SOLUTIA INC.

RECORDS RETENTION MANUAL

MAY 2002

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This manual has been prepared under the direction of the Office of the Corporate Secretary, and supersedes any previously adopted Records Management Manual or Schedule.

In the interest of economy and efficiency, records are assigned the shortest practical retention time which satisfies Company needs and legal requirements, and which provides generally uniform retention periods for comparable records throughout the Company.

Requests for assistance in the interpretation or application of this manual should be directed to the Office of the Corporate Secretary.

Karl R. Barnickol
Senior Vice President,
General Counsel and Secretary

May 2002

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Introduction

In a large company like Solutia, a great many forms, reports, letters and other kinds of documents are produced and received each year. Many of these documents end up in file folders, which end up in file drawers and are never used again. The result is a waste of Company's storage space and a drain on corporate assets.

Solutia's policy is, once each year, to clear all files of documents that are no longer required to be retained pursuant to this manual.

By June 30 of each year, the vice president in charge of each business platform or core function must certify in writing to the Office of the Corporate Secretary that his or her entire platform or function has reviewed its files and has kept or discarded all documents in accordance with the retention times in this manual. All managers will be responsible for ensuring that all files, desks, credenzas, electronic files or copies (e.g., e-mail, servers, personal computers, websites, disks, etc.) used by them or the persons in their group, are cleared of unnecessary documents; and they must certify to their supervisor compliance with this manual.

NOTE: *Electronically stored documents and data are covered by this manual and are to be treated the same way that a corresponding paper document would be handled.*

A sample CERTIFICATION OF COMPLIANCE letter appears on page 56.

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Frequently Asked Questions

1. **Who May Receive This Manual?**
   This manual is available to Solutia employees who have a need to know its contents. It is not to be given to anyone outside Solutia without approval from the Office of the Corporate Secretary.

2. **Which Parts Of Solutia Are Covered By This Manual?**
   This manual covers all U.S. subsidiaries which have not opted to develop their own manual. Ex-U.S. locations may use this manual, but it is geared to U.S. requirements, and Ex-U.S. locations should be aware of local regulations which take precedence. This manual does NOT override local regulations in Ex-U.S. locations.

3. **Are Documents Concerning Past Products & Businesses Covered?**
   Documents that pertain exclusively to divested or discontinued products or businesses should be treated the same as any other documents in Solutia's possession. The question of which documents to transfer to the purchasers of the business and when to retain copies of transferred documents will be handled on a case-by-case basis.

4. **When Do The Retention Times In This Manual Not Apply?**
   Documents which the Law Department considers relevant to current or pending judicial or agency proceedings or investigations must not be destroyed until after the final resolution of those proceedings and release by the attorney supervising the litigation.

5. **What About Indexes To Documents?**
   Any index entry that refers to a record is considered part of that record. When you destroy a record, be sure to delete any reference to that record that may appear in a retained index.

6. **What About Library Materials?**
   This manual applies to any Company records kept in Company libraries. It does not apply to other library materials such as books, periodicals and reference materials purchased from sources outside the Company.

7. **What About Records Stored Off-Site?**
   Never store work-related records at home. These records are Solutia property; home storage does not convert them to personal property. Bring any home-stored records to your work site. If the retention period specified for such records in the manual has already ended, dispose of them by using procedures that appropriately safeguard Company confidentiality. If the record retention period for the documents has not passed, see that the documents are properly stored until the end of the period.

   Audit any records belonging to your unit that may be in off-site storage the same way you review on-site records.

8. **What About Items That Have Historical Value?**
   Solutia has an Archives to store historical items, documents, photos, films, etc. Items that have historical value, but would be disposed of according to this manual, may be sent to the Company Archives for retention at the discretion of the Archives personnel and the Corporate Public Relations Department.

   Be sure to follow any relevant Solutia archiving policy developed after this manual is published.

9. **What If You Need To Keep A Document Beyond Its Specified Retention Period?**
   Permission to deviate from the time specified in this manual may be requested from the Office of the Corporate Secretary. The request must come from the vice president of a business platform or core function. The request should include: 1) a copy of the record (or a description of it), 2) the reasons for wanting an exception, and 3) the retention period requested. A sample REQUEST FOR EXCEPTION letter is on page 57.

10. **What If You Can't Find Reference To A Particular Document In The Manual?**
    If you cannot locate a specific retention time for a document, check with the legal counsel assigned to your platform or function.

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If a U.S. subsidiary, business platform, or core function develops documents for which there is no applicable category in this manual, the Office of the Corporate Secretary should be notified so that appropriate changes can be made when this manual is next revised.

11. **What If A Particular Record Is Relevant To More Than One Subject?**
If a record pertains to more than one subject and fits under more than one item, use the longest applicable retention time.

12. **Is There A Rule Regarding How Long to Keep Drafts Of Documents?**
Unless directed otherwise in this manual, discard drafts as soon as they are superseded, which is usually immediately upon preparation of the next draft or upon completion of the final document.

13. **Are There Special Rules For Computerized Records? (See also, Chapter III, Computers & Information Technology)**
Unless otherwise specified, if a record is retained in a computerized format but not on paper, the computerized record should be retained for the length of time specified in this manual. If the "official" copy of a document is retained on paper, the computerized version should be retained only as long as needed, and in no event longer than the paper copy.

14. **What About Computerized Records?**
All documents on a CD ROM or other media which cannot be selectively erased or printed out should be retained until the document with the longest retention period must be destroyed.

    Backup copies for electronic files stored on computer equipment should be deleted, using the proper procedures, when the documents are to be disposed of according to this manual or when a paper copy of the document is retained.

    Contact IT for proper disposal of obsolete workstations.

    Follow procedures established by your local IT group when deleting computerized documents to comply with this manual.

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How To Use This Manual

This manual lists documents by subject category and assigns the length of time the documents should be kept before they are destroyed. Confidential business or trade secret information should always be placed in the black boxes provided for this purpose or special locked containers available through Trammell Crow.

There are 20 chapters in the manual, listed alphabetically. Each represents a broad topic area, e.g., Human Resources, Real Estate, and Purchasing. However, in the files of every unit there are many different kinds of documents, reports, forms, etc., that are originated outside the unit. It is important, therefore, to become familiar with all chapters of this manual, not just the topic area(s) relating to your primary job responsibilities.

An example: The filed document in question is a purchase order. First look up "Purchasing" in the Table of Contents. The Table of Contents tells you to turn to the Purchasing chapter, page 47.

There you find:

1. **Purchase Orders** — Including essential related papers	**Retention Time**
• Originating purchasing office file copy	Until 1 year after termination of contract

This says that the purchasing office that generated the order may keep the document on file for one year **after** the contract has been terminated.

It is obviously impossible to list all documents that are used in Solutia. Therefore, it is necessary for those who clear the files to make judgments about many documents regarding which category in this manual fits them best.

Terms Used in This Manual:

Record — All written or printed papers, maps and drawings, books, photographs and microphotographs, film and microfilm, electronic file copies and tape recordings, slides, transparencies and programs, as well as e-mail or similar documentary or electronic material made or received by any segment of Solutia in the performance of its responsibilities.

Any Index entry that refers to a record is considered a part of that record.

Retention Period Expressed As A Certain Number of Years — The document should be disposed of after the specified number of years have passed, on the anniversary of its creation, or, at the latest, by June 30 following that anniversary.

After Microfilming — Once the record has been microfilmed, the paper record should be disposed of immediately unless this manual specifically instructs otherwise.

After Review — Indicates that the record may be destroyed only after it has been reviewed by the office indicated. That office has the authority to extend the retention time of the record for specific reasons.

Year Originated — Means the calendar year during which the record was originated or acquired. "Year originated +1" means that if the document was originated this year, it is to be kept the rest of this year plus one more year.

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Completion — Indicates the completion of a defined project or file. Examples are:

- a research project
- expiration of a patent
- a lawsuit
- design or construction of a facility

Where statutory or regulatory requirements specify the retention of a report or data for a prescribed time period, the "completion" date the end of that time period. "Completion + 3 years" means that records are to be kept until the third anniversary of the project's completion date.

Permanent — Indicates that the record should be retained as long as Solutia continues in business, or until legal counsel reviews and determines whether further retention is useful or required.

Purpose Served — "Purpose" may refer to a legal, governmental or patent purpose, a quality or cost control purpose, or a statistical study of process variables.

Superseded — Indicates that the record has been replaced by a modified or new record.

"Until 10 years after superseded" means that a record is to be kept until the tenth anniversary of the date on which it was superseded.

Termination — Indicates the end of an activity or the use of a file. For example:

1) When used with HR records, "Terminated" indicates termination of employment.

2) When used with Contract or Agreement records, "Terminated" indicates the completion of the performance required of all parties under the contract.

3) "Until 3 years after termination" indicates that the record is to be kept until the third anniversary of the termination date.

While Useful Only — Indicates that there is no statutory or general business requirement for retention for a specified period of time. The document should be destroyed when, in the judgment of the person reviewing the files, it no longer serves a useful business, legal or research purpose. If the manual says that a copy of an original document is to be retained "while useful only," the copy should never be kept longer than the retention time specified for the original document. If the original document is destroyed prior to the stated retention time, the copy should be maintained as if it were the original document.

Summary

1. All files, desks, credenzas, computers, disks and bookshelves must be cleared of unnecessary documents once each year before June 30.
2. This file review must be accomplished in accordance with this Records Management Manual.
3. A certificate of compliance letter from each vice president in charge of a business platform or core function must be received by the Office of the Corporate Secretary by June 30 of each year.
4. Any questions about this manual should be directed to the Office of the Corporate Secretary.

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I. Administrative

Manuals

1. **Policy Manuals** — and other business platform or core function directives that express or interpret Company policy. (See also Chapter VI, "Engineering," and Chapter XI, "Manufacturing.")	**Retention Time**
• Originating office file copy	Until 10 years after superseded
• Other copies	Until superseded
• Drafts & work papers	Until completion of manual, or less if not useful

2. **Procedural Manuals** — and other directives that are procedural only and do not express new policy or interpretation (includes Records Management Manual)	**Retention Time**
• Originating office file copy	Until 5 years after superseded
• Other copies	Until superseded

3. **Safety Manuals & Instructions**	**Retention Time**
• All copies	Until 10 years after superseded

Reports

1. **Administrative** — Internal business platform and core functions	**Retention Time**
• Originating office file copy & one copy in vice president's office for the business platform or core function	Year originated + 1
• Other copies	Until superseded
• Drafts & work papers	Until completion of report, or less if no longer useful

2. **Annual (year-end or last quarter) to the CEO**	**Retention Time**
• Originating office file copy and work papers	Year originated + 6
• CEO's office file	Year originated + 1
• Other copies	2 months

3. **Quarterly - to the CEO**	**Retention Time**
• Originating office file copy and work papers	Year originated + 2
• CEO's office file	Year originated + 1
• Other copies	2 months

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II. Communications

A. External

Communications from Solutia to Outside Audiences.

