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#### § 651.1 Applicability

This Part is prescribed and promulgated as the regulations governing the preservation of records of telephone corporations excluding other common carriers and cellular communications companies, subject to the jurisdiction of the commission, engaged in furnishing telephone service. As used in this Part, the term "telephone corporation" includes every corporation, company, association, joint-stock association, partnership and person, owning, operating or managing any telephone line or part of telephone line used in the conduct of business of providing telephone service or telephonic communication for hire.

#### § 651.2 Scope of the regulations in this Part

(a) The regulations in this Part, effective November 1, 1993, apply to all accounts, records, memoranda, documents, papers, and correspondence prepared by or on behalf of the telephone company as well as those which come into its possession in connection with the acquisition of property, such as by purchase, consolidation, merger, etc.

(b) The regulations in this Part shall not be construed as excusing compliance with any other lawful requirement for the preservation of records for periods longer than those prescribed in this Part.

(c) Unless otherwise specified in section 651.11 of this Part, duplicate copies of records may be destroyed at any time; provided, however, that such duplicate copies contain no significant information not shown on the originals and that precautions have been taken to assure the continued retention of the originals (or one true copy) for the full period required under the regulations in this Part.

(d) Records other than those listed in section 651.11 of this Part may be destroyed at the option of the company; provided, however, that records which are used in lieu of those listed shall be preserved for the periods prescribed for records used for substantially similar purposes. And provided further, that retention of records pertaining to added services, functions, plant, etc., the establishment of which cannot be presently foreseen, shall conform with the principles promulgated in section 651.11 of this Part.

(e) Notwithstanding the provisions of the schedule of records and periods of retention, the commission may, upon the request of the company, authorize a shorter period of retention for any record listed therein upon a showing by the company that preservation of such record for a longer period is not necessary or appropriate in the public interest or for the protection of investors or consumers.

#### § 651.3 Designation of supervisory official

Each company subject to the regulations in this Part shall designate one or more officials to supervise the preservation and the authorized destruction of its records.

#### § 651.4 Protection and storage of records

The company shall protect records subject to the regulations in this Part from damage from fires, floods, and other hazards and, in the selection of storage spaces, safeguard the records from unnecessary exposure to deterioration from excessive humidity, dryness, or lack of proper ventilation.

#### § 651.5 Definition of record media

(a) For the purpose of this Part, the data constituting the records listed in the schedule of records and periods of retention may be retained in any of the media forms in Figure 1 of this Subdivision, or in any other generally accepted electronic or photographic media form provided that the media selected has a standard life expectancy equal to or in excess of the specified retention period. However, records supporting plant cost shall be retained in their original form unless microfilmed. (See section 651.11 of this Part for periods of retention.) In no instance will media regeneration to achieve the full length of period retention be allowed without commission approval of the request of the company, which approval will be based on the condition of the record and its projected life expectancy. In emergency cases management shall take such action as prudence calls for and notify the commission thereafter.

FIGURE 1 - RECORD MEDIA

Record media/form	Media expected life	Comments and standards
1. Paper & card stock (hardcopy)	Archival permanency	For each document, paper stock should be selected with a life expectancy equal to or greater than the retention period specified for that document.
2. Tape magnetic (cluding video tape)	5 years	Assume storage in a controlled environment with a (in-temperature and humidity range of 60-80 degrees F and 40-60% respectively. ( See section 651.8 for specific storage conditions.)
Punched	Archival permanency	For each record, tape media (paper, mylar, metallic base) should be selected with a life expectancy equal to, or greater than the retention period specified for that record.
3. Microforms	Archival permanency	Assumes processing to standards and storage in a controlled environment with a temperature and humidity range of 35-77 degrees F and 20-50% respectively. Ref. American National Standards Institute (ANSI) standards ANSI/NAPM IT9.1-1992 and ANSI IT9.11-1991.
a. Microfilm including Computer Output Microfilm (COM) microfiche jacket and aperture cards		
b. Updatable type	Dependent on use of Media	For temporary records not requiring archival permanency so long as the microfilm or film selected has a life expectancy equal to, or greater than, the retention period for that record. Same storage conditions as for microfilm.
c. Metallic recording data strips	Archival permanency	Same storage conditions as for microfilm.

(b) If the media form of the record retained is other than a readable paper copy, then reader and/or printer equipment and related printout programs, if required, shall be provided by the utility for data reference. (c) The media form initially selected for the record becomes the "original" for that particular record. If subsequent conditions (e.g., improved media life expectancy, increased utility resources, environmental factors) require and the remaining retention period permits a change in the media forms, the utility may convert to another media, provided the certification processes described in section 651.6 of this Part are observed and data referencing capability is maintained.

§ 651.6 Microform, tape and computer output certification

(a) As the initial recording media: (1) Except as provided for in paragraph (2) of this subdivision each microform record series shall contain, at the beginning, a microform introduction stating the title of the record series, the date prepared, the name of the official responsible for validating the data contained therein. Each microform record series shall be closed with a clear and standard microform notation indicating the completion of the series and the date.

(2) If an official permanent record series is a computer output product (i.e., output paper or microfilm, jacket microfiche or aperture cards), any certification that may otherwise be required under paragraph (1) of this subdivision is not required if:

(i) the series is prepared in accordance with written standard procedures developed or accepted general business practices followed by the company that ensure the integrity of record series that are the product of computer output; and

(ii) such procedures or practices include the name or title of the official responsible for validating or confirming the data contained in the record series and confirming that a particular computer output record series was produced in accordance with the standard procedures or practices.

(3) If after validation, supplemental data and/or corrections (i.e., resulting from computer programming) are required, said microform may be produced separately or as a part of the series rerun, but shall be affixed to the original microform certificate as described in paragraph (1) of this subdivision.

(4) Each tape record series shall be externally labeled and shall include, as a basic part of the program, at the beginning of that series an introduction stating the record series title, date prepared, the name of the official responsible for validating or confirming the data contained therein and an index where appropriate. Each record series shall be closed with a clear and standard notation indicating the completion of that series and the date.

(b) Conversion from other media:

(1) Each microform record series shall include, as an integral part, a certificate(s) stating that the microform are direct and facsimile reproductions of the original records and that they have been made in accordance with prescribed instructions. Such certificate(s) shall be executed by a person(s) having personal knowledge of the facts covered thereby.

(2) Each microform record series shall commence and end with a statement as to the nature and arrangement of the records reproduced, and the date. Rolls of film shall not be cut, except to produce jacketed microfiche. Supplemental or retaken film, whether of misplaced or omitted documents or of portions of microform found to be defective, shall be attached to the beginning of the microform record series. However, if a retrieval system using such methods as, for example, image count indexing or "blipping" is used, the supplemental or retaken film may be attached at the end of the series, if provisions at the beginning of the series advise the viewer of the location of the problem frames and the location of the supplemental or retaken frames. If supplemental or retaken film of misplaced or omitted documents, or of portions of microform found to be defective, are attached to the microform record series, the certificate described in paragraph (1) of this subdivision above shall cover the supplemental or retaken film and shall state the reasons for the attachment.

(3) If, in accordance with the provisions of section 651.7 of this Part, the telephone utility elects to convert records to the tape media, the same certification provision specified in paragraph (a) (4) of this section must be provided in the conversion program.

#### § 651.7 Change of media for existing records

Those records prepared and maintained under previous regulations in a paper media and whose remaining retention period falls within the life expectancy range of any of the media detailed in section 651.5, Figure 1 of this Part, may be converted to that media at the telephone utility's option, provided the applicable certification processes described in section 651.6 of this Part are observed and an audit referencing capability maintained.

