

1920

Regulations to govern the destruction of records of telephone, telegraph and cable companies (including wireless companies) prescribed by the Interstate commerce commission in accordance with section 20 of the Act to regulate commerce. Issue of 1920, effective on January 1, 1920 (superseding and canceling regulations effective February 1, 1914)

United States. Interstate Commerce Commission

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REGULATIONS
TO GOVERN THE
DESTRUCTION OF RECORDS
OF
TELEPHONE, TELEGRAPH
AND CABLE COMPANIES
(INCLUDING WIRELESS COMPANIES)

PRESCRIBED BY THE
INTERSTATE COMMERCE COMMISSION
IN ACCORDANCE WITH SECTION 20 OF THE
ACT TO REGULATE COMMERCE

ISSUE OF 1920

Effective on January 1, 1920

(Superseding and canceling regulations effective February 1, 1914)



WASHINGTON
GOVERNMENT PRINTING OFFICE



THE INTERSTATE COMMERCE COMMISSION.

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At a General Session of the INTERSTATE COMMERCE COMMISSION, held at its office in Washington, D. C., on the 3rd day of November, 1919.

The matter of the determination of the operating, accounting, and financial papers, records, books, blanks, tickets, stubs, and documents of telephone, telegraph, and cable companies (including wireless companies) which may, after a reasonable time, be destroyed being under consideration, the following order was entered:

It is ordered, That the Regulations to Govern the Destruction of Records of Telephone, Telegraph, and Cable Companies (including wireless companies), Issue of 1920, a copy of which is now before this Commission, be, and they hereby are, approved; that a copy thereof duly authenticated by the Secretary of the Commission be filed in its archives, and a second copy thereof, in like manner authenticated, be filed in the office of the Bureau of Carriers' Accounts; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

It is further ordered, That the said Regulations be, and they hereby are, prescribed for the use of telephone, telegraph, and cable companies (including wireless companies) subject to the provisions of the Act to Regulate Commerce as amended, in the destruction of their accounts, records, and memoranda; and that a copy of the said Regulations be sent to each and every such carrier and to each and every receiver or operating trustee of any such carrier.

It is further ordered, That each and every such carrier, and each and every receiver or operating trustee of any such carrier, be, and hereby is, permitted to destroy the accounts, records, and memoranda named or described in the said Regulations, after preserving the same for the periods of time respectively specified and upon complying with the requirements of the Regulations.

It is further ordered, That all accounts, records, and memoranda of such carriers, other than those the destruction of which is permitted in the said Regulations, shall remain under the prohibition of destruction contained in section 20 of the Act to Regulate Commerce, as amended: *Provided, however,* That in case any such carrier desires to destroy any accounts, records, or memoranda other than those hereinafter named it may petition the Commission to that effect, exhibiting a full and detailed description of the accounts, records, or memoranda in question, clearly explaining their character, their use, and their purpose; it being understood that any order entered by the Commission on any such petition shall, unless otherwise pro-

vided, be limited in its force and effect to the particular carrier presenting such petition.

It is further ordered, That the said Regulations to Govern the Destruction of Records of Telephone, Telegraph, and Cable Companies (including wireless companies), Issue of 1920, shall become effective on January 1, 1920, and that this order shall supersede and cancel the order of January 12, 1914, in the matter of the destruction of records of telephone, telegraph, and cable companies (including wireless companies).

By the Commission.

[SEAL.]

GEORGE B. MCGINTY,
Secretary.

SPECIAL NOTICE.

The following extract from section 20 of the Act to Regulate Commerce is here quoted for convenient reference thereto by carriers:

Any person who shall willfully make any false entry in the accounts of any book of accounts or in any record or memoranda kept by a carrier, or who shall willfully destroy, mutilate, alter, or by any other means or device falsify the record of any such account, record, or memoranda, or who shall willfully neglect or fail to make full, true, and correct entries in such accounts, records, or memoranda of all facts and transactions appertaining to the carrier's business, or shall keep any other accounts, records, or memoranda than those prescribed or approved by the Commission, shall be deemed guilty of a misdemeanor, and shall be subject, upon conviction in any court of the United States of competent jurisdiction, to a fine of not less than one thousand dollars nor more than five thousand dollars or imprisonment for a term not less than one year nor more than three years, or both such fine and imprisonment: *Provided*, That the Commission may in its discretion issue orders specifying such operating, accounting, or financial papers, records, books, blanks, tickets, stubs, or documents of carriers which may, after a reasonable time, be destroyed, and prescribing the length of time such books, papers, or documents shall be preserved.

