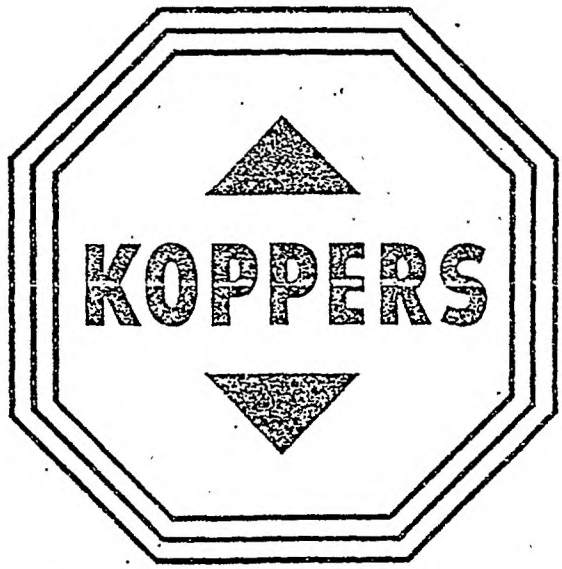
KOPPERS

PLAINTIFF'S EXHIBIT
BEA-60
PENGAD-Bayonne,N.J

MASTER RECORDS RETENTION LIST AND POLICIES



KOPPERS COMPANY, INC.
FINANCE DEPARTMENT
RECORDS RETENTION COMMITTEE
PITTSBURGH · 19 · PA.

February 1959

KOPPERS COMPANY, INC.
RECORDS RETENTION SCHEDULES

The records retention schedules shown in the following Master Records Retention List and more fully covered in the individual policy forms included herein, are furnished for your guidance in the disposition or transfer of company records to the Boyers Records Storage Center. The policies outlined in the master list are a part of General Management Procedure No. 4-E-8.

The master list includes only those company records which the Records Retention Committee has processed to date. Supplementary lists will be published as additional records are reviewed.

All questions concerning the retention schedules or inquiries relating to records not included therein, should be directed to the Manager, Office Services and Communications Branch, Finance Department.

For detailed information on the preparation and transfer of records to the Boyers Records Storage Center consult "Procedures for Preparing & Sending Archive Records to the Record Center" a copy of which accompanies this publication.

FINANCE DEPARTMENT
RECORDS RETENTION COMMITTEE

PROCEDURE

ORIGINATED BY: FINANCE DEPARTMENT
OFFICE SERVICES & COMMUNICATIONS SEC.
NO. 4-E-8
DATE March 1, 1959
SUBJECT: STORAGE OF COMPANY RECORDS

1. GENERAL

1.1 Storage of company records is subject to established retention schedules and policies as developed by the Records Retention Committee. This Committee was formed under the President's authority in July 1957 and is a standing committee of the Finance Department. Actions of the committee are subject to the approval by the Company Secretary, Treasurer, and the Manager, Finance Department. Representatives from each division and staff department constitute advisory members to the committee.

1.2 Two pamphlets, "Master Records Retention List and Policies" and "Procedures for Preparing and Sending Archive Records to the Records Center", set forth retention schedules and procedures for handling transfer of records to storage locations. These pamphlets are considered part of this procedure.

2. PROCEDURE

2.1 Establishing Retention Policies

2.1.1 The Records Retention Committee is charged with the responsibility of developing retention policies and schedules on all company records. Full consideration is to be given to service, historical, legal and corporate needs. Retention schedules shall be the shortest period which will suffice for all needs.

2.1.2 Advisory members to the committee, acting for their unit managements, will assist the committee upon request in developing retention schedules.

2. PROCEDURE (Continued)

2.1.3 All retention policies and schedules are subject to approval of the Company Secretary, Treasurer, and the Manager, Finance Department.

2.1.4 After approval, newly established policies will be published as a part of the "Master Records Retention List and Policies".

2.2 Maintaining Company Records

2.2.1 Published policies will serve as the guide for retention periods of all company records.

2.2.2 When, in accord with policies, records are to be transferred to temporary storage or to the Boyer's Records Center, "Procedures for Preparing and Sending Archive Records to Records Center" should be consulted.

2.3 Questions regarding retention policies or procedures should be directed to the Manager, Office Services & Communications Section, Finance Department, who is a regular member of the Records Retention Committee.

2.3.1 In any instance where a policy or schedule has not been established to control retention of a particular record, the Manager, Office Services & Communications Section, will refer the matter to the Chairman of the Records Retention Committee for committee action.

