INTER-ORGANIZATION CORRESPONDENCE

UNITED STATES STEEL CORPORATION

PLAINTIFF'S EXHIBIT

USX-1213

TO Departmental and Divisional Records Management Representatives

DATE November 19, 1969

FROM James Thomson

SUBJECT Records Retention - Receivables Invoices and Associated Paper

The retention period on Receivables Invoices, their supporting paper (loader's recap, Bills of Lading, etc.) and associated paper such as debit and credit memos, is being reduced, with Law Department approval, from 20 years to 7 calendar years following year of preparation.

The attached replacement pages 2.1 and 7.1 under Schedule C of the Corporation Records Management Policy and Procedure Manual are furnished to reflect this change.

For your information, we are enclosing copy of a letter which explains the effects of this change and arranges for appropriate action.

Refer any questions to Office Services Division, Records Management Section, Room 1306, 525 William Penn Place, or telephone Walter F. Brunn, Steelcom 8-723-5870.

J Thomson

Manager, Office Services Division

Attachments

Copy to: Mr. M. L. Heald
Holders of Corporation Records Management Policy and Procedure Manual

UNITED STATES STEEL CORPORATION
RECORDS MANAGEMENT

ACCOUNTS RECEIVABLE
FUNCTION

SUBJECT	SECTION	PAGE
RECORDS RETENTION SCHEDULE (Minimum Retention Requirements)	C	2.1
	ISSUED 4-1-59	REVISED 11-19-69

CLASSES OF RECORDS	RETENTION PERIOD (YEARS)	REMARKS
A. Receivable Ledgers		
* 1. Receivables Invoices	7	
* 2. Credit and Debit Memoranda (Adjustments)	7	
3. Cash Remittances	2	
4. Miscellaneous Journal Entry Records	2	
5. Ledger Sheets	7	
B. Receivable Claims		
1. Traffic Department Claims	7	
2. Property Damage Claims	7	
3. Claim Ledger Sheets	7	
C. Reports		
1. Monthly Closing Records	3	
2. Inventory Audit Reports	3	
3. Report of Returned Goods	1/4	
4. Aging of Accounts Receivables Past Due	1	
5. Month-End Balances	1/4	
6. Slow Moving Whse. & Consignment Matl.	1/4	
7. Forecasted Write-Down of Slow Moving Matl. at Whses. & Consignment	1/4	
8. Traffic Report of Whse. Shipments	1/4	
9. Analysis of Claims (Traffic & Property)	7	

* - INDICATES REVISION

UNITED STATES STEEL CORPORATION
RECORDS MANAGEMENT

		BILLING FUNCTION	
SUBJECT RECORDS RETENTION SCHEDULE (Minimum Retention Requirements)		SECTION C	PAGE 7.1
		ISSUED 4-1-59	REVISED 11-19-69

CLASSES OF RECORDS	RETENTION PERIOD (YEARS)	REMARKS
GENERAL		
* Receivables Invoices	7	
Invoice Extension Records	2	
Invoice Registers	1	
Customer Information Cards	-	As long as active.
Shipment Records	3	
Report of Billings	1	

*- INDICATES REVISION

INTER-ORGANIZATION CORRESPONDENCE

UNITED STATES STEEL CORPORATION

TO Comptrollers
Steel and Raw Materials
General Operating Divisions
Service Centers
Managers - Accounting
Steel and Raw Materials

DATE November 19, 1969

FROM James Thomson

SUBJECT Records Retention - Receivables Invoices and Associated Paper

The retention period on Receivables Invoices, their supporting paper (loader's recap, Bills of Lading, etc.) and associated paper such as debit and credit memos, is being reduced, with Law Department approval, from 20 years to 7 calendar years following year of preparation.

As authority for this change, Steel and Raw Materials Units should attach a copy of this letter to existing local Retention Schedules such as SPI-M-1, or to its equivalent former Divisional Schedule currently in effect. General Operating Divisions may adjust their prevailing Retention Schedules in line with their program.

With respect to affected Receivables paper dated December 31, 1962 or earlier, the following applies:

a. Please arrange to dispose of such records held locally immediately after January 1, 1970 and no later than January 15, 1970.

b. Those of your affected records in storage at Annandale need to be identified by you and authorized for destruction by letter to the Supervisor, Annandale Archives listing Room, Section, Shelf, and Box Number together with description. All of this data is available from your copy of the storage box label. This request is to be received by Annandale no later than January 15, 1970.

c. Raw Materials, Universal Atlas Cement Division, and USS Agri-Chemicals Division will find attached to this letter a copy of a June 20, 1969 "Hold" from the Tax Division requiring preservation beyond seven years for certain of their invoices pending tax settlement. Appropriate adjustment of disposition date is to be made accordingly by them both for locally held and Annandale paper.

Refer any questions to Office Services Division, Records Management Section, Room 1306, 525 William Penn Place, or telephone Walter F. Brunn, Steelcom 8-723-5870.

J Thomson

Manager, Office Services Division

cc: Messrs. R. M. Braund
J. L. Ortner
C. A. Headlee
L. W. Roe
H. T. Blake
Records Management Representatives & Holders of Corp. Policy & Procedure Manual

INTERORGANIZATION CORRESPONDENCE

UNITED STATES STEEL CORPORATION

TO Mr. James Thomson
Manager, Office Services

Attention: J. J. Simica (W. F. Brunn)

DATE June 20, 1969

FROM D. K. Frick

SUBJECT "Hold" on Invoices

The newly recommended seven year retention period for Corporation invoices is basically satisfactory with the Tax Division. However, Federal tax settlements with respect to depletion allowance on own-produced minerals make it necessary at this time for those Corporation units listed below to "hold" invoice copy for the material indicated until further notice. This includes "public sale" invoices and inter-Division invoices if any:

	Location	Material	Date
192	Frick District	Coal	1/1/60 forward
210	Gary District	Coal	do
223	Lynch District	Coal	do
309	West District	Coal	do
483	South District	Coal, zinc, limestone	do
611	Western Ore Opns.	Natural or pelletized ore, dolomite, limestone	do
629	Eastern Limestone Opns.)	Dolomite, limestone	do
632	Michigan Limestone Opns.)		
635	Minnesota Ore Opns.	Natural or pelletized ore	do
-	Agri-Chemicals	Phosphate	do
-	Universal Atlas Cement Co.	All products - all invoices	1/1/57 forward

Invoices from these locations for material other than described above are not included in this "hold".

We understand that you will annually review this list with us for updating prior to your advising the affected responsibilities.

This letter supersedes prior communications on this subject.

D K Frick

Director-Taxes