Anaconda Sales Company — General Journal

DATE 1914		FOLIO		ACCOUNTS DEBITED — NAME	ACCOUNTS CREDITED — NAME	FOLIO	PARTICULARS	
April	1	3076		International Smelting & Refining Company	Domestic Freights		Milling in Transit allowance on Copper	1/15
	24	3077		International Smelting & Refining Company	General Expenses		Settlement of Copper Loss	64 11
	1	3078		International Smelting & Refining Company				65 25
			32	Copper Export Association, Inc.	General Expenses		Refund of Assessment	
	1	3081		General Expenses	Chas. de Jourdan	129	Cooling Office partitions & weatherstrip	
	3	3084		International Smelting & Refining Company	Lead Industries Association		Quarterly contribution April to July 1914	150 00
	5	3086		General Expenses	C. K. Ashley, Inc.		Cost of Copper wire on Anaconda Lease	
	1	3089		General Expenses	Anaconda Copper Mining Company		Jno. Burr Jones & Co. Insurance for April 1914	
	16	3090	95	Export Freight & Insurance	Domestic Freights		Freight on C.C.C. Copper	
	1	3092		General Expenses	Anaconda Copper Mining Company		Rent of Office	
	8	3093		International Smelting & Refining Company	Johnson & Higgins	97	Insurance Premium on Copper	307 85
Aug 31/1914	1	3095	3	Equity Trust Company of N.Y. - London Office	Interest Account	163	Interest on current account	
Aug 31/1914	1	3097		General Expenses	Equity Trust Company of N.Y. - London Office	3	Stamp charges	
	10	3100	46	Intercompany Accounts Receivable	Anaconda Copper Mining Company		Cash received for Anaconda C.A.S. Account	
	13	3102	49	Anaconda Wire & Cable Company	Commission Account	197	Commission on Cable Copper billets	
	13	3104		International Smelting & Refining Company	General Expenses		Refund on Account of Assessment	1 40
	14	3106	36	East Chicago Office	City of New York		City Excise Taxes	
	16	3108	49	Anaconda Wire & Cable Company	J. Miller & Company	6	Consumption Tax on Copper per R.R. Exemption Certificate	
	1	3110		General Expenses	Chile Exploration		Rent for Office Space	
	15	3112		Anaconda Copper Mining Company	International Smelting & Refining Company		Refining charges on Matte	50 972 51
	21	3114		International Smelting & Refining Company	General Expenses			100 72
			32	Copper Export Association, Inc.	Tax Account	205	Telephone Charges - March 1914	
	30	3116		General Expenses	Lease Expenses	71	Lease Mining Expenses	
					Prepaid Stamp Expenses	68	April Postage Stamp Expenses	
	30	3118		General Expenses	Office Equipment	100	April 1914 portion for Office Equipment and	
					Lease Expenses	71	writing down Lease Expenses	
	30	3120	205	Tax Account	Capital Issues	60	April 1914 posting re Act of Sept 8th	
	22	3122	49	Anaconda Wire & Cable Company	International Smelting & Refining Company		Premium for Special Shipping Copper	
	15	3124		Anaconda Copper Mining Company	La Cantabrica Electrica Company Limited	199	Shipping charges on Bonds	78 60
	22	3126		Anaconda Wire & Cable Company	Domestic Freights		Lighterage Charges on Copper	
	29	3128		Anaconda Copper Mining Company	Equity Trust Company of N.Y. - London Office	3	Insurance on Drafts 111, 112, 113, 114	900 00
	27	3130		International Smelting & Refining Company	La American Brass Company - Selenium Account	31	Charge for Refining Copper	502 50
	29	3132		St. Joseph Lead Company - Purchase Account	Lead Account	190	Correcting Entries	5000
	30	3134	68	Prepaid Stamp Expenses	Actual Expenditures Company		Net Expenses Payment	
	30	3136	49	Anaconda Wire & Cable Company	International Smelting & Refining Company		Freight Paid on Scrap Copper	
	15	3138		Anaconda Copper Mining Company	International Smelting & Refining Company		Freight Payment	1009 26
	30	3140		Domestic Freights	International Smelting & Refining Company		Freight on By-Products	1905 50
				International Smelting & Refining Company				992 26
	30	3142		Anaconda Copper Mining Company	Federated Metals Corp.	1		321 42
					Bell Brothers	5	Discount Allowed on Zinc and Arsenic	
	30	3144		General Expenses	Prepaid Stamp Expenses	68	April 1914 Portion of Postage Stamp Expenses	
	30	3146		Anaconda Copper Mining Company	International Smelting & Refining Company		Shipping charges on Bonds	2 00

