whichever is later
3. Employee Housing Activity Records	3 years after termination of activity and completion of tax audit
4. Leases	50 years after termination of lease
5. Title Insurance Policies, Opinions	Permanent
6. Building, occupancy permits	5 years from obligations under contract
7. Appraisals	6 years from obligations under contract

Section 16: Risk Management and Insurance

1. Liability Insurance, Workers Compensation and other occurrence based insurance and related documents including claims and reimbursement request files and documents reflecting coverage issues such as limits of liability and aggregate impairments	7 years beyond termination of the claim
2. Claims-made insurance policies such as property, casualty, fidelity, directors' and officers' liability, fiduciary insurance, etc., with related documents such as claims, reimbursement requests and coverage issues documents	10 years after expiration of policy
3. Group Insurance Plan Policies and Certificates	6 years after policy period
4. Annual Insurance Policy List	Permanent

Section 17: Scientific and Technical

1. Original records of experimentation or investigation, whether as bound notebooks, logbooks or data sheets, pedigree records, including relevant notes, evidential records essential to substantiate, validate or supplement experimental records, e.g., notebook entries, material specifications, drawings, calculations and test data, minutes, correspondence, affidavits, etc.	Permanent
2. Periodic progress reports and final reports in approved databases, (from research facilities, breeding stations, etc.)	Permanent
3. Documents and indexes regarding preparation, identification, testing, analysis, evaluation and distribution of the following experimental samples of products, or samples of results of processes, sent to or received from a party outside Monsanto for testing; and samples of new or improved prototypes, products or results of processes	Permanent
4. Label registrations plus supporting data including information sent to agencies, data that supported product applications, etc.	Permanent
5. Sample recording control, including announcements and updates, regarding chemical, physical or genetic data about new research materials	Permanent
6. Commercial or patented germplasm, DNA and clones -- regenerated as necessary	Permanent
7. Pilot scale plant work	5 years beyond termination of facility
8. Bound breeding books or nursery books	70 years
9. Research data or evaluations of data about registered pesticides	For the life of the registered pesticide or 10 years, whichever is longer
10. Monsanto Scientific literature (MSL's, Monthly summaries; annual reviews from research, breeding or experimental facilities; agendas for Monsanto annual research conferences; Technical Community of Monsanto reviews; Technical Community of St. Louis presentations, posters, reviews	50 years
11. Records of yield trials, field notes, test crosses, selection notes on plot runs, viable seed regenerated as necessary	25 years
12. Actual experimental samples	As required by law or regulation, or for 25 years if practical
13. Breeder notes and flowering test results, breeding lines, germplasm, DNA samples if not patented or commercial	4 years
14. Experimental project planning minutes	1 year

Section 18: Shipping and Transportation

1. Bills of lading, claims for damage to shipments: Claims, Freight Charges, over and under charges under legal tariffs	6 years and after tax audit and completion of any settlement
2. Controlled materials - shipped under government agency permits	As specified by law or regulation or 5 years from the date of submission of a related study to a government agency, whichever is later
3. Duty Drawback Claim records concerning manufacture, sale or shipping of material made from duty-paid raw material	5 years from filing date of claim for drawback
4. Export and Import Control Documents, Memoranda, Correspondence, invitations to bid, book of accounts, restricted trade or boycott documents, import licenses, requests that Monsanto engage in boycott	5 years from date of import of raw materials or as maintained by recordkeeping system, whichever is longer
5. Freight payment	6 years and after tax audit
6. Leases of storing or transportation equipment - trucks, tanks, cars, containers, warehouses, etc.	6 years after termination of lease
7. Operating Authorizes from federal, state or local agencies	3 years after authorization expires
8. Rate-Route Classification Negotiations for establishment or adjustment of freight movements and Rate-Route files	6 years after termination of movement
9. Receiving Reports	6 years and after tax audit
10. Shipping Notices	5 years
11. Tariff Schedules	3 years after superseded
12. Technical Data and Specifications for products or raw materials when pertinent to product distribution	3 years after superseded
13. Transportation equipment and facility Records, including specifications, drawings, technical data for owned or leased equipment	6 years after equipment retired

Section 19: Tax

<i>International Tax</i>	
1. Income Records	
A. Form 5471 Returns (part of Federal Return) Earnings and Profit Data (CFC'S) -- 861 Calculations, 902 Calculations	Permanent
B. Form 5713 (Boycott Returns) - WORKPAPERS	Permanent
C. Acquisitions and Mergers Records - Acquired company's files from acquisitions, mergers, and deletions	25 years
E. Legal Correspondence - Agreements, Miscellaneous	25 years and after tax audit
F. General, by Country	25 years and after tax audit
2. Sales Records	
A. Form 1120 - FSC Returns - Monsanto Int'l. Sales Co.	Permanent
B. MISCO - Foreign Source Income, WORKPAPERS, Miscellaneous	Permanent
<i>Domestic: State, Local, Employment and Federal Tax</i>	
1. Audits (Income and Sales, Use WORKPAPERS)	Permanent
2. Benefits Plan	
A. Form 5500	Permanent
B. Determination Letters	Permanent
C. Summary of Annual Report	Permanent
2. Federal, Corporate Income Tax - Copies of returns, agent reports, waivers of statute of limitations, work papers, etc.	Permanent
A. IRS Revenue Agents Reports (Form 4549-A and supporting documentation) for each audit cycle	Permanent
B. R&D Credit (audit)	Permanent
3. Federal Personal Withholding Tax Records	
- A. Form 1042 (Withholding Tax for U.S. source Income of Foreign Persons)	10 years and after tax audit
4. Federal Excise Tax	10 years and after tax audit
5. Federal Unemployment Tax Return (Form 940)	10 years and after tax audit
6. FICA (Social Security and Medicare)	