1.	**Advertising**	See chapter on "Marketing."
2.	**Public Relations— Press or News Release** — or other Company publications	**Retention Time**
•	Public Relations Department file copy	Year originated + 50
•	Other copies as correspondence	Year originated + 1
•	Unreleased drafts	Until no longer useful, but in no case longer than 1 year
3.	**Published Papers & Speeches** — Revealing new policy, financial performance, or scientific and technical accomplishments of Solutia	**Retention Time**
•	Public Relations Department file copy	Year originated + 50
•	IP Law Group copy	Year originated + 3
•	Research Information Center copy on microfilm	Permanent
4.	**Shareholder** — Reports, etc., to shareholders of Solutia	**Retention Time**
•	Annual Report copy in Corporate Secretary's office file	Permanent
•	Copy of all other shareholder communications in Corporate Public Relations Department file	Year originated + 50
•	Other copies	Year originated + 1
•	Unreleased drafts of the above	While useful only
5.	**Other** — Having scientific, technical, educational, trade, or other orientation, but not revealing previously unpublished policy, financial performance, or proprietary technology	**Retention Time**
•	Originating office copy, including work papers	Year originated + 1
•	Other copies	Year originated + 1, or less if no longer useful

B. Internal

Communication Records Generated Inside Solutia for Internal Use.

		Retention Time
1.	**Chronological Files & Reading Files**	1 year
2.	**Correspondence** related to other records with specified retention times	**Retention Time** Same as record to which it relates
3.	**Correspondence of Temporary Value** – Having neither informational value nor evidential value after action has been taken, or informational copies which require no action	**Retention Time** Immediate disposal

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4. Forms — General business and operating (not involving contracts, purchasing, labels, employee records) not otherwise noted in this manual	**Retention Time**
• Copy or master plates in originating office file	Until 5 years after superseded
• Other copies	Until superseded

5. Publications — Solutia-originated catalogs and brochures for internal use	**Retention Time**
• Originating office file copy	Until 5 years after superseded unless in Archives
• Other copies	Until superseded

6. Publications — Other than Solutia-originated catalogs and brochures for internal use	**Retention Time**
• Originating office file	Until 5 years after superseded unless in Archives
• Other copies	Until superseded

7. Transcribed Shorthand Notes — Transcribed dictation tapes, voice mail, voice recordings	**Retention Time** Dispose of tapes, notes and recordings within 21 days after transcription

8. Visitor Logs	**Retention Time**
• General logs of office and plant visitors in location file	Year originated + 5
• With "Keep Confidential" agreement as prescribed by Security Manual in location file	Year originated + 5
• Company logs — copy in Marketing file	Year originated + 6 and after tax audit

C. Photographs

Media Originated by Solutia for Internal or External Use.

- **Photography, Videotapes and Film** — Solutia-related media produced by Solutia or others — are to be retained in accordance with the retention period for the record category to which photographs pertain. For example:

	Retention Time
• **Photographs as Evidence** — Relating to patents, trademarks, contract compliance, insurance, litigation (actual or potential)	In accordance with the retention period for the record category to which the photos pertain
• **Photographs for Publicity** — Submitted with or as a news release or a press communication	Keep photo as long as press release
• **Photographs for Advertising**	While potentially useful for advertising, unless otherwise instructed
• **Photographs for Engineering Design** — With Project Engineering Manual	Keep photo as long as associated design records are kept

Note:
Photographs retained for specific purposes (including historical purposes) should be accompanied by adequate identification of purpose, location, people, products, time, etc., as needed to assure that the photograph is a complete record.

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D. Other

1. **Telephone Directories**	**Retention Time**
• Copy of Solutia directory in originating office file	Until 3 years after superseded
• Other copies	Until superseded
• External directories	Until superseded

2. **Trade Associations** — Bulletins, reports, committee activity	**Retention Time**
• Administrating office file copy	Until superseded or while useful only

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III. Computers & Information Technology

1. **Programs** — Descriptions, process charts, program listings, operating instructions, etc. — all automatic data processing devices.

Note:
Generally the records of programs will be retained only until superseded. More extended retention periods may be required in some instances to satisfy the following requirements:

- **Accounting Related Data Processing** — Sufficient documentation must be maintained to satisfactorily support or validate any report which is subject to audit, if the information generation procedure is not self-evident in the report.

- **Non-Accounting Related Data Processing** — Sufficient documentation must be maintained to satisfactorily support, validate, or permit reconstruction of any generated or calculated data which may serve evidentially — in contract compliance, demonstration of engineering competence, etc. — if the information generation procedure is not self-evident in the generated data or report. These must be brought to the attention of data processing groups by the users of data when the circumstances exist. Documentation and technology relating to reconstruction of any generated or calculated data which may serve evidentially in patent matters should be kept for the life of the patents plus 6 years beyond expiration of any patent-related agreement to which the program pertains.

	Retention Time
• IP Law Group's Patent Data System and Agreement Data System	25 years after system is superseded

2. **Data & Information Recorded in Electronic Form** — Including magnetic tapes, disks, CD Roms, servers, electronic mail and networks:

	Retention Time
• Serving as, or replacing a source	Same as the source document being replaced
• Recorded for data processing only	While useful, but no longer than the source document from which recorded
• Retaining information reports, summary calculations, serving as a ledger, etc.	If electronic form is the only recording, retain as specified for the paper record. Otherwise, retain while useful, but no longer than specified for the record in any other form
• Hard Copy Reports	In accordance with the requirements for the business records produced
– Magnetic Data	In accordance with the requirements for the business records produced
– Tapes	
– Disks	
– Diskettes	
– CD Roms	

3. **Data and Information Recorded on CD Roms** which do not allow for selective deletion or printing of single document — **Retention Time**: Until the expiration of the longest retention period of any document on the disk

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4. **Electronic Records** - The term "electronic record" includes all information and documents stored on a computer or in another digital or electronic format. Electronic mail messages (whether created or received by the individual), all attachments thereto and all documents created on Solutia's computer systems constitute electronic records.	**Retention Time**
• "In-Box" messages	Delete if more than 60 days old
• "Sent Items" messages	Delete if more than 60 days old
• "Deleted Items" messages	Delete if more than 2 days old

Note: If you must retain the message or attachment for a longer period, you should either: (i) print a hard copy of the message and store it in an appropriate folder; or (ii) move the message or attachment to an e-mail "folder" or other electronic file.

5. **Documents** on obsolete disks and workstations	**Retention Time** Convert information to usable format, or save information on obsolete disks with provision for conversion if necessary

6. **Printouts** of accumulated or processed data	**Retention Time** In accordance with the appropriate retention time for the document

Note:

The *following computerized records or magnetic tapes must be retained until notification from Tax Department:*

- *General Ledger*
- *Voucher Register/Distribution*
- *Master Property List*
- *Year-End Tax Depreciation Computations*
- *Tax Report Reserves — Report R-31*
- *DaRT Archiving System*
- *Programs, Layouts, etc., necessary to print the above records*

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IV. Contracts & Agreements

General Provisions

In order to apply a retention time to a contract-related record, you must first establish a termination or expiration date for the contract.

For records management purposes, a contract is terminated when all of the following have occurred:

- There has been performance by all parties under all provisions of the contract or agreement. All work has been performed and payment made.
- The term of any guarantee, warranty or indemnification has expired.
- If the contract has a "hold confidential" clause, it will not be terminated until the confidential matter can be released.
- There has been complete satisfaction of any claim by or against the Company which may have arisen because of the contract.
- The document is deemed to have no future value as essential evidence to maintain or protect Company Confidential know-how, to defend the Company from claims or to assist the Company in asserting claims.
- There are no unresolved capitalization or expense tax problems.

A termination date should be established when a contract is signed. Alternatively, an outline of the circumstances which define termination of the contract should be written. A future review time should be set, in order to establish a definite termination date.

Major Contract

For the purposes of this manual, a "major contract" has one or more of the following features:

- A commitment for purchase or sale of products, raw materials, services or supplies in connection with normal commercial operations exceeding:
  - $5,000,000 in one year, or
  - $10,000,000 in five years, or
  - $15,000,000 in fifteen years.
- A commitment to acquire, sell, or construct a capital asset, if the total consideration exceeds $500,000.
- Provisions involving the acquisition, organization or dissolution of a corporation or contractual joint venture.
- Provisions for the acquisition, sale or licensing of patents or know-how.
- Provisions that, in the judgment of the attorney preparing or reviewing the contract, necessitate retaining it for more than six years after completion because of special circumstances such as:
  - The magnitude and importance of contract obligations,
  - The fact that liability may not be ascertainable for a substantial period of time after the time stated for
  - performance of the contract,
  - Difficulty of determining the date on which performance by the parties under the contract will be completed.

Supporting Papers, Correspondence, Etc.

Unless otherwise specified, IP Law Group copies of supporting papers, correspondence, etc., collected in connection with the preparation of contracts and agreements covered in this chapter shall be retained until 6 years beyond the termination of the contract, or until completion of negotiations if the contract was approved by the IP Law Group but not executed, and will then be reviewed by the IP Law Group before such records are destroyed.

Unless otherwise specified, all other Law Department copies of supporting papers, correspondence, etc., collected in connection with the preparation of contracts and agreements covered in this chapter should be retained until execution of the contract and/or completion of negotiations, and should be reviewed by the Law Department before destruction.

Copies of such records which are retained elsewhere than in the Law Department files should be retained for one

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year after execution of the contract and/or completion of negotiations.

All papers generated in connection with abandoned negotiations on contracts or agreements should be retained for one year after abandonment.

Retention Periods For Specific Types of Contracts

1. **Bills of Lading**	**Retention Time**
• Domestic — in responsible office file	Year originated + 6 and after tax audit
• Export — in responsible office file	Year originated + 6 after tax audit
• Other copies	Year originated + 6, or less if no longer useful

2. **Contracts Individually Prepared** — by Law Department for purchase, sale, patent license, know-how, consultation, etc.

