

KOPPERS

Interoffice Correspondence

PLAINTIFF'S
EXHIBIT

BEA-61

PENGAD-Bayonne NJ

To See Below

From D. D. Latkovic

Location _____

Location Corp. Admin. Svcs.

Subject Records Retention

Date August 18, 1982

Attached is a copy of the approved listing of Corporate records/documents and retention periods together with the corporate retention policies. This was submitted to the Group Presidents and has received their unanimous approval.

For those of you not familiar with this project, the need for a re-evaluation of our procedure was precipitated by the over-crowding of our storage areas and the cost of storing and relocating useless documents. A Records Retention Committee was established with representatives from all the Groups and Staff Departments to deal with this subject on a company-wide basis and determine the requirements for the retention of records. Furthermore, we contacted and received information from several governmental agencies, other corporations and Arthur Young & Company.

At this point, we can now proceed with the implementation of the new records retention program. Any existing records whose age exceeds the periods shown on the attached list should be destroyed.

Next week we will complete the physical inventory of the records at Boyers and prepare a list of those items which have not yet been verified. These lists (if required) will be submitted to the appropriate Group/Department to determine the status of those records.

Once we have completed the reorganization of Boyers, we will then proceed to reorganize the Koppers Building storage areas and Verona. Copies of the new form for record retrieval will be available shortly and should be ordered from the Pittsburgh storeroom.

I want to thank all of you for your cooperation thus far in this project and hope we can maintain the momentum.

D. D. Latkovic

D. D. Latkovic

DDL/af

Attachment

C. R. Pullin	T. C. Cochran, Jr.	J. R. Timmins	J. Ramser	T. Bourne
E. D. Losch	A. W. Capone	J. E. Stevenson	D. W. Nabors	J. Davoren
T. M. St. Clair	R. R. Wingard	R. P. Vetter	W. P. Samolovitch	K. Bruckner
R. E. Spatz	A. W. Lawrence	T. Burgunder	R. F. Klemens	J. A. Best
J. L. Wilks	F. L. Brown	E. W. Gonczar	P. Hise	A. J. Peppi
R. G. Wilson	W. R. Vogler	D. F. McAllister	F. W. Flury	J. R. Fauli
B. G. Bartley	R. E. Marbury	F. E. Jenkins	R. R. Moran	J. Dout
W. B. Jackson	E. Emanuel	W. A. Magda	E. L. Proudley	F. E. Davi
B. Otto Wheelley	R. E. Miller	R. E. Davis	D. J. McGraw	R. J. Pay

RECORD RETENTION PERIODS

RETENTION PERIOD
 PERM - PERMANENT

CU - CURRENT USE

LOCATION RESPONSIBLE
 PO - POINT OF ORIGIN
 (where document originates)
 GRA - GROUP ACCOUNTING

DESCRIPTION	<u>RETENTION PERIOD</u>	<u>LOCATION RESPONSIBLE</u>
SECTION I:		
<u>ACCOUNTING RECORDS</u>		
General/Detail Ledgers	20 YRS	GRA
Trial Balances	Y/E-PERM & Monthly-7 YRS	GRA
Earnings Statements	Y/E-PERM & Monthly-7 YRS	GRA
Balance Sheet	Y/E-PERM & Monthly-7 YRS	GRA
Earnings Statement & Balance Sheet Supporting Schedules (Schedules 4, 5, 6, etc.)	Y/E-PERM & Monthly-7 YRS	GRA
Gross Profit By Plant	Y/E-10 YRS	GRA
Journal Vouchers	7 YRS	GRA
Sales Invoices	7 YRS CU	GRA Credit & Collection
Sales Check Listings	CU	GRA
Final Net Sales Report	7 YRS	GRA
Aging Analysis	CU	Credit & Collection
Customer Remittance	CU	Bookkeeping
A/P Invoices	7 YRS	Accts Pay/PO
A/P Distribution Reports (Detail Sent monthly to Groups)	7 YRS	GRA
A/P Remittance Listing (Replaces Check Copies)	7 YRS	Accounts Payable
<u>INVENTORY</u>		
Final Inventory Statements that tie to Monthly Balance Sheet	Dec-10 YRS Jan-Nov-7 YRS	GRA
Inventory Check Listings	CU	GRA
Physical Inventory Reports	2 YRS	GRA
Plant Stock Records	2 YRS	GRA

RECORD RETENTION PERIODS

DESCRIPTION

SECTION 1:

<u>ACCOUNTING RECORDS (Continued)</u>	<u>RETENTION PERIOD</u>	<u>LOCATION RESPONSIBLE</u>
Purchase Order/Requisition-Local	3 YRS	Purchasing
Others	10 YRS	Purchasing
Purchase Check Listings	CU	GRA
Purchase Reports	7 YRS	GRA
Production Check Listings	CU	GRA
Utility Reports	7 YRS	GRA
Progress Reports	Y/E-PERM Monthly-4 YRS	CAS
Central Staff Expense Printouts	CU	General Accounting
Research Expense Printouts	CU	General Accounting
Three Month Estimates- (Earnings, Balance Sheet, etc.)	1 YR	GRA
Property Records	PERM	GRA
Property Disposal Reports	7 YRS	GRA
<u>CASE RECORDS</u>		
Cash Entries	7 YRS	Cash Mgt.
Cash Entries Distribution	7 YRS	Cash Mgt.
Lockbox & Daily Cash Deposits	CU	Cash Mgt.
Daily Cash Reports	2 YRS	Cash Mgt.
Daily Cash Records Totals	CU	Cash Mgt.
Cash Receipts Register	7 YRS	Bookkeeping
Check Register	7 YRS	Cash Mgt.
Check Copies (other than Pgh. computerized checks)	7 YRS	ACCTS PAY/GRA
Cancelled Checks	7 YRS	ACCTS PAY/GRA
Bank Stmt's & Reconciliations	7 YRS	Cash Mgt.
Bank Transfer Authorization	7 YRS	Cash Mgt.
Debit & Credit Advices	7 YRS	Cash Mgt.

RECORD RETENTION PERIODS

Revised
10/13/82

DESCRIPTION

SECTION I:

ACCOUNTING RECORDS (Continued)

RETENTION PERIOD

LOCATION RESPONSIBLE

PAYROLL RECORDS

Payroll Journal Voucher
(ADS-38, ADS 29)

7 YRS

GRA

Employees Earnings Records

PERM

PO

Cancelled Payroll Checks

7 YRS

GRA

Special Payroll Account Checks
& Check Register

7 YRS

PO
(Pgh.-Payroll)

Weekly Time Sheets (Hourly
Workers)

3 YRS

PO

Overtime Pay Sheets
(Salary Personnel Only)

3 YRS

Plant
Pgh.-Payroll

Payroll Distribution By Dept.
AD-81 (Division breakdown of
gross payroll)

3 YRS

PO

Salary Authorization

CU

PO

Incentive Payment Authorization

5 YRS

General Accounting

Payroll Deduction Support
Documents

CU

PO

*W-4's

CU + 4YRS

PO

Labor Distribution Accrual
Records

3 YRS

PO

Payroll Tax Returns

5 YRS

Point of Filing

**W-2's

4 YRS

Tax

Separation Notice (Termination)

3 YRS

Tax

Employee Evaluation/Performance
Review

3 YRS

PO

*Addition
**Change

RECORD RETENTION PERIODS

DESCRIPTION

SECTION I:

ACCOUNTING RECORDS (Continued)

RETENTION PERIOD

LOCATION RESPONSIBLE

MISCELLANEOUS

Form 8K, 9K, 10K	PERM	CAS
Corporate Government Reports	VARIOUS	CAS
Appropriation Requests	PERM	CAS
Draft Distribution Sheets (Procurement)	7 YRS	GRA
Expense Reports Plus Attachments	7 YRS	Point of Approval
Freight Statements	7 YRS	GRA
Freight Bills	7 YRS	Traffic
Cancelled Freight Checks	7 YRS	GRA
Bills of Lading	7 YRS	Traffic
Quality Reports	5 YRS MINIMUM	GRA or Plant
Certificate of Analysis (Customer specifications)	5 YRS MINIMUM	GRA or Plant
Certificate of Insurance (Contractors Insurance coverage for damages incurred)	CU	PO
Excise Tax Reports	7 YRS	TAX
Tax Exemption Certificates Unit(Specific Purchase)	5 YRS	GRA
Blanket	PERM	GRA
Treating Reports	10 YRS	GRA
Mining Maps - Deep Mining	PERM	Nat. Resources
- Surface Mining	7 YRS	
Various Government Reports	3 YRS MINIMUM	GRA
Medical Records	PERM	Field &/or EROH
Industrial Waste Disposal Records (includes any related documents such as freight bills, vendor invoices, etc.)	KEEP INDEFINITELY UNTIL BETTER DEFINED	
Waste water and air emissions records (includes permits and reports filed with the government)	KEEP INDEFINITELY UNTIL BETTER DEFINED	
Product labeling and registration records	PERM	Field &/or EROH
Material safety data sheet records	PERM	Field &/or EROH

RECORD RETENTION

SECTION II

RECORDS LEFT UP TO GROUPS' DISCRETION

Retention periods for various records kept at plant locations and/or administrative offices should be determined and documented at the group level. It is not necessary for corporate retention periods to be established for these records since they are unique to a particular group and the group could best determine the necessary length of time to keep these records in conjunction with their operations.

These records would include such things as:

Various Inventory Reports (Please note that a corporate retention period has been established for final inventory statements that tie to the monthly balance sheet, physical inventory reports and plant stock records - see Section I)

Packing slips and/or recurring documents

Receiving Reports

Load/Unloading Reports

Truck/Railroad Scale Tickets

Materials Received/Used Reports

Purchase Reports

Correspondence

Outside Sales Commissions Records

Procurement Transfer Reports (FP)

Competitive Activity Reports

Price lists

Time Cards

Payroll Distribution Records

(Employee's Pay Each Period Gross to Net)

Each group should develop a retention period listing for the records they are responsible for and forward copies to the Record Retention Committee.