The regulations set forth in this order pertain only to the accounts, records, and memoranda named or described herein. All accounts, records, and memoranda not indicated in the regulations remain under the prohibition of destruction contained in section 20 of the act.

The rules contained herein, in brief, require:

(a) The appointment of an officer to have general supervision of destruction and the filing with the Commission of a copy of the resolution or order making such appointment. (Pars. 2 to 5, inclusive.)

(b) A written authority by the officer having general supervision of destruction to the person who is to perform the actual physical destruction. (Pars. 7 to 9, inclusive.)

(c) A certificate of destruction to be made by the person performing the actual physical destruction. (Pars. 10 to 14, inclusive.)

(d) A statement listing records accidentally destroyed and the filing with the Commission of a copy of such statement. (Par. 18.)

The following exceptions to the above requirements are provided for:

(a) Retired securities may be destroyed by a committee designated by the board of directors after a copy of the resolution naming such committee is filed with the Commission. (Par. 6.)

(b) No written authority or certificate of destruction is required for the destruction of the "duplicate copies" provided for in item 127. (Par. 19.)

(c) No certificate of destruction is required for records carrying an "optional" period of retention other than retired securities provided for in item 16. (Par. 14.)

It is not intended that these regulations shall be interpreted as requiring that the records herein named shall be installed, when such records are not already kept by a carrier.

Carriers which, prior to January 1, 1920, shall have filed resolutions designating persons to have authority over the destruction of records, in compliance with previous orders of the Interstate Commerce Commission in the matter of the destruction of records of telephone, telegraph, and cable companies, are not required to file additional resolutions, if those already filed comply with the regulations herein issued.

**REGULATIONS TO GOVERN THE DESTRUCTION OF
RECORDS OF TELEPHONE, TELEGRAPH, AND CABLE
COMPANIES (INCLUDING WIRELESS COMPANIES).**

Destruction authorized.

1. Carriers may destroy the accounts, records, and memoranda named in paragraph 20 (other than those marked "permanently") at their option after having preserved them for the specified periods of time and upon complying with the requirements of these regulations.

Officer having supervision of destruction.

2. Supervision of the destruction of accounts, records, and memoranda shall be assigned to an officer appointed by the board of directors or, if the carrier's organization shall require it, to two officers so appointed. Such officer or officers may be given (a) general supervision of the destruction of all accounts, records, and memoranda the destruction of which is permitted by these regulations, or (b) authority over the destruction of such of these accounts, records, and memoranda as may be specified by the board of directors. A copy of the resolution of appointment shall be filed with the Commission before the destruction of any of the accounts, records, or memoranda involved. Pending action by the board of directors, an appointment by an executive committee, or by a similarly authorized committee of the board of directors, shall have the same effect as if made by the board of directors.

3. If the property of a carrier is in the hands of a receiver or operating trustee, the officer or officers to have supervision of the destruction of accounts, records, and memoranda shall be designated by the receiver or trustee. A copy of the order of the receiver or trustee designating such officer or officers shall be filed with the Commission before the destruction of any of the accounts, records, or memoranda involved.

4. If the property is operated by an individual, firm, copartnership, or association, the head of the concern shall designate the person to have charge of the destruction of records and, if it is desired, may so designate himself. A copy of the order designating such person shall be filed with the Commission before the destruction of any of the accounts, records, or memoranda involved.

5. In designating an officer to have general supervision of the destruction of accounts, records, and memoranda it would be preferable

to designate by title only, rather than by name and title, and thus obviate the necessity of filing a new resolution each time a successor in the office is appointed.

Committee for destruction of certain records.

6. At the option of the carrier the board of directors may from time to time name a committee to destroy canceled stock certificates, bonds, or other records covered by item 16 of paragraph 20 in lieu of delegating the authority for the destruction to an officer, as provided in paragraph 2. A copy of the resolution of the board of directors naming such committee shall be filed with the Commission before the destruction of any of the records involved.

Written authority of officer having supervision of destruction.

7. When any accounts, records, or memoranda are to be destroyed, an officer having supervision of the destruction of accounts, records, and memoranda (as designated in compliance with paragraphs 2, 3, or 4) shall issue a written authority designating by name and title or by title or occupation the person or persons by whom the accounts, records, or memoranda are to be destroyed (except as provided for in paragraph 19).