#### § 651.8 Media

(a) All records created or maintained in a media and a format other than readable entries on paper shall:

(1) be prepared, arranged, classified, identified and indexed as to permit the subsequent location, examination and reproduction of the record to a readable media;

(2) be stored in such a manner as to provide reasonable protection from hazards such as fire, flood, theft, etc. and maintained in a controlled environment;

(3) be regenerated, including proper certification, when damaged. (Also see section 651.5(a) of this Part.)

(b) The company shall be prepared to furnish, at its own expense, standard facilities for reading media and shall additionally provide, if the commission so directs, copies of the record in a readable form.

(c) All film stock shall be of approved operationally-permanent-record microcopying type, which meets the current specifications of American National Standard ANSI/AIIM MS14-1988.

#### § 651.9 Destruction of records

The destruction of the records permitted to be destroyed under the provisions of the regulations in this Part may be performed in any manner elected by the carrier concerned. Precautions shall be taken, however, to macerate, or otherwise destroy the legibility of, records the content of which is forbidden by law to be divulged to unauthorized persons.

#### § 651.10 Premature destruction or loss of records

When records are destroyed or lost before the expiration of the prescribed period of retention, a certified statement listing, as far as may be determined, the records destroyed and describing the circumstances of accidental or other premature destruction or loss shall be filed with the commission within 90 days from the date of discovery of such destruction.

#### § 651.11 Schedule of records and periods of retention

A schedule of records is hereby prescribed for use by telephone corporations for record retention requirements of this Part. The schedule of records contained in section 651.19 of this Part, shows the periods of time that designated records shall be preserved. However, records related to plant shall be retained a minimum of 30 years unless otherwise specified in section 651.19 of this Part.

#### § 651.12 Retention periods designated "Destroy at option"

Use of the retention period, "Destroy at option", in the regulations in this Part constitutes authorization for such destruction under the conditions specified for the particular types of records, only if such optional destruction is appropriate to limited managerial interest in such records and if such optional destruction is not in conflict with other legal retention requirements or usefulness of such records in satisfying pending regulatory actions or directives.

#### § 651.13 Records of services performed by affiliated companies

The telephone corporation to which the regulations in this Part apply shall assure the availability of records of services performed by affiliated companies for the periods indicated herein, as are necessary, to support the cost of services rendered to it by an affiliated company.

#### § 651.14 Index of records

At each office of the company where records are kept or stored, such records as are required by this Part to be preserved shall be so arranged, filed, and currently indexed that they may be readily identified and made available to representatives of the commission. In the principal office of the company a master index shall be available showing the physical location of the various classes of records, the periods to which such classes of records relate, and the locations, names, and titles of the custodians.

#### § 651.16 Retention of telephone toll records

Each company that offers or bills toll telephone service shall retain for a period of 18 months such records as are necessary to provide the following billing information about telephone toll calls: the name, address, and telephone number of the caller, telephone number called, date, time, length of call, method of completion of call (e.g., direct dial, operator assisted, third number or calling card) and automatic message accounting tapes. Each company shall retain this information for toll calls that it bills whether it is billing its own toll service customers for toll calls or billing customers for another company.

#### § 651.17 Retention of complaint records

Except as specified in section 651.16 of this Part, each company shall retain records required by section 651.11 of this Part. Schedule of records and periods of retention, for the period established therein. Records relevant to complaint proceedings not already contained in the company index of records should be added to the index as soon as a complaint is filed and retained until 60 days after final disposition of the complaint. Records a company is directed to retain as the result of a proceeding or inquiry by the commission to the extent not already contained in the index will also be added to the index and retained until 60 days after final disposition of the proceeding or inquiry.

§ 651.18 Incorporation by reference

(a) Any documents or parts thereof incorporated by reference in this Part are a part of this regulation as though set forth in full herein.

(b) All incorporated documents are available for inspection and copying at the Public Service Commission's Office, Empire State Plaza, Building 3, Albany, NY 12223. In addition, the documents are available from the American National Standards Institute, 11 West 42nd Street, New York 10036.

(c) The material from ANSI (ANSI/NAPM IT9.1-1992, for Imaging Media (Film)--Silver-Gelatin Type--Specifications for Stability, and ANSI IT9.11-1991, for Imaging Media--Processed Safety Photographic Film--Storage), is used with the permission of the American National Standards Institute. Copies of the standards may be purchased from the American National Standards Institute at 11 West 42nd Street, New York, NY 10036.

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SCHEDULE OF RECORDS AND PERIODS OF RETENTION

ITEM	DESCRIPTION	RETENTION PERIOD
<b>CORPORATE AND GENERAL</b>		
1.	Capital stock records:	
	(a) Capital stock ledgers or other records show-	6 years after the stockholders' account is

	ing the same information	closed. See section 651.15(a).
	(b) Capital stock subscription accounts, warrants, requests for allotments and other essential papers related thereto	2 years after settlement
	(c) Stubs or similar records of capital stock certificate issuance where not used as capital ledger record	6 years after cancellation of certificate. If this record serves the purpose of a capital stock ledger, item 1(a) is applicable.
	(d) Stock transfer registers or sheets or similar records	6 years after last entry on page or sheet of record.
	(e) Papers pertaining to or supporting transfers of capital stock:	
	(1) Papers that are recorded officially in a court or in the office of some other public recording authority; and other papers presented by any bank or trust company requesting transfers in its capacity as a fiduciary and miscellaneous papers	Destroy at option or return to stockholder.
	(f) Canceled capital stock certificates where not used as capital stock ledger records	6 years after cancellation of certificate. If this record serves the purpose of a capital stock ledger, item 1(a) is applicable.
	(g) Change of address notices of stockholders	Destroy at option after changes are recorded.
	(h) Bonds of indemnity and affidavits covering issuances of stock certificates to replace lost certificates	6 years after expiration of bonds.
	(i) Letters, notices, reports, statements and other communications distributed to all stockholders of a particular class:	
	(1) Formal communications addressed to all stockholders of a particular class, including annual reports to stockholders, notices of annual and special meetings of stockholders, and other notices, reports, letters or statements relating to corporate or stockholder actions	Permanently.
	(2) Interim reports of operations, speeches of corporate officers, notices of change of corporate address of telephone numbers, etc.	6 years after the date thereof.
	(j) Dividend registers, lists or similar records	6 years.
	(k) Paid dividend checks	6 years.
	(l) Third party dividend orders	6 years after rescission order.
2.	Proxies and voting lists:	
	(a) Proxies of holders of voting securities	3 years.
	(b) Lists of holders of voting securities represented at meetings	1 year.
3.	Reports to stockholders:	

	(a) Annual reports or statements to stockholders	Permanently.
	(b) Written acknowledgments of receipts of reports to stockholders and written requests for copies of such reports	Destroy at option.
4.	Debt security records: See section 651.15(b)	
	(a) Registered bond and debenture ledgers	3 years after redemption.
	(b) Bond and debenture subscription accounts, warrants, subscription notices, requests for allotment and essential papers related thereto	3 years after settlement.
	(c) Stubs or similar records of bond and debenture certificates issued	3 years after redemption.
	(d) Papers pertaining to or supporting transfers of registered bonds and debentures:	
	(1) Papers that are recorded officially in a court Or in the office of some other public recording authority; and other papers presented by any bank or trust company requesting transfers in its capacity as a fiduciary, plus other miscellaneous papers	Destroy at option or return to holders of the bonds or debentures.
	(e) Records of bond and debenture interest coupons paid and unpaid	Destroy at option. See section 651.15(c).
	(f) Canceled bonds and debentures and paid interest coupons pertaining thereto	Destroy at option. See section 651.15(c).
	(g) Trust indentures, loan agreements or other contracts or agreements securing debt securities issued. (If such papers or documents are included among the records covered by Item 5 of the table, this instruction will not apply)	6 years after redemption.
	(h) Copies of reports, statements, letters or memoranda filed with Trustee(s) pursuant to provisions of trust indenture or other security instrument or agreement securing debt securities issued	6 years after redemption. (Destroy at option provided that the Trustee(s) under such indenture or security instrument is a National Bank, a member of the Federal Reserve System or a subsidiary of any such National Bank or Federal Reserve System member bank; and provided further that the trustee(s) has certified to the company that copies of all such documents will be available in the offices of the trustee(s) for inspection at any time prior to redemption by holders of debt securities to which such documents relate and for inspection by any Federal or State regulatory authority prior to redemption and for an additional period of six years after redemption.)
	(i) Paid or canceled debt securities evidencing temporary borrowings,	3 years after payment cancellation, provided other words of issuance and payment or cancellation are maintained.
	(j) Paid interest checks	6 years.
5.	Filings with and authorizations by regulatory agencies:	

