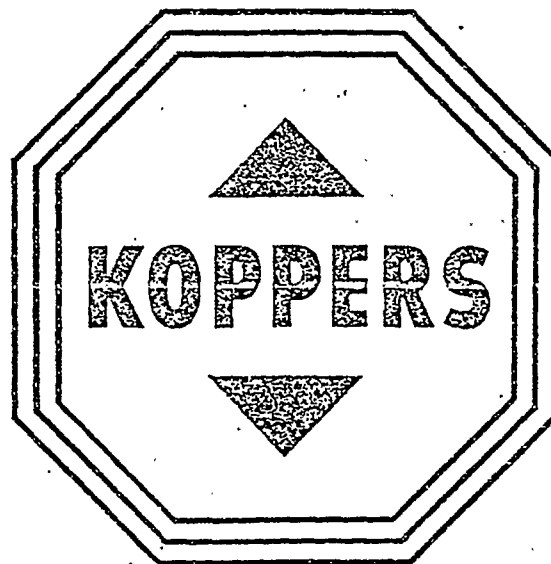


MASTER RECORDS RETENTION LIST AND POLICIES



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

NO. 4-E-8

OFFICE SERVICES & COMMUNICATIONS SEC. DATE March 1, 1959

SUBJECT: STORAGE OF COMPANY RECORDS

PAGE NO.1 OF 2

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-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
<u>FINANCIAL - GENERAL</u>					
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.
<u>FINANCIAL - CAPITAL</u>					
Appropriations	18	6 Yrs.		Permanent	
Property Record Detail Records	19	2 Yrs.			2 Yrs.
<u>FINANCIAL - INSURANCE</u>					
Vendors' Insurance Certificates	20	2 Yrs.		5 Yrs.	7 Yrs.
Workmen's Insurance Compensation Claim Files	21	2 Yrs.		8 Yrs.	10 Yrs.
<u>FINANCIAL - ACCOUNTING GENERAL</u>					
Journal Vouchers - Form ADS-38	22	2 Yrs.		Permanent	
<u>FINANCIAL-ACCOUNTING-SALES & ACCTS. REC.</u>					
Details of Customers' Remittances	23	1 Yr.			1 Yr.
Contract and Extra Work Detail Billing Folders	24	3 Yrs.		2 Yrs.	5 Yrs.
<u>FINANCIAL - ACCOUNTING - INVENTORIES</u>					
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
<u>FINANCIAL - ACCOUNTING - PAYROLLS</u>					
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.
<u>FINANCIAL - ACCOUNTING - ACCOUNTS PAY.</u>					
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	
<u>FINANCIAL - ACCOUNTING - GENERAL</u>					
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

K-85M

-

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100. 101. 102. 103. 104. 105. 106. 107. 108. 109. 110. 111. 112. 113. 114. 115. 116. 117. 118. 119. 120. 121. 122. 123. 124. 125. 126. 127. 128. 129. 130. 131. 132. 133. 134. 135. 136. 137. 138. 139. 140. 141. 142. 143. 144. 145. 146. 147. 148. 149. 150. 151. 152. 153. 154. 155. 156. 157. 158. 159. 160. 161. 162. 163. 164. 165. 166. 167. 168. 169. 170. 171. 172. 173. 174. 175. 176. 177. 178. 179. 180. 181. 182. 183. 184. 185. 186. 187. 188. 189. 190. 191. 192. 193. 194. 195. 196. 197. 198. 199. 200. 201. 202. 203. 204. 205. 206. 207. 208. 209. 210. 211. 212. 213. 214. 215. 216. 217. 218. 219. 220. 221. 222. 223. 224. 225. 226. 227. 228. 229. 230. 231. 232. 233. 234. 235. 236. 237. 238. 239. 240. 241. 242. 243. 244. 245. 246. 247. 248. 249. 250. 251. 252. 253. 254. 255. 256. 257. 258. 259. 260. 261. 262. 263. 264. 265. 266. 267. 268. 269. 270. 271. 272. 273. 274. 275. 276. 277. 278. 279. 280. 281. 282. 283. 284. 285. 286. 287. 288. 289. 290. 291. 292. 293. 294. 295. 296. 297. 298. 299. 300. 301. 302. 303. 304. 305. 306. 307. 308. 309. 310. 311. 312. 313. 314. 315. 316. 317. 318. 319. 320. 321. 322. 323. 324. 325. 326. 327. 328. 329. 330. 331. 332. 333. 334. 335. 336. 337. 338. 339. 340. 341. 342. 343. 344. 345. 346. 347. 348. 349. 350. 351. 352. 353. 354. 355. 356. 357. 358. 359. 360. 361. 362. 363. 364. 365. 366. 367. 368. 369. 370. 371. 372. 373. 374. 375. 376. 377. 378. 379. 380. 381. 382. 383. 384. 385. 386. 387. 388. 389. 390. 391. 392. 393. 394. 395. 396. 397. 398. 399. 400. 401. 402. 403. 404. 405. 406. 407. 408. 409. 410. 411. 412. 413. 414. 415. 416. 417. 418. 419. 420. 421. 422. 423. 424. 425. 426. 427. 428. 429. 430. 431. 432. 433. 434. 435. 436. 437. 438. 439. 440. 441. 442. 443. 444. 445. 446. 447. 448. 449. 450. 451. 452. 453. 454. 455. 456. 457. 458. 459. 460. 461. 462. 463. 464. 465. 466. 467. 468. 469. 470. 471. 472. 473. 474. 475. 476. 477. 478. 479. 480. 481. 482. 483. 484. 485. 486. 487. 488. 489. 490. 491. 492. 493. 494. 495. 496. 497. 498. 499. 500. 501. 502. 503. 504. 505. 506. 507. 508. 509. 510. 511. 512. 513. 514. 515. 516. 517. 518. 519. 520. 521. 522. 523. 524. 525. 526. 527. 528. 529. 530. 531. 532. 533. 534. 535. 536. 537. 538. 539. 540. 541. 542. 543. 544. 545. 546. 547. 548. 549. 550. 551. 552. 553. 554. 555. 556. 557. 558. 559. 560. 561. 562. 563. 564. 565. 566. 567. 568. 569. 570. 571. 572. 573. 574. 575. 576. 577. 578. 579. 580. 581. 582. 583. 584. 585. 586. 587. 588. 589. 590. 591. 592. 593. 594. 595. 596. 597. 598. 599. 600. 601. 602. 603. 604. 605. 606. 607. 608. 609. 610. 611. 612. 613. 614. 615. 616. 617. 618. 619. 620. 621. 622. 623. 624. 625. 626. 627. 628. 629. 630. 631. 632. 633. 634. 635. 636. 637. 638. 639. 640. 641. 642. 643. 644. 645. 646. 647. 648. 649. 650. 651. 652. 653. 654. 655. 656. 657. 658. 659. 660. 661. 662. 663. 664. 665. 666. 667. 668. 669. 670. 671. 672. 673. 674. 675. 676. 677. 678. 679. 680. 681. 682. 683. 684. 685. 686. 687. 688. 689. 690. 691. 692. 693. 694. 695. 696. 697. 698. 699. 700. 701. 702. 703. 704. 705. 706. 707. 708. 709. 710. 711. 712. 713. 714. 715. 716. 717. 718. 719. 720. 721. 722. 723. 724. 725. 726. 727. 728. 729. 730. 731. 732. 733. 734. 735. 736. 737. 738. 739. 740. 741. 742. 743. 744. 745. 746. 747. 748. 749. 750. 751. 752. 753. 754. 755. 756. 757. 758. 759. 760. 761. 762. 763. 764. 765. 766. 767. 768. 769. 770. 771. 772. 773. 774. 775. 776. 777. 778. 779. 780. 781. 782. 783. 784. 785. 786. 787. 788. 789. 790. 791. 792. 793. 794. 795. 796. 797. 798. 799. 800. 801. 802. 803. 804. 805. 806. 807. 808. 809. 810. 811. 812. 813. 814. 815. 816. 817. 818. 819. 820. 821. 822. 823. 824. 825. 826. 827. 828. 829. 830. 831. 832. 833. 834. 835. 836. 837. 838. 839. 840. 84