8. The written authority (a) may be confined to certain accounts, records, and memoranda which have been retained for the periods of time specified in these regulations and which the carrier then desires to destroy, in which case it shall indicate—

First. The accounts, records, or memoranda to be destroyed, expressed either in form numbers or by descriptive titles; and,

Second. The period or periods covered by the accounts, records, or memoranda the destruction of which is authorized—

or (b) may be of continuing effect, applying to any or all the accounts, records, and memoranda named herein as the periods of retention of such accounts, records, or memoranda attain the limits specified herein.

9. Such written authority, or a certified copy thereof, shall be filed in the office of the issuing officer as a permanent part of the carrier's records. It is not required at present that copies of the written authorities be filed with the Commission.

Certificates of destruction.

10. The person or persons upon whom devolves the duty of the direct supervision of the destruction of the accounts, records, or memoranda under the authority referred to in paragraph 8(a) shall make certificate (except as provided for in paragraphs 14 and 19) setting forth that the accounts, records, or memoranda listed in the said authority have been destroyed and that no other accounts, records, or memoranda than those so listed have been destroyed therewith.

11. If an authority as referred to in paragraph 8 (b) is given, a certificate of destruction shall be made by the person or persons upon whom devolves the duty of direct supervision of destruction (except as provided for in paragraphs 14 and 19) listing either by form numbers or descriptive titles the accounts, records, and memoranda destroyed, naming the period or periods covered by the accounts, records, and memoranda and stating that no other accounts, records, or memoranda than those so listed have been destroyed therewith. Either (a) separate certificates shall be made each time any accounts, records, or memoranda are destroyed, or (b) cumulative certificates shall be made with entries each time any accounts, records, or memoranda are destroyed.

12. When any records covered by item 16 of paragraph 20 are destroyed, a certificate of destruction giving full descriptive reference to the documents destroyed shall be made by the person or persons authorized to perform such destruction and shall be retained permanently by the carrier. When documents represent debt secured by mortgage, the certificates of destruction shall also be authenticated by representatives of the trustees acting in conjunction with the person or persons destroying the documents or shall have the trustees' acceptance thereon.

13. Certificates of destruction shall be forwarded promptly to the officer having supervision of the destruction of accounts, records, and memoranda, who issued the written authority, and shall be retained in his office as a permanent part of the carrier's records. In case cumulative certificates are made they shall be forwarded to such officer periodically, but at least once every six months. It is not required at present that copies of the certificates of destruction be filed with the Commission.

14. Certificates of destruction need not be made for accounts, records, and memoranda, with the exception of retired securities referred to in paragraph 12, the destruction of which, in the list in paragraph 20 hereof, is made optional with the carrier, but a written authority, either for specific records or of continuing effect (except as provided for in paragraph 19), shall be issued by the officer having supervision of the destruction of such accounts, records, and memoranda.

Joint agencies.

15. These regulations apply also to the destruction of accounts, records, and memoranda of traffic associations and other joint bureaus and agencies maintained by or on behalf of telephone, telegraph, and cable companies (including wireless companies). The manager, chairman, or other officer in charge of the association, bureau, etc., may be delegated by the designated officer of each of the carriers forming the association to have supervision of the destruction of accounts, records,

and memoranda of the association, etc., and in that event he shall issue all authorities for such destruction, and certificates of destruction shall be filed with him. Otherwise, a written authority for the destruction of accounts, records, and memoranda shall be secured from the proper officer of the member carriers concerned and a certificate of destruction shall be filed with each such officer.

NOTE.—Records of interline business conducted over the lines of two or more companies should not be confused with the records of so-called joint agencies. A joint agency as referred to in the above paragraph contemplates a separate organization or association, with officers or employees distinct from those of the operating company and not agencies or offices maintained jointly by two or more separate companies for operating efficiency.

Nonoperating companies.

16. A company owning or controlling telephone, telegraph, or cable plants, whether wire or wireless, which it does not operate but which it leases to others for operating purposes shall observe these regulations in case it desires to destroy any of its corporate or financial accounts, records, or memoranda.

Method of destruction.

17. The precise method of the destruction of accounts, records, or memoranda is not prescribed. The Commission is not concerned with the method of destruction, whether by fire, sale, or otherwise, so long as the destruction is authorized and a certificate of destruction is filed as required by these regulations. If the accounts, records, or memoranda are not actually destroyed by the carrier but are disposed of by sale or otherwise, the certificate of destruction shall so state.

Accidental destruction of accounts, records, and memoranda.