(a) Authorizations from regulatory bodies for issuance of securities:	
(1) Copies of applications to regulatory bodies for authority to issue stocks, bonds, and other securities, including copies of exhibits in support of such applications	25 years or until all securities covered are retired, whichever is shorter. See section 651.15(d).
(2) Official copies of opinions and orders of regulatory bodies granting authority to issue securities	Until securities covered are retired.
(3) Reports filed with regulatory bodies in compliance with authorizations to issue securities (Reports of sales of securities of application of proceeds etc.) File copies of such reports and supporting papers	Until securities covered are retired.
(b) Copies of registration statements and other data filed with the Securities and Exchange Commission:	
(1) In connection with offerings of securities for sale to the public or the listing of securities on exchanges, including supporting papers	25 years or until all securities covered are retired, whichever is shorter. See section 651.15(d).
(2) Copies of periodic reports and supporting papers filed in compliance with either the Securities Act of 1933 or the Securities Exchange Act of 1934	25 years.
6. Organizational documents:	
(a) Minute books of stockholders', directors', and directors' committee meeting.	25 years.
(b) Titles, franchises, and licenses:	
(1) Deeds and other title papers (including abstracts of title and supporting data)	6 years after the property is disposed of unless surrendered to transferee.
(2) Corporate charters or certificates of incorporation	Permanently.
(3) Franchises and certificates authorizing operations as a public utility	Life of corporation.
(4) Copies of formal orders of regulatory commissions served upon the utility	Permanently.
(c) Permits:	
(1) Permits and granted applications for the use of facilities of others	6 years after expiration or cancellation.
(2) Copies of permits and applications granted others for the use of the utility's facilities	6 years after expiration or cancellation.
(3) Applications for the use of facilities not granted and copies of such applications	Destroy at option.
(4) Permits, privileges, licenses, or rights of a temporary nature from municipal or other governmental authorities or others	1 year after expiration or cancellation.

(5) Continuing and limited-term permits or authorizations from governmental authorities or others	3 years after expiration or cancellation.
<p>(d) Patents and copyrights:</p>	
(1) Copy of patent applications, invention descriptions, memoranda and other data relating thereto	Until expiration of patent.
(2) Agreements with employees for assignments of inventions	Until termination of agreement.
(3) Copy of copyright applications, with specimen copies	Until expiration of copyright.
(4) Letters patent and copyright certificates	Until expiration of patent or copyright.
(5) Licensing and royalty agreements, assignments, or grants	Until expiration of patent or copyright.
<p>(e) Records relating to preservation and destruction of records</p>	
(1) General bulletins, circulars, list of forms and other records and other instructions to employees pertaining to preservation and destruction of records	6 years after expiration or supersedure.
(2) Historical record of designation of supervisory official (see section 651.3)	Permanently.
(3) Index of records (See section 651.14)	6 years after expiration or supersedure.
(4) Reports of premature destruction (See section 651.10)	Until expiration of period prescribed for records destroyed.
<p>(f) Organization diagrams and charts</p>	
7. Contracts and agreements (except contracts provided for elsewhere):	
(a) General service contracts and license agreements such as for financial, engineering, legal, patent and other general services	6 years after expiration or cancellation.
<p>(b) General contracts for the purchase, sale or repair of materials and supplies:</p>	
(1) With affiliated companies	25 years after expiration or cancellation.
(2) With others	6 years after expiration or cancellation.
(c) Leases pertaining to rentals of property to or from others	6 years after expiration or cancellation.
(d) Contracts and agreements with individual employees, labor unions, company unions, and employee organization relative to wage rates, hours and similar matters	6 years after expiration or cancellation.
(e) Contracts, agreements, and/or other essential records necessary to the carrying out of the functions of an employee's stock purchase or other type of employee's saving plan	6 years after expiration or cancellation.

(f) Contracts or agreements for the acquisition or disposal of investments (excluding temporary cash investments)	25 years after disposal.
(g) Contracts with other companies for the interchanges change of business, divisions of revenues, and inter- and interchange of employees' benefit obligations	6 years after supersedure, expiration or cancellation.
(h) Contracts or agreements relating to construction, purchase or other acquisition or sale, removal or disposal of communication plant:	
(1) Contracts for the acquisition from predecessors of substantially complete operating systems	50 years.
(2) Other contracts and agreements	6 years after retirement of property to which they relate.
(i) Pension trust agreements, with all amendments and correspondence with trustee	Permanently
(j) Contracts or agreements for joint ownership or joint use of communications plant	6 years after expiration or cancellation.
(k) Memoranda essential to clarifying or explaining provisions of contracts listed above	For the same period as contracts to which they relate.
(l) Card or book records of contracts, leases, and agreements made showing dates of expiration and of renewals, memoranda of receipts and payments under such contracts, etc.	For the same period as contracts to which they relate.
8. Accountants' and auditors' reports:	
(a) Reports of examinations and audits by accountants and auditors not in the regular employ of the utility (Such as reports of public accounting firms and regulatory commission accountants)	7 years after date of report or commission audit, whichever comes last.
(b) Internal audit reports and work papers	7 years after date of report or commission audit, whichever comes last.
AUTOMATIC DATA PROCESSING	
9. Automatic data processing records (Retain original source data used as input for data processing and data processing report printouts for the applicable periods prescribed elsewhere in the schedule):	
(a) Punched cards, tapes or similar media used as intermediate records or steps in data processing for assembling data to be posted to the records of the company or used in a report or study	Destroy at option.
(b) Program documentation and revisions thereto	Retain for periods prescribed for related output data. Statements and illustrations as to the scope of operations should be sufficiently detailed to indicate (a) the application being performed,(b) the procedures employed in each application (which, for example, might be supported by

flow charts, block diagrams or other descriptions of operating procedures), and (c) the controls used to insure accurate and reliable processing. Major program changes, together with their effective dates, should be noted in order to preserve an accurate chronological record.