• • • • •

•

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 1

| | | | | | |
|---|-------|---|------------------|--------|-------|
| Type of Record
<div style="text-align: center;">CORPORATE</div> | | Requirements
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">Gov't.</td> <td style="width: 50%; padding: 2px;">Legal</td> </tr> </table> | | Gov't. | Legal |
| Gov't. | Legal | | | | |
| Title of Record - Form No. (if any)
and Comments <u>STOCKHOLDERS' LISTS - COMMON AND PREFERRED - QUARTERLY</u> | | | | | |
| 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 | | | |
| ☒ Archive | | ☐ Non-Classified | | | |
| ☐ Security | | ☒ Confidential | | | |
| ☐ Engineering Dwg. | | ☐ Secret | | | |
| | | ☐ Waste Paper | | | |
| | | ☒ Incinerate or | | | |
| | | ☒ Other (Explain) Shred | | | |
| Approved By: | | Adopted By: | | | |
| Manager, Finance Dept. <u>J.M. Veeder</u>

Treasurer <u>E.B. Shuck</u>

Company Secretary <u>E.S. Ruffin, Jr.</u> | | Records Retention Committee

<div style="display: flex; justify-content: space-between;"> <u>D.B. Campbell</u>
Secretary <u>Jan. 2, 1959</u>
Date </div> | | | |

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
<div style="text-align: center;">CORPORATE</div> | | Requirements
Gov't. Legal | |
| Title of Record - Form No. (if any)
and Comments <u>STOCKHOLDERS' LISTS - COMMON STOCK - STOCKHOLDERS' VOTES</u>

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 | |
| ☒ Archive | | ☐ Non-Classified | |
| ☐ Security | | ☒ Confidential | |
| ☐ Engineering Dwg. | | ☐ Secret | |
| | | ☒ (Explain) Shred | |
| Approved By: | | Adopted By: | |
| Manager, Finance Dept. <u>J.M. Veeder</u> | | Records Retention Committee | |
| Treasurer <u>E.B. Shuck</u> | | | |
| Company Secretary <u>E.S. Ruffin, Jr.</u> | | <u>D.B. Campbell</u> <u>Jan. 2, 1959</u> | |
| | | Secretary Date | |

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.

K-84M

NO. 3

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.

NO. 4

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 | | | |
|--|--|---|--------------|--------|--------|
| CORPORATE | | Gov't. | | Legal | |
| Title of Record - Form No. (if any)
and Comments <u>STOCKHOLDERS' PROXIES</u>
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 | | | |
| ☒ Archive | ☐ Non-Classified | ☐ Waste Paper | | | |
| ☐ Security | ☒ Confidential | ☒ Incinerate or Other | | | |
| ☐ Engineering Dwg. | ☐ Secret | ☒ (Explain) Shred | | | |
| Approved By:
Manager, Finance Dept. <u>J.M. Veeder</u>
Treasurer <u>E.B. Shuck</u>
Company Secretary <u>E.S. Ruffin, Jr.</u> | | Adopted By:
Records Retention Committee

<u>D.B. Campbell</u> <u>Jan. 2. 1959</u>
Secretary Date | | | |

K-844

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
SALES AND ADVERTISING | | Requirements | |
| | | Gov't. | Legal |
| Title of Record - Form No. (if any)
and Comments

<u>CORRESPONDENCE WITH CUSTOMERS</u> | | | |
| 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 | |
| ☒ Archive | ☒ Non-Classified | ☒ Waste Paper | |
| ☐ Security | ☐ Confidential | ☐ Incinerate | |
| ☐ Engineering Dwg. | ☐ Secret | ☐ Other
(Explain) | |
| Approved By: | | Adopted By: | |
| Manager, Finance Dept. | J.M. Veeder | Records Retention Committee | |
| Treasurer | E.B. Shuck | | |
| Company Secretary | E.S. Ruffin, Jr. | 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
SALES AND ADVERTISING | | Requirements
Gov't. Legal | | | |
| Title of Record - Form No. (if any)
and Comments

<u>CORRESPONDENCE WITH SALESMEN</u> | | | | | |
| 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 | |
| ☒ Archive | | ☒ Non-Classified | | ☒ Waste Paper | |
| ☐ Security | | ☐ Confidential | | ☐ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☐ Other (Explain) | |
| Approved By: | | | Adopted By: | | |
| Manager, Finance Dept. <u>J.M. Veeder</u> | | | Records Retention Committee | | |
| Treasurer <u>E.B. Shuck</u> | | | <u>D.B. Campbell</u> Jan. 2, 1959 | | |
| Company Secretary <u>E.S. Ruffin, Jr.</u> | | | Secretary 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.