RETENTION POLICIES

GROUP LEVEL

Each group/division should designate a person to coordinate the record retention activities for the group. Responsibilities would include:

- 1) Being familiar with Koppers corporate retention guidelines and the Group's retention guidelines in order to answer specific questions received from plants, etc.
- 2) Contacting the Record Retention Committee with questions, etc.
- 3) Preparing a log identifying what has been placed in storage.
- 4) Notifying the record center to pick up/retrieve records, confirming destruction dates, etc.

TRANSFER OF RECORDS TO & FROM RECORD CENTER:

RECORDS ORIGINALLY PLACED IN STORAGE

- 1) Sender prepares records for storage and completes Form K-76 (Exhibit 1). Group assigned box numbers should be designated as follows: Group Number/Department/last two digits of current year/number of box placed in storage during the current year. Example: 80-720-82-1 denotes Koppers General/Corporate Administrative Services/Year 1982/first box placed in storage during 1982. Note that the last digit will always begin with one (1) at the start of each new year. Sender keeps "Senders Copy" (orange) on file until "Acknowledgement Copy" (yellow) is received from Record Center.
- 2) Sender contacts Record Retention Office 227 2917
- 4) Records will be placed in storage. Sender will receive the "Acknowledgement Copy" (yellow) of Form K-76 identifying where the box has been placed in storage. "Senders Copy" (orange) may be destroyed.

RECORDS RETRIEVED FROM STORAGE

- 1) Sender completes Form K-73 (Exhibit 2) and sends to Record Retention Office Room 2200. All information should be completed (Source: Form K-76

- 2) When box is Retrieved Sender will sign the White Out slip in the box and return the white slip to the Record Retention Office K-2200

3) Record Center files a copy of Form K-73 in tickler file for 30 days. If the box is not returned by the end of 30 days, record center will contact sender to determine status of material. A verbal extension of time can be granted for an additional 30 days if necessary.

4) Sender notifies Record Retention Office K-2200

DESTRUCTION

1) "Record Center Copy" (white) and "Destruction Copy" (pink) of Form K-76 are filed by destruction date. Once a box has been destroyed, record center will send the "Destruction Copy" to the originator and retain the "Record Center Copy" in order to answer questions which may arise as to whether something was destroyed or not.

AT NO TIME DO THE RECORDS BECOME THE "PROPERTY" OF THE RECORD CENTER: THEIR USE, RETENTION AND DESTRUCTION IS CONTINUALLY THE RESPONSIBILITY OF THE USER. THE RECORD CENTER DOES ASSUME RESPONSIBILITY FOR PROPER HANDLING, SECURITY WAREHOUSING AND DESTRUCTION OF THESE RECORDS IN ACCORDANCE WITH THE DIRECTION OF THE USER.

KOPPERS

RECORD RETRIEVAL REQUEST

REQUESTED BY

GROUP/DEPARTMENT/LOCATION

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DATE REQUESTED

DATE NEEDED

DATE RETURNED

STORAGE LOCATION

--	--	--	--	--

BOX NUMBER

STATION

SECTION

SHELF

POSITION

DESCRIPTION OF RECORDS:

SPECIAL INSTRUCTIONS:

See Below

D. D. Latkovic

Corp. Admin. Svc.

Records Retention

October 13, 1982

Addition to Record Retention Periods

<u>Payroll Records</u>	<u>Retention Period</u>	<u>Location Responsible</u>
W-4's	CU + 4 YRS	PO

Change to Record Retention Periods

<u>Payroll Records</u>	<u>Retention Period</u>	<u>Location Responsible</u>
W-2's	4 YRS	Tax

D. D. Latkovic

DDL/dd

Attachment

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W. B. Jackson	E. Emanuel	W. A. Magda	E. L. Proudley	F. E. Davis
B. Otto Wheelley	R. E. Miller	R. E. Davis	D. J. McGraw	R. J. Parry