#### GENERAL ACCOUNTING RECORDS

- |     |   |  |
|-----|---|--|
| 10. | General and subsidiary ledgers:   |  |
|     | (a)(1) General ledgers  | 50 years.  |
|     | (2) Ledgers subsidiary or auxiliary to general ledgers except ledgers provided for elsewhere  | 50 years.  |
|     | (b)(1) Indexes to general ledgers   | 50 years.  |
|     | (2) Indexes to subsidiary ledgers except ledgers provided for elsewhere   | 50 years.  |
|     | (c) Trial balance sheets of general and subsidiary ledgers  | 2 years.   |
| 11. | Journals:   |  |
|     | (a) General and subsidiary  | 50 years.  |
| 12. | Journal vouchers and journal entries including supporting detail:   |  |
|     | (a) Journal vouchers and journal entries  | 50 years.  |
|     | (b) Analyses, summarizations distributions, and other computations which support journal vouchers and journal entries                                 | 6 years. See section 651.11.                         |
|     | (c) Schedules for recurring journal entries   | Destroy when superseded.                             |
|     | (d) Lists of standard journal entry numbers   | Destroy when superseded.                             |
| 13. | Cash books:   |  |
|     | (a) General and subsidiary or auxiliary books   | 10 years after close of fiscal year. See item 12(a). |
| 14. | Voucher registers:  |  |
|     | (a) Voucher registers or similar records when used as a source document   | 6 years. See section 651.11.                         |
| 15. | Vouchers:   |  |
|     | (a) Paid and canceled vouchers (one copy analysis sheets showing detailed distribution of charges on individual vouchers and other supporting papers) | 6 years. See section 651.11.                         |
|     | (b) Original bills and invoices for materials, services, etc., paid by vouchers   | 6 years. See section 651.11.                         |
|     | (c) Paid checks and receipts for payments by voucher or otherwise   | 6 years. See section 651.11.                         |
|     | (d) Authorization for the payment of specific vouchers  | 6 years. See section 651.11.                         |
|     | (e) Vouchers related to acquisition of stock or evidences   | Permanently.   |

	of debt and other investments (including advances) in other communication companies	
	(f) Vouchers related to purchase or other acquisition of plant of other communications companies	50 years.
	(g) Nonplant related vouchers supporting affiliated transactions	6 years or until a compliance audit has been completed, whichever is longer.
	(h) Lists of unaudited bills(accounts payable), lists of vouchers trans mitted and memoranda regarding charges in unaudited bills	Destroy at option.
	(i) Voucher indexes	Destroy at option.
16.	Accounts receivable (see items 54 and 55 for ac- counts with customers for utility service and for equipment services):	
	(a) Records of accounts receivable pertaining to sales of utility plant	3 years after settlement
	(b) Record or register of accounts receivable and indexes thereto and summaries of distribution	3 years after settlement.
	(c) Accounting department copies of invoices issued and supporting papers which do not accompany the original invoices and authorizations for charges including supporting papers	3 years after settlement.
	(d) Periodic statements of unsettled accounts, except trial balances	Destroy at option.
	(e) Schedule of invoices to be issued	Destroy at option.
17.	Records of securities owned:	
	(a) Records of securities owned, in treasury, or with custodians (excluding temporary investment of cash)	6 years after disposal of the investment
18.	Payroll records:	
	(a) Payroll sheets or registers of payments of salaries and wages	6 years. See section 651.11.
	(b) Records showing the distribution of salaries and wages paid and summaries or recapitulation state- ments of such distribution	6 years. See item 12(b).
	(c) Time tickets, time sheets, time books, time cards, workers' reports and other records showing hours worked, description of work and accounts to be charged:	
	(1) When used as a basis for payment of salaries and wages supporting records described in Item 18(a)	6 years. See section 651.11.
	(2) When used solely as basis for supporting records described in Item 18(b)	Destroy at option, if the basic information has been transcribed to other records, otherwise see section 651.11.
	(d) Paid checks, receipts for wages paid in cash and other evidences of payments for services rendered by employees	3 years. See section 651.11.

	(e) Nonplant related vouchers supporting affiliated transactions	6 years or until a compliance audit has been completed, whichever is longer.
	(f) Applicants and authorizations for changes in wage and salary rates, summaries and reports of changes in payrolls, and similar records	3 years. See section 651.11.
	(g) Applications for payroll changes not authorized	Destroy at option.
	(h) Payroll authorizations and records of authorized Positions	3 years.
	(i) Records of deductions from payrolls	Destroy at option.
	(j) Comparative or analytical statements of payrolls	Destroy at option.
	(k) Employee's individual earnings record	6 years after termination of employment.
19.	Assignments, attachments, and garnishments:	
	(a) Record of assignments, attachments, and garnishments of employees' salaries, including files of notices, etc., pertaining thereto	Destroy at option.
	(b) Minors' salary releases	Destroy at option.
	INSURANCE	
20.	Insurance records:	
	(a) Records of insurance policies in force, showing coverage, premiums paid and expiration dates	Destroy at option after expiration of such policies.
	(b) Insurance policies	Destroy at option after expiration of such policies.
	(c) Records of amounts recovered from insurance companies in connection with losses and of claims against insurance companies, including reports of losses and supporting papers	6 years. See section 651.11.
	(d) Inspectors' reports and records of condition of property	Destroy when superseded.
	(e) Insurance maps of property and structures erected thereon	Destroy when superseded.
	(f) Records and statements relating to insurance requirements	Destroy at option.
21.	Injuries and damages:	
	(a) Claim registers, card or book indexes and other records in connection with claims presented against the company in connection with accidents resulting in damage to the property of others or personal injuries, including investigations of stolen property, robberies and frauds	2 years after settlement.
	(b) Papers, reports, statements of witnesses, etc., necessary to the support or rejection of individual claims against the company	2 years after settlement.
	(c) Other papers, reports or statements, pertaining to accidents resulting in property damages or personal injuries, not necessary to the support or rejection of claims	Destroy at option.

(d) Detailed schedules or spread sheets of payments to others for personal injuries or for property damages 2 years after settlement.

## OPERATIONS

22. Service orders and plant assignment, repair service, trouble, inspection and testing records, including data which are stored in electronic data storage devices associated with computers:

(a) Copies of service orders used as a basis for entries to:

(1) Plant and expense accounts, that is when used in lieu of, or when similar to, basic work or material reports 6 years. See section 651.11.

(2) Revenue and receivable accounts and related accounting records 6 years.

(3) Statistical records of telephones, etc. For life of customer's account and one year after inactive.

(4) Customers' service records 6 years.

(5) Directory records 3 years.

(6) Traffic information or other central office Records 3 years.

(b) Copies of service orders used to check accuracy work and material reports 2 years.

(c) Copies of service orders, lists, or other memoranda based on service orders and supporting forms such as wiring plan work sheets and assignment memoranda, used as instructions for performance of plant work involved in completing service orders 2 years.

(d) Cards or other forms used as records of uncompleted or held telephone service application orders 6 years after service is furnished or 4 years after application or order is canceled.

(e) Completed service orders and similar records or copies thereof (see item 22[a][2]), notices of completion of service orders, restoral of telephone service notices, and other authorizations used as basis for billing to customers and miscellaneous debtors or for entries to records used in such billing (see items 54[a],[b] and [f]) 6 years.

(f) Lists, cards, or other records of subscriber plant facilities, trunks, circuits or other plant available for assignment or assigned, including records of working interoffice trunks, miscellaneous circuits, toll circuit layouts, and equipment associated with particular lines or circuits Until record is superseded or is retired from active file.

(g) Tickets, logsheets, subscriber line records, toll circuit trouble records or other forms or electronic storage devices used to record individual trouble reports and conditions found:

(1) Historical records, such as subscriber line and circuit trouble history records 2 years after line or circuit is retired from service.