NO. 3

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
SALES AND ADVERTISING | | Requirements
Gov't. Legal | | |
| Title of Record - Form No. (if any)
and Comments

<u>CORRESPONDENCE WITH PLANTS</u> | | | | |
| 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 | | |
| ☒ Archive | | ☒ Non-Classified | | |
| ☐ Security | | ☐ Confidential | | |
| ☐ Engineering Dwg. | | ☐ Secret | | |
| Destruction Disposition | | ☒ Waste Paper | | |
| | | ☐ Incinerate | | |
| | | ☐ Other (Explain) | | |
| Approved By: | | Adopted By: | | |
| Manager, Finance Dept. <u>J.M. Veeder</u> | | Records Retention Committee | | |
| Treasurer <u>E.B. Shuck</u> | | <u>D.B. Campbell</u> Jan. 2, 1959 | | |
| Company Secretary <u>E.S. Ruffin, Jr.</u> | | Secretary 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
<div style="text-align: center;">SALES AND ADVERTISING</div> | | Requirements | |
| | | Gov't. | Legal |
| Title of Record - Form No. (if any)
and Comments

<div style="text-align: center;"><u>CORRESPONDENCE WITH BRANCH OFFICES (SALES OFFICES)</u></div> | | | |
| Distribution of Copies | | Retention Schedule | |
| | | Office | Sub-Basement |
| | | Boyers | 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 | |
| ☒ Archive | ☒ Non-Classified | ☒ Waste Paper | |
| ☐ Security | ☐ Confidential | ☐ Incinerate | |
| ☐ Engineering Dwg. | ☐ Secret | ☐ Other (Explain) | |
| Approved By: | | Adopted By: | |
| Manager, Finance Dept. | <u>J.M. Veeder</u> | Records Retention Committee | |
| Treasurer | <u>E.B. Shuck</u> | | |
| Company Secretary | <u>E.S. Ruffin, Jr.</u> | <u>D.B. Campbell</u> | <u>Jan. 2, 1959</u> |
| | | Secretary | Date |

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.

K-84M

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

<u>DRAWINGS AND TRACING</u> | | | | | |
| Distribution of Copies | | Retention Schedule | | | |
| | | Office | Sub-Basement | Boyers | Total |
| 1. | Drawings and Tracings | Destroy when obsolete or when | | | |
| 2. | | facilities are dismantled | | | |
| 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. <u>J.M. Veeder</u>

Treasurer <u>E.B. Shuck</u>

Company Secretary <u>E.S. Ruffin, Jr.</u> | | | | Adopted By:

Records Retention Committee

<u>D.B. Campbell</u> <u>Jan. 2, 1959</u>
Secretary 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. 12

| | | | | | |
|---|--|--|-----------------------------------|---|--------|
| Type of Record
MANUFACTURING (PRODUCTION) | | Requirements
Gov't. Legal | | | |
| Title of Record - Form No. (if any)
and Comments

<u>CONTRACT ENGINEERS' CORRESPONDENCE FILES (ENG. & CONST. DIVISION)</u> | | | | | |
| 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 | |
| ☒ Archive | | ☒ Non-Classified | | ☒ Waste Paper | |
| ☐ Security | | ☐ Confidential | | ☐ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☐ Other (Explain) | |
| Approved By: | | | Adopted By: | | |
| Manager, Finance Dept. <u>J.M. Veeder</u> | | | Records Retention Committee | | |
| Treasurer <u>E.B. Shuck</u> | | | | | |
| Company Secretary <u>E.S. Ruffin, Jr.</u> | | | <u>D.B. Campbell</u> Jan. 2, 1959 | | |
| | | | Secretary 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
PROCUREMENT | | Requirements
Gov't. Legal | | | |
| Title of Record - Form No. (if any)
and Comments
<u>PURCHASE ORDER FOLDERS</u>
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 | Boys | 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 | | | |
| ☒ Archive | ☒ Non-Classified | ☒ Waste Paper | | | |
| ☐ Security | ☐ Confidential | ☐ Incinerate | | | |
| ☐ Engineering Dwg. | ☐ Secret | ☐ Other (Explain) | | | |
| Approved By: | | Adopted By: | | | |
| Manager, Finance Dept. | J.M. Veeder | Records Retention Committee | | | |
| Treasurer | E.B. Shuck | | | | |
| Company Secretary | E.S. Ruffin, Jr. | D.B. Campbell | Jan. 2, 1959 | | |
| | | Secretary | Date | | |

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.

K-84M

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 14

| | | | |
|---|--|--|------------------|
| Type of Record
<div style="text-align: center;">PROCUREMENT</div> | | Requirements
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 | |
| ☒ Archive | | ☒ Non-Classified | |
| ☐ Security | | ☐ Confidential | |
| ☐ Engineering Dwg. | | ☐ Secret | |
| Destruction Disposition | | ☒ Waste Paper | |
| ☐ Incinerate | | ☐ Other | |
| ☐ (Explain) | | | |
| Approved By: | | Adopted By: | |
| Manager, Finance Dept. <u>J.M. Veeder</u> | | Records Retention Committee | |
| Treasurer <u>E.B. Shuck</u> | | <u>D.B. Campbell</u> <u>Jan. 2, 1959</u> | |
| Company Secretary <u>E.S. Ruffin, Jr.</u> | | Secretary 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
<div style="text-align: center;">FINANCIAL - GENERAL</div> | | Requirements
Gov't. Legal | |
| Title of Record - Form No. (if any)
and Comments

<div style="text-align: center;">FINANCIAL RECORDS (BLACK BOOKS)</div> <p>Included in the books are Balance Sheets, Earnings Statements and all other appropriate supporting schedules, reports and statements.</p> | | | |
| 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 disposed of | 5 years from such action except retain most recent copy permanently | | |
| 3. Partly owned subsidiaries and their predecessors which have been sold, liquidated, or otherwise disposed of (the original records of which are retained by others, and where Koppers has merely a copy) | As soon as convenient after such action | | |
| 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) or Shred | |
| Approved By: | | Adopted By: | |
| Manager, Finance Dept. | J.M. Veeder | Records Retention Committee | |
| Treasurer | E.B. Shuck | | |
| Company Secretary | E.S. Ruffin, Jr. | D.B. Campbell | Jan. 2. 1959 |
| | | Secretary | 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
<div style="text-align: center;">FINANCIAL - GENERAL</div> | | Requirements
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">Gov't.</td> <td style="width: 50%; padding: 2px;">Legal</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> </tr> </table> | | Gov't. | Legal | | |
| Gov't. | Legal | | | | | | |
| | | | | | | | |
| Title of Record - Form No. (if any)
and Comments

<div style="text-align: center;">TREASURY DEPARTMENT DOCUMENTS
(Contracts, Agreements, Etc.)</div> | | | | | | | |
| 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. <u>J.M. Veeder</u>

Treasurer <u>E.B. Shuck</u>

Company Secretary <u>E.S. Ruffin, Jr.</u> | | Adopted By:

<div style="text-align: center;">Records Retention Committee</div>

<div style="display: flex; justify-content: space-between;"> <u>D.B. Campbell</u>
Secretary <u>Jan. 2, 1959</u>
Date </div> | | | | | |

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
FINANCIAL - GENERAL | | Requirements
Gov't. Legal | | | |
| Title of Record - Form No. (if any)
and Comments

<u>ROOFING BONDS FORM T-310 - TAR PRODUCTS DIVISION</u>
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 | |
| ☒ Archive | | ☒ Non-Classified | | ☐ Waste Paper | |
| ☐ Security | | ☐ Confidential | | ☐ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☒ Other Return to
(Explain) Tar Prod. | |
| Approved By: | | Adopted By: Div. for review & decision
as to further liability for
Records Retention Committee claims | | | |
| Manager, Finance Dept. <u>J.M. Veeder</u> | | <u>D.B. Campbell</u> <u>Jan. 2, 1959</u> | | | |
| Treasurer <u>E.B. Shuck</u> | | Secretary Date | | | |
| Company Secretary <u>E.S. Ruffin, Jr.</u> | | | | | |

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.

