KOPPERS

Interoffice Correspondence

PENGAD-Bayonne,N.J.
PLAINTIFF'S EXHIBIT
BEA-64

To		From	Thomas F. Kasunich
Location		Location	K-901
Subject	Record Retention Storage	Date	June 26, 1988

This is your new updated Record Retention procedure Manual. Please refer to this Manual when sending records to storage. Any questions please call.

Thomas F. Kasunich
227-2918

Dorothy Olzak
227-2917

Sincerely

Thomas F. Kasunich
Corporate Record Administrator

KOPPERS

RECORD RETENTION

REVISED JUNE 1, 1988

INTRODUCTIONS

The Koppers' Record Retention Committee has developed for your use, the following Document Retention Guide. The guide is meant to serve you as an aid in dealing with the retention, storage and destruction of original documents throughout the Koppers Company and its subsidiaries. The types of records have been grouped into functional categories and are listed in the Guide in alphabetical order, along with the years/months of retention. The listing within the Guide cannot be all inclusive. At times, the Group, Sector or Subsidiary which creates documents will have to decide how a particular type of document will be retained. In those situations, the Committee asks that you notify Thomas Kasunick, Corporate Record Administrator at 227-2918. Tom will add situation to the existing policy. If you have any questions regarding how a particular document is retained and that document is not listed in the Guide, we encourage you to contact Tom.

The Retention Guide is designed for the retention of original documents. Copies of documents should not be retained.

The Guide is a necessary element in doing business in today's business climate for a number of reasons. They include:

(1) The cost of retaining the volume of records that now exist in business is becoming prohibitive. Records that are no longer necessary to the operation of a business should be destroyed.

(2) Government regulations now require the retention of particular types of documents for specific periods of times. The Guide will help you to be certain that you are in compliance with all applicable regulations.

(3) Litigation involving products and plant sites requires that documentation be available to defend business decisions made in labeling, warnings, etc.

(4) Very liberal court rules require the production of documents that you may have considered to be "personal," such as a sales representative's calling book, a calendar, a log of activity. There is no such thing as a "personal" document when Koppers becomes involved in litigation. All documents created in the course of your job are "company" documents requiring their production in court.

(5) Vital but non-active records are safer in a record retention facility which has adequate fire protection and security which may not be available for records on site.

The procedures for preparation of documents for storage, transfer of documents to the storage facility, retrieval of documents, and the destruction of documents by the storage facility, are included at the end of the listing of documents and their retention period.

Type of Record	Retention Period Years
Accident & Sickness Records	Permanent
Account Reconciliations	7
Accounts Receivable Invoices (Tax Copy)	10
Accounts Receivable Ledgers	10
Acquisition Studies	20
Advertising Art	10
Age Analysis	1
Air Emission Control Records	2
Air Pollution Control Equipment Records	2
Applications for Employment - Hires	5 - After termination.
Applications for Employment - Not Hired	1
Annual Operating Reports	6
Annual Reports	Permanent
Annual Statements	Permanent
Appraisals	Until Superseded
Arbitration decisions	Permanent
Audit Reports	Permanent
Balance Sheets - Monthly	7
Balance Sheets & Earnings Sheets - Year End	Permanent
Bank Deposit Slips	7
Bank Reconciliation (Audit)	Permanent
Bank Reconciliation - Workpapers	7
Bank Statements	7
Bank Transfer Authorizations	7
Benefits Statement - Edits and Corrections	Permanent
Blue Cross/Blue Shield/HMO - All records	Permanent

Type of Record	Retention Period Years
Bills of Materials - Engineering	Permanent
Bills of Materials - Manufacturing	2
Bills of Lading - Air Freight	7
Bills of Lading - Inbound	7
Bills of Lading - Rail	7
Bills of Lading - Truck	7
Bond Register	Current Use
Bonds	Permanent
Bonus Distribution	6
Budgets	2
Cancelled Checks (All)	10
Capital Asset Records	3 - After disposal.
Cash Entries	7
Cash Entries Distribution	7
Cash Sales Memo	1
Cashiers' Fund, N. I.	7
Charters, Franchises and Certificates of Incorporation	Permanent
Check Copies	7
Check Registers	10
Claims - Loss, Damage and Freight Overcharges	7
Classified Documents	Permanent
Clock Cards/Time Cards	6
Collective Bargaining Negotiation Minutes, Records and Correspondence	Permanent
Commission Records	1