	(2) Other records	2 years.
	(h) Test and inspection schedules, instructions, check lists and other working papers, and reports or records of results, exclusive of records of troubles covered by item 22(g) and records of defects, etc., covered by item 22(i)	2 years.
	(i) Lists or other records of plant defects, potential defects or unsatisfactory plant conditions, maintained as a basis for remedial work	1 year after work is completed.
	(j) Lists or other records of telephone equipment, maintenance or servicing requirements, e.g., required relay adjustments	Until list is superseded or equipment is retired.
	(k) Radio transmitting and receiving station, log sheet or other station record showing when energized, changes in frequency, reports of trouble, results of routine tests, etc.	1 year after record is superseded or is retired from active file.
	(l) Other copies of service orders and similar records	As provided for items 22(a), (b) and (c).
23.	Contracts, applications, correspondence, and memoranda relative to establishing, changing, or discontinuing service to customers:	
	(a) Contracts or agreements (with any related maps or diagrams) with customers covering specially engineered or assembled facilities and equipment or other special service arrangements for which the special charges involved are not specifically stated in tariffs, rate schedules, or other rate authorities	1 year after completion of contract or agreement or until associated investments are fully recovered, whichever is longer.
	(b) Contracts or agreements covering arrangements with service line companies, public telephone and toll station agents, hotel private branch exchanges and similar contracts related to service to customers	1 year after completion of contract or agreement or until associated investments are fully recovered, whichever is longer.
	(c) Contracts or agreements with customers covering standard or regular service arrangements for which charges or rates are specifically stated in tariffs or other rate authorities	1 year after completion of resulting service order or other service authorization.
	(d) Correspondence with customers and memoranda covering customers' service requests, used as basis for service orders or other service authorizations	1 year after significant data have been transcribed to service orders or other records.
	(e) Contracts, applications, correspondence, memoranda, covering customers' service requests that have been canceled, withdrawn, or abandoned	1 year after application has been withdrawn.
	(f) Contracts or agreements covering customer's deposits	1 year after deposit is refunded, applied to customer's account or otherwise disposed of.
	(g) Contracts or agreements with customers or others for extension of lines or other construction of plant involving refundable deposits, guarantees of revenue, contributions, cost reimbursements, or special termination charges:	
	(1) Refundable deposits or guarantees of	1 year after completion or termination of con-

	revenue	
	(2) Contributions, cost reimbursements, or special termination charges	tract or agreement 6 years after retirement of the property to which they relate.
24.	Records of customers and memoranda of contacts:	
	a) Records of incompleting or held service applications or service orders	6 years after service is furnished or 4 years after application or order is canceled.
	(b) Service records of customers, including application cards, or other records showing name, address, telephone number, and details of service, maintained for general reference in handling contacts with customers (See item 54(a) for customers' service and equipment records used for billing)	6 years after record is superseded.
	(c) Records used for central office information purposes and other records of customers or former customers	1 year after record is superseded.
	(d) Correspondence and memoranda relative to changes in telephone numbers	1 year after record is superseded.
	(e) Memoranda of contacts relative to collections	For period prescribed for the record to which it relates (See item 55).
	(f) Correspondence and memoranda of contacts relative to customers' service requests or inquiries and miscellaneous matters	Until significant data have been transcribed to service orders or other records.
25.	Detailed message records:	
	(a) Detailed records of individual toll calls or messages, used as basis for billing to customers	18 months
	(b) Detailed records of local message or measured service usage used as basis for billing to customers	18 months
	(c) Detailed records used as basis of accounting for receipts from public or semipublic telephones, covering toll calls, local calls or messages	18 months.
	(d) Unbillable (including unidentifiable) records or other detailed records used in accounting for operating revenues	1 year.
	(e) Records of uncompleted calls and memoranda or detailed message records used only for operating or administrative purposes, not as a basis for billing or accounting, including such records used in handling calls, service observation, testing, checking, and the transmission of the carrier's own messages (official business)	1 year.
	(f) Records covering free or concession service	As provided for item 56(c).
	(g) Automatic message accounting tapes, tabulating cards, and similar records:	

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| <ul style="list-style-type: none"> <li>(1) Central office tapes or other automatically produced basic detailed records of message handled</li> <li>(2) Accounting office tapes, tabulating cards or similar media used in sorting and assembling data from central office tapes or other basic message records and in computing, printing or otherwise producing printed tickets, statements or other written detailed message records (see items 25(a), (b) and (c)) used for billing and accounting</li> </ul>   | <p>3 months after data have been transferred to the accounting office media used in processing data.</p> <p>3 months after data have been transferred to the accounting office media used as a basis for billing and accounting.</p>   |
| <p>26. Tariffs, rate schedules, and other rate authorities:</p> <ul style="list-style-type: none"> <li>(a) Official (or general) file copy of all tariffs, rate sheets or schedules, or other rate authorities covering services or facilities furnished, together with maps, tables, charts, etc., referred to therein or made a part thereof</li> <li>(b) Copies of tariffs, rate sheets or schedules, or other rate authorities maintained at business offices, agencies, etc., for public information or reference</li> <li>(c) Other copies of tariffs, rate sheets, maps, etc., used in computing or checking charges shown on service orders or other billing authorizations and tables or other records used in computing or quoting message charges, taxes, fractional monthly service charges, etc.</li> <li>(d) Requests and receipts for copies of tariffs, rate sheets, etc., inquiries and copies of replies and relative to rates</li> <li>(e) Copy of each concurrence in tariffs or other rate authorities filed with regulatory bodies</li> <li>(f) Working papers, rate studies, and memoranda in connection with the compilation of tariffs, rate sheets, etc., or rate proposals published or filed with regulatory authorities</li> <li>(g) Rate studies, cost memoranda, rate proposals and quotations relating to specially engineered or assembled facilities or services for which the special charges involved are not specifically stated in tariffs or other rate authorities</li> <li>(h) Rate studies, correspondence and memoranda and memoranda related thereto not covered by items 26(f) and (g)</li> </ul> | <p>6years after expiration or cancellation.</p> <p>Until superseded or canceled.</p> <p>Until superseded or canceled.</p> <p>Until superseded or canceled.</p> <p>6 years after cancellation or supersedure.</p> <p>5 years after rate becomes effective or rate proposal is denied.</p> <p>5 years after charge becomes effective; if superseded or withdrawn, optional.</p> <p>For period prescribed for the record to which it relates.</p> |
| <p>27. Telephone directories:</p> <ul style="list-style-type: none"> <li>(a) One file copy of each directory issued by the company for use by customers</li> </ul>   | <p>3 year after supersedure or discontinuance.</p>   |

	(b) Authorizations for directory listings or special treatment thereof	Until superseded or cancelled.
	(c) Agreements with customers or others for leasing of directories	3 months after termination.
	(d) Contracts or agreements covering printing of directories, procurement of paper and other materials, sale by others of advertising in directories, delivery of directories, and sale or disposal of obsolete directories	3 years after expiration or cancellation.
	(e) Contracts or agreements with customers or other advertisers for sale of advertising in directories	1 year after expiration or cancellation.
	(f) Billing authorizations for directory advertising or directories sold	3 years.
	(g) Billing and account records of charges for directory advertising	1 year after payment or other disposition of accounts.
	(h) Records of prepaid directory expenses and accounting distributions of directory expenses	6 years.
	(i) Memoranda of individual directory errors	6 years.
	(j) Records of complaints or criticisms from customers or telephone directory advertisers, together with records of investigation and disposition thereof	6 years after settlement or rejection of related claims, or after date of papers if no claim is presented.
28.	Advertising and information.	
	(a) Copies of advertisements by all medias used by the company in behalf of itself or affiliate company	6 years.
	(b) Other public information material, including press releases, booklets, radio programs, films, etc.	1 year.
	(c) Contracts and agreements in connection with advertising and information services	6 years after expiration or cancellation.
29.	Miscellaneous operating records:	
	(a) Traffic peg counts of summaries showing totals by offices, areas, etc.	1 year.
	(b) Records used for traffic information, intercepting, routing, or other handling of calls	1 year.
	(c) Records of operations other than communications common carrier operations	For the same periods as provided in this section for similar records.
	PERSONNEL	
30.	Personnel records:	
	(a) Service records of individual employees consisting of names, sex, salary and wage rates, occupational classifications, and similar data, together with changes therein	6 years after termination of employment or pension.
	(b) Applications for employment, requests for medical examination, medical examiner's report, photographs and other identification records, and other miscellaneous records pertaining to the hiring of employees	Destroy at option.