K-BAM

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 18

| | | | | | |
|---|---|--|--|--|----------|
| Type of Record
<div style="text-align: center;">FINANCIAL - CAPITAL</div> | | Requirements | | | |
| | | Gov't. | Legal | | |
| Title of Record - Form No. (if any)
and Comments

<div style="text-align: center;"> <u>APPROPRIATIONS</u>
 (Approved authorizations for capital expenditures) </div> | | | | | |
| 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. | | | | | |
| 7. | *Retention periods begin on completion date | | | | |
| 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. <u>J.M. Veeder</u>

Treasurer <u>E.B. Shuck</u>

Company Secretary <u>E.S. Ruffin, Jr.</u> | | | Adopted By:

<div style="text-align: center;">Records Retention Committee</div>

<div style="display: flex; justify-content: space-between;"> <u>D.B. Campbell</u>
Secretary <u>Jan. 2, 1959</u>
Date </div> | | |

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. 19

| | | | | | |
|---|--|--|--------------|--------|--------|
| Type of Record
<div style="text-align: center;">FINANCIAL - CAPITAL</div> | | Requirements
Gov't. Legal | | | |
| Title of Record - Form No. (if any)
and Comments

<div style="text-align: center;"><u>PROPERTY RECORD DETAIL RECORDS</u> - Various letters, appropriations, etc.</div> | | | | | |
| 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 | | | |
| ☒ Archive | ☐ Non-Classified | ☐ Waste Paper | | | |
| ☐ Security | ☒ Confidential | ☒ Incinerate | | | |
| ☐ Engineering Dwg. | ☐ Secret | ☐ Other
(Explain) | | | |
| Approved By:

Manager, Finance Dept. <u>J.M. Veeder</u>

Treasurer <u>E.B. Shuck</u>

Company Secretary <u>E.S. Ruffin, Jr.</u> | | Adopted By:

<div style="text-align: center;">Records Retention Committee</div>

<div style="display: flex; justify-content: space-between;"> <u>D.B. Campbell</u>
Secretary <u>Jan. 2, 1959</u>
Date </div> | | | |

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

FINANCIAL - INSURANCE | | Requirements
Gov't. Legal | | | |
| Title of Record - Form No. (if any)
and Comments

<u>VENDORS' INSURANCE CERTIFICATES</u>
Performance bonds and certificates of insurance relating to
purchase orders with sub-contractors. | | | | | |
| Distribution of Copies | | Retention Schedule | | | |
| | | Office | Sub-Basement | Boyers | 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 | |
| ☒ Archive | | ☒ Non-Classified | | ☒ Waste Paper | |
| ☐ Security | | ☐ Confidential | | ☐ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☐ Other (Explain) | |
| Approved By: | | | Adopted By: | | |
| Manager, Finance Dept. <u>J.M. Veeder</u> | | | Records Retention Committee | | |
| Treasurer <u>E.B. Shuck</u> | | | | | |
| Company Secretary <u>E.S. Ruffin, Jr.</u> | | | <u>D.B. Campbell</u> <u>Jan. 2, 1959</u> | | |
| | | | Secretary 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
<div style="text-align: center;">FINANCIAL - INSURANCE</div> | | Requirements
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">Gov't.</td> <td style="width: 50%; padding: 2px;">Legal</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> </tr> </table> | | Gov't. | Legal | | |
| Gov't. | Legal | | | | | | |
| | | | | | | | |
| Title of Record - Form No. (if any)
and Comments

<div style="text-align: center;"><u>WORKMEN'S INSURANCE COMPENSATION CLAIM FILES</u></div> | | | | | | | |
| 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 | | | | | |
| ☒ Archive | ☒ Non-Classified | ☒ Waste Paper | | | | | |
| ☐ Security | ☐ Confidential | ☐ Incinerate | | | | | |
| ☐ Engineering Dwg. | ☐ Secret | ☐ Other (Explain) | | | | | |
| Approved By: | | Adopted By: | | | | | |
| Manager, Finance Dept. | <u>J.M. Veeder</u> | Records Retention Committee | | | | | |
| Treasurer | <u>E.B. Shuck</u> | | | | | | |
| Company Secretary | <u>E.S. Ruffin, Jr.</u> | <u>D.B. Campbell</u>
Secretary | <u>Jan. 2, 1959</u>
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
<div style="text-align: center;">FINANCIAL - ACCOUNTING
GENERAL</div> | | Requirements
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">Gov't.</td> <td style="width: 50%; padding: 2px;">Legal</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> </tr> </table> | | Gov't. | Legal | | |
| Gov't. | Legal | | | | | | |
| | | | | | | | |
| Title of Record - Form No. (if any)
and Comments

<div style="margin-left: 40px;">JOURNAL VOUCHERS - FORM ADS-38</div> <div style="margin-left: 40px;">Journal vouchers are the means of recording most accounting entries and are the source from which the entries are posted to the accounting records.</div> | | | | | | | |
| 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: | | Adopted By: | | | | | |
| Manager, Finance Dept. | <u>J.M. Veeder</u> | Records Retention Committee | | | | | |
| Treasurer | <u>E.B. Shuck</u> | | | | | | |
| Company Secretary | <u>E.S. Ruffin, Jr.</u> | <u>D.B. Campbell</u>
Secretary | <u>Jan. 2, 1959</u>
Date | | | | |

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.