Major, Retained by Office of Corporate Secretary:	**Retention Time**
• Company (signature) copy in Corporate Secretary's vault	Until 10 years after termination of contract; but note Item 12 in this chapter
• Conformed signed copy in business platform or staff department file	Until 6 years after termination of contract; but note Item 12 in this chapter
• Other conformed copies	Until termination of contract

Note:
If a given transaction is governed by more than one major contract, all of the contracts should be kept until ten years after the termination of the contract which terminates last. This standard shall also apply to major contracts approved by the Law Department but not executed.

Minor, Not Retained by Office of Corporate Secretary:	
• Company (signature) copy in originating or administrating office file	Until 6 years after termination of contract; but note Item 12 in this chapter
• Other conformed copies	Until termination of contract
• Technical Consulting	Until 10 years after termination of the consulting period and after review

Note:
This standard shall also apply to minor contracts approved by the Law Department but which are implemented on an ad hoc basis without signature.

3. **Employment Contracts & Agreements** — on approved, printed Solutia forms	**Retention Time**
• Company (signature) copy in Human Resources file	Duration of employment + 20 years
• Other copies	For duration of employment

4. **Government (U.S.) Contracts**	**Retention Time**
• Company (signature) copy in originating or administrating office file or conformed copy at location of government audit	In accordance with retention period for non-government contracts unless a time is set by the terms of the specific contract and any relevant renegotiations

5. **Labor Contracts**	**Retention Time**
• Company (signature) copy and essential work negotiation papers in division or location file	Until 20 years after termination of contract
• Other copies, work and negotiation papers	Until 20 years after termination of contract

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6. Leases — (excluding Real Estate) See also chapter on "Shipping and Transportation" and also item 12 of this chapter	
	Retention Time
• Company (signature) copy in originating or administrating office file	Until 6 years after termination of the lease
• Other copies	Until termination of the lease
7. Material Exchange Agreements/Conversions	**Retention Time**
• Company (signature) copy in division file	Until 6 years after termination of the contract
• Other copies	Until termination of the contract
8. National and Area Purchase Agreements and Related Records	**Retention Time**
• Company copy in Purchasing Department file	Until 2 years after termination of contract
• Other copies and excerpts	Until termination of contract
9. Product Warranties	**Retention Time**
• Company (signature) copy in division file	Until 6 years after termination of warranty or discontinuance of product sale
10. Purchase Orders — Including essential related papers	
	Retention Time
• Originating purchase office file copy	Until 1 year after termination of contract
• Engineering, maintenance, storeroom, supply depot or other requisitioning and receiving office file	Until termination of contract, or less if no longer useful
• Research record copy maintained with notebook in connection with experimental work	Year originated + 25; microfilm before destroying. Keep microfilm permanently
11. Sales Contracts and Agreements — on approved printed Solutia forms	**Retention Time**
Major Contracts:	
• Executed Company (signature) copy	Until 10 years after termination of contract
• Other executed copies	Until termination of contract
• Specimen copy of forms	Until superseded + 5 years
Minor Contracts:	
• Executed Company (signature) copy	Until 6 years after termination of contract
• Other executed copies	Until termination of contract
• Specimen copy of forms	Until superseded + 5 years
12. Construction, Maintenance and Third Party Service Contracts, including Transportation Services — which require indemnity or certificates of insurance from the contractor or service provider.	**Retention Time**
• Original signature copy	Permanent
• Other copies	See item 2 of this chapter.

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V. Corporate Records

These records pertain to the formation, continuation, and dissolution of corporate bodies. Solutia Inc. is the principal corporation. The records pertaining to the formation and continuation of Queeny Chemical Company and any company which was merged with Solutia as well as any applicable pre-spinoff documents are considered, for the purposes of this manual, to be corporate records of Solutia Inc.

A. General Records:

1. Acquisitions, Mergers, Consolidations, Reorganizations, Dissolutions, Joint Ventures, etc.	**Retention Time**
• Company records in file of secretary of the company involved	Permanent if stock acquisition is involved; 50 years if purely asset acquisition
• Papers, correspondence, drafts, etc., collected in connection with negotiations and preparation	While useful only
• Due diligence studies and documents	First review, year or origination + 7. Review before destroying. Subsequent reviews, every 5 years until records can be destroyed.
2. Certificates of Incorporation	**Retention Time**
• Company copy in file of secretary of the company involved	Permanent
3. Corporate Guide — Data and information concerning subsidiary, associated and affiliated companies of Solutia	**Retention Time**
• Company copy in Office of Corporate Secretary file	Until 2 years after superseded
• Other copies	Until superseded
4. Corporate Secretary's Records — Data and information concerning directors, officers and other company personnel, committees of directors, as essential for preparing corporate records and applications	**Retention Time** Until superseded or report completed
5. Minutes, Committees of Directors — Audit and Finance, Governance, Executive Compensation and Development, etc.	**Retention Time**
• Company copy and underlying papers in file of secretary of the company involved, or in file of management liaison to committee in keeping with assigned responsibility	Permanent
• Copies and excerpts in all other offices	Year originated + 1
6. Minutes, Corporate — Stockholders and directors meetings	**Retention Time**
• Company copy and underlying papers submitted for action in file of secretary of the company involved	Permanent
• Copies and excerpts in all other offices	While useful only
7. Qualifications to do Business and Related Records	**Retention Time**
• Company copy in file of secretary of company involved	Permanent

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B. *Securities/Stock Records:*

1. SEC, Reports to	**Retention Time**
• Company copy in file of secretary of the company involved	Year originated + 40
• Other copies and work papers	Year originated + 5, or less if not useful
2. Securities, Evidence Thereof — Listing applications, registration statements, etc.	**Retention Time**
• Company copy in file of secretary of the company involved:	
◦ Stock and securities convertible into stock	Until 25 years after security termination
◦ Securities non-convertible into stock	Until 10 years after security termination
• Other files	While useful only
3. Stock Certificates, Canceled	**Retention Time**
• Company copy in stock records file of the company involved	Year canceled + 15
4. Stock Certificates, Lost — Affidavits & records	**Retention Time**
• Company copy in stock records file of company involved	Year originated + 50
5. Stock Transfer Sheets	**Retention Time**
• Company copy in stock records file of company involved	Year originated + 1; then microfilm and permanently retain microfilm
• Other copies	While useful only

C. *Shareowner Records:*

1. Proxies & Proxy Lists	**Retention Time**
• Company copy at EquiServe	Year originated + 1
2. Shareholder Inquiries Concerning Holdings	**Retention Time**
• Company copy in stock records file of company involved	Year originated + 5
3. Shareholder Ledger	**Retention Time**
• Company copy in stock records file of company involved — on microfiche	Permanent
• Other copies of record data printouts	While useful only
4. Shareholder, Reports to — The stated retention time for these records presumes continuation of the company. If the company is dissolved, these records will be retained for 5 years after termination of the company.	**Retention Time**
• Copy of Annual Report in Office of Corporate Secretary file	Permanent
• Copy of all other communications in originating office file	Year originated + 50
• Forms 10-K, 10-Q, Proxy Statements	Permanent
• Registration Statements on Forms S-1, S-3, S-4, S-8	30 years

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VI. Engineering

A. Drawings:

1. Facility Engineering Drawings	**Retention Time**
• Company file of tracings, microfilm or computer-aided drawings (CAD) of copies in plant file	Until 10 years after termination of the facility
• Other copies	Until termination of the facility, or less if no longer useful

2. Product Engineering Drawings	**Retention Time**
• Company copy of tracings, prints, microfilm and CAD in responsible office file	Until 10 years after termination of product
• Other copies	Until termination of product, or less if no longer useful

B. Manuals:

1. Product Project Engineering Manuals — Description, design, instructions, etc., for manufacture of fabricated or assembled products	**Retention Time**
• Company copy in responsible office file	Until 10 years after termination of product
• IP Law Group copy	Until 10 years after termination of product
• Other copies	Until termination of product

2. Project Design Manuals — Description, design, instructions for capital addition, improvement projects, plus Scope Reports and CEAs/Eas	**Retention Time**
Installed Projects and Subsequent Revisions:	
• Company copy in plant file	Until 10 years after termination of facility
• Division and plant copy	Until termination of facility
• Construction copies	Until 1 year after termination of facility
Abandoned Projects:	
• Company copy in plant file if project report assembled	Until 10 years after termination of project
• Relevant work papers if no report assembled	Until 5 years after termination of project

C. Project Files:

1. Project Files — Closed project files prepared in accordance with procedure 106	**Retention Time** Until 10 years after completion of project

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2. Project Support Files Not Included in Above Project — Engineering development records, file lab data, documentations, calculations, programs resulting from development work in archives or plant files	
Including:	**Retention Time**
• Purchasing Department master purchase order files	Until 5 years after completion of project
• Purchasing Department files	Until 5 years after completion of project
• Accounting Department purchase order files	Until 5 years after completion of project
• Project status reports from Financial and Operations Analysis	Until 5 years after completion of project
• Engineering Activity reports from Financial and Operations Analysis	Until 5 years after completion of project

D. Technical:

1. Engineering Technical Reports — Technology of value, not specific capital addition or improvement project	**Retention Time**
• Company circulating copy in central files, plant file, or Webster Groves Technical Center files	Year originated + 35
• Originating office copy, work papers and drafts	Until 1 year after completion of project

2. Engineering Technical Information – Not specific to Solutia project, facility, product or proprietary know-how, and not library material	**Retention Time**
• All copies	Until superseded, or less if no longer useful

3. Environmental Control Data — for engineering analysis and design purposes	**Retention Time** Until completion of project, unless a longer period is required by law or legal proceedings

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VII. Environmental Safety & Health

A. General:

The retention time for records listed in this General Section shall apply unless a specified record and retention time are listed in Sections B. through E. below.