31. Employees' benefit and pension records:

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| (a) Detailed records showing computations of accruals for pension liabilities | 6 years after supersedure of the study or report or termination of plan. |
| (b) Pension or annuity payrolls   | 6 years.   |
| (c) Pension paychecks   | 3 years.   |
| (d) Records pertaining to employees' benefit programs                         | 6 years.   |

32. Instructions to employees and others:

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| (a) Bulletins or memoranda of general instructions issued by the company to employees pertaining to changes in accounting, engineering, operating, maintenance and construction policies    | 10 years after expiration or supersedure.         |
| (b) Bulletins or memoranda of general instructions issued by the company to employees pertaining to accounting, engineering, operating, maintenance and construction methods and procedures | Destroy at option after expiration or supersedure |
| (c) Notices to employees on matters of discipline, deportment and other similar subjects  | Destroy at option.                                |

TELECOMMUNICATIONS PLANT AND DEPRECIATION

33. Plant ledgers:

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| (a) Ledgers of telecommunications plant accounts including land and other detailed ledgers showing the cost of utility plant by account   | 50 years.   |
| (b) Books, cards or other records of individual property record units of plant -- such as land, buildings, central office, switching equipment, furniture, motor vehicles, etc.--showing description, location, cost and other data | 6 years after record is superseded or plant is retired, provided mortality data are retained. |
| (c) Books, cards or other records of quantities of property record units of plant - such as poles, cable, wire, etc. by plant or accounting area, size, type, cost or other details   | 6 years after record is superseded or plant is retired, provided mortality data are retained. |

34. Construction work in progress ledgers, work orders, and supplemental records:

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| (a) Construction work in progress ledgers   | 10 years after clearance to the plant account, provided continuing property records are maintained; otherwise 6 years after plant is retired. |
| (b) Construction estimates or work orders to which are posted in summary form or in detail the entries for labor, materials and other charges for utility plant additions and the entries closing the work orders to utility plant in service at completion | 10 years after clearance to the plant account, provided continuing property records are maintained; otherwise 6 years after plant is retired. |
| (c) Analysis or cost reports showing quantities of materials used, unit costs, number of labor hours, etc., in connection with completed construction projects  | 10 years after clearance to the plant account, provided continuing property records are maintained; otherwise 6 years after plant is retired. |

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| (d) | Authorizations for expenditures for additions to plant, including memoranda showing the detailed estimates of cost and the bases therefor (including original and revised or subsequent authorizations)                  | 10 years after clearance to the plant account, provided continuing property records are maintained; otherwise 6 years after plant is retired. |
| (e) | Requisitions and registers of authorizations for plant expenditures  | 10 years.   |
| (f) | Completion reports for estimates or other authorizations showing comparisons between the estimated and actual costs or quantities of plant constructed and explanations of substantial variations and changes in plans   | 10 years.   |
| (g) | Administrative records and reports pertaining to progress of construction work, the order in which jobs are to be completed, and similar records which do not form a basis of entries to the accounts                    | 7 years.  |
| 35. | Retirement work in progress ledgers, work orders, and supplemental records:  |   |
| (a) | Retirement work in progress ledgers  | 6 years after plant is retired.   |
| (b) | Retirement work orders to which are posted in summary form or in detail the entries for removal costs, materials recovered and credits to plant accounts for the cost of plant retired                                   | 6 years after plant is retired provided mortality data are retained.  |
| (c) | Authorizations for retirement of plant, including estimates of salvage and removal costs   | 6 years after plant is retired.<br>6 years after plant is retired.  |
| (d) | Analysis or cost reports showing quantities of materials retired, retirement unit costs, number of labor hours, etc., in connection with completed retirement projects   |   |
| (e) | Completion reports for estimates or other authorizations showing comparisons between the estimated and actual costs or quantities of plant retired and explanations of substantial variations and changes in plans       | 10 years.   |
| (f) | Administrative records and reports pertaining to the progress of retirement work, the order in which jobs are to be completed and similar records which do not form the basis of entries to the accounts                 | 7 years.  |
| 36. | Summary sheets, distribution sheets, reports, statements, and papers directly supporting debits and credits to utility plant accounts not covered by construction or retirement work orders and their supporting records | 10 years after clearance to the plant account, provided continuing property records are maintained; otherwise 6 years after plant is retired. |
| 37. | Maps, diagrams, plans, specifications and other records showing the location and physical provided continuing property characteristics of plant owned or records are maintained. leased for use by the company           | Until record is superseded or 6 years after plant is retired,   |
| 38. | Engineering records:   |   |

	(a) Engineering studies, plans and related records in connection with advance planning of plant construction, maintenance and retirements not related to specific projects or proposed undertakings	7 years.
	(b) Engineering studies, plans, and work authorizations or orders with related maps, diagrams, specifications, contract proposals and estimates of costs and quantities in connection with proposed construction projects:	
	(1) If project results in charges or credits to the plant accounts	10 years after clearance to the plant account, provided continuing property records are maintained; otherwise 6 years after plant is retired.
	(2) If project does not result in charges or credits to the plant accounts	6 years after completion of accounting for project.
39.	Authorizations by and applications and reports to governmental authorities in connection with plant extensions, construction programs, purchases, sales or other plant changes, exclusive of permits covered by item 6(c)	10 years or such further period as be required by the governmental authority involved.
40.	Records pertaining to reclassifications of plant accounts to conform with prescribed systems of accounts or for other purposes, including supporting papers showing the basis for such reclassifications	6 years. See section 651.11.
41.	Records of periodic reconciliations of continuing property records and mortality summaries with detailed engineering records, location records or physical inventories, including related summaries of units shown on the records or inventories and supporting work papers prepared for the purpose of such reconciliations	30 years.
42.	Original cost studies in connection with accounting for:	
	(a) Purchases from predecessors	50 years.
	(b) Sales	10 years.
43.	Inventories, appraisals and valuations:	
	(a) Inventories and appraisals, or work papers, showing development of purchase or sale price of plant, or used as a basis of accounting therefore:	
	(1) Purchases from predecessors	50 years.
	(2) Sales	10 years.
	(b) Other inventories, appraisals or valuations of plant, including all underlying records:	
	(1) When results have been furnished to regulatory or other governmental authorities, but not used as a basis for adjustments to plant accounts or property records	10 years after completion of any formal proceeding, otherwise 10years
	(2) When results have been used as a basis for	30 years.

adjustments to plant accounts or property records, except as provided for in item 43(b)(3)

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| (3) Annual or other periodic inventories of furniture and other office or work equipment, used as a basis for adjustments to plant accounts  | Until results of second following inventory have been entered into the accounts.   |
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| 44. Miscellaneous plant records:   |  |
| (a) Reports of transfers of plant items or costs between locations or accounts   | 6 years.   |
| (b) Retirement unit costs and work-sheets used in developing such costs  | Permanently.   |
| (c) Reports of use of motor vehicles and other work equipment  | 6 years.   |
| (d) Reports of floor space occupancy   | 6 years after supersedure.   |
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| 45. Records of accumulated provision for depreciation and amortization of utility plant:   |  |
| (a) Schedules of authorized depreciation or amortization rates and summary sheets and other data included in the official filing submitted to the Commission   | 30 years.  |
| (b) Continuing record of age distribution of items in service and mortality data of items retired  | Permanently.   |
| (c) Analyses, ledgers or other records of the accumulated depreciation and amortization accounts including segregations according to classes of plant and segregations of charges and credits according to source or nature of entry | 50 years.  |
| (d) Accumulated depreciation studies in connection with accounting for:  |  |
| (1) Purchases from predecessors  | 50 years.  |
| (2) Sales  | 10 years.  |
| (e) Theoretical accumulated depreciation studies, not covered by item 45(d), including any related worksheets or records   | Until superseded.  |
| (f) Records supporting depreciation expense claimed in income tax returns  | Such period as may be prescribed by related governmental authorities; otherwise 6 years after settlement of tax liability. |
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| MATERIALS AND SUPPLIES   |  |
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| 46. Inventories and stock records of materials and supplies:   |  |
| (a) Ledgers or continuing inventory records of materials and supplies received, issued and on hand   | 6 years. See section 651.11.   |
| (b) Annual or other periodic inventories of materials and supplies used as a basis for adjustments of ac-  | Until results of second following inventory have been entered into accounts.   |