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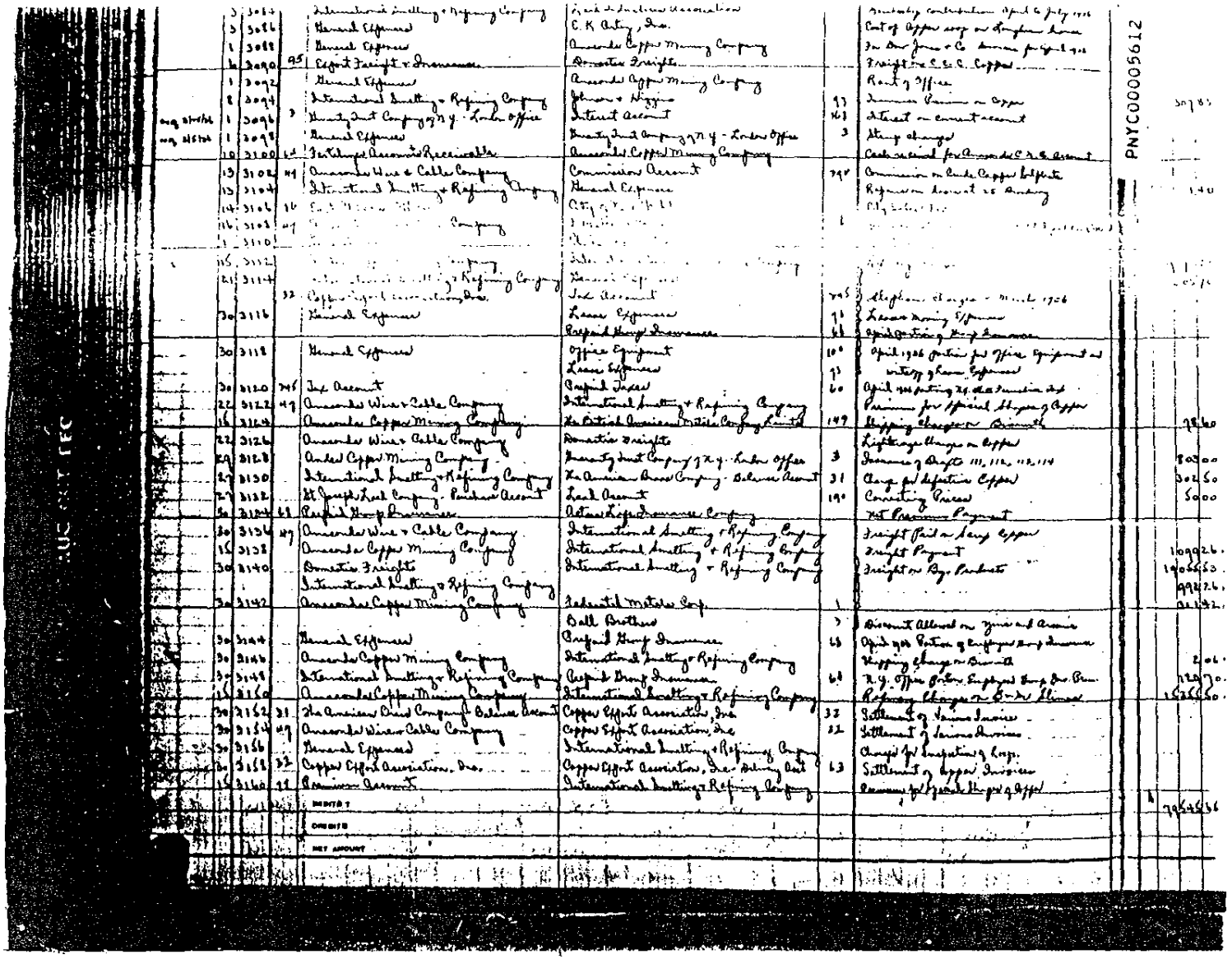

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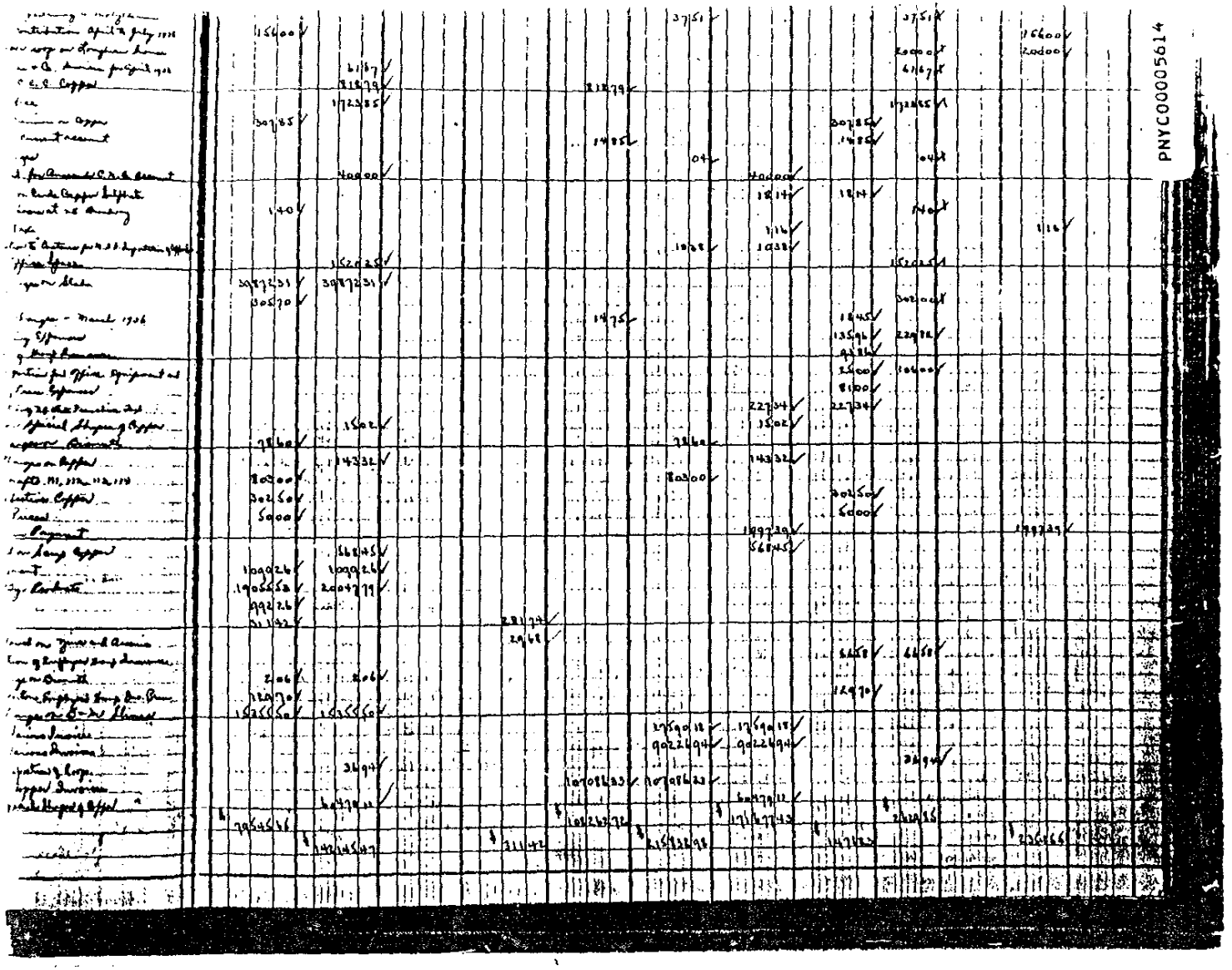
Journal