KOPPERS COMPANY, INC. SUBSIDIARIES & ASSOCIATED COMPANIES
COMPANY DIVISION NUMBERS
JANUARY 13, 1986

Group Code		Division of KCI	Subsidiary D-Domestic C-Canadian F-Foreign	M-Memo or Other
60	314 KEPL - Power Transmission Division		C	
80	315 KOP Tech Corp		F	
80	318 KBW - Gasification Systems, Inc. - 50% equity investment of Koppers General			M
60	319 KEPL - Environmental Elements Division		C	
80	320 KEPL - General Division		C	
60	325 Engineered Metal Products-Sprout Waldron Div.	X		
60	328 Engineered Metal Products-Container Machinery Div.	X		
60	329 Engineered Metal Products-Piston Ring & Seal Div.	X		
60	330 Engineered Metal Products-Power Transmission Div.	X		
60	332 Engineered Metal Products-Adm. Div.	X		
60	337 Engineered Metal Products-W.S. Hodge Foundry; Sprout Waldron Div.	X		
60	338 The Mapleton Co., Inc.		D	
60	339 Laser Systems, Inc.	X		
80	349 Koppers Co., Inc. - Chile Branch		F	
80	357 Koppers International (Australia) Ltd.		F	
60	367 Sprout Waldron France Holding Company		D	
60	368 Sprout Waldron of South Africa Pty. Ltd.		F	
60	369 Jaybee Engineering (Holdings) Pty. Ltd.		F	
60	370 Sprout-Waldron of California		D	
60	371 Sprout Waldron International, Inc.		D	
60	372 Sprout Waldron & Co. G.M.B.H. - Austria		F	
60	373 Sprout Waldron - France		F	
60	374 Sprout Waldron de Mexico, S.A. - Mexico		F	
60	375 Koppers Co., Inc. (U.K.) Ltd. - Sprout Waldron		F	
*20	393 Nobles Trucking Company		D	
*20	394 Kern Rock Company		D	
20	395 Berry Materials Corporation		D	
20	396 Hoosier Stone & Concrete Corporation		D	
20	397 Scott County Stone Company, Inc.		D	
20	398 Sterling Sand & Gravel Company of Wyoming		D	
20	399 Sterling Sand & Gravel Company		D	
20	400 Sterling Paving Company		D	
20	401 A-1 Paving Co., Inc.		D	
20	402 Echols Brothers, Inc.		D	
20	403 Fairfield Bridge Company, Inc.		D	
20	404 Broderick & Gibbons, Inc.		D	
20	405 Nello L. Teer Company		D	
20	406 Romeo Guest Associates, Inc.		D	
20	407 Webster County Coal Company		D	
20	410 Central Engineering and Contracting Company		D	

* Additions

Replaces December 4, 1985

KOPPERS COMPANY, INC. SUBSIDIARIES & ASSOCIATED COMPANIES
COMPANY DIVISION NUMBERS
JANUARY 13, 1986

<u>Group</u> <u>Code</u>		<u>Division</u> <u>of</u> <u>KCI</u>	<u>Subsidiary</u> <u>D-Domestic</u> <u>C-Canadian</u> <u>F-Foreign</u>	<u>M-Memo</u> <u>or</u> <u>Other</u>
750	Koppers as Agent for Inland Steel Company			M
*	810 Koppers as Agent for Industrial Development of Petroia, Pennsylvania-----Pollution Bond Issue			M
*	820 Koppers as Agent for Industrial Development of Follansbee, West Virginia-----Pollution Bond Issue			M
	830 Koppers as Agent for Industrial Development of Fairfield, Alabama-----Taxable Bond Issue			M
	840 Koppers as Agent for Industrial Development of Fairfield, Alabama-----O.M. Capital Projects			M

Changes

Replaces January 1, 198

SCIENCE & TECHNOLOGY
DEPTS.

GROUP C00T#20

Appendix C
Page 4 of 18
February 1, 1983

General Ledger Number

Description

850

Building Facilities Department Expense - To
accumulate the expenses related to the operation of
the S&T Centers located at Monroeville and Verona.

For G.L. 850 use only the following department numbers. The department number will
consist of one of the numbers indicated below. These department numbers will be
issued by the Monroeville S&T Accounting Department.

Department numbers to be used in conjunction with the operation of the
Monroeville Building Facilities Department.

21	Mechanical Services
22	Building Services
26	Fixed Expense
*795	Facility Services - (included in Facilities & Support Section)

*Change

Replaces January 1, 1982

Department numbers to be used in conjunction with the operation of the Verona Building Facilities Department.

11	Mechanical Services
12	Building Services
15	Fixed Expense
795	Facility Services

General Ledger Number	Description
860	Expense incurred by those departments listed below to be allocated back to the participating groups via G.L. 861.

For G.L. 860 use only the following department numbers

Department Number	Description
<u>FACILITIES AND SUPPORT SECTION</u>	
**28	Personnel/Human Resources
**32	Business Services
**33	Storeroom

RESEARCH & DEVELOPMENT SECTION

CHEMICAL PRODUCTS AND PROCESSES RESEARCH DEPARTMENT

Department Number	Description
827	- Chemical Products and Processes Administration
828	- Phenolic Resin and Foam Technology Section
829	- Organic Chemistry Section
830	- Catalyst Research Section
831	- Pilot Plant Operations Group
832	- Process Engineering Research Group
833	- Pitch and Carbon Precursors Research
834	- Creosote Products

PIONEERING TECHNOLOGIES RESEARCH DEPARTMENT

*792	- Technical Information
*836	- Material Science
**837	- Ceramic Research
838	- Manufacturing Technologies Section
**840	- Polyester Resin Research
841	- Pioneering Technologies - Administration
824	- UNIVERSITY RESEARCH CONTRACTS
825	- OTHER EXTERNAL RESEARCH
842	- CAP ENGINEERING DEPARTMENT

* Addition
** Changes

Replaces April 1, 1985

<u>Department Number</u>	<u>Description</u>
<u>ANALYTICAL SCIENCES & MATERIALS CHARACTERIZATION</u>	
✓806	Coal Conversion and Energy Technologies Section
✓812	Absorption Spectroscopy
✓796	Chemical Analysis
✓809	Chromatographic Analysis
✓803	Metallurgical Services
✓798	Physics and Physical Chemistry
793	Analytical Services Staff
✓835	Coal Tar Pitch QC
<u>ENVIRONMENTAL RESOURCES SECTION</u>	
✓705	Environmental Management
✓*818	POP Environmental
✓819	Water Quality Engineering
✓820	Hydrogeology
✓821	Environmental Analysis Laboratory
✓822	Air Quality Engineering
<u>OCCUPATIONAL HEALTH AND PRODUCTS SAFETY SECTION</u>	
✓631	Occupational Health
813	Clinic Section
✓814	Industrial Hygiene
✓611	SCIENCE AND TECHNOLOGY OFFICE