18. If any accounts, records, or memoranda are destroyed accidentally by fire, flood, or other calamity, a statement shall be prepared listing, as far as may be possible, the records destroyed, and detailing the circumstances in connection with the fire or other calamity. This statement shall be authenticated by an officer or some responsible employee of the company and shall be filed with the officer having supervision of the destruction of accounts, records, and memoranda. A copy of the statement shall be filed promptly with the Commission.

Duplicate accounts, records, and memoranda.

19. Provision is made in item 127 of paragraph 20 for the optional destruction of duplicate copies of accounts, records, and memoranda when such copies are not specifically provided for elsewhere in these regulations and when they contain no information not shown on the originals. In destroying such copies carriers may dispense with the written authorities and the certificates of destruction. The originals (or one true copy) shall be retained for the respective periods named for such records in the regulations.

List of accounts, records, and memoranda, and periods of retention.

20. The following is the list of accounts, records, and memoranda of telephone, telegraph, and cable companies (including wireless companies) specifically referred to by the regulations embodied in paragraph 1. The classification of accounts, records, and memoranda enumerated below under the various general headings is merely for convenient reference and is more or less arbitrary. The regulations are intended to apply to the items as named or described, regardless of the classification and regardless of where filed. Of the accounts, records, and memoranda which are to be retained permanently only the more important are indicated in the list, such specific mention being made so that they may not be confused with any accounts, records, or memoranda which the carrier is hereby given permission to destroy.

Description of accounts, etc.	Period to be retained.
GENERAL AND FINANCIAL.	
1. Ledgers:	
(a) General and auxiliary ledgers and indexes thereto, except subscribers' and other ledgers provided for in items below.	Permanently.
(b) Balance sheets of general ledgers.....	Permanently.
(c) Trial balance sheets of general and auxiliary ledgers.	Permanently.
(d) Subscribers' and pay station ledgers and other records used in lieu thereof.	3 years.
(e) Customers' ledgers at local telegraph offices, local cable offices, local wireless offices, and other agencies.	3 years.
(f) Trial balance sheets of ledgers covered by items (d) and (e) above.	3 years.
2. Records of securities owned: Records of securities owned, in treasury, or with custodians.	Permanently.
3. Journals: General and auxiliary journals.....	Permanently.
4. Cash books:	
(a) Treasurers' and auditors' general cash books and auxiliary cash books subsidiary to the general cash books.	Permanently.
(b) Other auxiliary cash books.....	3 years.
(c) Cash books at telephone exchanges, telegraph and cable and wireless offices, and other agencies.	3 years.
NOTE.—If any receipts or payments are entered in the aggregate in cash books and are detailed only on loose sheets, such loose sheets constitute an auxiliary cash book when no other permanent record of the items thereon is made.	
5. Capital stock records:	
(a) Capital stock ledgers.....	Permanently.
(b) Records or stubs of capital stock certificates.....	Permanently.
(c) Stock transfer registers.....	Permanently.
(d) Memoranda and bills of sale or of transfer of capital stock.	3 years.
(e) Capital stock subscription notices and requests for allotment.	1 year.
(f) Canceled capital stock certificates.....	See item 16.
6. Bond records:	
(a) Registered bond ledgers.....	Permanently.
(b) Records or stubs of bonds.....	Permanently.