Month of April 1936

PARTICULARS	WIRING LEDGER Dr.	WIRING LEDGER Cr.	DOMESTIC LEDGER Dr.	DOMESTIC LEDGER Cr.	FOREIGN LEDGER Dr.	FOREIGN LEDGER Cr.	GENERAL LEDGER Dr.	GENERAL LEDGER Cr.	General Expenses	INDIVIDUAL LEDGER Dr.	INDIVIDUAL LEDGER Cr.
Amount allowance on Copper	1/15	1/15									
Copper Scrap	64/16								64/16		
	65725										
					32800				98525		
Plastering & metal lathing						3751			3751		
Installation Apt 2A July 1936	15600										15600
Scrap on Telephone Account									20000		20000
Co. Account for April 936		6167							6167		
C.C. Copper		93979			21879						
		172385							172385		
Account on Copper	30785						30785				
Current account					14785		14785				
Copper						04			04		
Installation C.P.A. Account		40000					40000				
Cash Copper Adjust.							1814	1814			
Account of Currency	140								140		
Cash							1/16				3/16
Cost Cutting per A.A. Agreement Appl.						1032	1032				
Appropriation		152045							152045		
Copper Stock	309731	309731									
	30570								30000		
					14785			1845			
Wages - March 1936								12591	22932		
Copper								2341			
Cash Account								2500	10600		
Petty Cash Office Equipment Acct								2100			
Copper							22734	22734			
Salary Act 1926 Pension Act							1502				
Special Alloying Copper		1502									
Copper Account	9868					9868					
Copper		143832					143832				
110, 111, 112, 113	80000				80000						
Cutting Copper	3025							3025			
Purchases	5000							5000			
Payment							189739			189739	
Scrap Copper		56845					56845				
Cost	100026	100026									
Products	190055	200479									
	99426										
	01142			28174							
				19681							
Wages and Salaries								6979	6979		
Employees Savings Account											