K-84M

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 23

| | | | |
|--|--|--|---------------------|
| Type of Record
FINANCIAL - ACCOUNTING
SALES AND ACCOUNTS RECEIVABLE | | Requirements
Gov't. Legal | |
| Title of Record - Form No. (if any)
and Comments
<u>DETAILS OF CUSTOMERS' REMITTANCES</u>
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 | |
| ☒ Archive | | ☒ Non-Classified | |
| ☐ Security | | ☐ Confidential | |
| ☐ Engineering Dwg. | | ☐ Secret | |
| | | Destruction Disposition | |
| | | ☒ Waste Paper | |
| | | ☐ Incinerate | |
| | | ☐ Other (Explain) | |
| Approved By: | | Adopted By: | |
| Manager, Finance Dept. <u>J.M. Veeder</u>
Treasurer <u>E.B. Shuck</u>
Company Secretary <u>E.S. Ruffin, Jr.</u> | | Records Retention Committee

<u>D.B. Campbell</u> <u>Jan. 2, 1959</u>
Secretary 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
FINANCIAL - ACCOUNTING
SALES AND ACCOUNTS RECEIVABLE | | Requirements
Gov't. Legal | |
| Title of Record - Form No. (if any).
and Comments

<div style="margin-left: 40px;"> <u>CONTRACT AND EXTRA WORK DETAIL BILLING FOLDERS</u>
 All necessary details for billing purposes are included in the folders. </div> | | | |
| Distribution of Copies | | Retention Schedule | |
| | | Office | Sub-Basement Boys 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 | |
| ☒ Archive | ☒ Non-Classified | ☒ Waste Paper | |
| ☐ Security | ☐ Confidential | ☐ Incinerate | |
| ☐ Engineering Dwg. | ☐ Secret | ☐ Other
(Explain) | |
| Approved By: | | Adopted By: | |
| Manager, Finance Dept. | J.M. Veeder | Records Retention Committee | |
| Treasurer | E.B. Shuck | | |
| Company Secretary | E.S. Ruffin, Jr. | 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
<div style="text-align: center;">FINANCIAL - ACCOUNTING
INVENTORIES</div> | | Requirements
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">Gov't.</td> <td style="width: 50%; padding: 2px;">Legal</td> </tr> </table> | | Gov't. | Legal |
| Gov't. | Legal | | | | |
| Title of Record - Form No. (if any)
and Comments
<div style="text-align: center;"> <u>REPORT OF MATERIAL TREATED - FORM WPC-91</u>
 Report is prepared by Wood Preserving Division plants and is used by the Treasury and Accounting Section to maintain detail inventory records. </div> | | | | | |
| 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 | | | |
| ☒ Archive | ☒ Non-Classified | ☒ Waste Paper | | | |
| ☐ Security | ☐ Confidential | ☐ Incinerate | | | |
| ☐ Engineering Dwg. | ☐ Secret | ☐ Other
(Explain) | | | |
| Approved By:

<div style="display: flex; justify-content: space-between;"> <div> Manager, Finance Dept. <u>J.M. Veeder</u>

 Treasurer <u>E.B. Shuck</u>

 Company Secretary <u>E.S. Ruffin, Jr.</u> </div> <div> Adopted By:

 <div style="text-align: center;">Records Retention Committee</div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div> <u>D.B. Campbell</u>
Secretary </div> <div> <u>Jan. 2, 1959</u>
Date </div> </div> </div> </div> | | | | | |

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. 26

| | | | | | |
|---|--|--|---|--|--------|
| Type of Record | | Requirements | | | |
| FINANCIAL - ACCOUNTING
PAYROLLS | | Gov't. | Legal | | |
| Title of Record - Form No. (if any)
and Comments | | | | | |
| <u>PAYROLL CHECKS - CANCELLED</u>
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 | Boys | 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 | |
| ☒ Archive | | ☐ Non-Classified | | ☐ Waste Paper | |
| ☐ Security | | ☒ Confidential | | ☒ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☐ Other (Explain) | |
| Approved By: | | | Adopted By: | | |
| Manager, Finance Dept. <u>J.M. Veeder</u>
Treasurer <u>E.B. Shuck</u>
Company Secretary <u>E.S. Ruffin, Jr.</u> | | | Records Retention Committee
<u>D.B. Campbell</u> <u>Jan. 2, 1959</u>
Secretary Date | | |

K-34N

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
<div style="text-align: center;">FINANCIAL - ACCOUNTING
PAYROLLS</div> | | Requirements
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; padding: 2px;">Gov't.</td> <td style="width: 50%; padding: 2px;">Legal</td> </tr> </table> | | Gov't. | Legal |
| Gov't. | Legal | | | | |
| Title of Record - Form No. (if any)
and Comments

<div style="text-align: center;"> <u>PAYROLL DEDUCTIONS CONTROL - FORM ADS-70</u>
 Monthly recap of payroll deductions and total wages subject
to F.I.C. Tax and state unemployment tax. </div> | | | | | |
| 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 | | | | | |
| ☒ Archive | ☒ Non-Classified | ☒ Waste Paper | | | |
| ☐ Security | ☐ Confidential | ☐ Incinerate | | | |
| ☐ Engineering Dwg. | ☐ Secret | ☐ Other
(Explain) | | | |
| Approved By: | | Adopted By: | | | |
| Manager, Finance Dept. | <u>J.M. Veeder</u> | Records Retention Committee | | | |
| Treasurer | <u>E.B. Shuck</u> | | | | |
| Company Secretary | <u>E.S. Ruffin, Jr.</u> | <u>D.B. Campbell</u>
Secretary | <u>Jan. 2, 1959</u>
Date | | |

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.

K-84M

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 28

| | | | | | |
|--|--|--|---|---|--------|
| Type of Record | | Requirements | | | |
| FINANCIAL - ACCOUNTING | | Gov't. | Legal | | |
| PAYROLLS | | | | | |
| Title of Record - Form No. (if any)
and Comments | | | | | |
| <u>PAYROLL EARNINGS CONTROL - FORM ADS-71</u>
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 | |
| ☒ Archive | | ☒ Non-Classified | | ☒ Waste Paper | |
| ☐ Security | | ☐ Confidential | | ☐ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☐ Other (Explain) | |
| Approved By: | | | Adopted By: | | |
| Manager, Finance Dept. <u>J.M. Veeder</u>
Treasurer <u>E.B. Shuck</u>
Company Secretary <u>E.S. Ruffin, Jr.</u> | | | Records Retention Committee
<u>D.B. Campbell</u> <u>Jan. 2, 1959</u>
Secretary Date | | |

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.