Description of accounts, etc.	Period to be retained.
GENERAL AND FINANCIAL—continued.	
6. Bond records—Continued.	
(c) Memoranda and bills of sale or of transfer of registered bonds.	3 years.
(d) Funded debt subscription notices and requests for allotment.	1 year.
(e) Records of interest coupons, paid and unpaid.	7 years.
(f) Canceled bonds and paid interest coupons.	See item 16.
7. Copies of applications to and authorities from regulating bodies for the issuance of stocks, bonds, and other securities. (See item 110e.)	Permanently.
8. Proxies and voting lists:	
(a) Proxies of holders of voting securities.	2 years.
(b) Lists of holders of voting securities presented at meetings.	6 years.
9. Journal entries:	
(a) Journal entries and interdepartmental bills and supporting papers.	Permanently.
(b) Slips or statements giving advance postings of miscellaneous receipts and payments of funds.	1 year after current year.
(c) Records of prepaid expenses and of accrued liabilities not due, used for monthly apportionment of such items, but not constituting supporting papers covered by item (a) above.	1 year after current year.
10. Accounts receivable records:	
(a) Record or register of accounts receivable bills except as covered in items 1 (d) and (e) and indexes thereto, and summaries of distribution of credits through bills for entry in general books.	Permanently.
(b) Accounting department copies of bills issued and supporting papers which do not accompany the original bills, except bills for service covered by item 41 (b) and (c), if recorded in records covered by item (a) above. (See item 20.)	6 years.
(c) Authorizations for accounts receivable bills, other than supporting papers, with notations of dates of issue.	3 years.
(d) Record or index of bills to be issued with notations of dates of issue.	Optional.
(e) Periodical statements of unsettled accounts, except trial balance sheets.	Optional.
11. Minute books:	
Minute books of stockholders', directors', and directors' executive committee and other meetings.	Permanently.
12. Codes:	
(a) General codes (official copies).	Permanently.
(b) Money transfer service, and similar codes (official copies).	6 years after cancellation.
13. Titles and franchises:	
Deeds and other title papers and franchises.	Permanently.
14. Contracts and agreements:	
(a) Contracts, leases, and agreements, except those provided for in items 18, 20, 71, and 80.	6 years after expiration or cancellation.
(b) Contracts and agreements with employees for the purchase of securities; and reports and memoranda pertaining thereto.	6 years after expiration or cancellation.
(c) Card or book records of contracts, leases, and agreements made and of expirations and renewals.	6 years after expiration or cancellation.
(d) Summaries and abstracts of contracts, leases, and agreements covered by items (a) and (b) above.	Optional.
15. Permits:	
(a) Permits and granted applications for the use of facilities of others.	3 years after expiration or cancellation.

Description of accounts, etc.	Period to be retained.
GENERAL AND FINANCIAL—continued.	
15. Permits—Continued.	
(b) Copies of permits and applications granted others for the use of the carrier's facilities.	3 years after expiration or cancellation.
(c) Applications for the use of facilities not granted and copies of such applications.	Optional.
(d) Permits of a temporary nature, from municipal or other bodies to perform specific work, such as permits to open streets and place poles and copies of petitions for such permits.	Optional.
16. Retired securities:	
Canceled stock certificates, bonds, notes, interest coupons, receiver's certificates, and temporary certificates.	May be destroyed at option of carriers upon complying with requirements of paragraph 12.
17. Fidelity bonds:	
Records and files of fidelity bonds of employees. . .	3 years after expiration.
18. Insurance records:	
(a) Schedules of fire and other insurance, also records relating to premiums and amounts recovered and papers substantiating claims against insurance companies.	6 years.
(b) Fire, liability, automobile, and other insurance policies.	Optional.
(c) Record of policies in force and notices of changes in and cancellation of such policies.	3 years after expiration.
(d) Inspectors' reports and records of condition of property.	3 years.
(e) Letter, telegraphic or wireless reports of fire damages.	Optional.
(f) Reports of minor losses by fire not covered by insurance or less than minimum amount collectible.	Optional.
(g) Watchmen's reports and other minor reports and memoranda pertaining to insurance and damage.	Optional.
(h) Records and statements relating to insurance requirements.	Optional.
19. Tax records:	
Copies of schedules and returns to taxing authorities for tax purposes and records of appeals.	6 years.
20. Plant and equipment (fixed capital) records:	
(a) Records and memoranda of the cost and of the inventory value of plant and equipment.	Permanently.
(b) Records and memoranda pertaining to depreciation, retirement, and replacements of plant and equipment.	Permanently.
(c) Contracts and other agreements relating to the construction, acquisition, or sale of plant and equipment.	Permanently.
(d) Records, reports, summary sheets, statements, distribution sheets, and similar records and papers directly supporting debits and credits to plant and equipment accounts.	Permanently.
(e) Records, reports, and papers pertaining to the detail of debits and credits to plant and equipment accounts such as time tickets, time check rolls, workmen's reports, work orders, material disbursement and recovery tickets, and other preliminary and underlying records if the details of such debits and credits have been summarized to records covered by items (a) to (d) above in such a manner as will preserve a complete record of the transaction.	3 years.