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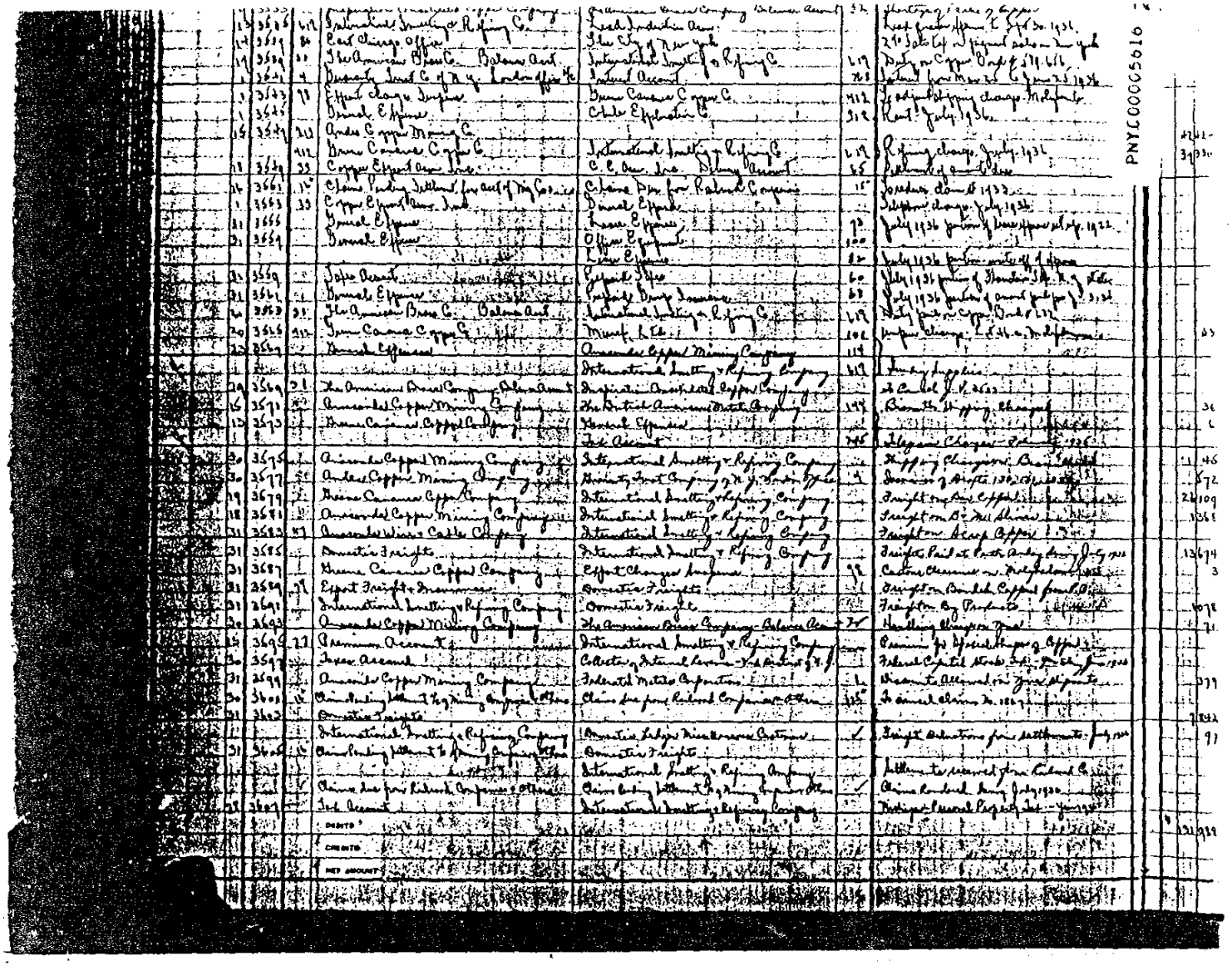
Anaconda Sales Company — General Journal

PNYC00005615

DATE		FOLIO	ACCOUNTS DEBITED — NAME	VOUCHER	ACCOUNTS CREDITED — NAME	VOUCHER	PARTICULARS
July	1	3522	International Smelting & Refining Company	117			
			Copper Export Association, Inc.	33	Deposit Effected		Rent & Insurance for Months of July 1936
	1	3529	Deposit Effected		Anaconda Copper Mining Company	114	Rent - July 1936
	6	3621	Anaconda Wire & Cable Company	93	Deposit Trust Company of N.Y. London Office	9	Dominion Gazette 136, 137 + 138
	9	3533	Inspiration Consolidated Copper Company		Calumet Arizona Copper Company, Balance Account	52	Shortage / Loss of Copper
	13	3569	International Smelting & Refining Co.	119	Lead Production Acct.		Lead Production Account for July 1936
	14	3539	Lead Closing Office	36	Zinc Closing Office		2% Sales Tax on Export Sales in July
	14	3539	The American Brass Co. Balance Acct.	10	International Smelting & Refining Co.	119	Refund on Copper Rebate Claim
		3621	Deposit Trust Co. of N.Y. London Office	9	Interest Account	765	Interest from March 6 June 30 1936
	1	3543	Export Charges Suspense	18	Phelps Dodge Corporation	112	Export Shipping Charges Misc.
	1	3545	Deposit Effected		Chile Exploration Co.	113	Rent - July 1936
	16	3547	Anaconda Copper Mining Co.	113			
			Phelps Dodge Corporation	112	International Smelting & Refining Co.	119	Refining Charges July 1936
	17	3549	Copper Export Association, Inc.	33	C.E.A. Inc. Delivery Account	55	Refund of Export Dues
	16	3551	Chase Nat'l Bank Interest for Month of May	15	Chase Nat'l Bank for Kennecott Copper Corp.	15	Interest Account 1932
	1	3553	Copper Export Association, Inc.	33	Deposit Effected		Telephone charges July 1936
	31	3555	Deposit Effected		Rent Effected	78	July 1936 portion of Rent Expense adj. 1932
	31	3557	Deposit Effected		Office Expense	100	
					Power Expense	82	July 1936 portion rental of Space
	31	3559	Labor Account		Corporate Taxes	60	July 1936 portion of Standard Oil Co. of N.Y. Lease
	31	3561	Deposit Effected		Employees Group Insurance	61	July 1936 portion of prepaid premium $3.32
	14	3563	The American Brass Co. Balance Acct.	10	International Smelting & Refining Co.	119	Refund on Copper Rebate 1.12
	20	3565	Inspiration Consolidated Copper Co.	111	Municipal Taxes	102	Suspense Charges Labor & Materials
	22	3567	Deposit Effected		Anaconda Copper Mining Company	114	
					International Smelting & Refining Company	119	Smelting Charges
	29	3569	The American Brass Company, Balance Account	21	Inspiration Consolidated Copper Company		2% Sales Tax 1936
	16	3571	Anaconda Copper Mining Company		The British American Metal Co. Ltd.	129	Bismuth Shipping Charges
	13	3573	Phelps Dodge Corporation	112	Deposit Effected		
					Rent Account	765	Telegram Charges - February 1936
	30	3575	Anaconda Copper Mining Company		International Smelting & Refining Company	119	Shipping Charges on Arsenic
	30	3577	Anaconda Copper Mining Company		Deposit Trust Company of N.Y. London Office	9	Dominion Gazette 135, 136, 137
	29	3579	Phelps Dodge Corporation	112	International Smelting & Refining Company		Freight on Blister Copper
	18	3581	Anaconda Copper Mining Company		International Smelting & Refining Company		Freight on Bi & Te Shipment
	31	3583	Anaconda Wire & Cable Company	93	International Smelting & Refining Company		Freight on Arsenic Copper
	31	3585	Domestic Freights		International Smelting & Refining Company		Freights Paid at Point Arden during July 1936
	31	3587	Phelps Dodge Corporation		Export Charges Suspense	18	Custom Clearance on Refined Copper
	31	3589	Export Freights & Insurance	19	Domestic Freights		Freight on Bonded Copper from Baltimore
	31	3591	International Smelting & Refining Company		Domestic Freights		Freight on By Products
	30	3593	Anaconda Copper Mining Company		The American Brass Company, Balance Account	10	Handling Charges Misc.
	15	3595	Premium Account	77	International Smelting & Refining Company	119	Premium for Special Shapes of Copper
	30	3597	Labor Account		Collector of Internal Revenue - 1st District of N.Y.		Federal Capital Stock Tax - 2nd Qtr. June 1936
	31	3599	Anaconda Copper Mining Company		Federated Metals Corporation		Discounts Allowed on Zinc Shipments