As of this date Committee consists of:

L.F. Brown, Chairman
R.G. Fisher, Vice Chairman
D.B. Campbell, Secretary
R.E. Gray, Records Retention Advisor
D.G. Harris, Procedures Planning Advisor

KOPPERS COMPANY, INC.
RECORDS RETENTION MASTER LIST

Title and Description of Record	Policy No.	Retention Period			
		Office	Sub-Basement	Boyers	Total
CORPORATE					
Stockholders Lists - Common and Preferred - Quarterly	1	3 Mos.			3 Mos.
Stockholders Lists - Common Stock - Stockholders Votes	2	1 Yr.		4 Yrs.	5 Yrs.
Stockholders Lists - Common Stock - Stockholders Entitled to vote	3	1 Yr.		4 Yrs.	5 Yrs.
Stock Certificates (Cancelled) Preferred and Common Stocks	4				Indefinitely
Stockholders Proxies	5	1 Yr.		4 Yrs.	5 Yrs.
SALES AND ADVERTISING					
Correspondence with Customers	6	1 Yr.			1 Yr.
Correspondence with Salesmen	7	1 Yr.			1 Yr.
Bills of Lading	8	2 Yrs.			2 Yrs.
Correspondence with Plants	9	2 Yrs.			2 Yrs.
Correspondence with Branch - Offices (Sales Offices)	10	2 Yrs.		2 Yrs.	4 Yrs.
MANUFACTURING (PRODUCTION)					
Drawings and Tracings	11	Destroy when obsolete or when facilities are dismantled			
Contract Engineers' Correspondence File (Eng. & Const. Div.)	12	2 Yrs.		5 Yrs.	7 Yrs.
PROCUREMENT					
Purchase Order Folders	13	2 Yrs.		4 Yrs.	6 Yrs.
Purchase Orders (Numerical & Alphabetical Files)	14	5 Yrs.			5 Yrs.

K-85N

1. RETENTION PERIODS SHOWN ABOVE APPLY ONLY TO THE PRIME COPY OF EACH RECORD. FOR RETENTION PERIODS OF OTHER COPIES (IF ANY) REFER TO THE INDIVIDUAL RECORDS RETENTION POLICY FORMS.

2. RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION MASTER LIST

Title and Description of Record	Policy No.	Retention Period			
		Office	Sub-Basement	Boyers	Total
FINANCIAL - GENERAL					
Financial Records (Black Books)	15	10 Yrs.		Permanent	
Treasury Department Documents	16			Permanent	
Roofing Bonds - Form T-310 - Tar Products Division	17	2 Yrs.		18 Yrs.	20 Yrs.
FINANCIAL - CAPITAL					
Appropriations	18	6 Yrs.		Permanent	
Property Record Detail Records	19	2 Yrs.			2 Yrs.
FINANCIAL - INSURANCE					
Vendors' Insurance Certificates	20	2 Yrs.		5 Yrs.	7 Yrs.
Workmen's Insurance Compensation Claim Files	21	2 Yrs.		8 Yrs.	10 Yrs.
FINANCIAL - ACCOUNTING GENERAL					
Journal Vouchers - Form AIS-38	22	2 Yrs.		Permanent	
FINANCIAL-ACCOUNTING-SALES & ACCTS. REC.					
Details of Customers' Remittances	23	1 Yr.			1 Yr.
Contract and Extra Work Detail Billing Folders	24	3 Yrs.		2 Yrs.	5 Yrs.
FINANCIAL - ACCOUNTING - INVENTORIES					
Report of Material Treated - W.P.C.-91	25	2 Yrs.			2 Yrs.

K-85M

1. RETENTION PERIODS SHOWN ABOVE APPLY ONLY TO THE PRIME COPY OF EACH RECORD. FOR RETENTION PERIODS OF OTHER COPIES (IF ANY) REFER TO THE INDIVIDUAL RECORDS RETENTION POLICY FORMS.

2. RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION MASTER LIST

Title and Description of Record	Policy No.	Retention Period			
		Office	Sub-Basement	Boyers	Total
FINANCIAL - ACCOUNTING - PAYROLLS					
Payroll Checks - Cancelled	26	1 Yr.		6 Yrs.	7 Yrs.
Payroll Deductions Control - Form ADS-70	27	2 Yrs.			Permanent
Payroll Earnings Control - Form ADS-71	28	2 Yrs.			Permanent
Payroll Statistics Control - Form ADS-72	29	2 Yrs.			2 Yrs.
Federal and State Quarterly Earnings Reports - Form ADS-171	30	3 Yrs.		4 Yrs.	7 Yrs.
FINANCIAL - ACCOUNTING - ACCOUNTS PAY.					
Vendors' Invoices	31	1 Yr.	1 Yr.	5 Yrs.	7 Yrs.
Requisition for Cash Voucher - Form ADS-6	32	1 Yr.	1 Yr.	5 Yrs.	7 Yrs.
Traveling Expense Reports (Form ADS-14 and KP-300)	33	1 Yr.	1 Yr.	5 Yrs.	7 Yrs.
Cash Statement - Form ADS-10 (Petty Cash Reports)	34	1 Yr.	1 Yr.	5 Yrs.	7 Yrs.
Accounts Payable - Voucher Checks	35	1 Yr.		6 Yrs.	7 Yrs.
Procurement Drafts - Form W.P.C.-6 Wood Preserving Division	36	1 Yr.	1 Yr.	5 Yrs.	7 Yrs.
Cash Vouchers - Form ADS-4 (Pittsburgh Office Only)	37	1 Yr.	1 Yr.	5 Yrs.	7 Yrs.
Accounts Payable Invoice Registers	38	1 Yr.	1 Yr.		Permanent
Accounts Payable Check Registers or other similar forms	39	1 Yr.	1 Yr.		Permanent
Freight Checks and Freight Statements	40	1 Yr.	1 Yr.		Permanent
FINANCIAL - ACCOUNTING - GENERAL					
Detail Cost Ledgers	41	2 Yrs.			Permanent
Warehouse Inventory Records	42	1 Yr.			Permanent
Balance Sheet Books (Consolidated)	43				Permanent

K-85N

1. RETENTION PERIODS SHOWN ABOVE APPLY ONLY TO THE PRIME COPY OF EACH RECORD. FOR RETENTION PERIODS OF OTHER COPIES (IF ANY) REFER TO THE INDIVIDUAL RECORDS RETENTION POLICY FORMS.

2. RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION MASTER LIST

Title and Description of Record	Policy No.	Retention Period			
		Office	Sub-Basement	Boyers	Total
FINANCIAL-ACCOUNTING-SALES & ACCTS. RECL.					
Sales Invoices	44	1 Yr.	1 Yr.	5 Yrs.	7 Yrs.
FINANCIAL - ACCOUNTING - INVENTORIES					
Reports of Physical Inventories	45	3 Yrs.			3 Yrs.
Storeroom Disbursement Cost Accrual Records	46	3 Yrs.			3 Yrs.
Storeroom Disbursement Usage Accrual Records	47	3 Yrs.			3 Yrs.
FINANCIAL - ACCOUNTING - PAYROLL					
Labor Distribution Accrual Records	48	1 Yr.		Permanent	
Payroll Sheets (Plant Payrolls)	49	7 Yrs.			7 Yrs.
Payroll Sheets (Pgh. Paid Payroll)	50	4 Yrs.	3 Yrs.		7 Yrs.
Employees' Earnings Records	51	10 Yrs.			10 Yrs.

K-85M

1. RETENTION PERIODS SHOWN ABOVE APPLY ONLY TO THE PRIME COPY OF EACH RECORD. FOR RETENTION PERIODS OF OTHER COPIES (IF ANY) REFER TO THE INDIVIDUAL RECORDS RETENTION POLICY FORMS.

2. RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 1

Type of Record	Requirements	
CORPORATE	Gov't.	Legal

Title of Record - Form No. (if any) and Comments: STOCKHOLDERS' LISTS - COMMON AND PREFERRED - QUARTERLY

These lists are prepared by Mellon National Bank and Trust Company, the Company's Dividend Disbursing Agent, at each quarterly dividend record date and are a transcript of dividends paid.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Retained in Finance Department until receipt of				
2. next list	3 Mos.			3 Mos.
3. Sent to Boyers upon receipt			3 Mos.	3 Mos.
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[ ] Non-Classified	[ ] Waste Paper
[ ] Security	[X] Confidential	[X] Incinerate or
[ ] Engineering Dwg.	[ ] Secret	[X] Other (Explain) Shred

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 2

Type of Record	Requirements	
	Gov't.	Legal
CORPORATE		

Title of Record - Form No. (if any) and Comments: STOCKHOLDERS' LISTS - COMMON STOCK - STOCKHOLDERS' VOTES

This is a tabulation of all stockholders named in the annual list for stockholders' meeting, showing how the stockholders voted, as determined from the proxy statements. One copy made.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Retained in Law Department safe until the receipt				
2. of next list	1 Yr.		4 Yrs.	5 Yrs.
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[ ] Non-Classified	[ ] Waste Paper
[ ] Security	[X] Confidential	[X] Incinerate or
[ ] Engineering Dwg.	[ ] Secret	[X] Other (Explain) Shred

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 3

Type of Record	Requirements	
CORPORATE	Gov't.	Legal

Title of Record - Form No. (if any) and Comments: STOCKHOLDERS' LISTS - COMMON STOCK - Stockholders entitled to vote.

These lists are prepared by Mellon National Bank and Trust Company, the Company's Transfer Agents, upon request by the Company Secretary, and are used to verify the stockholders entitled to vote at the annual meeting of stockholders. One copy is made.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Retained in Law Department safe until the receipt				
2. of next list	1 Yr.		4 Yrs.	5 Yrs.
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[ ] Non-Classified	[ ] Waste Paper
[ ] Security	[X] Confidential	[X] Incinerate or
[ ] Engineering Dwg.	[ ] Secret	[X] Other (Explain) Shred

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 4

Type of Record	Requirements	
CORPORATE	Gov't.	Legal

Title of Record - Form No. (if any) and Comments: STOCK CERTIFICATES (Cancelled) - Preferred and Common Stocks

These stock certificates are cancelled when the stock is transferred (sold) to other persons. The cancelled certificates are returned to Koppers by the Transfer Agents. Because of the possible lawsuits over fraudulent conversions, Koppers must retain cancelled certificates indefinitely to protect its interests.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Cancelled Certificates			Permanent	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[ ] Non-Classified	[ ] Waste Paper
[ ] Security	[X] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 5

Type of Record	Requirements	
	Gov't.	Legal
CORPORATE		

Title of Record - Form No. (if any) and Comments STOCKHOLDERS' PROXIES

This form is mailed to common stockholders by Mellon National Bank and Trust Company, Koppers' Transfer Agent, each year just prior to the annual stockholders' meeting. Proxies may also be mailed in the event of special meetings of stockholders. The proxies are returned to the Company Secretary, Law Department, in a postage paid envelope.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Retained in Law Department safe until receipt of proxies for following year.	1 Yr.		4 Yrs.	5 Yrs.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[ ] Non-Classified	[ ] Waste Paper
[ ] Security	[X] Confidential	[X] Incinerate or
[ ] Engineering Dwg.	[ ] Secret	[X] Other (Explain) Shred