1. **Authorizations for Signatures to Documents** (for example, air, water, solid waste permit applications, periodic reports, required permits, etc.)	**Retention Time**
• Company copy in Environmental Law file	Permanent *
• Other copies	Until superseded

* *"Permanent" for purposes of this section shall mean original hard copy is to be retained year originated + 20; then document may be retained in original form or stored by means of photographic, electronic or other means of copying and retained permanently.*

2. **Company Guidance and Procedures**	**Retention Time**
• Company copy of opinions and other records for legal guidance (internally and externally generated) in Environmental Law file	Until no longer useful, or until superseded
• Company copy of other guidance and procedures in originating office file	Until superseded
• Other copies	Until no longer useful

3. **Regulatory Agencies — Federal, State, County, Municipal** (for example, discharge monitoring reports, Superfund spill reports, etc.)	**Retention Time**
a. Compliance and other records required by law to be submitted to the government, and OSHA Material Safety Data Sheets	
• Company copy of compliance record and supporting data in originating office file	As specified by law or regulation
• Company copy of noncompliance and other records supporting data in originating office file	Permanent
• Drafts	Until completion of record
• Other copies and excerpts	While useful only
b. Compliance and other records required by law to be retained by the Company (for example, hazardous waste shipping manifests, financial assurance demonstrations, etc.)	
• Company copy and supporting data in originating office file	Unless otherwise instructed elsewhere in this chapter, as specified by law or regulation or, in the case of medical records, until released by Director, Benefits at a later date
• Other copies	Until no longer useful
c. Government Contracts (for example, correspondence, records of meetings and telephone conversations with government regulators, etc.)	
• Company copy of relevant correspondence and notes of conversations and meetings with government in originating office file	Permanent
• Drafts	Until completion of record
• All other copies	While useful only

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Company copy of other documents pertaining to government contract (for example, third party correspondence, technical studies, allocation of liability, financial documents) in originating office file	Until no longer useful or as specified by law or regulation
d. Documents pertaining to permits, registrations, petitions, variances, waivers, orders, etc.	
• Company copy of applications and requests, supporting data used to complete applications and requests, draft permits and orders, comments and correspondence provided to or by the regulatory agency, and final copies in originating office and Environmental Law files	Permanent
• Other drafts	Until completion of record
• Other copies	While useful only

4. **Surveys and Audits**	**Retention Time**
• Company copy of surveys or assessments in the responsible office file	Until superseded or until no longer useful
• Company copy of the audit closure file (final report, action plan and plan resolution documents) in responsible office file	Permanent
• Work papers, completed questionnaires, and other copies	Until superseded
• Drafts	Until completion of record

B. Industrial Hygiene:

Company copy of records not required by law in originating office file.

1. **Correspondence** — Relating to reports	**Retention Time** Year originated + 1
2. **Drafts** — of reports	**Retention Time** Until completion of report, or until no longer useful, whichever occurs first
3. **Experimental Project Reports**	**Retention Time**
• Original copy	Permanent
4. **LP & EC Reports, Environmental Assessments**	**Retention Time** Until completion
5. **LP & EC Procedures and Checklists**	**Retention Time** 3 years\

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C. *Medical:*

1. **Employee Medical History** — Documents containing health assessment and medical surveillance or monitoring program assessments, similar information for contract workers, requests for medical records and back-to-work clearance, injury reports for Solutia employees and contractors' employees — records accessible to Medical Staff only.	
World Headquarters and Other Locations With Company-Operated Medical Facilities:	**Retention Time**
• Company copy in medical facility file	As specified by law or regulation, or a later date specified by the Director, Benefits
Locations Utilizing Retained Medical Facilities:	
• Company copy in physician's or medical facility file	As specified by law or regulation, or a later date specified by the Director, Benefits
• Company copy in sealed record (opened only by physician) at office location if medical facility cannot retain	As specified by law or regulation, or a later date specified by the Director, Benefits
2. **Employee X-Rays** — Files available to physicians only	**Retention Time**
• Files in all locations	As specified by law or regulation, or a later date specified by the Director, Benefits
3. **Narcotic Records** — All necessary orders, invoices, inventory or dispensing records	**Retention Time**
• Company copy in administrating office file	Year originated + 2, unless longer retention time is specified by law or regulation

D. *Toxicology:*

1. **Advisory Information on Toxicity** — Written or telecommunications records	**Retention Time**
• Company copy in Corporate Toxicology file	Year originated + 10
• Other copies	Year originated only
2. **Product Information** — Product application data assembled for sales guidance and manufacturing relating to raw materials and other substances, toxicity statements and data sheets	**Retention Time**
• Company copy in Corporate Product Stewardship file	Until 10 years after superseded
• Other copies	Until superseded
3. **Study Reports** — All Solutia-sponsored toxicity studies	**Retention Time**
• Company copy of original or validated copy in Corporate Toxicology or Corporate Product Stewardship file	Year originated + 25, microfilm before destroying, retain microfilm permanently
• Microfilm in Corporate Toxicology or Corporate Product Stewardship file	After review by Law Department
• Other copies	Until study completed

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E. Miscellaneous:		
1.	**Automatic Continuous Area Monitoring Data and Other Plant-Monitored Data**	**Retention Time** Hard copy — 3 years; microfilm before destroying; retain microfilm permanently
2.	**OSHA Material Safety Data Sheets (MSDS) —** Supporting data, and documents requesting or denying disclosure of confidential trade secret information in MSDS	**Retention Time** Permanent
3.	**Personal Protection Equipment Selection Requirements**	**Retention Time** Permanent
4.	**Safety Training Records** – For regular Solutia Employees and contractor employees	**Retention Time** Permanent
5.	**OSHA — Individual Records —** Maintained as required by 29 CFR 1910.20	**Retention Time** 30 years; longer if certain specific requirements apply or if Corporate ESH specifies

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VIII. Financial

Pertaining to financial matters of the Company including receipt, disbursement and accounting of funds and measurement of financial performance.

A. Accounts Payable and Other Payments:

1. Daily Activity Reports — Invoice lists and corrected Resp. 0001 exception reports	**Retention Time** Year originated + 6 and after tax audit
2. Daily Control Statements — Batch control reports, additions report, daily distribution summary and outbound freight daily activity summary	**Retention Time**
• Company copy in Accounts Payable Department file	Year originated + 1
3. Distribution Reports — Monthly distribution reports, corrected general ledger summary reports	**Retention Time**
• Company copy in Accounts Payable Department file	Year originated + 6 and after tax audit
4. IRS 1099 Data	**Retention Time**
• Plant input forms	All IRS 1099 data to be retained for year originated + 6 and after tax audit
• Final update & correction listings	All IRS 1099 data to be retained for year originated + 6 and after tax audit
• Employees' 1099 copy, all electronic, optical or other storage methods	All IRS 1099 data to be retained for year originated + 6 and after tax audit
• Update and correction detail	All IRS 1099 data to be retained for year originated + 6 and after tax audit
5. Invoices and Freight Bills — All accumulated data for payment of vendor invoices for goods, freight and other services, correction forms, replacement check detail and necessary related documents	**Retention Time**
• Company copy in Accounts Payable Department file	Year originated + 9 and after tax audit *Except: invoices for defense of insurable claims — permanent*
• Other office copies of invoices, freight bills and related documents	While useful only
6. Payment Reports	**Retention Time**
• Semi-annual payment reports	Year originated and after tax audit
• Daily, bi-monthly and monthly payment reports	While useful only
7. Selected Accounting Reports — Weekly distribution report, corrected exception report, pickout reports, set-up reports, and outbound freight shipper run	**Retention Time**
• Company copy in Accounts Payable Department file	Year originated
• Other copies	While useful only

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8. **Status Reports** — Debit balance report, past-due report, duplicate payment report, open item list and data management report	**Retention Time**
• Company copy in Accounts Payable Department file	Year originated
• Other copies	Until superseded
9. **Vendor Master File Activity List**	**Retention Time** Year originated + 1 and after tax audit

B. Accounts Receivable — and Other Receipts:

1. **Cash Receipt Documents** — Check photostats or microfilm, transfer-depository reports, distribution reports, etc.	**Retention Time**
• Company copy in administrating office file	Year originated + 3 and after tax audit
2. **Cash Receipts Ledger**	**Retention Time**
Total Company:	
• Company copy & essential source documents in Central Accounting Department file	Year originated + 6 and after tax audit
• Other copies	While useful only
• Ledger reconciliations	Year originated + 6 and after tax audit
Local Funds: (*Plant cafeterias; petty cash, etc.*)	
• Company copy in administrating office file	Year originated + 6 and after tax audit
• Ledger reconciliations	Year originated + 6 and after tax audit
3. **Customer History Records** — Any form	**Retention Time**
• Company copy in administrating office file	Year originated + 6 and after tax audit
4. **Registers** — Cash, control report, invoice, journal, split cash washout	**Retention Time**
• Company copy in administrating office file	Year originated + 2 and after tax audit
5. **Trial Balances**	**Retention Time**
• Company copy in Accounting Department file	Year originated + 6 and after tax audit
• Credit Department copy	Until superseded
• International Division copy	While useful only
• Other copies	Until superseded

C. Audit:

1. **External Audit Reports**	**Retention Time**
• Company copy in Controller's Office file	Year originated + 15
• Other copies & excerpts	While useful only
2. **Internal Audit Reports**	**Retention Time**
• Company copy in Internal Audit file	Year originated + 15
• Other copies	While useful only

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	Retention Time
3. Tax Audits	See chapter on "Tax."