Month of July 1936

Particulars	Mining Ledger Dr.	Mining Ledger Cr.	Domestic Ledger Dr.	Domestic Ledger Cr.	Foreign Ledger Dr.	Foreign Ledger Cr.	General Ledger Dr.	General Ledger Cr.	General Expenses Dr.	Individual Ledger Dr.	Individual Ledger Cr.
	657 25										
for Month of July 1936		1723 85			328 00				985 25		
									1723 85		
136, 127 & 128						23 11	23 11				
Copper	25 59							25 59			
[illegible] 30. 1936	212 25										212 25
[illegible]							1 84				1 84
[illegible] 59.656		2003 88					2003 88				
25 to June 25, 1936					12 29			12 29			
[illegible] Molybdenum		863 95			863 95						
		1520 25							1520 25		
	4242 19										
July 1936	3733 68	7976 37									
[illegible]					692 22	692 22					
33			10 84	10 84							
[illegible] 1936					7 15				7 15		
[illegible] 1922								135 96	135 96		
								25 00	106 00		
[illegible]								81 00			
[illegible]							227 33	227 33			
[illegible]								155 64	155 64		
[illegible]		1999 96					1999 96				
[illegible] Molybdenum	43 25					43 25					
		5 00							6 13		
		1 13									
		25 59					25 59				
Charged	36 66					36 66					
	6 62								6 30		
[illegible] 1936								33			
[illegible]	45 13	45 13									
130, 131, 132	572 00					572 00					
Copper	2610 38	2610 38									
Slimes	1368 66	1368 66									
Copper		627 43					627 43				
[illegible] Amboy during July 1936	1367 40	1367 40									
Molybdenum	3 00					3 00					
Copper from P.O.		268 50			268 50						
[illegible]	1078 89	1078 89									
[illegible]	71 93							71 93			
[illegible] Copper		3735 27					3735 27				
[illegible] June 1936							3000 00				3000 00

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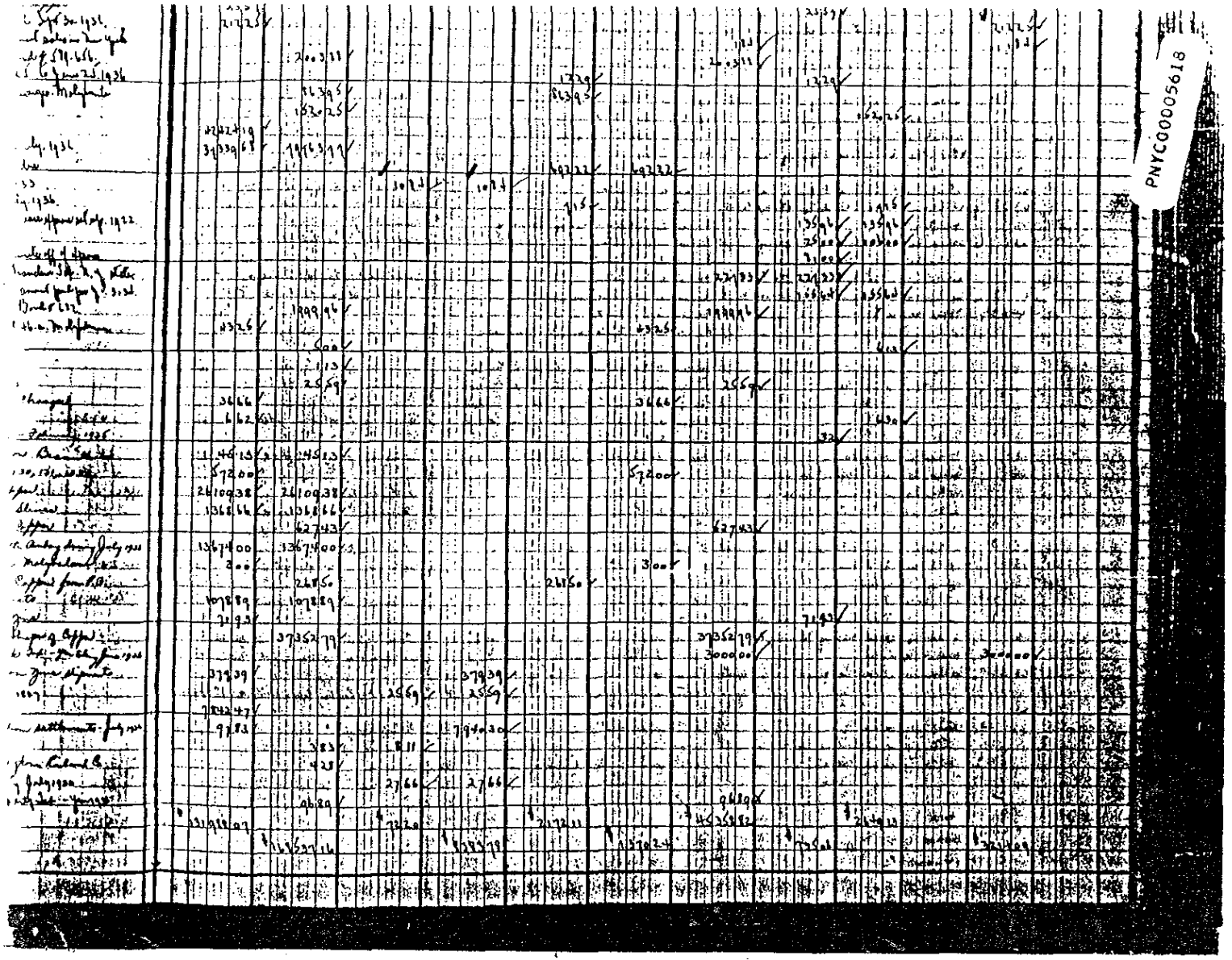
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Anaconda Sales Company — General Journal