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2. 1959, Date

K-84N

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 6

Type of Record	Requirements	
SALES AND ADVERTISING	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

CORRESPONDENCE WITH CUSTOMERS

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Buyers	Total
1. Filed in sales office	1 Yr.	-	-	1 Yr.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 7

Type of Record	Requirements	
SALES AND ADVERTISING	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

CORRESPONDENCE WITH SALESMEN

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Filed in sales office	1 Yr.	-	-	1 Yr.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 8

Type of Record	Requirements	
SALES AND ADVERTISING	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

BILLS OF LADING

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Traffic and Transportation Department copy	2 Yrs.	-	-	2 Yrs.
2. Plant copy	2 Yrs.	-	-	2 Yrs.
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 9

Type of Record	Requirements	
SALES AND ADVERTISING	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

CORRESPONDENCE WITH PLANTS

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Filed in Sales Department	2 Yrs.	-	-	2 Yrs.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84N

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 10

Type of Record	Requirements	
SALES AND ADVERTISING	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

CORRESPONDENCE WITH BRANCH OFFICES (SALES OFFICES)

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Buyers	Total
1. Filed in Sales Department	2 Yrs.	-	2 Yrs.	4 Yrs.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 11

Type of Record	Requirements	
MANUFACTURING (PRODUCTION)	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

DRAWINGS AND TRACING

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Drawings and Tracings	Destroy when obsolete or when facilities are dismantled			
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
☐ Archive	☐ Non-Classified	☐ Waste Paper
☐ Security	☒ Confidential	☒ Incinerate
☒ Engineering Dwg.	☐ Secret	☐ Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84N

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 12

Type of Record	Requirements	
MANUFACTURING (PRODUCTION)	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

CONTRACT ENGINEERS' CORRESPONDENCE FILES (ENG. & CONST. DIVISION)

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Contract Engineers' Correspondence Files	2 Yrs.	-	5 Yrs.	7 Yrs.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 13

Type of Record	Requirements	
PROCUREMENT	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

PURCHASE ORDER FOLDERS

Folders include purchase requisitions or other authority for purchase, record of bids from vendors, copies of purchase order, acknowledgements from vendor, copies of vendors' invoices and other appropriate documents which pertain to the purchase.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Buyers	Total
1. Purchase order folders *	2 Yrs.	-	4 Yrs.	6 Yrs.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
*For Engineering and Construction Division contracts				
retention period begins with completion of contract.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 14

Type of Record	Requirements	
PROCUREMENT	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

PURCHASE ORDERS (Numerical & Alphabetical Files)
Purchase orders are issued to suppliers for materials and/or services rendered.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Copies filed in Procurement Department				
2. Tar Products Division	3 Yrs.	-	-	3 Yrs.
3. Wood Preserving Division	3 Yrs.	-	-	3 Yrs.
4. Plastics Division	3 Yrs.	-	-	3 Yrs.
5. Chemicals and Dyestuffs Division	3 Yrs.	-	-	3 Yrs.
6. Engineering and Construction Division	5 Yrs.	-	-	5 Yrs.
7.				
8. Other copies	1 Yr.	-	-	1 Yr.
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 15

Type of Record	Requirements	
FINANCIAL - GENERAL	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

FINANCIAL RECORDS (BLACK BOOKS)

Included in the books are Balance Sheets, Earnings Statements and all other appropriate supporting schedules, reports and statements.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Active divisions, subsidiaries (wholly or partly owned) and predecessors	10 Yrs.	-	Perm.	Perm.
2. Wholly owned subsidiaries and their predecessors which have been sold, liquidated or otherwise	5 years from such action except retain most recent copy permanently			
3. disposed of				
4. Partly owned subsidiaries and their predecessors which have been sold, liquidated, or otherwise	As soon as convenient after such action			
5. disposed of (the original records of which are retained by others, and where Koppers has merely				
6. a copy)				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
☐ Archive	☐ Non-Classified	☐ Waste Paper
☒ Security	☒ Confidential	☒ Incinerate
☐ Engineering Dwg.	☐ Secret	☒ Other (Explain) or Shred

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2. 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 16

Type of Record	Requirements	
FINANCIAL - GENERAL	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

TREASURY DEPARTMENT DOCUMENTS
(Contracts, Agreements, Etc.)

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Original in Pittsburgh	Permanent			
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
☐ Archive	☐ Non-Classified	☐ Waste Paper
☒ Security	☒ Confidential	☐ Incinerate
☐ Engineering Dwg.	☐ Secret	☐ Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 17

Type of Record	Requirements	
FINANCIAL - GENERAL	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

ROOFING BONDS FORM T-310 - TAR PRODUCTS DIVISION
This is a twenty year written guarantee on roofs built to our specifications.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Filed in Tar Products Division Sales Department	2 Yrs.	-	18 Yrs.	20 Yrs.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[ ] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[X] Other (Explain) Return to Tar Prod.