D. Banking:

1. Bank Account Statements & Reconciliations	**Retention Time**
• Company copy in administrating office file	Year originated + 6 and after tax audit
2. Bank Resolutions	**Retention Time**
Board of Directors Minutes:	
• Treasury Department copy	Until resolution is revoked + 6 years
• Other copies	Until resolution is revoked
3. Bank Statements of Condition	**Retention Time**
• Treasury Department file	Until superseded
4. Canceled Checks & Check Registers — In files authorized by Treasury Department	**Retention Time**
• Payroll, salary & wages	Year originated + 3
• Dividend, voucher and local working fund checks and registers	Year originated + 6 and after tax audit
5. Depository Receipts	**Retention Time**
• Treasury Department file	Year originated + 6 and after tax audit
• Accounts Receivable Department file	Year originated + 3

E. Billing:

1. Consigned Stock (Product) Ledger, Related Documents & Work Papers	**Retention Time**
Domestic:	
• Company copy in Billing (or other preparing) Department file	Year originated + 1
• Other copies	While useful only
International:	
• Company copy in International Division Accounting file	6 years and after tax audit
• Other copies	While useful only
2. Debit & Credit Source Documents	**Retention Time**
• Company copy in Billing Department file	Year originated + 1
• Other copies	While useful only
3. Invoices, Debits & Credits — Pertaining to supply of goods and services by Solutia	**Retention Time**
• Company copy in Billing Department file including essential related papers	10 years and after tax audit
• Other copies of invoices and related papers	While useful only

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4.	**Returnable Container Inventory Ledger**	**Retention Time**
•	Company copy in Billing (or other preparing) Department file	Year originated + 2
•	Other copies, excerpts, and source or related documents	While useful only
5.	**Returnable Container Receiving Reports**	**Retention Time**
•	Company copy in Billing Department file	Year originated + 1
•	Other copies, and source or related documents	While useful only
6.	**Shipping Papers (Intra-company)** — and other requests for billing, also related and essential work papers	**Retention Time**
•	Company copy in Billing Department file	Year originated + 2
•	Other copies	While useful only

F. Budget:

1.	**Actual vs. Budget Financial Reviews - Quarterly, Annual, Special**	**Retention Time**
•	Company copy & work papers in Controller's Office file	Year originated + 5
•	Other copies and excerpts	While useful only
2.	**Actual vs. Budget Reports for Expenses** — All MAT departments, plant service departments, etc.	**Retention Time**
•	Company copy in Controller's Office file	
•	Monthly	Year originated + 1
•	Year-end	Year originated + 10
•	Other copies & excerpts	While useful only
•	IP Law Group files - year-end	While useful only
3.	**Budget Documents, All** — for expenses, sales, income, etc. (annual budget books, budget statements, all excerpts, work papers, etc.)	**Retention Time**
•	Company copy in Controller's Office file	Year originated + 10
•	Other copies & excerpts	While useful only
4.	**Product Group Data Books** — and essential work papers	**Retention Time**
•	Company copy in Controller's Office file	Year originated + 10
•	Other copies and excerpts	While useful only
5.	**Utilization Plant Facilities** — Actual vs. capacity reports	**Retention Time**
•	Company copy in Controller's Office file	Year originated + 10

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G. Capital Expenditures & Property Records:

1. **Appropriation & Retirement Requests**	**Retention Time**
Above General Manager Approval:	
• Controller's Office copy	Until 10 years after completion of project
• Corporate Planning and Evaluation or IP Law Group copy, including work papers or approved and unapproved requests	Year originated + 10, or less if no longer useful
• Originating company or department copy and work papers	Until 10 years after project completion or less if no longer useful
• Other copies	Year originated + 1, or less if no longer useful
General Managers' or General Managers' Delegated Approval:	
• Company copy in originating business platform file	Until 5 years beyond project completion

2. **Construction Expense Data — Company Construction Programs**	**Retention Time**
• Company copy, work papers, and other data records for forecast of corporate expenditure in Controller's Office file	Year originated + 5
• Other copies, work papers, etc.	While useful only

3. **Oil & Gas Lease Transaction Records** — Undeveloped mineral rights lease record folder and file (LD forms) included therein	**Retention Time**
• Company copy in originating business platform accounting department file	Until termination of lease + 6 years and after tax audit
• Other copies	While useful only
• Journal entries	Year originated + 25

4. **Project Performance Reports** — Appropriation Requests vs. Actual	**Retention Time**
• Company copy in Controller's Office file	Until completion of project + 10
• Other copies, work papers, etc.	Until completion of project + 3
• Journal entries	Year originated + 25

5. **Property Additions & Construction Records — In file of business platform:**	**Retention Time**
• Forms, tabulations & work papers establishing asset value	Year originated + 10 and after tax audit
Property Inventory Record (Property Cards):	
• Active equipment files	Until retirement of equipment
• Retired equipment files	Year originated + 10 and after tax audit

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6. Property Master Listings (Tabulation Printout)	**Retention Time**
• Company copy in file of business platform Accounting Department	
• Bi-monthly listings	Year originated + 2
• Year-end listings	Year originated + 10 and after tax audit
• Other copies	While useful only

7. Property Repair Records	**Retention Time**
• Major or minor authorization and records of cost	Year originated + 10 and after tax audit

8. Property Retirement Records	**Retention Time**
• All forms, work papers & tabulations establishing amount of asset retired in file of business platform	Year originated + 10 and after tax audit

9. Property Transfer Records	**Retention Time**
• Forms, work papers & tabulations in Controller's Office file	Year originated + 2

10. Statement of Capital Additions & Replacement by Company & Summary for Directors	**Retention Time**
• Copy in platform Engineering Department accounting file	Year originated + 10
• Other copies, plant reports, work papers, etc.	While useful only

H. Company Ledger, Financial Statements & Reports of Finances:

1. Company to Shareholder Reports —
(Annual Reports, etc.)
See page 9 in chapter on "Communications."

2. Financial Statements - Foreign Subsidiaries — Statements in foreign currency translated to U.S. currency	**Retention Time**
• Company copy in Accounting Department file	Year originated + 5

3. Financial Statement - Solutia Inc.— Documents which report the financial circumstances (balance sheet and P&L) of Solutia Inc., and the business platforms, subsidiaries, and other segments entering the consolidated statement	**Retention Time**
• Company copy & essential work papers in Controller's Office file	Year originated + 25
• Board of Directors' minutes copies	Permanent
• Other copies	While useful only

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4. General Ledgers — of all business platforms and staff departments	**Retention Time**
• Company copy in Controller's Office file	Year originated + 25
• Other copies	While useful only

5. Journal Entries	**Retention Time**
• Company copy in originating office file	Year originated + 10 and after tax audit
• Other copies	While useful only

6. SEC Annual Report & work papers
See page 9 in chapter on "Communications."

I. Cost:

1. Cost & Service Reports	**Retention Time**
• Company copy in business platform Accounting Department file	Year originated + 10 and after tax audit
• Other copies	While useful only

2. Cost Standards — Including work papers	**Retention Time**
• Company copy in business platform file	Until 10 years after superseded, or less if no longer useful
• Other copies	While useful only

3. Ledgers — Raw materials, goods-in-process, and finished goods	**Retention Time**
• In business platform Accounting Department file	Year originated + 10 and after tax audit

J. Profitability:

1. Profit by Products & Product Groups	**Retention Time**
• Company copy in business platform Accounting Department file	Year originated + 10
• Other copies	While useful only

2. Profitability Studies — by industries, trade areas, countries, etc.	**Retention Time**
• Company copy in business platform Accounting Department file	Year originated + 10
• Other copies	While useful only

K. Miscellaneous:

1. Accounting & Budget Procedures, Directives & Manuals	**Retention Time**
• Copy in originating office file	Until 10 years after superseded
• Other copies	Until superseded

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2. **Expense Reports & Travel Statements of Personnel**	**Retention Time**
• Company record in file of accounting office making payment:	
• Reports of employees engaged directly in government contract work	Year originated + 4 and after tax audit
• Reports of all other employees	Year originated + 3 and after tax audit
• Other copies — all reports	While useful only

3. **Individual Authorizations for Expenditures**	**Retention Time**
• Copy in Internal Auditor file	Until superseded + 5
• Other copies	Until superseded

4. **Renegotiation**	**Retention Time**
• Sales records & work papers in business platform Accounting Department file	Until 3 years beyond completion or renegotiation of contract
Reports & Summaries:	
• Company copy in Controller's Office file	Year originated + 25
• Other papers	Year originated + 1

5. **Royalty Payments & Receipts Required by Contracts, Agreements, etc.**	**Retention Time**
• Company copy in administrating office file	Until 6 years beyond expiration of agreement and after tax audit
• Other copies	Until expiration of agreement, or less if no longer useful

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IX. Human Resources & Payroll/Benefits

A. Benefit Records:

1. Employees with Vested Interests in Pensions, Insurance, Stock Options, etc.	**Retention Time**
• For salaried employees, Company copy in Personnel/Payroll Department file	Until death of employee and last surviving beneficiary
• Local copy in Company/department	Until employee retires and commences benefits
• For wage employees, Company copy during employment: in Company or location file	Until employee retires or terminates, then transfer file to Personnel/Payroll Department
• Company copy after termination or retirement in Personnel/Payroll Department file	Until death of employee and last surviving beneficiary
2. Employees Not Vested	**Retention Time** Until age 70
3. Medical Benefit Records	**Retention Time**
• Copy of employee's records in responsible office file	Until released by Director, Benefits
• Copy of employee's family records in responsible office file	Year originated + 7

B. Employment Records:

Employment records not specified below — Company (original) copy (until 3 years after effective date of employee's separation from Solutia).

1. Application and Attached Resume	**Retention Time** If hired, duration of employment plus 3 years; if not hired, 3 years
2. Attendance Record	**Retention Time** Year originated + 4
3. Commendations — All Files	**Retention Time** Year originated + 4
4. Disability/Medical — DIP leave notices, etc.	**Retention Time** Until released by Director, Benefits
5. Disciplinary Action — Performance-related memos in employee personnel file	**Retention Time** 4 years unless union contract or plant policy (or labor agreement) on progressive discipline requires shorter retention
6. Employment Contracts	**Retention Time** Duration of employment + 20

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7. Memoranda Discussing Performance and Other Work-Related Issues	**Retention Time** Duration of employment
8. Performance, Results Reviews or Appraisals — All copies	**Retention Time** Duration of employment + 3
9. Records Required Under Equal Pay Act for Hourly Workers — Regarding work week, hours, pay rates, total wages and deductions, collections, bargaining agreements	**Retention Time** 3 years
10. Form 359's and Related Documentation	**Retention Time** Duration of employment + 3
11. Training Courses — Record all courses	**Retention Time**
• Non-safety-related courses	Duration of employment + 3
• Safety-related courses	Permanent
12. Work History — In personnel file or retained elsewhere; bid sheets	**Retention Time**
• Company (original) copy in Personnel/Payroll file	Until released by Vice President, Human Resources

Personnel & Payroll

C. Payroll Records:

1. Authorization for Payroll Deductions — Other than tax	**Retention Time**
• Company copy in responsible office file	Until 2 years after superseded
2. Canceled Payroll Checks & Check Registers	**Retention Time**
• Originals in file of responsible office	Year originated + 3
3. Employee Tax Records	**Retention Time**
Federal Income:	
• W-4 form (original) in responsible office file	Year originated + 6 and after tax audit
• W-2 form (copy) in responsible office file	Year originated + 6 and after tax audit
• 1099 form (copy) in responsible office file	Year originated + 6 and after tax audit
State & Local Income or Earnings:	
• All records in responsible office file	Year originated + 6 and after tax audit unless longer retention required by statute and/or regulation

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4. **Payroll Distribution Records**	**Retention Time**
Journal Entries:	
• Company copy in division Accounting Department file	Until released by Compensation and Benefits Accounting Director
• Other copies	Year originated + 2, or less if no longer useful
• Payroll Department work papers	Year originated + 6 and after tax audit

5. **Tax Summary Reports**	**Retention Time**
• Company copy in responsible Accounting Department file	Year originated + 6; audit by Tax Department before destroying
• Other copies	Year originated + 2, or less if no longer useful

6. **Time Cards, Time Sheets, and Related Schedules**	**Retention Time**
• Company copy in responsible office file	Year originated + 3

7. **Wage and Rate Schedules, Merit System**	**Retention Time**
• Company copy of published or posted statements or schedules in issuing office file	Until 25 years after superseded
• Other copies	Until superseded

D. Policies & Procedures:

1. **Employee Benefit Plans Other than Pension**	**Retention Time**
• Legal background and opinions in Law Department file	Until 25 years after superseded
• Company copy of published plan documents in issuing office file	Until 25 years after termination of plan
• Other copies of published plan documents	Year originated + 1

2. **Personnel Policy Manual & Other Company Bulletins**	**Retention Time**
• Company copy in Corporate Human Resources file	Until 10 years after superseded
• Other copies	Until superseded

3. **Pension Plans**	**Retention Time**
• Legal background and opinions in Law Department and/or administrating office file	Until 10 years after death of last beneficiary
• Company copy of published plan documents in issuing or administrating office file	Until 10 years after death of last beneficiary

E. Related Subject Files — All Personnel:

These files are maintained separately from the personnel file folder and are not available to the employee nor to anyone in management not directly involved in the proceeding without approval of the Law Department.