K-84M

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 29

| | | | |
|---|--|---|-----------------------------|
| Type of Record
<div style="text-align: center;">FINANCIAL - ACCOUNTING
PAYROLLS</div> | | Requirements
Gov't. Legal | |
| Title of Record - Form No. (if any)
and Comments
<div style="text-align: center;">PAYROLL STATISTICS CONTROL - FORM ADS-72</div> 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 | |
| ☒ Archive | ☐ Non-Classified | ☒ Waste Paper | |
| ☐ Security | ☒ Confidential | ☐ Incinerate | |
| ☐ Engineering Dwg. | ☐ Secret | ☐ Other
(Explain) | |
| Approved By: | | Adopted By: | |
| Manager, Finance Dept. | <u>J.M. Veeder</u> | Records Retention Committee | |
| Treasurer | <u>E.B. Shuck</u> | | |
| Company Secretary | <u>E.S. Ruffin, Jr.</u> | <u>D.B. Campbell</u>
Secretary | <u>Jan. 2, 1959</u>
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
FINANCIAL - ACCOUNTING
PAYROLLS | | Requirements
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 | | | |
| ☒ Archive | ☒ Non-Classified | ☒ Waste Paper | |
| ☐ Security | ☐ Confidential | ☐ Incinerate | |
| ☐ Engineering Dwg. | ☐ Secret | ☐ Other
(Explain) | |
| Approved By: | | Adopted By: | |
| Manager, Finance Dept. | J.M. Veeder | Records Retention Committee | |
| Treasurer | E.B. Shuck | | |
| Company Secretary | E.S. Ruffin, Jr. | D.B. Campbell | Jan. 2, 1959 |
| | | Secretary | 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
FINANCIAL - ACCOUNTING
ACCOUNTS PAYABLE | | Requirements
Gov't. Legal | | | |
| Title of Record - Form No. (if any)
and Comments
<u>VENDORS' INVOICES</u> (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 | |
| ☒ Archive | | ☒ Non-Classified | | ☒ Waste Paper | |
| ☐ Security | | ☐ Confidential | | ☐ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☐ Other (Explain) | |
| Approved By: | | Adopted By: | | | |
| Manager, Finance Dept. <u>J.M. Veeder</u> | | Records Retention Committee | | | |
| Treasurer <u>E.B. Shuck</u> | | | | | |
| Company Secretary <u>E.S. Ruffin, Jr.</u> | | D.B. Campbell Jan. 2, 1959
Secretary Date | | | |

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.

K-84M

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

No. 32

| | | | | | |
|---|--------------------------------------|--|--------------|--|--------|
| Type of Record
FINANCIAL - ACCOUNTING
ACCOUNTS PAYABLE | | Requirements
Gov't. Legal | | | |
| Title of Record - Form No. (if any)
and Comments
<u>REQUISITION FOR CASH VOUCHER - FORM ADS-6</u>
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 | |
| ☒ Archive | | ☒ Non-Classified | | ☒ Waste Paper | |
| ☐ Security | | ☐ Confidential | | ☐ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☐ Other (Explain) | |
| Approved By: | | | | Adopted By: | |
| Manager, Finance Dept. | | J.M. Veeder | | Records Retention Committee | |
| Treasurer | | E.B. Shuck | | | |
| Company Secretary | | E.S. Ruffin, Jr. | | D.B. Campbell Jan. 2, 1959
Secretary 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.

NO. 33

K-B4M

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
FINANCIAL - ACCOUNTING
ACCOUNTS PAYABLE | | Requirements
Gov't. Legal | |
| Title of Record - Form No. (if any)
and Comments
<u>CASH STATEMENTS - FORM ADS-10</u> (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 | |
| ☒ Archive | | ☒ Non-Classified ☒ Waste Paper | |
| ☐ Security | | ☐ Confidential ☐ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret ☐ Other (Explain) | |
| Approved By: | | Adopted By: | |
| Manager, Finance Dept. <u>J.M. Veeder</u> | | Records Retention Committee | |
| Treasurer <u>E.B. Shuck</u> | | | |
| Company Secretary <u>E.S. Ruffin, Jr.</u> | | <u>D.B. Campbell</u> Jan. 2, 1959
Secretary 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 FINANCIAL - ACCOUNTING
ACCOUNTS PAYABLE | | Requirements
<table style="width: 100%; border: none;"> <tr> <td style="border: 1px solid black; width: 50%; padding: 2px;">Gov't.</td> <td style="border: 1px solid black; width: 50%; padding: 2px;">Legal</td> </tr> </table> | | Gov't. | Legal |
| Gov't. | Legal | | | | |
| Title of Record - Form No. (if any)
and Comments

<div style="margin-left: 40px;"> <u>ACCOUNTS PAYABLE VOUCHER CHECKS</u>
 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. </div> | | | | | |
| 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 | | | |
| ☒ Archive | ☒ Non-Classified | ☒ Waste Paper | | | |
| ☐ Security | ☐ Confidential | ☐ Incinerate | | | |
| ☐ Engineering Dwg. | ☐ Secret | ☐ Other
(Explain) | | | |
| Approved By:

<div style="display: flex; justify-content: space-between;"> <div> Manager, Finance Dept. <u>J.M. Veeder</u>

 Treasurer <u>E.B. Shuck</u>

 Company Secretary <u>E.S. Ruffin, Jr.</u> </div> <div style="width: 60%;"> Adopted By:

 <div style="text-align: center;"> Records Retention Committee

 <u>D.B. Campbell</u> <u>Jan. 2. 1959</u>
 Secretary Date </div> </div> </div> | | | | | |

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
<div style="text-align: center;">FINANCIAL - ACCOUNTING
ACCOUNTS PAYABLE</div> | | Requirements
Gov't. Legal | | | |
| Title of Record - Form No. (if any)
and Comments
<div style="text-align: center;">PROCUREMENT DRAFTS - FORM WPC-6 WOOD PRESERVING DIVISION</div>
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 | Boyers | 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 | |
| ☒ Archive | | ☒ Non-Classified | | ☒ Waste Paper | |
| ☐ Security | | ☐ Confidential | | ☐ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☐ Other
(Explain) | |
| Approved By: | | | Adopted By: | | |
| <div style="display: flex; justify-content: space-between;"> <div>Manager, Finance Dept. <u>J.M. Veeder</u></div> <div>Records Retention Committee</div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div>Treasurer <u>E.B. Shuck</u></div> <div></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div>Company Secretary <u>E.S. Ruffin, Jr.</u></div> <div></div> </div> | | | <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div><u>D.B. Campbell</u>
Secretary</div> <div><u>Jan. 2, 1959</u>
Date</div> </div> | | |

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.