Type of Record	Retention Period Years
Commission Registers	Permanent
Completed Contracts	6
Completed Service Orders	6
Conditional Sales Agreements	6
Consolidated Permit Application Data and	3
Monitoring Data	3
Consolidated Permit Required Monitoring Data, Maintenance Records and Reports	3
Contract Audits	Permanent
Contract Cost Analysis	Permanent
Contracts Negotiated - Includes charges, Specifications, Procedures and Correspondence	Permanent
Conveyances of companies acquired	Permanent
Copyrights	Permanent
Correspondence Re: Capital Stock and Stockholders matters	Permanent
Correspondence re: Cash receipts and deposits	1
Correspondence - General	3
Correspondence - Import - Export	7
Cost Analysis	Permanent
Cost Summaries	Permanent
CPSC - Agreement that Recipient Label Hazardous Substances transmitted in Interstate Commerce	2

Type of Record	Retention Period Years
Credit Files:	
Dun & Bradstreet Reports	Indefinite
Credit Interchange Reports	Indefinite
Financial Statements	Indefinite
Credit Data - other	Indefinite
Credit Memos	7
Customer Orders	6 - After closing.
Customer Data Cards	Permanent
Customer Reports	Permanent
Customers' Sales Tax Exemption Certificates Closed Locations Should Forward to Tax Department - Pittsburgh	While active.
Cycle Billing	1
Daily Reports	3
Debit and Credit Advises	7
Deductions/Earnings Reports	Permanent
Deeds	Permanent
Delivery Receipts	2
Demurrage & Detention	7
Dental Records - all	Permanent
Department Files	10
Detail Tabulated Runoffs	5 - Selective
Directives from Officers	Permanent
Distribution Reports - Accounts Payable Sent Monthly to Groups	7
Drawing Schedules - Engineering	10
Duplicate Deposit Tickets	1

Type of Record	Retention Period Years
Earnings Cards	Permanent
Electronic Fund Transfer	7
Employee Deduction Authorization forms	Current use
Employee Fact Sheets (RIF)	Permanent
Employee Residence Cards	7
Employee Savings Plan - All records	Permanent
Employee Tax Summary	Permanent
Employee Time Sheets - Hourly	3
Employee Withholding Allowance Certificate (W-4)	Current & 4
Employment Agreement	5 - After termination.
EEO Records	Permanent
ESOP - Journals, Statements, Election Forms	Permanent
Engineering Calculations	10
Engineering Drawings - Originals	Permanent
Engineering Standards	Until Superseded.
Engineering Time Distribution Slips	1
Estimates not resulting in contracts	5
Estimates resulting in contracts	Permanent
Expediting Logs	5
F. I. C.	4
Financial Statements, Certified	Permanent
Financial Statements, Periodic	2
Fixed Asset Records	Permanent
Fleet Rental Records	6
Formulas and Product Analysis	Permanent

Type of Record	Retention Period Years
Freight Bills	7
Fund Reports	6
General Announcements	3
General Branch Register	6
General Ledger	Permanent
G. L. Reconciliation	
1. G. L. 5500-Accrued Payroll	Current Use
2. G. L. 5562-Savings Plan	Current Use
3. G. L. 5575-Union Dues	Current Use
4. G. L. 5580-Savings Bonds	Current Use
5. G. L. 5587-United Way	Current Use
6. G. L. 5590-Credit Union	Current Use
7. G. L. 5593-Misc. Ded.	Current Use
Grievance File	Permanent
Group Life Insurance/AOLI - All records	Permanent
Gross Profit by Plant - Year End	10
Hazardous Pollutant Emissions Records	2
Hazardous Waste Generator Annual Report/Exceptions Report	3
Hazardous Waste Manifest	3
Hazardous Waste Storage, Treatment or Disposal Facility Operating Record	Until Facility Closure.
Hazardous Waste Storage, Treatment or Disposal Facility Inspection Records	3

Type of Record	Retention Period Years
Hazardous Waste Test of Determination Results	3 - From waste last sent to treatment, storage or disposal.
Health Evaluation Report - Medical	Permanent
Historical Material	10
Improvement Authorization	Permanent
Industrial Relations Studies	Permanent
Information Returns	4
Input Records - K-27	Current Use
Inspection Reports	10
Insurance Certifications	6
Insurance Ledgers	6
Insurance Policies	6 - After Expiration.
Intramurals	6
Inventories	7
Inventories (Audit)	Permanent
Investment Records	6
Invoice & Intramural Register	10
Invoice - Accounts Payable	7
Job Evaluations	Permanent
Journals	Permanent
Kardex Files - Stores	3