	counts, with record of related adjustment	
	(c) Stock cards, inventory cards and other detailed records pertaining to the taking of inventories, summarized in records covered by item 46(b)	Until results of first following inventory have been entered into accounts.
	(d) Stock cards, ledger sheets or other records of materials and supplies in custody of suppliers or agents	6 years after record is superseded or custodianship is terminated.
47.	Materials and supplies purchased:	
	(a) Detailed invoices or bills for materials and supplies purchased, including freight and express bills	6 years. See section 651.11.
	(b) Records pertaining to the receipt of materials and supplies	1 year.
	(c) Records of inspections and tests of materials and supplies received	1 year.
48.	Materials and supplies issued and recovered:	
	(a) Records showing the detailed distribution of materials and supplies issued during accounting periods	6 years. See section 651.11.
	(b) Records of material issued, transferred or returned to stock showing quantities, unit prices and accounts to be charged	6 years.
	(c) Records of materials and supplies delivered to suppliers or others for inspection, repair, conversion, storage, or other disposition, and records of such materials and supplies returned therefrom	6 years.
49.	Materials and supplies scrapped or sold:	
	(a) Detailed records, including authorizations, covering scrap, surplus or other materials and supplies sold or returned for credit	3 years.
50.	Suppliers' price lists or catalogs, lists of standard items or specifications of materials and supplies, and price lists for repairs:	
	(a) Pertaining to principal supplier other than affiliate companies	15 years after superseded or obsolete.
	(b) Affiliated company supplier	25 years after superseded or obsolete.
	(c) Other supplier	6 years after superseded or obsolete.
51.	Summary and distribution sheets used to summarize or distribute quantities or costs involved in accounting for purchases, issues or disbursements, recoveries, returns, repairs, sales, transfers or other transactions related to materials and supplies	6 years. See section 651.11.
52.	Lists or other records of unit prices or unit costs for materials and supplies issued or recovered, including studies, memoranda or other records prepared in connection with the development of such unit prices or unit costs	6 years. See section 651.11.

## REVENUE ACCOUNTING AND COLLECTING

53. Customers' deposits with telephone carriers:
- (a) Copy of contracts or agreements covering customers' deposits 6 years after refund.
  - (b) Memorandum stubs, receipts or other records used to report customers' deposits 6 years after refund.
  - (c) Card, book, or other continuing record of customers' deposits and related interest 6 years after refund.
  - (d) Receipts (including paid voucher checks and voucher drafts) for deposits refunded and for interest paid 6 years after refund.
54. Customers' billing and other accounts receivable records:
- (a) Record of service and equipment other continuing record for of services or facilities furnished For active accounts, 6 years or after record is superseded discontinued services, 6 years after service is disconnected.
  - (b) Continuing record of telephone local message or measured service usage by individual customers' accounts (See item 25(b) for detailed records) 6 years after record is superseded or retired from active file.
  - (c) Continuing settlement records of individual public and semi-public telephone accounts 3 years after record is superseded or retired from active file.
  - (d) Billing records which provide information on wire maintenance, wire investment and investment recovery charges 6 years.
  - (e) Records of individual accounts with customers and collectors, including ledgers or records used in lieu thereof such as accounting stubs or copies of bills or statements issued 1 year after payment or other disposition of account or accounts covered by each stub or other individual record.
  - (f) Records of accounts with miscellaneous debtors other than customers and collectors, including bill ledgers or copies of bills 3 years after payment or other disposition of account.
  - (g) Detailed records of adjustments of customers' accounts, including authorizations for refunds, adjustment vouchers, or other authorizations to correct charges due to errors service failures, etc. 6 years.
  - (h) Uncollectible vouchers or other authorizations for writing off customers' accounts and other records and reports pertaining thereto 3 years.
  - (i) Work papers used in developing estimates of unbilled revenues and accounts receivable 3 years after estimate is superseded.
  - (j) Other detailed records of calls which bear charge information 18 months.
55. Collection reports and records:
- (a) Bill or memorandum stubs representing pay-

ments by customers or others, itemized lists, collection notices, coin telephone collection stubs, and other detailed reports or records (including receipts from dining rooms and vending machines):

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| (1) Used as a basis for entries to accounting records and summarized or detailed in daily or other periodic cash report  | 1 year.   |
| (2) Used as a basis for administrative records or collection treatment of individual accounts  | 1 year.   |
| (b) Remittance or transmittal lists or forms (including adding machine tapes) covering records included under item 55(a)(1), used as a basis for entries to accounting records or summaries  | 3 years.  |
| (c) Records of credit cards and calling cards issued   | 1 year after expiration or cancellation.                                  |
| (d) Statements or reports of age or status of uncollected accounts   | 3 years.  |
| (e) Authorizations for payments of telephone customer's account by customer's bank   | Until expiration or cancellation.   |
| (f) Correspondence and memoranda relative to collection of revenues or accounts receivable, including requests for explanation of items on bills or status of account and memoranda of investigations thereof, correspondence covering routine or special collection treatment, forwarding addresses for bills, and similar matters necessary for a proper or complete understanding of another record | For period prescribed for the record to which it relates.                 |
| (g) Agreements covering payments of uncollected final accounts   | Until account is paid or, if uncollectible, 3 years after is written off. |
| (h) Subsidiary cash records or cash books covering collection of revenues and accounts receivable from customers and others:   |   |
| (1) Used to summarize reports of cash receipts (See items 55(b) and 8(a) for preparation of journal entries  | 6 years.  |
| (2) Used as detailed records of collection from customers or others  | 1 year.   |
| (i) Taxes collected from customers and others:   |   |
| (1) Copies of tax returns and supporting statements filed with taxing authorities  | 6 years after settlement of tax liability.                                |
| (2) Special summaries of taxes and rela-   | 6 years after settlement of tax liability.                                |

	ted data, used in compiling data for tax returns	
	(3) Lists or other separate detailed records of taxes billed to or collected from individual customers or others	Such period as may be prescribed by related governmental requirements.
	(4) Certificates or other special records of tax exemptions	Such period as may be prescribed by related governmental requirements.
56.	Free or partially free service by telephone carriers:	
	(a) Records of individual authorizations, such as franks, issued for free or partially free service	Until the end of the calendar year following that in which issued.
	(b) Franks or other individual authorizations used, collected, or honored for furnishing of free or partially free service:	
	(1) Authorizations of a continuing nature, e.g., related to monthly service rates	3 years after expiration or cancellation.
	(2) Authorizations covering only specified messages or other specific charges	Until the end of the calendar year following that in which used, collected, or honored.
	(c) Detailed records covering messages handled free or at reduced rates	18 months.
	(d) Adjustment vouchers used to adjust accounts with individuals in accordance with authorizations covered by items 56(a) and 56(b)	1 year.
	(e) Summaries or reports of free or partially free service used for entries to accounts	6 years.
57.	Division of revenues or other telephone traffic settlements with communications common carriers:	
	(a) Separation studies of property, revenues, or expenses, including underlying summaries, reports, or work papers prepared therefor, used for divisions of revenues or other settlements	Until completion of second following study.
	(b) General instructions or outlines of procedures used in divisions of revenues or other settlements	6 years after cancellation or supersedure.
	(c) Division of other settlement statements, including copies of summaries, studies or reports used therefor, covering settlements with other communications common carriers	6 years.
	(d) Summaries or memoranda used in computation of settlements, when results are summarized in records covered by item 57(c)	6 months.
58.	Revenue accounting controlling records and summaries of telephone carriers:	