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By: Div. for review & decision as to further liability for claims
Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 18

Type of Record	Requirements	
FINANCIAL - CAPITAL	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

APPROPRIATIONS
(Approved authorizations for capital expenditures)

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Approved original - filed in president's office	*6 Yrs.	-	Perm.	Perm.
2. Accounting copy	*10 Yrs.	-	-	*10 Yrs.
3. Other copies	*2 Yrs.	-	-	*2 Yrs.
4.				
5.				
6. *Retention periods begin on completion date				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[ ] Non-Classified	[ ] Waste Paper
[ ] Security	[X] Confidential	[X] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 19

Type of Record	Requirements	
FINANCIAL - CAPITAL	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

PROPERTY RECORD DETAIL RECORDS - Various letters, appropriations, etc.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Filed in accounting records	2 Yrs.	-	-	2 Yrs.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[ ] Non-Classified	[ ] Waste Paper
[ ] Security	[X] Confidential	[X] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 20

Type of Record	Requirements	
	Gov't.	Legal
FINANCIAL - INSURANCE		

Title of Record - Form No. (if any) and Comments

VENDORS' INSURANCE CERTIFICATES

Performance bonds and certificates of insurance relating to purchase orders with sub-contractors.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Buyers	Total
1. Filed in Insurance Section	2 Yrs.	-	5 Yrs.	7 Yrs.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2. 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 21

Type of Record	Requirements	
FINANCIAL - INSURANCE	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

WORKMEN'S INSURANCE COMPENSATION CLAIM FILES

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Filed in Insurance Section *	2 Yrs.	-	8 Yrs.	10 Yrs.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
*Retention period begins with date of last payment				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 22

Type of Record	Requirements	
FINANCIAL - ACCOUNTING GENERAL	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

JOURNAL VOUCHERS - FORM ADS-38

Journal vouchers are the means of recording most accounting entries and are the source from which the entries are posted to the accounting records.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Original with supporting details attached and				
2. filed in accounting records	2 Yrs.	-	Permanent	
3. All other copies	1 Yr.	-	-	1 Yr.
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
☐ Archive	☐ Non-Classified	☐ Waste Paper
☒ Security	☒ Confidential	☐ Incinerate
☐ Engineering Dwg.	☐ Secret	☐ Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84N

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 23

Type of Record	Requirements	
FINANCIAL - ACCOUNTING SALES AND ACCOUNTS RECEIVABLE	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

DETAILS OF CUSTOMERS' REMITTANCES

Details consist of check stubs or other documents submitted by customers to identify the items included in the remittance. The detail file also includes Forms ADS-12 Record of Cash Receipt and Forms K-55 Accounts Receivable Credit Slip in instances where such forms are required.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Filed in Accounting Records	1 Yr.	-	-	1 Yr.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 24

Type of Record	Requirements	
FINANCIAL - ACCOUNTING SALES AND ACCOUNTS RECEIVABLE	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

CONTRACT AND EXTRA WORK DETAIL BILLING FOLDERS
All necessary details for billing purposes are included in the folders.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Filed in accounting records *	3 Yrs.	-	2 Yrs.	5 Yrs.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
*Retention period begins at date of completion of contract				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 25

Type of Record	Requirements	
FINANCIAL - ACCOUNTING INVENTORIES	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

REPORT OF MATERIAL TREATED - FORM WPC-91

Report is prepared by Wood Preserving Division plants and is used by the Treasury and Accounting Section to maintain detail inventory records.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Original filed in accounting records	2 Yrs.	-	-	2 Yrs.
2. Plant copy	2 Yrs.	-	-	2 Yrs.
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84N

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 26

Type of Record	Requirements	
FINANCIAL - ACCOUNTING PAYROLLS	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

PAYROLL CHECKS - CANCELLED

Payroll checks are issued to employees in payment of services. The cancelled checks are returned by the bank monthly.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Cancelled checks filed in accounting records	1 Yr.	-	6 Yrs.	7 Yrs.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[ ] Non-Classified	[ ] Waste Paper
[ ] Security	[X] Confidential	[X] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 27

Type of Record	Requirements	
FINANCIAL - ACCOUNTING PAYROLLS	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

PAYROLL DEDUCTIONS CONTROL - FORM ADS-70
Monthly recap of payroll deductions and total wages subject to F.I.C. Tax and state unemployment tax.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Original filed in accounting records with JV	2 Yrs.	-	Permanent	
2. Duplicate filed at plants or local offices *	2 Yrs.	-	-	2 Yrs.
3. Pittsburgh Payroll Branch copy	3 Yrs.	-	-	3 Yrs.
4.				
5.				
6.				
7.				
8.				
9.				
10.				
*E & C Field office copies destroyed upon completion of job				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 28

Type of Record	Requirements	
FINANCIAL - ACCOUNTING PAYROLLS	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

PAYROLL EARNINGS CONTROL - FORM ADS-71

Monthly supplement to Form ADS-70 to report earnings by state when payroll points have earnings in more than one state.