Type of Record	Retention Period Years
Lab Test Reports	Permanent
Labor Contracts	Permanent
Labor Cost Records	3
Labor Distribution Cards	6
Labor Statutes	Current only
Lease/Purchase Agreements	20
Leases and Sub-leases	Active only
Litigation Files	7
Log Books of Requisitions and Purchase Orders	10
Major Medical - All records	Permanent
Manual Check Register	Permanent
Material Receiving Reports	6
Minute Books of:	
Stockholders Meetings	Permanent
Board of Directors	Permanent
Management Committee	Permanent
Miscellaneous Costs Studies	Permanent
Monthly Vendor List	1
Monthly Booking Reports	3
Mortgages	Permanent
Negotiating Committee Minutes	Permanent
Notes Receivable	10
Note Registers	6
NPDES Monitoring Records	3

Type of Record	Retention Period Years
Operating Statements	10
Organization Charts	Current
Overtime Records	3
Patents	Permanent
Payroll Deduction Authorizations	Current
Payroll Register	Permanent
PBCG Payments/Reports	Permanent
PCB Inventory and Records	5 - After last use or storage.
Pensions - Withdrawals, Terms, Deaths, Salary & Hourly Register, Plan Data & Changes	Permanent
Personal Mileage Reports	3
Personnel Records	5 - After termination.
Pretreatment Monitoring Data	3
Profit & Loss Work Sheets	Permanent
Plant Audits	Permanent
Plant Stock Records	2
Price Lists	Current
Production Reports	3
Progress Reports - Monthly	4
Progress Reports - Year-end	Permanent
Property Surveys	Permanent
Proxies	3
Publicity	10

Type of Record	Retention Period Years
Purchase Bills (Accounts Payable)	7
Purchase Bills Daily Register	7
Purchase Orders	7
Quarterly Wage Reports	Permanent
RCRA Closure and Post-Closure Plans & Cost Estimates	Permanent
RCRA Groundwater Analysis, Elevation or Monitoring Data	Active life of facility, through post closure.
Receiving Reports	4
Receipts	7
Rejection Reports	10
Remittance Advice Slips	7
Rental Contracts	7
Requisitions	10
Retirement Trust Statements	
Quarterly	2
Year-end	Permanent
Safety Records	Permanent
Salary Range Reports	2
Sales Invoice	7
Sales & Purchase Register	10
Sales Check Listings	7
SEC Documents	Permanent
Shift Cards	4
Shift Card Labor Runoff	6

Type of Record	Retention Period Years
Shipping Memoranda	6
Shipping Notices	6
Social Security Tax Records	Permanent
SPCC Plan	As long as oil is handled.
SPCC Plan Inspection Record	3
Specifications	Permanent
Stockholders Ledger - Active	Permanent
Stockholders Ledger - Inactive	Permanent
Stock Purchase Agreements	Permanent
Stock Subscription Ledgers	Permanent
Stock Transfer Sheets	Permanent
Superfund Notification of Disposal Sites	50 years
Systems and Procedures Reports	Permanent
Tabulated List of Checks	Permanent
Tax Exemption Certificates - Blanket	Permanent
Tax Receipts:	
Real Estate	Permanent
Personal Property	10
Tax Returns:	
Federal	Permanent
Payroll	10
Property	10
Sales & Use	5
State Income and Franchise	20
Time Books	6
Trademarks Authorizations	Permanent

Type of Record	Retention Period Years
Training Records for Hazardous Waste Personnel	3 - After termination.
Travel Expense Reports	7
Treasury Department Files	Permanent
Trial Balances - Year-end	Permanent
Truck Requests	1
TSCA Significant Adverse Effect Notification	30 - Adverse reaction to employees: 5 - All others.
Unclaimed Pay	7
Vendors' Prints	Permanent
VISI-Record	Permanent
Voting Proxies	3
Vouchers	7
Voucher Register	7
Wage and Tax Statements (W-2)	Permanent
Wage Rate Studies	Permanent
Work Orders	3
Work Sheets, Management Projects	6
Work Sheets, Procedures Projects	6
Work Status Reports	6 months
Workers' Compensation Reports	10
5500 & 5500-C Reports	Permanent

KOPPERS RECORD RETENTION

RECORD STORAGE REQUEST

REQUESTED BY	DATE

GROUP/DEPARTMENT/LOCATION	# OF BOXES

STARTING SENDER'S NUMBER

PERMANENT RECORD?	NON PERMANENT RECORD?