1. **Documentation and/or Investigations of EEO-Related Matters** — and other charges or legal proceedings	**Retention Time** Until 1 year after end of investigation

2. **Salary and Wage Garnishments**	**Retention Time** 1 year after satisfaction of garnishment

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F. Other:

1. Administrative Reports of Employment — Statistical or analytical	**Retention Time**
• Company copy of continuing statistics reports in Personnel/Payroll Department file	Year originated + 50
2. Affirmative Action Plans and Supporting Documents – such as validation and results of selection procedures	**Retention Time** Year originated + 2 except for documents reflecting "adverse impact" of selection procedures, which should be kept for 2 years after cessation of adverse impact
3. Applicant Lists of People Who Do Not Become Solutia Employees — Records, lists	**Retention Time** Year originated + 1
4. Documents Reflecting Performance Issues of Temporaries	**Retention Time** 3 years after superseded
5. Drug Testing Records	**Retention Time**
• For employee	Duration of employment + 3
• For rejected offerees	3 years
6. Employee Lists — Skills inventory, addresses, memberships and applications, distribution, and other factual information (not employment or benefit record)	**Retention Time**
• All copies	Until superseded
7. I-9's and other IRCA Documents	**Retention Time**
• All copies	Until 3 years after hiring or 1 year after termination, whichever is longer
8. Job Descriptions and Advertisements	**Retention Time**
• Company copy in issuing office file	Until 1 year after superseded
9. Labor Contracts — Work papers and negotiation records (See also chapter on "Contracts and Agreements")	**Retention Time**
• Company copy in Company or location file	Until 20 years after termination of the contract
• Other copies	Same as above, or less if no longer useful
10. Local Wage Bid Sheets — Seniority lists and other records of contract compliance (unless used as work history)	**Retention Time**
• Company copy in location file	Until 20 years after termination of the contract
• Other copies	While useful only
11. Notices and Other Records Required by WARN Act	**Retention Time** 6 years

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12. Records of Grievances and Arbitrations	**Retention Time** 50 years
13. Records Reflecting Architectural Compliance with ADA Requirements	**Retention Time** Until superseded
14. RIF Releases under OWBPA	**Retention Time** Duration of employment + 3
15. Salary Increase Planning Sheets • Company copy in Payroll Accounting office • Other copies	**Retention Time** Year originated + 1 While useful only
16. Time Cards or Time Sheets for Temporary Workers	**Retention Time** 2 years
17. Workmen's Compensation Claim Medical Files	**Retention Time** Duration of employment + 3, or at a later date when released by Director, Risk Management

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X. Legal

Pertaining to activities in which guidance or assistance of attorneys is generally required.

1. Antitrust Investigations — FTC & Department of Justice	**Retention Time**
• All relevant and appropriate documents	Until termination of investigation and notice from Law Department
2. Authorizations for Signatures to Documents	**Retention Time**
• Company copy in administrating office file	Permanent
• Other copies	Until superseded
3. Compliance Investigations — Federal, state, county, municipal & private	**Retention Time**
Safety, Health and Environmental Practices, etc.:	
• Company copy in Law Department file	Until termination of investigation and notice from Law Department
• Other copies	Until termination of investigation and notice from Law Department
4. Contracts, Agreements & Related Records	**Retention Time** See chapter on "Contracts & Agreements."
5. Documents Created to Comply With Export Trading Company Act	**Retention Time** 5 years
6. Incorporation, Acquisitions, Mergers, Consolidations, Reorganizations & Other Related Corporate Matters	**Retention Time** See chapter on "Corporate Records."
7. Litigation & Claims	**Retention Time**
• Court files & work papers in Law Department file	Until completion of litigation and notice from the Law Department. *Except: Suits covered by insurance — permanent*
• Patent litigation in IP Law Group file	Until termination of investigation and notice from IP Law Group. *Except: Suits covered by Company insurance — permanent*
8. Solutia Annual Compliance Certification (Policy on Business Conduct, Antitrust Laws, Political Activity and Conflict of Interest)	**Retention Time**
By Company Personnel:	
• Company copy (signature copy of statement) & related records in files of responsible office	Year originated + 10
• Other copies	Year originated + 1

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9. Opinions & Other Records for Legal Guidance — Internal or external generation	**Retention Time**
• Company copy in Law or Treasury Department files	Year originated + 25, but if they are modified or replaced, then while useful only. Legal opinion given in connection with stock or asset acquisition or financing should be kept as long as the contracts pertaining to the transaction in question are kept
• Other copies & excerpts	While useful only
10. Patent, Trademark & Copyright Matters	**Retention Time** See chapter on "Patent, Trademark & Copyrights."
11. Pending Claims — Year-end Report to Auditors	**Retention Time**
• Company copy in Law Department file	Year originated + 5
• Other copies	Year originated + 1
12. Powers of Attorney	**Retention Time**
• Company copy in originating office file	Upon expiration + 10 or until expiration of retention period for patent file in question, whichever is later
• Other copies	Upon expiration
13. Regulatory Agencies — Federal, state, county, municipal	**Retention Time**
Permits, Registrations, Petitions, Variances, Waivers, Orders, etc.:	
• Company copy of applications and requests, supporting data used to complete applications, draft permits and orders, comments, and correspondence provided to or by the regulatory agency and final copies in originating office and Environmental Law files	Permanent
• Other drafts	Until completion of record
• Other copies	While useful only
14. Settlements and Releases of Legal Claims Signed in Advance of or During Litigation	**Retention Time** Permanent
15. Tax Matters	**Retention Time** See chapter on "Tax."

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XI. Manufacturing

A. Maintenance:

1. **Maintenance Manuals & Instructions**	**Retention Time**
• All copies	Until superseded
2. **Maintenance Records** — For control of operations and cost, analysis of equipment performance, etc.	**Retention Time**
• All copies	Until purpose served

B. Operations:

1. **Manufacturing Data** — Operating schedules, data logs and recordings, batch records, etc. — for control, operation analysis, patent purposes, etc.	**Retention Time**
• All copies	Until purpose served
2. **Materials Manufactured & Shipped Under Food & Drug Administration (or Other Agency) Control** — Drugs, pharmaceuticals, cosmetic ingredients, feed additives, etc.	**Retention Time**
Necessary Manufacturing and Shipping Records:	
• Company copy in responsible office file	As specified by law or regulation
3. **Process or Facility Operating Manual** — Description, flow charts, operating characteristics, instructions, and limits, as necessary to define process or operation	**Retention Time**
• Company copy in responsible office file (division, plant, Webster Groves Technical Center or other)	Until 10 years after termination of product
• Other copies	Until superseded
4. **Process Technology** — Technical data and information essential for supervision of manufacturing processes, but not included in process manual	**Retention Time**
• All copies	Until superseded
5. **Record of Alcohol Use** — All required government reports	**Retention Time**
• Company copy in administrating office for specific permit	Year originated + 5 or as specified by law or regulation
6. **Specifications** — Products, raw materials, packaging & other supplies	**Retention Time**
• All copies	Until purpose is served
7. **Testing/Analytical Procedures** — Products, raw materials, supplies	**Retention Time** Permanent if used in connection with an application or request for permits, registrations, petitions, variances, waivers, etc., draft permits and orders, comments and correspondence provided to or by a regulatory agency. Permanent if required by law to be submitted to the government, or if required by law to be retained by the Company to show compliance with federal regulations. Otherwise, until purpose served or as required by law

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	Retention Time
8. **Test & Analysis Results** — Products, raw materials, supplies	Permanent if used in connection with an application or request for permits, registrations, petitions, variances, waivers, etc., draft permits and orders, comments and correspondence provided to or by a regulatory agency. Permanent if required by law to be submitted to the government, or if required by law to be retained by the Company to show compliance with federal regulations. Otherwise, until purpose served or as required by law

C. Environmental Documents:

1. **Data Collected to Demonstrate Compliance with Regulations** — Federal, state, county, municipal	**Retention Time**
• All copies	Permanent if required by law to be submitted to the government, or if required by law to be retained by the Company to show compliance with federal regulations. Otherwise, until purpose served or as required by law
• Drafts and work papers	Until completion of report
2. **Data Collected for Engineering Analysis, Engineering Design, etc.**	**Retention Time**
• All copies	Permanent if supporting data for permit or application from government agency. Otherwise, until completion of project
3. **Regulations, Procedures, Analytical & Sampling Methods**	**Retention Time**
• All copies	Permanent if supporting data for a permit. Otherwise, until 10 years after superseded
4. **Test Data for Internal Company Control Purposes**	**Retention Time**
• All copies	Until purpose served or until data superseded, whichever occurs first

D. Safety:

1. **Safety Manuals & Instructions**	**Retention Time**
• All copies	Until 10 years after superseded
	Retention Time
2. **Safe Handling Procedures**	Until superseded

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XII. Marketing

1. **Advertising Copy**	**Retention Time**
Proof or Sample:	
• Company copy in Marketing or other issuing office file	Year originated + 2
• Log of advertisements in Marketing file	Year originated + 10

2. **Advertising Research Projects, Market Research and Development Projects**	**Retention Time**
Periodic Progress Reports:	
• Company copy in originating office file	Until completion of project
• Other copies	2 months
Interim, or Final, Summary Reports:	
• Company and lending copies in originating office (or library) file	Year originated + 5
• Information center file — microfilm	Permanent
• Other copies	2 months
• Work papers and drafts	Until 1 year after completion of report, or less if no longer useful
• Corporate Report Index	Until superseded

3. **Call Reports**	**Retention Time** Year originated + 1, or if earlier, until superseded

4. **Customer Complaint Records**	**Retention Time**
• Complaints about products adjusted or resolved without litigation in division file	Year originated + 3
• Complaints litigated, in all files	Until completion of case, and upon notice from Law Department

5. **Customer General Information File or List** — Identity, addresses, personnel lists, financial status, material requirements, etc., of customers and prospects	**Retention Time**
• Copies in all files	Until superseded

6. **Customer Payment Records** — Marketing copy of balances & histories	**Retention Time** Until superseded. See chapter on "Financial."