DATE 1936	Folio	ACCOUNTS DEBITED Ledger Folio	NAME	ACCOUNTS CREDITED Ledger Folio	NAME	PARTICULARS
October	2	3941			International Smelting & Refining Company	Lead Industries Association	Membership subscription Oct 1 - Dec 31,
	1	3942			General Expenses	Anaconda Copper Mining Company	Rent - October 1936
	1	3943			International Smelting & Refining Company	Ingersoll Rand Company	Unloading Copper Ingots
	2	3944	37		The American Brass Company - Belmont	Domestic Freights	Freight on Purchased Copper
	5	3945			Anaconda Copper Mining Company	The American Brass Company - Belmont	Handling charges on Zinc
	7	3950			International Smelting & Refining Company	Domestic Freights	Freight charges on Copper
	1	3951			International Smelting & Refining Company		
			33		Copper Export Association Inc.	General Expenses	Rent - Service - October 1936.
	7	3954			General Expenses	The American Brass Company - Belmont	37 Casting Copper
	10	3956			General Expenses	International Smelting & Refining Company	Key purchases
	9	3958			Nevada Consolidated Copper Company	Johnson Higgins	91 Insurance Premium Molybdenum
	14	3960	84		East Chicago Office	The City of New York	Sales tax July Aug. & Sept. 1936
Aug 31	1	3962	4		Treasury Trust Co of New York London Office	Interest Account	208 Interest on account
	7	3963			Anaconda Copper Mining Company	Fortaleza Consuelo Cruzeiro	68 Fortaleza Collection
	15	3966			Andes Copper Mining Company		
					Nevada Consolidated Copper Company	International Smelting & Refining Company	Refining charges on Lucky Mc Kinney
						Nevada Consolidated Copper Company	Invoice J.V. 3965 - September 1936
	1	3969	38		Export Charges Suspense	Domestic Freights	Freight Charges on Export copper.
	15	3970			International Smelting & Refining Company	Copper Export Association Inc.	33 Settlement of Copper shipped on Board
	1	3974	37		The American Brass Company - Belmont	Anaconda Copper Mining Company	Premium Charge for Copper against pch.
	20	3976	132		Roan Antelope Copper Mines Limited	Treasury Trust Co. of New York London Office	4 Insurance Export 150 Settlement Copper Rod
	20	3978			Nevada Consolidated Copper Company		
					Andes Copper Mining Company		
					Chile Exploration Company	Roan Antelope Copper Mines Limited	132 Refund interest on pch. over shipment of Copper from Chile to Copper Inc. per letter
	20	3980	33		Copper Export Association Inc.	Copper Export Association Inc. - Belmont	67 Settlement for Copper deliveries
	1	3982	33		Copper Export Association Inc.	General Expenses	Telephone charges - October 1936
	16	3984			General Expenses	The American Brass Company - Belmont	37 Purchases of Refining Copper
	1	3985			International Minerals & Metals Corporation	Premium Account	11 Premium Debentures for Copper Export
	21	3988			Chile Mercantile Company	Domestic Freights	Re covered Distribution of Cash Note No 2179
	1	3990			General Expenses	Chile Exploration Company	Rent for October 1936.
	31	3992			Anaconda Copper Mining Company	Export Freights & Insurance	98 Ocean Freight, Insurance & Wharfage on Copper
	1	3994			The Metal Industry	F. Miller & Company	6 One year subscription - 1936
	29	3996			General Expenses	Lewis Merz Jr.	Expenses of Reporting Jt. Meetings held
	1	3998			General Expenses	The Metal Industry	One year subscription ending Jan 1937
	15	4000			Anaconda Copper Mining Company	The British American Metal Company Ltd.	150 Shipping Charges on Bismuth
	29	4002			Andes Copper Mining Company	Treasury Trust Company of N.Y. London Office	4 Insurance Export 149 - 150 Rod.
	29	4004			Anaconda Copper Mining Company	International Smelting & Refining Company	Handling, Storage & Shipping charges
	29	4006	37		The American Brass Company - Belmont	Collector of Customs	Duty on Copper from Chile
	31	4008			International Smelting & Refining Company	Domestic Freights	Transfer Calumet Claim to TSR
	31	4010			General Expenses	Office Equipment	100
						Lease Expenses	37 October 1936 Cabin Lease Equipment Operations
	31	4012			General Expenses	Lease Expenses	97 October 1936 Cabin Lease Mining Operations