DESTRUCTION DATE IF NON PERM

SPECIAL INSTRUCTIONS OR COMMENTS:

KOPPERS RECORD RETENTION CENTER BOYERS, PA. 16020

SENDERS NUMBER

Sticker is put on box by Sender.

Red label is used for permanent records.

STATION	SECTION	SHELF	SHELF POS.	DESTRUCTION DATE	FILED BY

DIVISION OR STAFF DEPARTMENT

DESCRIPTION OF MATERIAL

Description is put here on label.

FROM

TO

ALL INFORMATION BELOW LABEL TO BE TYPE WRITTEN

4-71 2M REV 7 057

RECORD CENTER COPY

KOPPERS RECORD RETENTION CENTER BOYERS, PA. 16020

SENDERS NUMBER

Sticker is put on box by Sender.

Red label is used for permanent records.

STATION	SECTION	SHELF	SHELF POS.	DESTRUCTION DATE	FILED BY

DIVISION OR STAFF DEPARTMENT

DESCRIPTION OF MATERIAL

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FROM

TO

ALL INFORMATION BELOW LABEL TO BE TYPE WRITTEN

KOPPERS RECORD RETENTION CENTER BOYERS, PA. 16020

SENDERS NUMBER

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STATION	SECTION	SHELF	SHELF POS.	DESTRUCTION DATE	FILED BY

DIVISION OR STAFF DEPARTMENT

DESCRIPTION OF MATERIAL

Description is put here on label.

FROM

TO

ALL INFORMATION BELOW LABEL TO BE TYPE WRITTEN

[illegible] 10M REV 7 237

SENDERS COPY

KOPPERS RECORD RETENTION CENTER BOYERS, PA. 16020

SENDERS NUMBER

Sticker is put on box by Sender.

Blue label is used for nonpermanent records.

STATION	SECTION	SHELF	SHELF POS.	DESTRUCTION DATE	FILED BY

DIVISION OR STAFF DEPARTMENT

DESCRIPTION OF MATERIAL

Description is put here on label.

FROM	
TO	

ALL INFORMATION BELOW LABEL TO BE TYPE WRITTEN

KOPPERS RECORD RETENTION CENTER BOYERS, PA. 16020

SENDERS NUMBER

Sticker is put on box by Sender.

Blue label is used for nonpermanent records.

STATION	SECTION	SHELF	SHELF POS.	DESTRUCTION DATE	FILED BY

DIVISION OR STAFF DEPARTMENT

DESCRIPTION OF MATERIAL

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TO

ALL INFORMATION BELOW LABEL TO BE TYPE WRITTEN

K-78 10M REV 7 257

RECORD BOX COPY

KOPPERS RECORD RETENTION CENTER BOYERS, PA. 16020

SENDERS NUMBER

Sticker is put on box by Sender.

Blue label is used for nonpermanent records.

STATION	SECTION	SHELF	SHELF POS.	DESTRUCTION DATE	FILED BY

DIVISION OR STAFF DEPARTMENT

DESCRIPTION OF MATERIAL

Description is put here on label.

FROM	
TO	

ALL INFORMATION BELOW LABEL TO BE TYPE WRITTEN

K-76 10M REV 7 257

SENDERS COPY

KOPPERS

RECORD RETRIEVAL REQUEST

REQUESTED BY	GROUP/DEPARTMENT/LOCATION

DATE REQUESTED	DATE NEEDED	DATE RETURNED	STORAGE LOCATION

BOX NUMBER	STATION	SECTION	SHELF	POSITION

ESCRIPTION OF RECORDS:	SPECIAL INSTRUCTIONS:

3 1500 8/82

KOPPERS

RECORD RETRIEVAL REQUEST

REQUESTED BY	GROUP/DEPARTMENT/LOCATION

DATE REQUESTED	DATE NEEDED	DATE RETURNED	STORAGE LOCATION

BOX NUMBER	STATION	SECTION	SHELF	POSITION

DESCRIPTION OF RECORDS:	SPECIAL INSTRUCTIONS:

<-73 1500 8/82

RETRIEVED RECORDS
BEING RETURNED
TO STORAGE

KOPPERS

Date of Pickup _____ (Mo · Da · Yr)

Employee's Name _____ Dept. _____ Room No. _____ Phone Ext. _____

Check Bld.	Check Str.	Box or Senders No.	Check Bld.	Check Str.	Box or Senders No.	Check Bld.	Check Str.	Box or Senders No.	Check Bld.	Check Str.	Box or Senders No.