General Ledger Number

Description

862	Expenses incurred by those departments reporting directly to the Chemical & Allied Products Group to be allocated to the Chemical & Allied Products via G.L. 863.
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For G.L. 862 use only the following department numbers

<u>Department Number</u>	<u>Description</u>
800	Development Administration
*802	Code & Product Acceptance
805	Specialty Protection Chemicals
843	Quality Control - Chemical Products
844	Quality Control - Industrial Products
845	Development-Orrville
**846	Commercial Roofing
847	Building Materials Test Lab
848	Phenolic Development
849	Phenolic Pilot Plant
**852	Waterproofing & Maintenance Products
853	Eastern Coatings
854	Western Coatings
855	Industrial Chemicals
856	Resorcinol Products
857	Creosote Development
858	Polyester Development

* Addition

Replaces A-11, 1985

General Ledger Number

Description

868

Road Materials Group Development Expense for use by Koppers General to accumulate the cost of those departments reporting directly to the Road Materials Group.

For G.L. 868 only the following department numbers

Department Number

Description

510

Road Materials Group

General Ledger Number

Description

870*

CAP Engineering Capital Cost.

For GL 870 only the following department numbers

Department Number

Description

872*

To be used to accumulate the capital cost transferred from GL 860 Dept. 842.

*No direct charges can be made to these accounts. All cost relating to CAP Engineering must be charged to GL # 860, Dept. # 842. The computer is programmed to generate charges from GL 860, Dept. 842 to GL # 870, Dept. # 872.

Replaces January 1, 1985.

CENTRAL STAFF
DEPTS.

GROUP CODE #80

Appendix B
February 3, 1986

General Ledger Number	Department Number	Description
590		<u>Regional Sales Office</u>
	646	Southern Regional Office - Alabama
	647	Mid-West District Sales - Illinois
595		<u>Communal Sales Office Expense</u>
	690	Burlingame Office
	691	Chicago Office
	692	Detroit Office
	693	Houston Office
	694	Serve Program
	696	Rotterdam Office
600		<u>General and Administrative Expense</u>
670		<u>Aviation Department Expense</u>
	670	Aviation - Pittsburgh
769		<u>Central Staff Department Expense</u>
	700	Executive
	724	Executive Services
	779	Productivity and Quality

COMMUNICATIONS GROUP

702	Communications Administration
704	Advertising, Public Relations, Public Affairs, Investor Relations
*815	Internal Communications
*816	Architectural Advertising
*817	Corporate Advertising
*818	Financial & Shareholders Relations
*819	General Communications
715	Product & Services Information Systems

MANAGEMENT INFORMATION SYSTEMS

BUSINESS SYSTEMS & METHODS

709	Business Systems & Methods - Bldg. Products/Coal & Wood Based Products
710	Business Systems & Methods - Koppers General/Chemical Systems
711	Business Systems & Methods - TM & S/TMP

Appendix B
February 3, 1986

General Ledger
Number

Department
Number

Description

769. Central Staff Department Expense (Continued)

COMMUNICATIONS GROUP

MANAGEMENT INFORMATION SYSTEMS

BUSINESS SYSTEMS & METHODS

SUPPORT

703	Prod. Quality & Process Information Systems
716	MIS Support
717	MIS Training

OPERATIONS

708	Data Input/Output Control
712	Data Communications & Processing
719	B-7900 Operations
767	Telecommunications

LEGAL SERVICES GROUP

707	Law
730	Tax
731	Real Estate
732	Patent

Replaces January 2, 1986

<u>General Ledger Number</u>	<u>Department Number</u>	<u>Description</u>
769		<u>Central Staff Department Expenses (Continued)</u>

ADMINISTRATIVE SERVICES GROUP

HUMAN RESOURCES

770	Human Resources Administration
773	Employee Benefits
775	Labor Relations
777	Salary Administration
778	Employment
796	Payroll/Employee Data

TRAFFIC

780	Traffic
785	Traffic - Baltimore

PURCHASING

786	Purchasing - Administration
787	Purchasing - Raw Materials
788	Purchasing - Equipment

MARKETING

803	Economic Analysis
804	Marketing Research
806	Administrative Section

PLANNING SERVICES GROUP

810	Planning Services
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FINANCIAL SERVICES GROUP

721	Internal Auditing
722	Finance Administration
725	Sector Accounting & Control

TREASURER

742	Credit & Collection
744	Cash Operations
755	Bookkeeping
756	Accounts Payable

COMPTROLLER

740	Insurance
765	Stenographic

OFFICE SERVICES

761	Duplicating
763	Storeroom
766	Mailroom

GROUP CODES & COMPANY/DIVISION NOS.