	Distribution of Copies	Retention Schedule			
		Office	Sub-Basement	Boyers	Total
1.	Original filed in accounting records with JV	2 Yrs.	-	Permanent	
2.	Duplicate filed at plants or local offices *	2 Yrs.	-	-	2 Yrs.
3.	Pittsburgh Payroll Branch copy	3 Yrs.	-	-	3 Yrs.
4.					
5.					
6.					
7.					
8.					
9.					
10.					
	*E & C field office copies destroyed upon completion of job				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 29

Type of Record	Requirements	
FINANCIAL - ACCOUNTING PAYROLLS	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

PAYROLL STATISTICS CONTROL - FORM ADS-72

Used for statistic purposes, showing a breakdown between clerical and hourly earnings, overtime and regular earnings, payroll accruals, etc.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Original filed in accounting records	2 Yrs.	-	-	2 Yrs.
2. Duplicate filed at plants or local offices *	2 Yrs.	"	"	2 Yrs.
3. Pittsburgh Payroll Branch copy	1 Yr.	"	"	1 Yr.
4. Central Staff Industrial Relations Dept. copy	1 Yr.	"	"	1 Yr.
5. All other copies	1 Yr.	-	"	1 Yr.
6.				
7.				
8.				
9.				
10.				
*E & C field office copies destroyed upon completion of job				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[ ] Non-Classified	[X] Waste Paper
[ ] Security	[X] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 30

Type of Record	Requirements	
FINANCIAL - ACCOUNTING PAYROLLS	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

FEDERAL AND STATE QUARTERLY EARNINGS REPORTS - FORM ADS-171

The appropriate employee earnings data required by the Federal and State governments are recorded on this report.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Original sent to Federal government				
2. Duplicate sent to State government				
3. Triplicate filed in Pittsburgh Payroll Branch				
4. (State copy)	3 Yrs.	-	4 Yrs.	7 Yrs.
5. Quadruplicate filed in Pittsburgh Payroll				
6. Branch (Federal copy)	3 Yrs.	-	4 Yrs.	7 Yrs.
7. Quintuplicate filed in local payroll office *	2 Yrs.	-	-	2 Yrs.
8.				
9.				
10.				
*E & C field office copies destroyed upon completion of job.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 31

Type of Record	Requirements	
FINANCIAL - ACCOUNTING ACCOUNTS PAYABLE	Gov't.	Legal

Title of Record - Form No. (if any)
and Comments

VENDORS' INVOICES (Form ADS-37 or ADS-26 Audit Sticker Attached to original)
Audit sticker shows purchase order reference, freight terms, account distribution, audit number, net amount payable, approval signatures, etc.

	Distribution of Copies	Retention Schedule			
		Office	Sub-Basement	Boyers	Total
1.	Original filed in accounting records *	1 Yr.	1 Yr.	5 Yrs.	7 Yrs.
2.	Duplicate filed at plants or local offices **	1 Yr.	-	-	1 Yr.
3.	Procurement Department copy-filed with purchase				
4.	order file -				
5.	Capital Items	5 Yrs.	-	-	5 Yrs.
6.	M. & R. Items	6 Mos.	-	-	6 Mos.
7.					
8.					
9.					
10.					

*E & C contract cost invoices are retained for 7 years after completion of contract

**E & C field office copies destroyed upon completion of job.

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 32

Type of Record	Requirements	
FINANCIAL - ACCOUNTING ACCOUNTS PAYABLE	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

REQUISITION FOR CASH VOUCHER - FORM ADS-6

This form used for special payments where there is no vendors' invoice. An audit sticker is attached showing approval signatures, account distribution, net amount payable, audit no. etc.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Original filed in accounting records	1 Yr.	1 Yr.	5 Yrs.	7 Yrs.
2. No copies				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 33

Type of Record	Requirements	
FINANCIAL - ACCOUNTING ACCOUNTS PAYABLE	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

TRAVELING EXPENSE REPORTS (FORMS ADS-14 AND KP-300)

These reports show a detailed breakdown of all traveling expenses. Approval signatures, account distribution net amount payable, audit number, etc. are shown.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Original filed in accounting records	1 Yr.	1 Yr.	5 Yrs.	7 Yrs.
2. No copies				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 34

Type of Record	Requirements	
FINANCIAL - ACCOUNTING ACCOUNTS PAYABLE	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

CASH STATEMENTS - FORM ADS-10 (Petty Cash Reports) (Form ADS-37 Audit Sticker attached to original)

This is a record of all cash disbursed by plants or local offices, either by check or cash, with supporting details attached. Audit sticker shows approval signatures, net amount payable, audit number, etc.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Original filed in accounting records	1 Yr.	1 Yr.	5 Yrs.	7 Yrs.
2. Duplicate filed at plants or local offices *	1 Yr.	-	-	1 Yr.
3. Triplicate attached to bank reconciliation	1 Yr.	-	-	1 Yr.
4.				
5.				
6.				
7.				
8.				
9.				
10.				
*E & C field office copies destroyed upon completion of job.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 35

Type of Record	Requirements	
FINANCIAL - ACCOUNTING ACCOUNTS PAYABLE	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

ACCOUNTS PAYABLE VOUCHER CHECKS

Checks are issued in payment of various materials or services. The detail of remittance shows audit no., invoice no. or date, discount and net amount.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Original cancelled check filed in accounting				
2. records	1 Yr.	-	6 Yrs.	7 Yrs.
3. Duplicate filed in accounting records	1 Yr.	-	6 Yrs.	7 Yrs.
4. Triplicate Procurement Department copy	1 Yr.	-	-	1 Yr.
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2. 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 36

Type of Record	Requirements	
FINANCIAL - ACCOUNTING ACCOUNTS PAYABLE	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