7. **Forecast or Strategies** — Product, industry, market, customer, etc.	**Retention Time**
• Company copy and work papers in originating division file	Until 3 years after superseded
• Enterprise Strategy copy	Until 1 year after superseded
• Other copies	Until superseded, or less if no longer useful

8. **Invoices, Shipping Papers, Debit & Credit Documents, Consignment Records, etc.**	**Retention Time** Year originated + 9, or less if no longer useful

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9. Labels — Identifying Solutia products as shipped to customers	**Retention Time**
• Company copy, all labels in Distribution Department	Permanent
• Company copy selected for trademark evidence in Distribution Department (or IP Law Group)	Until termination of trademark
• Other copies	Until termination of label use
10. List Price Deviation Record — Evidence of legality	**Retention Time**
• Company copy in issuing office file	Until 4 years after termination of contract
11. Material Exchange Agreements & Contracts — See chapter on "Contracts & Agreements."	**Retention Time**
• Other copies	Until termination of contract, or less if no longer useful
12. Orders - Marketing — Copy of customer purchase orders and other order entry documents	**Retention Time** Year originated + 2, or less if no longer useful
13. Price Sheets, Bulletins, or Lists	**Retention Time**
• Company copy in issuing office file	Until 5 years after superseded
• Other copies	Until superseded
• Statistical records of pricing	Until 2 years after termination of products
14. Product Guarantees on Approved Solutia Printed Forms	**Retention Time**
• Company (signature) copy in division files	Until 6 years after termination of guarantee
15. Product Quality Specifications	**Retention Time**
• Company copy in business platform Manufacturing Department file	Until 10 years after superseded
• Marketing office copy	Until 1 year after superseded
• Other copies	Until superseded
16. Shipping Product Specifications	**Retention Time**
• All copies	Until superseded
17. Sales Contracts & Agreements — See also chapter on "Contracts & Agreements."	**Retention Time**
Sales Contracts in Approved Printed Solutia Forms:	
• Company (signature) copy in division files	Until 6 years after termination of contract
• Other copies	Until termination of contract, or less if no longer useful

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XIII. Patent, Trademark & Copyright

Pertaining to preservation of know-how and other industrial property rights.

1. **Contracts & Agreements** — Patents, know-how, secrecy, consultants, etc.	**Retention Time** See chapter on "Contracts & Agreements."
2. **File Histories**	**Retention Time** For life of patent, or less if no longer useful
3. **Foreign Patent Application and Patent Files**	**Retention Time**
• Issued patents	Until expiration, lapse or abandonment of patent, but only after review by Patent attorney
• Abandoned applications	Until expiration, lapse or abandonment of patent, but only after review by Patent attorney
• Lapsed patents	Until expiration, lapse or abandonment of patent, but only after review by Patent attorney
4. **Patent Applications and Files (U.S.)**	**Retention Time**
Issued Patents:	
• Company copy in Law Department file	For life of patent and after review by Patent attorney
• Other copies	For life of patent, or less if no longer useful
Abandoned Applications:	
• Company copy in Law Department file	
◦ If parent case	Same as last descendant
◦ If not parent case	For 10 years after abandonment and after review by Patent attorney
• Other copies	For 2 years after abandonment
5. **Patent Assignments and Powers of Attorney**	**Retention Time** Same as patent application or patent to which it relates
6. **Patent Disclosures**	**Retention Time**
If Patent Application Filed:	
• Company copy in Law Department file	For life of patent and after review by Patent attorney
• Other copies	For life of patent, or less if no longer useful
If No Patent Application Filed:	
• Company copy in Law Department file	Year originated + 15 and after Patent attorney review
• Other copies	Year originated + 2, or less if no longer useful

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7. Patent Studies & Searches (Including Opinions)	Retention Time
Company Copy in Patent Department File:	
• For novelty	Same as item 6, Patent Disclosure, above
• For infringement & validity	Until expiration of patent + 6 years, or less if no longer useful
• For state of the art	Completion of search + 10
• Other copies — all searches	Year originated + 2, or less if no longer useful

8. Submitted Ideas & Releases from Outside Inventors — Ideas & inventions from outside inventors	Retention Time
• Company copy in Law Department file	Year originated + 25

9. Technology Pertinent to Patent Activity	Retention Time
• Processes, products, and other technical information in Law Department file	Year originated + 25, or less if not useful

10. Trademark & Copyright Registrations and Related Proceeding Records	Retention Time
• Company copy in Law Department file	Until termination of registration

11. Trademark, Evidential — Labels, invoice copies, etc., as required by Law Department	Retention Time
• Company copy in originating office file or Law Department file as arranged	Until termination of trademark

12. Trademark Searches	Retention Time
• Company copy in Law Department file	Until 5 years after completion of search, or less if no longer useful

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XIV. Planning Documents

1. Appropriation and Retirement Requests for Board Action	**Retention Time**
• Copy of approved requests in Controller's Office file	Until 10 years after project
• Originating business platform or core function copy and work papers of approved and unapproved requests	Until 10 years after completion of project, or less if no longer useful
• Enterprise Strategy copy, Law Department copy and work papers of approved and unapproved requests	Year originated + 10, or less if no longer useful
• Board of Director individual copy	While useful only
• Other copies of approved and unapproved requests	Year originated + 1, or less if no longer useful
2. Appropriation and Retirement Requests at Platform Vice President Level or below	**Retention Time**
• Company copy in originating business platform file	Until 5 years after completion of project
• Other copies	Year originated + 1, or less if no longer useful
3. Forecasts - Sales, Market, Economic, etc.	**Retention Time**
• Copy in originating or sponsoring office file	Until 5 years after superseded
• Other copies	Until superseded, or less if no longer useful
4. Job Results Analysis/Goals Documents	**Retention Time**
	Year originated + 1
5. Long Range Plans	**Retention Time**
• Originating business platform or core function copy, work papers and related files	Until 5 years after superseded
6. Summary Long Range Plan	**Retention Time**
• Enterprise Strategy copy, and related files of summaries and evaluations	Year originated + 25, or less if no longer useful
• Other copies, including summaries and evaluations	Until superseded, or less if no longer useful
7. Strategies — Product, Industry, Market Customer, etc.	**Retention Time**
• Company copy and work papers in originating business platform file	Until 5 years after superseded
• Enterprise Strategy copy	Until 1 year after superseded
• Other copies	Until superseded, or less if no longer useful

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XV. Purchasing

1. Purchase Orders — Including requisitions, supplier acknowledgments and other essential related papers	**Retention Time**
• Originating purchasing office file copy	Until 1 year after termination of contract
• Engineering, maintenance storeroom, supply department or other requisitioning and receiving office file	Until termination of service, material or equipment purchased, or less if no longer useful
• Research copy if required to substantiate, validate or supplement experimental record	Year originated + 25, or permanent if on microfilm
2. Purchase Requisitions	**Retention Time**
• Company copy in applicable Purchasing Department file	Same as purchase order, or less if no longer useful
• Other copies	Until completion of purchase
3. Purchasing Statistics	**Retention Time**
• Monthly and quarterly — Company copy in applicable Purchasing file	Year originated + 1
• Annual — Company copy in applicable Purchasing file	Year originated + 10, or less if no longer useful
• Other copies	Year originated + 1, or less if no longer useful
4. Shipping Requirements, Technical and/or Commercial Information — Pertinent to purchasing	**Retention Time** Until superseded, or less if no longer useful
5. Vendor Lists — Information, catalogs, etc.	**Retention Time** Until superseded

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XVI. Real Estate

1. Abstracts of Title	**Retention Time**
• Original	Normally delivered to buyer at closing
• Other copies, if any	Until 10 years after termination of ownership
2. Deeds — Title opinions and related documents	**Retention Time**
• Company copy in Treasury Department or designated file	Until 10 years after termination of ownership
• Other copies	Until termination of ownership, or less if no longer useful
3. Employee Housing Activity Records	**Retention Time**
• Company copy in Human Resources or Relocation Vendor file	Until 3 years after termination of activity and completion of tax audit
• Other copies	Until termination of activity
4. Leases	**Retention Time**
• Company copy in Treasury Department in designated file	Until 10 years after termination of lease
• Other copies	Until termination of leases, or less if no longer useful
5. Title Insurance Policies/Opinions	**Retention Time**
	Permanent

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XVII. Risk Management and Insurance

1.	**Insurance Policies — Work and Related Papers**	**Retention Time**
•	Company copy in Risk Management Department file	Permanent
•	Documents reflecting all other insurance coverage issues, limits of liability, and aggregate impairment	Permanent
2.	**Annual Insurance Policy Schedule/Insurance Policy Listing**	**Retention Time**
•	Company copy in Risk Management Department file	Permanent
•	Other copies & excerpts	While useful only
3.	**Insurance Claim Files —** (Other than Workmen's Compensation)	**Retention Time**
•	Company copy in Risk Management Department file	Permanent
•	Other copies	10 years beyond termination of claim
4.	**Insurance Claim & Reimbursement Request Files**	**Retention Time**
•	Company copy in Risk Management Department file	Permanent
5.	**Workmen's Compensation Claim Files**	**Retention Time** 7 years beyond termination of claim
6.	**Insurance Certificates Furnished by Contractors Working on Solutia's Premises**	**Retention Time** Permanent
7.	**Correspondence Regarding Litigation**	**Retention Time**
•	Ongoing litigation correspondence	In accordance with Law Department instructions