APPENDIX A

KOPPERS COMPANY, INC.
SUBSIDIARIES AND ASSOCIATED COMPANIES
COMPANY NUMBERS
JANUARY 1, 1980

KOPPERS COMPANY, INC. SUBSIDIARIES & ASSOCIATED COMPANIES

COMPANY/DIVISION NUMBERS

FEBRUARY 3, 1986

Group Code		Division of KCI	Subsidiary D-Domestic C-Canadian F-Foreign	M-Memo or Other
80	100 General Division	X		
80	101 General Division Canadian Dollar Payments			M
80	102 General Division Foreign Draft Payments			M
80	103 General Division Deutsch Mark Payments			M
80	104 General Division British Pound			M
80	105 General Division Mexican Peso Payments			M
80	106 General Division Wire Transfer Payments			M
**16	107 CAP - Chemical Systems Sector - Koppers Agri - Research Company		D	
80	108 General Division Cash Clearance Control			M
**16	109 CAP - Chemical Systems Sector - Agri - Diagnostic Associates			M
78	115 North Carolina Synfuels Corporation		D	
78	116 Peat Methanol Associates		D	
80	117 Kopvenco, Inc.		D	
**20	120 Construction Materials & Services - Coatings	X		
**33	125 U.S. Plastic & Chemical Corp.		D	
**16	130 CAP - Chemical Systems Sector - Thien Corporation		D	
**16	135 CAP - Chemical Systems Sector - Thien Division	X		
**15	140 CAP - Building Products Sector - Parr, Inc.		D	
**16	141 CAP - Chemical Systems Sector - Parr West Cleveland		D	
**20	150 Construction Materials & Services - Tennessee Land & Mining Operations	X		
**20	151 Construction Materials & Services - Natural Resource Development Operations	X		
**20	152 Construction Materials & Services - Alger Tenants in Common (A.T.I.C.)	X		
**20	153 Construction Materials & Services - Tennessee High Top Operations	X		
**20	154 Construction Materials & Services - Energy, Inc.		D	

**Revised

Replaces September 1, 1985

KOPPERS COMPANY, INC. SUBSIDIARIES & ASSOCIATED COMPANIES
COMPANY/DIVISION NUMBERS
FEBRUARY 3, 1986

<u>Group</u> <u>Code</u>		<u>Division</u> <u>of</u> <u>KCI</u>	<u>Subsidiary</u> <u>D-Domestic</u> <u>C-Canadian</u> <u>F-Foreign</u>	<u>H-Memo</u> <u>or</u> <u>Other</u>
80	201 Koppers International Trade Corporation		F	
20	255 Ontario Lake Erie Sand		C	
60	260 KEPL - Sprout - Waldron Division		C	
**15	265 CAP - Building Products Sector - Parr Industries Limited		C	
20	270 KEPL - Road Materials Division		C	

KOPPERS COMPANY, INC. SUBSIDIARIES & ASSOCIATED COMPANIES
COMPANY DIVISION NUMBERS
FEBRUARY 3, 1966

Group Code		Division of KCI	Subsidiary D-Domestic M-Memo C-Canadian or F-Foreign Other
60	314 KEPL - Power Transmission Division		C
80	315 KOP Tech Corp		F
80	318 KBW - Gasification Systems, Inc. - 50% equity investment of Koppers General		
60	319 KEPL - Environmental Elements Division		C
80	320 KEPL - General Division		C
60	325 Engineered Metal Products-Sprout Waldron Div.	X	
60	328 Engineered Metal Products-Container Machinery Div.	X	
60	329 Engineered Metal Products-Piston Ring & Seal Div.	X	
60	330 Engineered Metal Products-Power Transmission Div.	X	
60	332 Engineered Metal Products-Adm. Div.	X	
60	337 Engineered Metal Products-W.S. Hodge Foundry; Sprout Waldron Div.	X	
60	338 The Mapleton Co., Inc.		D
60	339 Laser Systems, Inc. Div.	X	
80	349 Koppers Co., Inc. - Chile Branch	X	
80	357 Koppers International (Australia) Ltd.		
60	367 Sprout Waldron France Holding Company		D
60	368 Sprout Waldron of South Africa Pty. Ltd.		D
60	369 Jaybee Engineering (Holdings) Pty. Ltd.		D
60	370 Sprout-Waldron of California		D
60	371 Sprout Waldron International, Inc.		D
60	372 Sprout Waldron & Co. G.M.B.E. - Austria		D
60	373 Sprout Waldron - France		D
60	374 Sprout Waldron de Mexico, S.A. - Mexico		D
60	375 Koppers Co., Inc. (U.K.) Ltd. - Sprout Waldron		D
20	393 Construction Materials & Services - Nobles Trucking Company		D
20	394 Construction Materials & Services - Kern Rock Company		D
20	395 Construction Materials & Services - Berry Materials Corporation		D
20	396 Construction Materials & Services - Hoosier Stone & Concrete Corporation		D
20	397 Construction Materials & Services - Scott County Stone Company, Inc.		D
20	398 Construction Materials & Services - Sterling Sand & Gravel Company of Wyoming		D
20	399 Construction Materials & Services - Sterling Sand & Gravel Company		D
20	400 Construction Materials & Services - Sterling Paving Company		D
20	401 Construction Materials & Services - A-1 Paving Co., Inc.		D