Building Section

Storeroom

K—98 Signature Date

Signature Date

Date of Pickup _____ (Mo · Da · Yr)

KOPPERS

Notice of Pickup For Record Storage

Employee's Name _____ Dept. _____ Room No. _____ Phone Ext. _____

Check Bld.	Check Str.	Box or Senders No.	Check Bld.	Check Str.	Box or Senders No.

Building Section

Signature _____ Date _____

-96 10-85

Check Bld.	Check Str.	Box or Senders No.	Check Bld.	Check Str.	Box or Senders No.

Storeroom

Signature _____ Date _____

Date of Pickup _____ (Mo - Da - Yr)

KOPPERS

Notice of Pickup For Record Storage

Employee's Name _____ Dept. _____ Room No. _____ Phone Ext. _____

Check Bld.	Check Str.	Box or Senders No.	Check Bld.	Check Str.	Box or Senders No.	Check Bld.	Check Str.	Box or Senders No.	Check Bld.	Check Str.	Box or Senders No.

Building Section

Signature _____ Date _____

Storeroom

Signature _____ Date _____

-96 10-85

KOPPERS

RETRIEVED RECORDS
BEING RETURNED
TO STORAGE

Date of Pickup _____ Mo · Da · Yr

Employee's Name _____ Dept. _____ Room No. _____ Phone Ext. _____

Check Bld.	Check Str.	Box or Senders No.	Check Bld.	Check Str.	Box or Senders No.	Check Bld.	Check Str.	Box or Senders No.	Check Bld.	Check Str.	Box or Senders No.

Building Section

Storeroom

K—98 Signature Date Signature Date

KOPPERS

RETRIEVED RECORDS
BEING RETURNED
TO STORAGE

Date of Pickup _____ Mo · Da · Yr

Employee's Name _____ Dept. _____ Room No. _____ Phone Ext. _____

RETRIEVED RECORDS
BEING RETURNED
TO STORAGE

Date of Pickup _____ (Mo - Da - Yr)

KOPPERS

Employee's Name _____ Dept. _____ Room No. _____ Phone Ext. _____

Check Bld.	Check Str.	Box or Senders No.	Check Bld.	Check Str.	Box or Senders No.	Check Bld.	Check Str.	Box or Senders No.	Check Bld.	Check Str.	Box or Senders No.

Building Section

Storeroom

K—98

Signature _____ Date _____

Signature _____ Date _____

OUT

00053

KOPPERS CO. INC.
RECORD RETENTION
DELIVERY TICKET

SENDERS NAME: _____

ROOM NUMBER: _____

PHONE NUMBER: _____

RECORD/FILE DESCRIPTION: _____

_____

_____

LOCATION: BOX NO: _____

STATION: _____

SECTION: _____

SHELF: _____

POSITION: _____

DATE OUT: _____

TAKEN BY: _____

DATE RETURNED: _____

RETURNED BY: _____

-37 (11-87)

REMARKS

SENDERS NAME _____

DATE RECEIVED _____

OUT

00053

KOPPERS CO. INC.

RECORD RETENTION DELIVERY TICKET

SENDERS NAME: _____

ROOM NUMBER: _____

PHONE NUMBER: _____

RECORD/FILE DESCRIPTION: _____

_____

_____

LOCATION: BOX NO: _____

STATION: _____

SECTION: _____

SHELF: _____

POSITION: _____

DATE OUT: _____

TAKEN BY: _____

DATE RETURNED: _____

RETURNED BY: _____

97 (11-87)

REMARKS

SENDERS NAME _____

DATE RECEIVED _____

The K-6 label is used when boxes are shipped directly to the Mine.

Koppers Company, Inc.
Pittsburgh, PA 15219

Return Postage Guaranteed

KOPPERS

K-6 C

KOPPERS COMPANY, INC. C/O
NATIONAL UNDERGROUND STORAGE
5 MILES EAST OF BRANCHTON ON
ST. RT. 4010
BUTLER COUNTY
BOYERS, PA 16020

Thomas F. Kasunich
Assistant General Manager
Building Operations
Record Center

KOPPERS

Koppers Company, Inc.
436 Seventh Avenue
Pittsburgh, PA 15219
412-227-2918

Dorothy Olzak
Assistant Superintendent
Building Operations

KOPPERS

Koppers Company, Inc.
436 Seventh Avenue
Pittsburgh, PA 15219
412-227-2917