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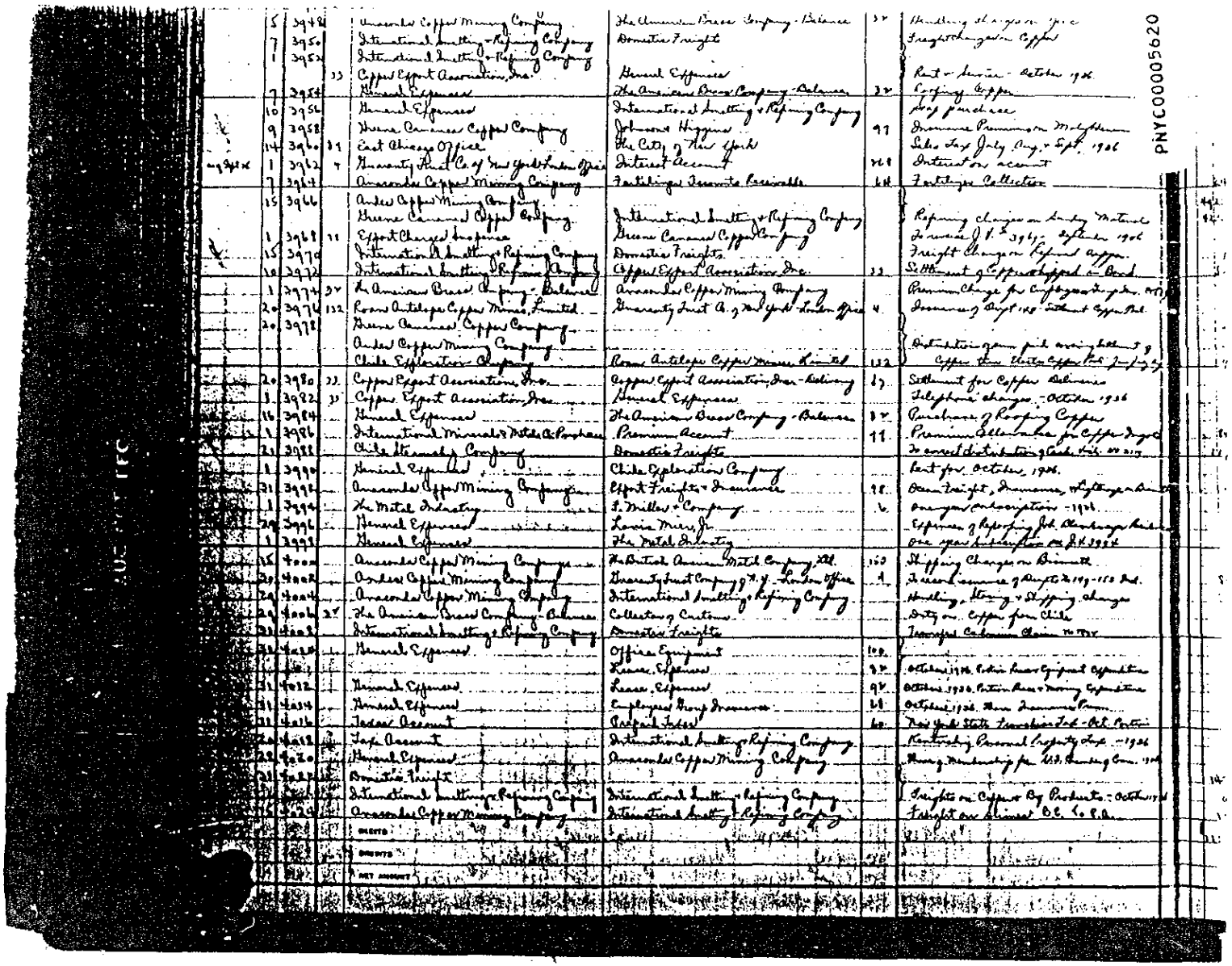