Replaces January 13, 1986

KOPPERS COMPANY, INC. SUBSIDIARIES & ASSOCIATED COMPANIES
COMPANY DIVISION NUMBERS

FEBRUARY 3, 1986

<u>Group</u>	<u>Code</u>		<u>Division</u> <u>of</u> <u>KCI</u>	<u>Subsidiary</u> <u>D-Domestic M-Memo</u> <u>C-Canadian or</u> <u>F-Foreign Other</u>
20	402	Construction Materials & Services - Echols Brothers, Inc.		D
20	403	Construction Materials & Services - Fairfield Bridge Company, Inc.		D
20	404	Construction Materials & Services - Broderick & Gibbons, Inc.		D
20	405	Construction Materials & Services Nello L. Teer Company		D
20	406	Construction Materials & Services - Romeo Guest Associates, Inc.		D
20	407	Construction Materials & Services - Webster County Coal Company		D
20	410	Construction Materials & Services - Central Engineering and Contracting Company		D

KOPPERS COMPANY, INC. SUBSIDIARIES & ASSOCIATED COMPANIES
COMPANY/DIVISION NUMBERS
FEBRUARY 3, 1986

<u>Group Code</u>		<u>Division of KCI</u>	<u>Subsidiary D-Domestic C-Canadian F-Foreign</u>	<u>M-Memo or Other</u>
20	411 Construction Materials & Services - Nello L. Teer International, Inc.		D	
20	412 Construction Materials & Services - Comfort Engineers, Inc.		D	
20	413 Construction Materials & Services - Nello L. Teer U.K. LTD.		D	
20	414 Construction Materials & Services - McMichael Company		D	
20	415 Construction Materials & Services - McMichael Concrete Company		D	
20	416 Construction Materials & Services - McMichael Asphalt Sales Company		D	
20	417 Construction Materials & Services - Tulsa Concrete Company		D	
20	418 Construction Materials & Services - Tulsa Paving Company		D	
20	419 Construction Materials & Services - Tulsa Rock Company		D	
20	420 Construction Materials & Services - Ivy Corporation - Ivy Steel & Wire		D	
20	421 Construction Materials & Services - Davidson Mineral Properties, Inc.		D	
20	423 Construction Materials & Services - Meadow Steel Products, Inc.		D	
20	424 Construction Materials & Services - Reeves Construction Company, Inc.		D	
20	427 Construction Materials & Services - Cherokee Crushed Stone, Inc.		D	
20	428 Construction Materials & Services - Ivy Corporation - Administration		D	
20	429 Construction Materials & Services - Sloan Construction Company, Inc.		D	
20	431 Construction Materials & Services - Sully-Miller Contracting Company		D	
20	432 Construction Materials & Services - Southern Pacific Milling Company		D	
20	433 Construction Materials & Services - South Coast Asphalt Products Company		D	
20	434 Construction Materials & Services - P & K Materials, Inc.		D	
20	435 Construction Materials & Services - Western Paving Company		D	
20	436 Construction Materials & Services - Mid-Kansas Construction Company		D	
20	437 Construction Materials & Services - Kaiser Sand & Gravel		D	
20	438 Construction Materials & Services - Miles & Sons Trucking Service		D	

KOPPERS COMPANY, INC. SUBSIDIARIES & ASSOCIATED COMPANIES
COMPANY/DIVISION NUMBERS
FEBRUARY 3, 1986

Group Code		Division of KCI	Subsidiary D-Domestic C-Canadian F-Foreign	M-Memo or Other
20	439			
20	440			
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KOPPERS COMPANY, INC. SUBSIDIARIES & ASSOCIATED COMPANIES
COMPANY DIVISION NUMBERS
JANUARY 13, 1986

<u>Group</u> <u>Code</u>		<u>Division</u> <u>of</u> <u>KCI</u>	<u>Subsidiary</u> <u>D-Domestic</u> <u>C-Canadian</u> <u>F-Foreign</u>	<u>M-Memo</u> <u>or</u> <u>Other</u>
750	Koppers as Agent for Inland Steel Company			M
* 810	Koppers as Agent for Industrial Development of Petroia, Pennsylvania-----Pollution Bond Issue			M
* 820	Koppers as Agent for Industrial Development of Follansbee, West Virginia-----Pollution Bond Issue			M
830	Koppers as Agent for Industrial Development of Fairfield, Alabama-----Taxable Bond Issue			M
840	Koppers as Agent for Industrial Development of Fairfield, Alabama-----O.M. Capital Projects			M