	(a) Controlling records and summaries used in preparing journal entries to revenue, accounts receivable, and other accounts, including revenue, cash, transfer and other controls, proof of billing, and other summaries of data for journal entries	6 years.
	(b) Statistical summaries or reports of revenues by accounts or classes of service, geographical subdivisions, etc., used for reports to Federal and State regulatory commissions and other governmental authorities	As provided for in item 67.
	TAX	
59.	Tax records:	
	(a) Copies of returns and schedules filed with taxing authorities, supporting work papers, records of appeals, tax bills and receipts for payment. (See item 15(b) for vouchers evidencing disbursements):	
	(1) Federal income tax returns	7 years after settlement.
	(2) State income and property tax returns	2 years after settlement.
	(3) Sales and use taxes	3 years.
	(4) Other taxes	2 years after settlement.
	(5) Agreements between affiliated companies as to allocation of consolidated income taxes	7 years after settlement
	(6) Schedule of allocation of consolidating Federal income taxes among affiliated companies	7 years after settlement.
	(b) Summaries of taxes paid	Destroy at option.
	(c) Filings with taxing authorities to qualify employee benefit plans	7 years after settlement of Federal return or discontinuance of plan, whichever is later.
	(d) Information returns and reports to taxing authorities for audit.	3 years, or for the period of any extensions granted
	TREASURY	
60.	Statements of funds and deposits:	
	(a) Summaries and periodic statements of cash balances on hand and with depositories	Destroy at option.
	(b) Statements of managers' and agents' cash balances on hand and with depositories	Destroy at option.
	(c) Authorizations for and statements of transfer of funds from one depository to another	Destroy at option. Destroy at option after funds have been returned
	(d) Requisitions and receipts for funds furnished managers, agents, and others	or accounted for.
	(e) Records of fidelity bonds of employees and others responsible for funds of the utility	Destroy at option after liability and bonding company coverage has expired.

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| <p>(f) Reports and estimates of funds required for general and special purposes</p>   | <p>Destroy at option.</p>   |
| <p>61. Records of deposits with banks and others:</p>   |   |
| <p>(a) Copies of bank deposit slips</p>   | <p>Destroy at option after completion of annual audit by independent accountants.</p> |
| <p>(b) Advise of deposits made when information thereon is shown on other records which are retained</p>  | <p>Destroy at option after completion of annual audit by independent accountants.</p> |
| <p>(c) Statements from depositories showing the details of funds received, disbursed, transferred, and balances on deposit</p>  | <p>Destroy at option after completion of annual audit by independent accountants.</p> |
| <p>(d) Bank reconciliation papers</p>   | <p>Destroy at option after completion of annual audit by independent accountants.</p> |
| <p>(e) Statements from banks of interest credits</p>  | <p>Destroy at option after completion of annual audit by independent accountants.</p> |
| <p>(f) Check stubs, registers, or other records of checks issued</p>  | <p>6 years.</p>   |
| <p>(g) Correspondence and memoranda relating to the stopping of payment of bank checks and to the issuance of duplicate checks</p>  | <p>6 years or destroy at option after check is recovered.</p>                         |
| <p>62. Records of receipts and disbursements:</p>   |   |
| <p>(a) Daily or other periodic statements of receipts or disbursements of funds</p>   | <p>Destroy at option after completion of annual audit by independent accountants.</p> |
| <p>(b) Records of periodic statements of outstanding vouchers, checks, drafts, etc. issued and not presented</p>  | <p>Destroy at option after completion of annual audit by independent accountants.</p> |
| <p>(c) Reports of affiliated showing working fund transactions and summaries thereof</p>  | <p>Destroy at option after completion of annual audit by independent accountants.</p> |
| <p>(d) Reports of revenue collections by field cashiers, pay stations, etc.</p>   | <p>Destroy at option after completion of annual audit by independent accountants.</p> |
| <p>MISCELLANEOUS</p>  |   |
| <p>63. Statistics and miscellaneous:</p>  |   |
| <p>(a) Annual financial, operating and statistical reports regularly prepared in the course of businesses for internal administrative or operating purposes (and not used as the basis for entries to accounts of the companies concerned) to show the results of operations and the financial condition of the utility</p> | <p>10 years after date of report.</p>   |
| <p>(b) Quarterly, monthly or other periodic financial, operating and other statistical reports as above</p>   | <p>2 years after date of report.</p>  |
| <p>(c) All other statistical reports (not covered elsewhere in these regulations) prepared for internal administrative or operating purposes only and not used as the basis for entries to the accounts of the company</p>  |   |

64.	Budgets and other forecasts:  (Prepared for internal administrative or operating purposes) of estimated future income, receipts and expenditures in connection with financing, construction and operations and acquisitions or disposals of properties or investments by the company and its affiliated companies, including revisions of such estimates and memoranda showing reasons for revisions, also records showing comparison of actual income and receipts and expenditures with estimates	3 years except as provided for elsewhere.
65.	Correspondence:  (a) Correspondence and indexes thereto relating to offices covered by other items of these regulations  (b) Stenographers' notebooks and dictaphone or other mechanical device records  (c) Mailing lists of prospects for appliance sales, securities, etc.	Retain for the period prescribed for the item to which it relates where necessary to a proper explanation of same.  Destroy at option.  Destroy at option.
66.	Records of predecessors and former associates	Retain until the records of utility plant acquired have been integrated with the utility's plant records and the original cost of the acquired plant is adequately supported by cost details and until it is ascertained that such records are not necessary to fulfillment of any unsatisfied regulatory requirement, such as: (a) approval and recording of accounting adjustments resulting from reclassification and original cost studies and acceptance of property acquisition journal entries, (b) cost, depreciation and amortization reserve determinations for plant, (c) establishment of continuing plant inventory records or accounting evidence of the cost of long-lived property in the absence of such continuing plant inventory records.
67.	Reports to federal and state regulatory commissions:  (a) Annual financial, operating and statistical reports  (b) Monthly and quarterly reports of operating revenues, expenses, and statistics  (c) Annual joint cost data report, quarterly joint cost and jurisdictional separations data report, report of forecast use of central office equipment and cable/wire facilities, and report of actual use of central office equipment and cable/wire facilities  (d) Special or periodic reports on the following subjects:  (1) Transactions with affiliated companies	50 years.  2 years after date of report.  50 years.         6 years.

(2) Budgets of expenditures	3 years, except as provided for elsewhere.
(3) Accidents	6 years.
(4) Employees and wages	5 years.
(5) Loans to officers and employees	3 years after fully paid.
(6) Issues of securities	Data filed with the SEC retain 25 years or all securities covered are retired, whichever is shorter; other reports retain until securities covered are retired.
(7) Purchases and sales, utility properties	10 years.
(8) Plant changes--units added and retired	10 years.
(9) Service interruptions	6 years.
68. Other miscellaneous records:	
(a) Supporting and working papers for reports, exclusive of records provided for elsewhere in this schedule of records	Same period as the reports to which they relate.
(b) Departmental records and reports prepared for administrative purposes only (including such records of quantities and quality of work performed), not used as a basis for entries to accounts or other records required to be retained for a period specified in this section	18 months.
(c) Delegations of authority by officers or other employees, signature cards, and records thereof	1 year after authorization is
(d) Receipts and records pertaining to delivery to employees of items to be returned or accounted for	Until articles have been superseded or returned or accounted for.
(e) Work programs, work and progress reports, or other statements of work planned or performed, prepared solely for informational or supervisory purposes and not used as a basis for entries to accounts or other records required to be retained for a period specified in this section	18 months.
(f) Indexes of forms used by company	Destroy when superseded.