Description of accounts, etc.	Period to be retained.
GENERAL AND FINANCIAL—continued.	
<p>20. Plant and equipment (fixed capital) records—Contd. (f) Book or card records, showing measurements, description, location, quantities, etc., of physical plant and equipment owned.</p>	Permanently.
<p>NOTE.—All accounts, records, and memoranda requisite for making a complete analysis of cost of plant and equipment shall be retained permanently. If any of the accounts, records, and memoranda, elsewhere provided for in these regulations, are of this character, they shall be retained permanently regardless of any lesser period of retention assigned to them.</p>	
<p>21. Authorities for expenditures:</p> <p>(a) Estimates, completion reports, and authorities for expenditures, and registers and records thereof, for construction, extensions, additions, and betterments made.</p> <p>(b) Detail records and memoranda used in preparation of estimates and minor reports and statements pertaining thereto, if summarized in records covered by item (a) above.</p> <p>(c) Estimates, detail records, and memoranda and reports pertaining thereto, when the expenditures were not authorized, except as covered by item 22.</p> <p>(d) Records, reports, and statements showing comparison between authorized estimates and actual expenditures.</p> <p>(e) Notices of the approval of estimates.....</p> <p>(f) Records and reports pertaining to the progress of construction work, the order in which jobs are to be completed, orders to expedite specific work, reports and statements of completed and uncompleted work orders, and similar records which do not form a basis of charges or credits to the accounts.</p>	<p>Permanently.</p> <p>3 years.</p> <p>Optional.</p> <p>Permanently.</p> <p>Optional.</p> <p>Optional.</p>
<p>22. Engineering records:</p> <p>(a) Maps, profiles, plans, specifications, estimates of work, records of engineering studies, unit costs, and similar records pertaining to projects which have been put into execution, whether in whole or in part.</p> <p>(b) Maps, profiles, plans, specifications, estimates of work, records of engineering studies, and similar records pertaining to projects which have been abandoned.</p>	<p>Permanently.</p> <p>6 years.</p>
<p>23. Traveling accountants' and auditors' reports:</p> <p>(a) Reports of examinations and audits by special accountants and traveling auditors.</p> <p>(b) Reports and records of incidental and miscellaneous audits.</p>	<p>3 years.</p> <p>Optional.</p>
<p>24. Division auditors' reports: Reports and statements from division auditors of revenues, expenses, receipts, disbursements operations, and similar items.</p>	<p>For the period prescribed for the records to which they pertain.</p>
TREASURY.	
<p>30. Statements of funds and deposits:</p> <p>(a) Statements and summaries of balances on hand and with depositories.</p> <p>(b) Authorities for and statements of transfer of funds from one depository to another.</p> <p>(c) Periodical statements of working cash balances..</p>	<p>3 years.</p> <p>3 years.</p> <p>3 years.</p>

Description of accounts, etc.	Period to be retained.
TREASURY—continued.	
30. Statements of funds and deposits—Continued.	
(d) Requisitions and receipts for funds furnished managers, agents, and others.	May be destroyed at option of carrier after funds have been returned or accounted for.
(e) Reports and estimates of working funds required.	Optional.
(f) Statements of managers' and agents' deposits, grouped by depositaries.	3 years.
31. Records of deposits with banks and others:	
(a) Statements from depositaries regarding funds received, disbursed, and transferred.	3 years.
(b) Bank reconciliation papers.....	3 years.
(c) Statements from banks of interest due on average daily balances.	3 years.
(d) Bank deposit books and stubs, ledgers, or records of checks.	6 years.
(e) Copies of bank deposit slips.....	3 years.
(f) Advice of deposits made, when information contained thereon is shown on other records which are retained.	Optional.
(g) Correspondence and memoranda relating to the stopping of payment of bank checks and to the issuance of duplicates.	6 years.
32. Records of receipts and disbursements:	
(a) Daily or other periodical statements of the receipt and disbursement of funds. (See note, item 4.)	3 years.
(b) Records or periodical statements of outstanding vouchers, checks, drafts, etc., issued and not presented.	6 years.
(c) Cash remittance slips or reports of managers and agents and general office summaries thereof.	3 years.
(d) Voucher lists, showing mailing dates and to whom sent.	Optional.
33. Managers' and agents' balances:	
Records of managers' and agents' accounts showing working fund debits and credits from various sources.	3 years.
34. Field cashiers' balances:	
Reports of working fund balances in hands of field cashiers.	3 years.
35. Records pertaining to verifications of treasurers' cash or securities.	3 years.
REVENUES.	
40. Revenue summaries:	
(a) Records and summaries of revenues (by classes) for entry in general books.	6 years.
(b) Reports from managers, agents, and others showing debits and credits to revenue from all sources, and summaries of such reports.	3 years.
(c) Statements and summaries of telephone or wireless message toll charge tickets and telegram or cable charge tickets, if summarized into records covered by item (a) or (b) above.	1 year.
41. Collection reports and records:	
(a) Itemized lists and summaries of collections of operating revenues by agents, collectors, and branch offices.	3 years.