Changes

Replaces January 1, 1980

KOPPERS COMPANY, INC. SUBSIDIARIES & ASSOCIATED COMPANIES
COMPANY/DIVISION NUMBERS
FEBRUARY 3, 1966

Group Code			Division of KCI	Subsidiary		M-Memo or Other
				D-Domestic C-Canadian F-Foreign		
	600	Central Company				
	601	Company for W/C				
**17	454	CAP - Coal & Wood Based Product Sector - Coke & Industrial Supply	X			
**15	462	CAP - Building Products Sector - Engineered Wood Systems	X			
**20	465	Construction Materials & Services - Koppers International Canada Limited		C		
**15	466	CAP - Building Products Sector - KICL (Laminating)		C		
**18	471	Chemical & Allied Products - Previously Operated Properties	X			
**33	475	Chemical & Allied Products - Administration	X			
**17	477	CAP - Coal & Wood Products Sector - Treated Wood Products	X			
**15	479	CAP - Building Products Sector - Forest Products U.K.		F		
**15	480	CAP - Building Products Sector - Non-Com Europe, Ltd.		F		
**16	481	CAP - Chemical Systems Sector - Industrial Specialty Chemicals	X			
**16	482	CAP - Chemical Systems Sector - Polyester Resins	X			
**17	483	CAP - Coal & Wood Products Sector - Industrial Products	X			
**15	484	CAP - Building Products Sector - Omni Fiberglass Corp.		D		
	485-					
	499	Reserved for Chemical & Allied Products Group		D		
**33	500	American Color & Chemical Company				X
**16	501	CAP - Chemical Systems Sector Creative Resins, Inc.		D		
**15	993	Chemical & Allied Products - Administration (Bldg. Prod. Sector)	X			
**15	9730	CAP - Building Products Sector - Central Asphalt	X			
**15	9860	CAP - Building Products Sector Sales Support, Arch. Specifiers & Technical Services Dept.	X			
**15	9861	CAP - Building Products Sector - Phenolic Insulation Dept.	X			
**15	9862	CAP - Building Products Sector - Commercial Roofing Dept.	X			
**15	9863	CAP - Building Products Sector - Waterproofing and Maintenance Dept.	X			
**15	9864	CAP - Building Products Sector - Discontinued Operations (KIM Related)	X			
**15	9865	CAP - Building Products Sector - Protection Prod. Dept.	X			
**15	9866	CAP - Building Products Sector - Woman Dept.	X			

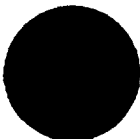
**Revised NOTE: In North America

EFFECTIVE IMMEDIATELY

THE PROCEDURES FOR MARKING AND SENDING OF RECORDS TO STOREROOM FOR STORAGE ARE AS FOLLOWS:

1. All boxes must contain Form K-76 and must be filled out completely.
2. Boxes must be labeled on outside with senders number largely written on box plus permanent or destruct date and any other information needed by sendee.

Each box must also have either red dot or blue dot on front of box.
Red dot on permanent boxes plus blue dot on boxes with destruction date.
(Dots available in storeroom by box 1,000)

			
1992 DESTRUCTION DATE			
80	707	86	1
GROUP	DEPARTMENT	YEAR	BOX
CODE	NUMBER		NO.

SAMPLE

			
80	707	86	1
GROUP	DEPARTMENT	YEAR	BOX
CODE	NUMBER		NO.

SAMPLE

3. A list showing senders numbers must accompany all boxes being sent to storeroom for storage (list will be checked against boxes by building men and by storeroom before being accepted).
4. Notify storeroom of boxes to be sent to storage and storeroom will make arrangements with building. No boxes will be accepted without authorization from storeroom.

RECORDS RETENTION PROGRAM

Boxes should be marked properly as far as numbering goes; color codes must be used, the color codes being blue for boxes with destruction date and red for permanent records.

The K-76 is a form that is used to process the Records Retention Program. The K-76 Form has six (6) sheets. Sheet (1) White - Record Center Storage Label - is to be filled out by sender with all the information needed except Station Section, Shelf Position and R. C. Storage Number blocks. Do not put Record Center Storage Label on box. Leave intact with other sheets except salmon color sheet - Sender's Copy. Sheet (2) White - Record Center - Numerical Copy is to go to the storeroom. Sheet (3) Yellow - Acknowledgment Copy - After boxes are put on shelves, this copy is sent back to people who sent boxes to mines. Sheet (4) Pink - Record Center Destruction Center - Kept for all records with destruction dates. Whenever it is time to destroy, the pink copy is sent back to people so that they know box was destroyed. Sheet (5) Green - Record Center - Box Copy - This is left inside the box. If the box is destroyed, we use this information for position on shelves to place another box. Sheet (6) Salmon - Sender's Copy - People keep this copy for their own records when they send box to the mines. After pulling salmon copy, put remainder forms inside of box. The yellow copy will be sent back and this copy will be destroyed. K-96 Form - Sheet (7) - This is to be used by the sender and the box number is to be recorded the day of pick up. The employee's name, the department number, the room number, and phone extension is to be recorded. When the Building

Office employee picks up the boxes, he is to check off that all the proper information has been submitted on the Form K-96, and with the proper number on the box and destruction date and color coded. After this has been checked, the Koppers Building employee will take the records to Bill Magda in the storeroom in the Subbasement. At this time, the storeroom personnel will also check the box to make sure all procedures have been followed. Each employee will sign the slip and this slip will be returned to the Building Office and put on file.

Thomas F. Kasunich
Thomas F. Kasunich
Assistant General Manager
Building Operations

TFK:cug

October 10, 1985