K-84N

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 37

| | | | | | | | |
|---|--------------------------------------|---|---------------------------|--------|-------|--|--|
| Type of Record FINANCIAL - ACCOUNTING
ACCOUNTS PAYABLE | | Requirements
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Gov't.</td> <td style="width: 50%;">Legal</td> </tr> <tr> <td style="height: 20px;"></td> <td></td> </tr> </table> | | Gov't. | Legal | | |
| Gov't. | Legal | | | | | | |
| | | | | | | | |
| Title of Record - Form No. (if any)
and Comments <u>CASH VOUCHERS - FORM ADS-4 - (Pittsburgh Office Only)</u> | | | | | | | |
| 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 | | | | | | | |
| ☒ Archive | | ☒ Non-Classified | | | | | |
| ☐ Security | | ☐ Confidential | | | | | |
| ☐ Engineering Dwg. | | ☐ Secret | | | | | |
| | | ☒ Waste Paper | | | | | |
| | | ☐ Incinerate | | | | | |
| | | ☐ Other
(Explain) | | | | | |
| Approved By:

Manager, Finance Dept. <u>J.M. Veeder</u>

Treasurer <u>E.B. Shuck</u>

Company Secretary <u>E.S. Ruffin, Jr.</u> | | Adopted By:

Records Retention Committee

<div style="display: flex; justify-content: space-between;"> <div> <u>D.B. Campbell</u>
Secretary </div> <div> <u>Jan. 2, 1959</u>
Date </div> </div> | | | | | |

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 FINANCIAL - ACCOUNTING
ACCOUNTS PAYABLE | | Requirements | |
| | | Gov't. | Legal |
| Title of Record - Form No. (if any)
and Comments <u>ACCOUNTS PAYABLE INVOICE REGISTER</u> | | | |
| 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 | |
| ☒ Archive | ☒ Non-Classified | ☒ Waste Paper | |
| ☐ Security | ☐ Confidential | ☐ Incinerate | |
| ☐ Engineering Dwg. | ☐ Secret | ☐ Other
(Explain) | |
| Approved By:

Manager, Finance Dept. <u>J.M. Veeder</u>

Treasurer <u>E.B. Shuck</u>

Company Secretary <u>E.S. Ruffin, Jr.</u> | | Adopted By:

Records Retention Committee

<div style="display: flex; justify-content: space-between;"> <u>D.B. Campbell</u>
Secretary <u>Jan. 2, 1959</u>
Date </div> | |

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
FINANCIAL - ACCOUNTING
ACCOUNTS PAYABLE | | Requirements
Gov't. Legal | |
| Title of Record - Form No. (if any)
and Comments <u>ACCOUNTS PAYABLE CHECK REGISTER - FORM AD-131 OR OTHER FORMS</u> | | | |
| 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 | | | |
| ☒ Archive | | ☒ Non-Classified | |
| ☐ Security | | ☐ Confidential | |
| ☐ Engineering Dwg. | | ☐ Secret | |
| | | ☒ Waste Paper | |
| | | ☐ Incinerate | |
| | | ☐ Other
(Explain) | |
| Approved By:

Manager, Finance Dept. <u>J.M. Veeder</u>

Treasurer <u>E.B. Shuck</u>

Company Secretary <u>E.S. Ruffin, Jr.</u> | | Adopted By:

Records Retention Committee

<u>D.B. Campbell</u> <u>Jan. 2, 1959</u>
Secretary 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.

NO. 40

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 FINANCIAL - ACCOUNTING
GENERAL | | Requirements | |
| | | Gov't. | Legal |
| Title of Record - Form No. (if any)
and Comments <u>DETAIL COST LEDGERS</u> | | | |
| 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 | |
| ☒ Archive | ☐ Non-Classified | ☐ Waste Paper | |
| ☐ Security | ☒ Confidential | ☒ Incinerate | |
| ☐ Engineering Dwg. | ☐ Secret | ☒ Other
(Explain) or Shred | |
| Approved By: | | Adopted By: | |
| Manager, Finance Dept. | <u>J.M. Veeder</u> | Records Retention Committee | |
| Treasurer | <u>E.B. Shuck</u> | | |
| Company Secretary | <u>E.S. Ruffin, Jr.</u> | <u>D.B. Campbell</u>
Secretary | <u>Jan. 2, 1959</u>
Date |

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.

K-84M

NO. 42

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
<div style="text-align: center;">FINANCIAL - ACCOUNTING
GENERAL</div> | Requirements
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Gov't.</td> <td style="width: 50%;">Legal</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table> | Gov't. | Legal | | | | | | |
|---|---|--------------------|-------|--|--|--------|--------------|--------|-------|
| Gov't. | Legal | | | | | | | | |
| | | | | | | | | | |
| Title of Record - Form No. (if any)
and Comments

<div style="border: 1px solid black; padding: 5px; margin-top: 10px;">BALANCE SHEET BOOKS (CONSOLIDATED)</div> | | | | | | | | | |
| Distribution of Copies | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="4">Retention Schedule</th> </tr> <tr> <th style="width: 25%;">Office</th> <th style="width: 25%;">Sub-Basement</th> <th style="width: 25%;">Boyers</th> <th style="width: 25%;">Total</th> </tr> </table> | Retention Schedule | | | | Office | Sub-Basement | Boyers | Total |
| 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 | | | | | | | | |
| ☐ Archive | ☐ Non-Classified | | | | | | | | |
| ☒ Security | ☒ Confidential | | | | | | | | |
| ☐ Engineering Dwg. | ☐ Secret | | | | | | | | |
| Destruction Disposition | | | | | | | | | |
| ☐ Waste Paper | | | | | | | | | |
| ☒ Incinerate | | | | | | | | | |
| ☒ Other (Explain) or Shred | | | | | | | | | |
| Approved By:

Manager, Finance Dept. <u>J.M. Veeder</u>

Treasurer <u>E.B. Shuck</u>

Company Secretary <u>E.S. Ruffin, Jr.</u> | Adopted By:

<div style="text-align: center;">Records Retention Committee</div>

<div style="display: flex; justify-content: space-between;"> <div style="text-align: center;"> <u>D.B. Campbell</u>
Secretary </div> <div style="text-align: center;"> <u>Jan. 31, 1959</u>
Date </div> </div> | | | | | | | | |

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. 44

| | | | | | |
|--|--|---|--------------|---|--------|
| Type of Record
FINANCIAL - ACCOUNTING
SALES AND ACCOUNTS RECEIVABLE | | Requirements
Gov't. Legal | | | |
| Title of Record - Form No. (if any)
and Comments