Description of accounts, etc.	Period to be retained.
REVENUES—continued.	
41. Collection reports and records—Continued.	
(b) Bill stubs, copies of bills, collection tickets, collection books, and other forms of reporting collections covered by item (a) above.	1 year.
(c) Bill stubs, copies of bills, and statements of collections of operating revenues not used for reporting collections covered by item (a) above.	Optional.
(d) Statements and reports of amounts collected or due from employees for meals furnished.	Optional.
(e) Records of coin box collection books, coin box combinations, seals applied and removed from coin boxes, and similar records, and reports relative to the collection of operating revenues.	Optional.
(f) Records of ratings, credit classification and investigations of patrons and prospective subscribers.	1 year.
(g) Reports relating to the status of subscribers' and customers' accounts.	Optional.
42. Remittances and deposits:	
Local office records of remittances and deposits. . . .	3 years.
43. Adjustments with agents:	
Detail records and reports of adjustments with managers, agents, and other employees on account of revenue, disbursements, or other items.	3 years.
44. Subscribers' and customers' account adjustments:	
Detail records of adjustments of accounts of subscribers and other customers for overcharges, undercharges, and other errors, results of which have been transcribed to records covered by item 40.	3 years.
45. Settlements with telephone, telegraph, cable, and wireless companies:	
(a) Records pertaining to settlement of revenues and other charges with telephone, telegraph, cable, and wireless companies by officers, managers, and agents.	6 years.
(b) Statements, summaries, and memoranda pertaining to the monthly record of inter-company business if summarized in records covered by item (a) above.	6 months.
46. Settlements with transportation companies:	
(a) Monthly, annual, or other periodical settlements with transportation companies made in accordance with contracts or agreements.	6 years.
(b) Reports of receipts and expenditures at offices on lines of transportation companies.	6 years.
47. Check and error records of messages:	
Check records, check reports, error notices, error statements, and other records of telephone, telegraph, cable, and wireless messages pertaining to the checking of messages between offices.	Optional.
48. Uncollectible accounts:	
Records and reports pertaining to uncollectible accounts, including authorities for writing off the amounts of such accounts.	6 years.
49. Allowances for service irregularities:	
Summaries by accounting classification of allowances to subscribers and agents on account of service interruption, stoppage, and other irregularities of service.	6 years.

Description of accounts, etc.	Period to be retained.
REVENUES—continued.	
50. Subscribers' ledger sources: Accounting department copies of contract or line orders, transfer memoranda, subscribers' and agents' account charge advices, authorities for charges to subscribers under contracts, and other records from which telephone subscribers' ledgers are built up or corrected.	3 years.
EXPENDITURES.	
60. Vouchers: (a) Register of audited vouchers and indexes thereto and summaries of distribution of charges through vouchers for entry in general books. (b) Paid drafts, paid checks, and receipts for cash paid out. (See note under item 20.) (c) Paid and canceled vouchers, audit office copies of vouchers, analysis sheets showing detail distribution of charges on individual vouchers, and other supporting papers. (d) Authorities for the payment of specific vouchers. (e) Records or index of vouchers to be made with notations of dates of issue. (f) Lists of unaudited bills (accounts payable), lists of vouchers transmitted, and memoranda regarding changes in unaudited vouchers.	Permanently. 6 years. Permanently. 3 years. Optional. Optional.
61. Distribution of labor expenditures: Journals, ledgers, or other records showing the detailed distribution of labor expenditures, including memoranda and memorandum recapitulation sheets. (See item 20.)	6 years.
62. Labor records: Time books, time sheets, time tickets, time cards, work orders, overtime tickets, job tickets, check rolls, workmen's reports, and other similar papers pertaining to services of officers and employees. (See item 20.)	3 years.
63. Pay roll records: (a) Pay rolls and summaries. (See item 20)..... (b) Applications and authorities for changes in pay rolls; lists, summaries and reports of changes in pay rolls and records of authorized positions. (c) Applications for pay roll changes not authorized. (d) Records and memoranda pertaining to deductions from pay rolls. (e) Receipted pay checks, receipted time tickets, certificates issued for wages, discharge tickets, and other evidences of payments for services rendered by employees. (f) Comparative or analytical statements of pay rolls. (g) Receipts for pay rolls and pay checks, also records thereof.	6 years. 6 years. Optional. Optional. 6 years. 3 years. Optional.
64. Distribution of expenditures for material and supplies: (a) Journals, ledgers, and other records showing the detailed distribution of expenditures for material and supplies including memoranda and memorandum recapitulation sheets. (See item 20.) (b) Work orders, job tickets, workmen's reports, material disbursement tickets, and other papers covering the application of material and supplies, if transcribed in detail to records covered in item (a) above. (See item 20.)	6 years. 3 years.