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XVIII. Scientific and Technical

Records & Indexes:

1.	**Experimental Project Planning** — Recording inception, intent, continuity and relationship of experimental and developmental projects — minutes, plans, memos, etc.	**Retention Time**
•	Company copy in originating office file if not in notebook record	Year originated + 20
•	Other copies	Year originated + 1, or less if no longer useful
2.	**Experimental Project Reports** — All labs, pilot plants and other experimental facilities — periodic progress reports	**Retention Time**
•	Originating office copy	Until interim or final report
•	Company copy, all reports, in Information Center file	Permanent
•	IP Law Group copy	Year originated + 25, or less if no longer useful
•	Division and/or local library or Webster Groves Technical Center copy report	Until interim or final
•	Other copies	2 months
3.	**Evidential Record** — Essential to substantiate, validate, or supplement experimental records (e.g., notebook entries), material specifications, drawings, calculations, analysis and test data minutes, correspondence, affidavits, etc.	**Retention Time**
•	Original or validated copy, in or maintained with notebooks to every extent possible	Year originated + 25; microfilm before destroying
•	Microfilm copy in same reel with pertinent notebook	Permanent
4.	**Experimental Samples** — Pertaining to preparation, identification, analysis, testing, evaluation, distribution, etc.	**Retention Time**
•	New material — chemicals, products, assemblies, prototypes, etc.	Year originated + 25; microfilm before destroying
•	Improved products — initial preparation in lab, pilot plant and plant	Year originated + 25; microfilm before destroying
•	New processes — initial product from lab, pilot plant and plant	Year originated + 25; microfilm before destroying
•	Materials supplied — to customers, government or other outside party for testing and evaluation	Year originated + 25; microfilm before destroying
•	Materials received — from outside for testing or evaluation	Year originated + 25; microfilm before destroying
•	Microfilms of the above	Permanent

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5. **Experimental Work** — All original records of scientific or technical experimentation or investigation, whether as bound notebooks, log books, data sheets, etc.	**Retention Time**
• Original — In research laboratory, research office, or designated repository (an exception to this manual may be made for records having historical or archival value)	Year originated + 25; microfilm before destroying
• Microfilm — Company copy from all Solutia Inc. and subsidiary labs, in Information Center file, local copy in lab or library file	Permanent
6. **Interim or Final Reports, Tentative Process, Literature Survey, Special, Product and Summary Reports**	**Retention Time**
• Originating office copy, work papers and drafts	Year originated + 1
• Company and circulating copy, all reports, in Information Center file	Original copy for year originated + 35; permanent on microfilm
• Division and/or local library or Information Center file	Original copy for year originated + 35; permanent on microfilm
• Other copies	2 months
7. **Label Registration** — Data and information for product application, etc., assembled for regulatory agency activities, technical support, etc.	**Retention Time**
• Business Product Stewardship file copy	Until 5 years after product discontinued
8. **Pilot Plant Scale Work** — All original records of scientific or technical experimentation or investigation, such as log books, data sheets, etc. (bound notebooks should be treated as #3 above)	**Retention Time** Year originated + 10 or less if purpose served; review before destroying
9. **Sample Recording Control (SRC)** — Physical-chemical data of new research materials	**Retention Time**
• Original of sample announcement and updating or extending information in site Research Information file	Year originated + 35
• Microfilm in site Research Information file	Permanent
• Microfilm in other libraries and Information Center	Year originated + 50

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XIX. Shipping and Transportation

1. Bills of Lading	**Retention Time**
• Company copy (domestic) in SAP	Year originated + 9 and after tax audit
• Company copy (export) in SAP	Year originated + 9 and after tax audit
• Other (domestic or export) copies	Year originated + 6, or less if no longer useful
2. Claims for Damage — To shipments, to property and monetary	**Retention Time**
• Original claim notification in applicable Distribution Department file	Year originated + 6 and after tax audit
• Other copies	Until completion of settlement
3. Claims, Freight Charges — Over/Under Charges Under Legal Tariffs	**Retention Time**
• Original claim notification in applicable Distribution Department file	Current year + 6 and after tax audit
• Other copies	Until completion of settlement
4. Controlled Materials — Manufactured and shipped under government agency control	**Retention Time**
• Company copy of shipping record in responsible office file	As specified by law or regulation
5. Duty Drawback Claim — records concerning manufacture, sale, shipping of material from duty-paid raw materials	**Retention Time**
• Company copy in administrating office	Until 5 years after claim payment
6. Export Control Documents, Memoranda, Correspondences, Invitations to Bid, Book of Account, Restricted Trade or Boycott Documents	**Retention Time** 5 years
7. Freight Payment	**Retention Time**
• Company copy in Accounts Payable voucher file	Year originated + 6 and after tax
• Other copies	Year originated + 3, or less if no longer useful
8. Leases — Shipping, storing and transportation equipment – cars, trucks, barges, ships, containers, tanks, warehouses, tracks, etc.	**Retention Time**
• Company copy in applicable Distribution Department File	Until 6 years after termination of lease*
• Law Department copy	Until 6 years after termination of lease, or less if no longer useful*
***Note:** See, however, item 12 in the "Contracts & Agreements" chapter.	
9. Operating Authorities — From federal, state, county and municipal agencies	**Retention Time**
• Company copy in applicable Distribution Department File	Until 3 years after authority expires
• Other copies	Until authority expires

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10. Rate-Route, Classification Negotiations — For establishment or adjustment — federal, state, county, municipal — of freight movements	**Retention Time**
• Company copy in applicable Distribution Department File	Until 6 years after termination of contract or service agreement
• Other copies	Until termination of movement, or less if no longer useful

11. Rate-Route File — Cards, master files, etc.	**Retention Time**
• Company copy in applicable Distribution Department File	Until 3 years after superseded
• Other copies	Until superseded, or less if no longer useful

12. Receiving Reports	**Retention Time**
• Company copy in SAP	Year originated + 9 and after tax audit
• Other copies	Year originated + 2, or less if no longer useful

13. Shipping Notices	**Retention Time**
• Company copy in SAP	Year originated + 9
• Other copies	Year originated + 2, or less if no longer useful

14. Statutes and Regulations Governing Transportation, Also Opinions and Other Records of Guidance	**Retention Time**
• Company copy in applicable Distribution Department File	Until 6 years after superseded
• Other copies	Until superseded, or less if no longer useful

15. Tariff Schedules — Interstate, state and municipal	**Retention Time**
• Company copy in applicable Distribution Department file	Until 3 years after superseded
• Other copies	Until superseded, or less if no longer useful

16. Technical Data — Specifications and other information concerning products and raw materials – pertinent to distribution	**Retention Time**
• Applicable Distribution Department or other responsible group file	Until superseded

17. Transportation Equipment and Facility Records — Specifications, drawings, technical data, etc. — owned or leased equipment	**Retention Time**
• Company copy in applicable Distribution Department file	Until 6 years after termination of equipment
• Other copies	Until termination of equipment, or less if no longer useful

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XX. Tax

1. Disqualifying Stock Disposition Cards	**Retention Time**
• Company copy in Tax Department file	Year originated + 5 and after tax audit
2. Federal/Corporate Income Tax — Copies of returns, agent reports, waivers of statute of limitations, work papers, etc.	**Retention Time**
• Company copy in Tax Department file	Year originated + 100
• Other copies	While useful only
3. Federal Lubricating Certificates	**Retention Time**
• Company copy in Tax Department file	Until terminated or superseded + 5
4. Federal Personal Income Tax Records — On Forms W-2, W-4, 1099 & related records	**Retention Time** Year originated + 6 and after tax audit
5. Federal & State Gasoline, Motor Fuel & Lubricating Oils Tax Returns	**Retention Time**
• Company copy in Tax Department or other originating office file	Year originated + 6
6. Federal Unemployment Tax Return	**Retention Time**
• Company copy in Tax Department file	Year originated + 10
7. FICA (Social Security) Records	**Retention Time**
• Company copy in Tax Department file	
◦ Detail	Year originated + 20
◦ Return	Year originated + 50
8. Inspection Fee Returns	**Retention Time**
• Company copy in Tax Department file	Year originated + 6
9. Real Estate & Personal Property Tax	**Retention Time**
• Company copy in Tax Department file	
◦ Returns	Year originated + 35
◦ Valuation data	Year originated + 35
◦ Tax receipts	Year originated + 35
• Other copies	While useful only
10. State & Use Tax Records	**Retention Time**
• Company copy in Tax Department file	
◦ Returns	Year originated + 25
◦ Tabulations	Year originated + 6
◦ Exemption Certificates	Expiration of exemption + 5 years
• Other copies	While useful only

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11. State & Local Personal Income or Earnings Tax Records	**Retention Time** Year originated + 6
12. State Income & Franchise Tax Records — Returns & work papers	**Retention Time**
• Company copy in Tax Department file	Year originated + 30
• Other copies	While useful only
13. State Oil & Gas Production & Severance Tax Returns	**Retention Time**
• Company copy in Tax Department or other originating office file	Year originated + 25
14. State Unemployment Tax Return	**Retention Time**
• Company copy in Tax Department file	Year originated + 50
15. Tax Opinions, Studies, Etc. — For acquisitions, mergers, employee benefit programs, pensions, etc.	**Retention Time**
• Company copy in Tax Department file	25 years from date of issuance
• Other copies & excerpts	While useful only
16. Tax Rulings & Opinions	**Retention Time**
• Company copy in Tax Department file	Date of issue + 25
• Other copies & excerpts	While useful only

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XXI. Sample Certification of Compliance Letter

FROM: (Name-Location-Phone)

Business Platform or Core Function:

DATE:

SUBJECT: **RECORDS MANAGEMENT**

REFERENCE:

TO: K. R. Barnickol, Corporate Secretary

This is to confirm that all Company files of the above Business Platform or Core Function have been reviewed and are in compliance with the Corporate Records Management Manual.

_____
Business Platform or Core Function
Vice President

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XXI. Sample Request For Exception Letter

FROM: (Name-Location-Phone)

Business Platform or Core Function:

DATE:

SUBJECT: **RECORDS MANAGEMENT**

REFERENCE:

TO: K. R. Barnickol, Corporate Secretary

The following exceptions to the Corporate Records Management Policy are requested:

Business Platform or Core Function:

Description of Record(s):

Justification for Exception:

_____
Business Platform or Core Function
Vice President

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