PROCUREMENT DRAFTS - FORM WPC-6 WOOD PRESERVING DIVISION

Drafts are issued by buyers in payment of forest products or services. Name of payee, quantity and type of material or service, unit price, amount paid, etc. are shown on draft.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Buyers	Total
1. Original cancelled draft filed in accounting				
2. records	1 Yr.	1 Yr.	5 Yrs.	7 Yrs.
3. Duplicate filed in accounting records	1 Yr.	2 Yrs.	-	3 Yrs.
4. Local Procurement office copy	2 Yrs.	-	-	2 Yrs.
5. Buyers' copy	1 Yr.	-	-	1 Yr.
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin.Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 37

Type of Record	Requirements	
FINANCIAL - ACCOUNTING ACCOUNTS PAYABLE	Gov't.	Legal

Title of Record - Form No. (if any) and Comments: CASH VOUCHERS - FORM ADS-4 - (Pittsburgh Office Only)

Properly approved cash vouchers are the support for disbursements made by the cashier covering supper money, miscellaneous minor purchases, etc.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Original filed in Treasurer's Office	1 Yr.	1 Yr.	5 Yrs.	7 Yrs.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. — J.M. Veeder

Treasurer — E.B. Shuck

Company Secretary — E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 38

Type of Record	Requirements	
FINANCIAL - ACCOUNTING ACCOUNTS PAYABLE	Gov't.	Legal

Title of Record - Form No. (if any) and Comments: ACCOUNTS PAYABLE INVOICE REGISTER

This is a monthly detail listing of vendors' invoices recorded showing audit number, vendor, account distribution and amount payable.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Filed in Accounting Records	1 Yr.	1 Yr.	Permanent	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 39

Type of Record	Requirements	
FINANCIAL - ACCOUNTING ACCOUNTS PAYABLE	Gov't.	Legal

Title of Record - Form No. (if any) and Comments: ACCOUNTS PAYABLE CHECK REGISTER - FORM AD-131 OR OTHER FORMS

This is a monthly record of all checks issued showing check number, date and amount.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Filed in accounting records	1 Yr.	1 Yr.	Permanent	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 40

Type of Record	Requirements	
FINANCIAL - ACCOUNTING ACCOUNTS PAYABLE	Gov't.	Legal

Title of Record - Form No. (if any) and Comments: FREIGHT CHECKS AND FREIGHT STATEMENTS

Freight checks are issued in payment of all transportation charges. The freight statement shows the freight bill date and number, pro number, car number and other data which identifies the inbound or outbound shipment to which the transportation charges apply.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Buyers	Total
1. Original cancelled check filed in accounting records	1 Yr.	1 Yr.	Permanent	
2. Traffic & Transportation Department copy with				
3. freight bills attached	1 Yr.	1 Yr.	5 Yrs.	7 Yrs.
4. Copy filed at plants or local offices	1 Yr.			1 Yr.
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 41

Type of Record	Requirements	
FINANCIAL - ACCOUNTING GENERAL	Gov't.	Legal

Title of Record - Form No. (if any) and Comments: DETAIL COST LEDGERS

Cost ledgers are detailed by general ledger account, type of expense, location, department, contract, mdse. order or in any manner which is appropriate for the requirements.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Filed in accounting records *	2 Yrs.		Permanent	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

*E & C Contract Cost Ledgers are retained for 7 years after completion of contracts

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[ ] Non-Classified	[ ] Waste Paper
[ ] Security	[X] Confidential	[X] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[X] Other (Explain) or Shred

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84N

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 42

Type of Record	Requirements	
FINANCIAL - ACCOUNTING INVENTORIES	Gov't.	Legal

Title of Record - Form No. (if any) and Comments: WAREHOUSE INVENTORY RECORDS

The following tabulating listings are included:

Cost of Sales Listing
Activity Listing
Inventory Listing
Inventory Transfer Listing
Summary of Inventory by Product

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Filed in accounting records	1 Yr.		Permanent	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 2, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 43

Type of Record	Requirements	
FINANCIAL - ACCOUNTING GENERAL	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

BALANCE SHEET BOOKS (CONSOLIDATED)

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Sent to Boyers Storage Center monthly	-	-	Permanent	
2. Filed in Treasury & Accounting Section *	3 Yrs.	-	-	3 Yrs.
3. Other Copies	1 Mo.	-	-	1 Mo.
4.				
5.				
6.				
7.				
8.				
9.				
10.				
*Complete file maintained for 3 Yrs. after which				
the December books are filed permanently				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
☐ Archive	☐ Non-Classified	☐ Waste Paper
☒ Security	☒ Confidential	☒ Incinerate
☐ Engineering Dwg.	☐ Secret	☒ Other (Explain) or Shred

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 31, 1959, Date

K-84N

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 44

Type of Record	Requirements	
FINANCIAL - ACCOUNTING SALES AND ACCOUNTS RECEIVABLE	Gov't.	Legal

Title of Record - Form No. (if any)
and Comments

SALES INVOICES
Sales invoices are issued to customers for materials shipped or services rendered.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Tabulating or distribution copy numerically filed in accounting records	1 Yr.	1 Yr.	5 Yrs.	7 Yrs.
2. Accounts receivable copy alphabetically filed in accounting records	1 Mo.			1 Mo.
3. Copy filed in originating office	2 Yrs.			2 Yrs.
4.				
5. Traffic & Transportation Dept. Copy (Wood Preserving Division only) with Bills of Lading and				
6. freight bills attached	3 Yrs.			3 Yrs.
7.				
8. Other Copies	1 Yr.			1 Yr.
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 31, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 45