- A. Detail	35 years and after tax audit
- B. Return (Form 941)	10 years and after tax audit
7. Real Estate and Intangible, Tangible Personal Property Tax	
Major Sites (Plants & Headquarters)	
- A. Returns	35 years
- B. Valuation data	35 years
- C. Tax receipts	35 years
Other Sites	
- D. Returns	10 years
- E. Valuation data	10 years
- F. Tax Receipts	10 years
8. Unclaimed property	
9. Rail car	
10. Sales and Use Tax Records	
- A. Returns	10 years and after tax audit
- B. Tabulations	10 years and after tax audit
- C. Enterprise Zone	35 years
- D. Exemption Certificates	Expiration of exemption plus 5 years
- E. License	10 years
- F. Taxware Reports	10 years and after tax audit
- G. Utility Tax	10 years
11. Seed Tonnage Returns	
12. State and Local Personal Income or Earnings Tax Records	
- A. Withholding Tax (city or state)	10 years
13. State Income and Franchise Tax Records (Company copy in Tax Dept. file)	
- A. Returns and WORKPAPERS	15 years and after tax audit
- B. Annual Reports	15 years
14. State Unemployment Tax Return	
15. Tax Opinions, Studies, Etc. - For acquisitions, mergers, employee benefit programs, pensions, etc.	
- A. Company copy in Tax Dept. file	25 years
16. Tax Rulings and Opinions	
17. General Tax (work papers, federal)	
18. General Tax (work papers, state)	
19. General Tax (work papers, local)	

Section 20: Security

Corporate	Corporate / Global / WorldWide Security
Corporate Security	
1. Administrative items	4 years
2. Best Service Call Reports	5 years
3. Best Maintenance Schedule for the Campus	5 years
4. Business Conduct core investigations	15 years
5. Citations	5 years
6. Collection Files	15 years
7. Daily Report Web of interest from 2003-2006 Groups/ Individuals	15 years
8. Detail Advance	5 years
9. Duty Log	2 years
10. Duty Log Archive	5 years
11. Employee 1385/ Vehicle registration cards	10 years
12. Executive protection duty log	5 years
13. Executive transportation activity log	5 years
14. Investigations	15 years
15. Investigations CMMS (CDC (Child Development Center) employees	4 years
16. Investigation Notes cases, arrests for reports	15 years
17. Lobby monthly – stats for the month	5 years
18. Lockers	5 years
19. Lost / Found	5 years
20. Material Pass	5 years
21. National / International Employee 1385 cards – employees off campus	10 years

22. OT (Overtime) and Attendance	3 years
23. Personnel Files	4 years
24. Reports	15 years
25. Reports Archive CVS 98 – 02 / CC 98 – 04	15 years
26. Request for access to restricted area's on campus	5 years
27. Terminations – employees / 1385/ Decal Cards	10 years
28. Time Off / EOD (Exchange of Officer Duty)	3 years
29. Training	10 years
30. Sign in Sheets for authorized CDC Parents – badges issued	5 years
31. Sign in sheets for Lost Employee Badges	5 years
32. Sign in Sheets for Nidus Employee – badges issued	5 years
33. Single Point of Entry – sign in with individual's photo (license)	5 years
34. St. Louis County License Renewal for security officers	5 years
35. Visitors logs and confidentiality agreements signed by visitors	5 years
36. Visitors sign in sheets from lobbies	5 years
37. Waivers – Assist with Battery Boosts / Unlock Cars	5 years
Global Security	
1. Advisory – confidential red research books	5 years
2. Alerts	15 years
3. Annual Meeting documents	5 years
4. Executive Domestic Trip Folders	5 years
5. Executive International trip folders	5 years
6. Executive Protection – Duty Log	5 years
7. Executive Protection training manuals	10 years
8. Executive Transportation – Activity Log	5 years

9. Ex- Pat (Patriot)	5 years
10. Former Profiles on Monsanto Executives	10 years
11. Incentive information past year salary	5 years
12. Investigative Files	15 years
13. Investigations – Private	15 years
14. Invoices for security systems (include executives lighting)	5 years
15. New Construction / Projects	5 years new projects for company
16. Personnel files	4 years
17. Photo / Video Release Form	5 years Approval to take photo
18. Web News	15 years Company / World News/ Information
World Wide Security	
1. Domestic / International reports	15 years