<u>SALES INVOICES</u>
Sales invoices are issued to customers for materials shipped or services rendered. | | | | | |
| Distribution of Copies | | Retention Schedule | | | |
| | | Office | Sub-Basement | Boys | 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 | |
| ☒ Archive | | ☒ Non-Classified | | ☒ Waste Paper | |
| ☐ Security | | ☐ Confidential | | ☐ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☐ Other (Explain) | |
| Approved By: | | Adopted By: | | | |
| Manager, Finance Dept. <u>J.M. Veeder</u> | | Records Retention Committee | | | |
| Treasurer <u>E.B. Shuck</u> | | | | | |
| Company Secretary <u>E.S. Ruffin, Jr.</u> | | <u>D.B. Campbell</u> <u>Jan. 31, 1959</u>
Secretary 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
FINANCIAL - ACCOUNTING
INVENTORIES | | Requirements
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 | |
| ☒ Archive | | ☒ Non-Classified | | ☒ Waste Paper | |
| ☐ Security | | ☐ Confidential | | ☐ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☐ Other (Explain) | |
| Approved By: | | Adopted By: | | | |
| Manager, Finance Dept. J.M. Veeder | | Records Retention Committee | | | |
| Treasurer E.B. Shuck | | | | | |
| Company Secretary E.S. Ruffin, Jr. | | D.B. Campbell Jan. 31, 1959
Secretary 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 FINANCIAL - ACCOUNTING
INVENTORIES | | Requirements
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Gov't.</td> <td style="width: 50%;">Legal</td> </tr> <tr> <td> </td> <td> </td> </tr> </table> | | Gov't. | Legal | | |
| Gov't. | Legal | | | | | | |
| | | | | | | | |
| Title of Record - Form No. (if any)
and Comments

<u>STOREROOM DISBURSEMENT COST ACCRUAL RECORDS</u>
. 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 | Boyers | 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 | | | |
| ☒ Archive | | ☒ Non-Classified | | ☒ Waste Paper | | | |
| ☐ Security | | ☐ Confidential | | ☐ Incinerate | | | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☐ Other
(Explain) | | | |
| Approved By:

Manager, Finance Dept. <u>J.M. Veeder</u>

Treasurer <u>E.B. Shuck</u>

Company Secretary <u>E.S. Ruffin, Jr.</u> | | | | Adopted By:

Records Retention Committee

<div style="display: flex; justify-content: space-between;"> <div> <u>D.B. Campbell</u>
Secretary </div> <div> <u>Jan. 31, 1959</u>
Date </div> </div> | | | |

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. 47

| | | | | | |
|--|--|--|--------------|---|--------|
| Type of Record | | FINANCIAL - ACCOUNTING
INVENTORIES | | Requirements | |
| | | | | Gov't. | Legal |
| Title of Record - Form No. (if any)
and Comments | | | | | |
| <u>STOREROOM DISBURSEMENT USAGE ACCRUAL RECORDS - PLANT</u>
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 | Boyers | 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 | |
| ☒ Archive | | ☒ Non-Classified | | ☒ Waste Paper | |
| ☐ Security | | ☐ Confidential | | ☐ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☐ Other (Explain) | |
| Approved By: | | Adopted By: | | | |
| Manager, Finance Dept. <u>J.M. Veeder</u> | | Records Retention Committee | | | |
| Treasurer <u>E.B. Shuck</u> | | | | | |
| Company Secretary <u>E.S. Ruffin, Jr.</u> | | <u>D.B. Campbell</u> <u>Jan. 31, 1959</u>
Secretary 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 | FINANCIAL - ACCOUNTING
PAYROLL | Requirements | |
| | | Gov't. | Legal |
| Title of Record - Form No. (if any)
and Comments

<u>LABOR DISTRIBUTION ACCRUAL RECORDS</u>
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 | |
| ☒ Archive | ☒ Non-Classified | ☒ Waste Paper | |
| ☐ Security | ☐ Confidential | ☐ Incinerate | |
| ☐ Engineering Dwg. | ☐ Secret | ☐ Other
(Explain) | |
| Approved By:

Manager, Finance Dept. <u>J.M. Veeder</u>

Treasurer <u>E.B. Shuck</u>

Company Secretary <u>E.S. Ruffin, Jr.</u> | | Adopted By:

Records Retention Committee

<u>D.B. Campbell</u> <u>Jan. 31, 1959</u>
Secretary 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. 49

| | | | | | |
|--|--|--|--------------|--|--------|
| Type of Record | | FINANCIAL - ACCOUNTING
PAYROLLS | | Requirements | |
| | | | | Gov't. | Legal |
| Title of Record - Form No. (if any)
and Comments | | | | | |
| <u>PAYROLL SHEETS</u>
Listing of employees earnings, deductions and net pay by pay period
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 | |
| ☒ Archive | | ☐ Non-Classified | | ☐ Waste Paper | |
| ☐ Security | | ☒ Confidential | | ☒ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☐ Other (Explain) | |
| Approved By: | | Adopted By: | | | |
| Manager, Finance Dept. <u>J.M. Veeder</u> | | Records Retention Committee | | | |
| Treasurer <u>E.B. Shuck</u> | | | | | |
| Company Secretary <u>E.S. Ruffin, Jr.</u> | | <u>D.B. Campbell</u> <u>Jan. 31, 1959</u>
Secretary 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. 50

| | | | | | |
|---|--|---|--------------|--|--------|
| Type of Record | FINANCIAL - ACCOUNTING
PAYROLLS | | Requirements | | |
| | | | Gov't. | Legal | |
| Title of Record - Form No. (if any)
and Comments | | | | | |
| <u>PITTSBURGH PAID PAYROLL SHEETS - FORM AD-52</u>
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 | |
| ☒ Archive | | ☐ Non-Classified | | ☐ Waste Paper | |
| ☐ Security | | ☒ Confidential | | ☒ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☐ Other (Explain) | |
| Approved By: | | Adopted By: | | | |
| Manager, Finance Dept. <u>J.M. Veeder</u>
Treasurer <u>E.B. Shuck</u>
Company Secretary <u>E.S. Ruffin, Jr.</u> | | Records Retention Committee

<u>D.B. Campbell</u> <u>Jan. 31, 1959</u>
Secretary Date | | | |

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.

K-84M

KOPPERS COMPANY, INC.
RECORDS RETENTION POLICY

NO. 51

| | | | | | |
|---|---|--|--|--|---------|
| Type of Record
FINANCIAL - ACCOUNTING
PAYROLLS | | Requirements
Gov't. Legal | | | |
| Title of Record - Form No. (if any)
and Comments

<u>EMPLOYEES' EARNINGS RECORDS</u>
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 | |
| ☒ Archive | | ☐ Non-Classified | | ☐ Waste Paper | |
| ☐ Security | | ☒ Confidential | | ☒ Incinerate | |
| ☐ Engineering Dwg. | | ☐ Secret | | ☐ Other (Explain) | |
| Approved By: | | | Adopted By: | | |
| Manager, Finance Dept. <u>J.M. Veeder</u> | | | Records Retention Committee | | |
| Treasurer <u>E.B. Shuck</u> | | | | | |
| Company Secretary <u>E.S. Ruffin, Jr.</u> | | | <u>D.B. Campbell</u> <u>Jan. 31, 1959</u>
Secretary 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.