Type of Record	Requirements	
FINANCIAL - ACCOUNTING INVENTORIES	Gov't.	Legal

Title of Record - Form No. (if any)
and Comments

REPORTS OF PHYSICAL INVENTORIES
This is a detail listing of physical inventory quantities for all commodities.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Original filed in accounting records *	3 Yrs.	-	-	3 Yrs.
2. Plant Copy	1 Yr.	-	-	1 Yr.
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				
*The Tar Products Division tabulating summary which is produced from cards				
punched from the plant reports will be filed permanently.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 31, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 46

Type of Record	Requirements	
FINANCIAL - ACCOUNTING INVENTORIES	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

STOREROOM DISBURSEMENT COST ACCRUAL RECORDS

Manually or mechanically posted records of storeroom distribution accrual, the totals of which are later recorded in the cost records.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Buyers	Total
1. Original filed in accounting office	3 Yrs.	-	-	3 Yrs.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 31, 1959, Date

K-84N

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 47

Type of Record	Requirements	
FINANCIAL - ACCOUNTING INVENTORIES	Gov't.	Legal

Title of Record - Form No. (if any)
and Comments

STOREROOM DISBURSEMENT USAGE ACCRUAL RECORDS - PLANT

Manually or mechanically posted records of storeroom usage accrual, the totals of which are later recorded in the inventory ledger.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Buyers	Total
1. Original filed in accounting records	3 Yrs.	-	-	3 Yrs.
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 31, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 48

Type of Record	Requirements	
FINANCIAL - ACCOUNTING PAYROLL	Gov't.	Legal

Title of Record - Form No. (if any)
and Comments

LABOR DISTRIBUTION ACCRUAL RECORDS
Manually or mechanically posted records of labor distribution accruals the totals of which are later recorded in the cost records.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Original filed in accounting office	1 Yr.	-	Permanent	
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[X] Non-Classified	[X] Waste Paper
[ ] Security	[ ] Confidential	[ ] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 31, 1959, Date

K-84N

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 49

Type of Record	Requirements	
FINANCIAL - ACCOUNTING PAYROLLS	Gov't.	Legal

Title of Record - Form No. (if any)
and Comments

PAYROLL SHEETS
Listing of employees earnings, deductions and net pay by pay pericd showing date paid, check numbers, etc.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Original filed at plants or other offices	7 Yrs.	-	-	7 Yrs.
2. All other copies	2 Yrs.	-	-	2 Yrs.
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[ ] Non-Classified	[ ] Waste Paper
[ ] Security	[X] Confidential	[X] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 31, 1959, Date

K-84H

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 50

Type of Record	Requirements	
FINANCIAL - ACCOUNTING PAYROLLS	Gov't.	Legal

Title of Record - Form No. (if any) and Comments

PITTSBURGH PAID PAYROLL SHEETS - FORM AD-52

Form AD-52 is a complete record of all employees paid by the Pittsburgh Payroll Branch showing date paid, check number, earnings, deductions, net pay, etc.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Original filed in Pittsburgh Payroll Branch	4 Yrs.	3 Yrs.	-	7 Yrs.
2. Duplicate - 2nd half payroll sent to Boyers storage center on or about the 15th of each month.				
3. When previous payroll is returned, it is immediately destroyed.			1 Mo.	1 Mo.
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[ ] Non-Classified	[ ] Waste Paper
[ ] Security	[X] Confidential	[X] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 31, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 51

Type of Record	Requirements	
	Gov't.	Legal
FINANCIAL - ACCOUNTING PAYROLLS		

Title of Record - Form No. (if any) and Comments

EMPLOYEES' EARNINGS RECORDS
Complete record of each employee's earnings, deductions and net pay.

Distribution of Copies	Retention Schedule			
	Office	Sub-Basement	Boyers	Total
1. Locally paid salaried employees	10 Yrs	-	-	10 Yrs.
2. Locally paid hourly employees	10 Yrs	-	-	10 Yrs.
3. Pittsburgh paid employees (salaried & hourly)	5 Yrs	-	5 Yrs.	10 Yrs.
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Disaster Plan Classification	Company Security Classification	Destruction Disposition
[X] Archive	[ ] Non-Classified	[ ] Waste Paper
[ ] Security	[X] Confidential	[X] Incinerate
[ ] Engineering Dwg.	[ ] Secret	[ ] Other (Explain)

Approved By:

Manager, Finance Dept. J.M. Veeder

Treasurer E.B. Shuck

Company Secretary E.S. Ruffin, Jr.

Adopted By:

Records Retention Committee

D.B. Campbell, Secretary — Jan. 31, 1959, Date

K-84M

RETENTION PERIODS ARE IN ADDITION TO, AND DO NOT INCLUDE CURRENT YEAR'S RECORDS. FOR EXAMPLE, 1958 RECORDS HAVING A RETENTION PERIOD OF 5 YEARS SHALL BE DESTROYED AT THE CLOSE OF 1963.