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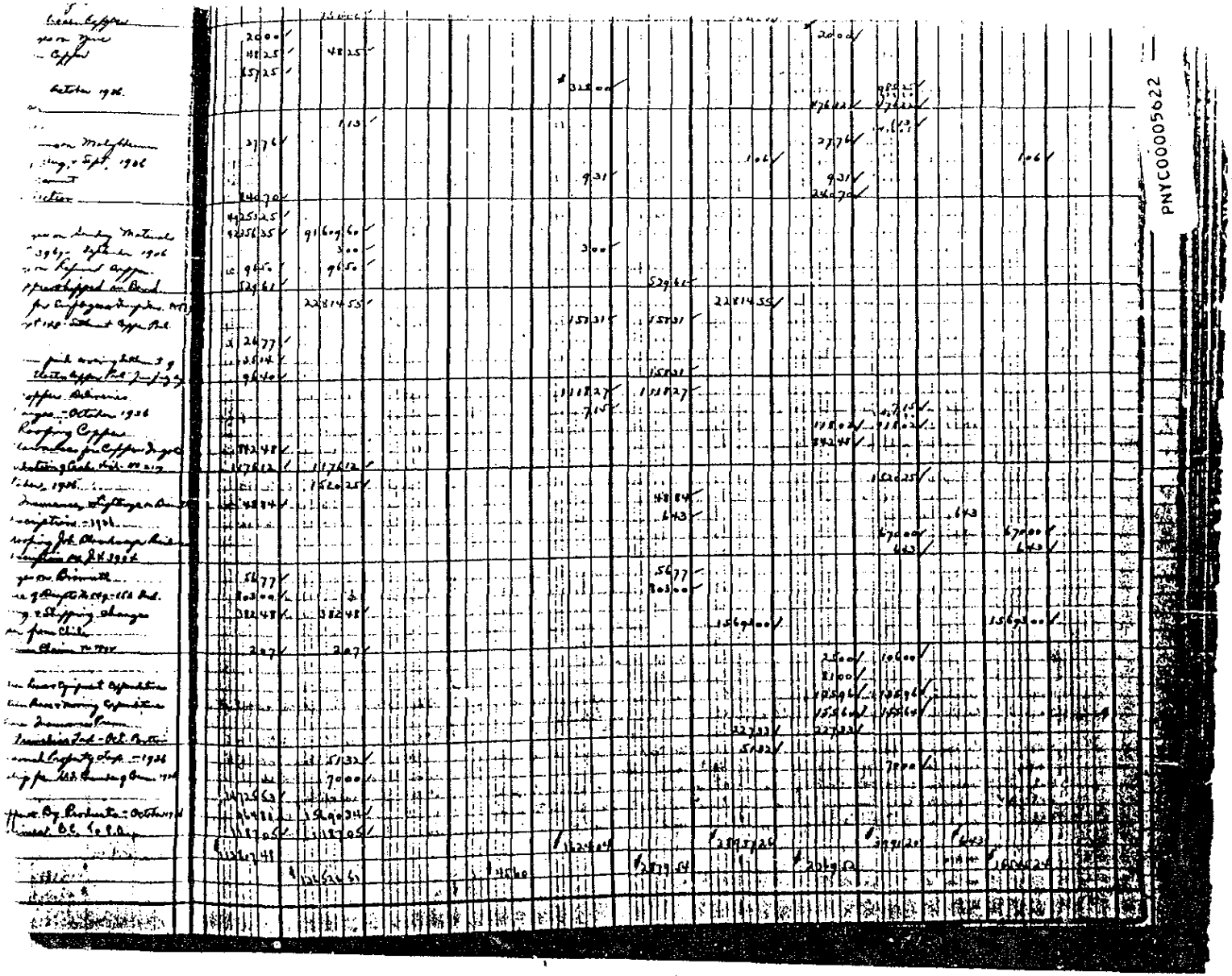
Month of October 1936

Particulars	Mining Ledger Dr.	Mining Ledger Cr.	Domestic Ledger Dr.	Domestic Ledger Cr.	Foreign Ledger Dr.	Foreign Ledger Cr.	General Ledger Dr.	General Ledger Cr.	General Expenses Dr.	Individual Ledger Dr.	Individual Ledger Cr.
...ception Oct 1 - Dec 31 - 193 1936	$17475	$1723 85							$1723 85		$17475
... Ingots	45 60			45 60							
...ical Copper		150 00					$150 00				
...ges on Zinc	20 00							$20 00			
...on Copper	48 25	48 25									
	657 25										
... October 1936					$325 00				785 25		
...								176 22	176 22		
...		1 13							1 13		
...on Molybdenum	27 76							27 76			
...ly Aug. & Sept. 1936							1 06				1 06
...ccount					9 31			9 31			
...llection	240 70							240 70			
	4925 35										
...ges on Sundry Materials	4235 35	91609 60									
...396 - September 1936		3 00			3 00						
...on Refined Copper	96 50	96 50									
...ppers shipped on Bond	529 61					529 61					
...for Surplus ...		22814 55					22814 55				
...ept 148 Settlement Copper Pool					158 31	158 31					
	26 77										
...pick covering Settlement of	25 14										
...Copper Pool ...	96 40					158 31					
Copper Deliveries					1118 27	1118 27					
...harges - October 1936					7 15				7 15		
Roofing Copper								118 02	118 02		
...ance for Copper Ingots	842 48							842 48			
...ation of Cash Vol. ...	1176 12	1176 12									
...tober 1936		1520 25							1520 25		
...Insurance, Lighting ...	48 84					48 84					
...ceptions - 1936						6 43				6 43	
...roofing Job ...									670 00		670 00
...ception ...									6 43		6 43
...ges on Bismuth	56 77					56 77					
...of Dropts No 149-150 Incl.	803 00					803 00					
...& Shipping charges	382 48	382 48									
...from Chile							1569 00				1569 00
...Claim ...	2 07	2 07									
								25 00	106 00		
								81 00			
								135 96	135 96		



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