Description of accounts, etc.	Period to be retained.
EXPENDITURES—continued.	
65. Assignments, attachments, and garnishments:	
(a) Record of assignments, attachments, and garnishments of employees' salaries.	3 years.
(b) Files containing assignments, attachments, garnishments, notices of suits, notices of release, and correspondence relating thereto.	3 years.
(c) Minors' salary releases.....	Optional.
66. Authorized expenses:	
(a) Records, statements and advices of authorized expenses by divisions, districts, departments, offices, and otherwise, which form the basis of charges to accounts.	Permanently.
(b) Requests and authorities for expenditures for incidental expenses, repairs, etc., not covered by estimates provided for in item 21, and not used for making charges to accounts.	Optional.
67. Claims:	
(a) Claims registers, card or book indexes, and other records in connection with the recording of overcharge, damage, personal injury, and other claims presented against carriers, except as provided for in item 44.	Permanently.
(b) All papers substantiating claims, whether such papers are attached to vouchers or filed separately (see item 60c), except as provided for in item 44.	6 years after settlement or rejection.
NOTE.—It is not intended that documents comprising claims, substantiating their validity, or accumulated in the progress of investigation shall be retained permanently.	
68. Records of accidents, damages, and injuries:	
(a) Reports and statements regarding accidents, when not necessary to support claims or vouchers. (See item 123.)	Optional.
(b) Records of damages to company property or property of others, also reports and statements of employees and witnesses regarding damages to company property or property of others, when not necessary to support claims or vouchers.	Optional.
(c) Reports and statements regarding personal injuries, when not necessary to support claims or vouchers.	Optional.
PURCHASES AND STORES.	
70. Material ledgers:	
(a) Records of material and supplies on hand.....	Permanently.
(b) Balance sheets of material and supplies received, issued, and on hand at branch supply departments.	3 years.
71. Purchases and sales:	
(a) Copies of orders for the purchase of material and supplies.	3 years.
(b) Invoices for material and supplies purchased, and records or reports of such invoices.	Permanently.
(c) Authorities for the sale of scrap and material and supplies.	3 years.
(d) Price records of purchases (file copies).....	Permanently.
(e) Advices from individuals and companies acknowledging receipt of orders for material and supplies, notices of shipment, packing slips, and copies of bills of lading.	Optional.

Description of accounts, etc.	Period to be retained.
PURCHASES AND STORES—continued.	
71. Purchases and sales—Continued.	
(f) Bids and offers for the sale or purchase of material and supplies.	3 years.
(g) Contracts for the purchase or sale of material and supplies.	Permanently.
(h) Advices or requisitions from storekeepers and others for the purchase of material and supplies.	3 years.
(i) Lists or records of invoices transmitted to or from storekeepers.	Optional.
(j) Receipts or delivery tickets issued for material and supplies received in installments and subsequently surrendered with and in support of invoices or bills showing full information.	Optional.
(k) Freight bills covering charges on material and supplies.	Permanently.
NOTE.—The furnishing of freight bills in support of claims on transportation companies is not considered a destruction of records, provided copies of such bills are retained in lieu thereof.	
(l) Copies of notices to supply houses of material and supplies returned for credit or repair.	Optional.
(m) Copies of shipping instructions and acknowledgments thereof.	Optional.
(n) Summaries and distribution sheets and credit memoranda of material and supplies sold or returned to supply houses for credit.	Permanently.
(o) Records and reports used for checking and tracing material and supplies covered by invoices provided for in item (b) above.	Optional.
72. Material and supplies received and issued:	
(a) Records and reports of materials and supplies received.	Permanently.
(b) Records and reports of materials and supplies issued.	Permanently.
(c) Records and reports of materials and supplies transferred from one department, storeroom, or division to another.	3 years.
(d) Requisitions and receipts for materials and supplies issued and receipts for materials and supplies returned, if summarized into records covered by items (a) and (b) above, except as provided for in item 20.	1 year.
(e) Price records of materials and supplies issued (file copies).	Permanently.
(f) Records and reports of materials recovered and returned to stock, if transcribed in detail to records covered in item (a) above.	3 years.
(g) Records of inspecting and testing materials and supplies.	3 years.
(h) Minor records and reports pertaining to materials and supplies, not involving costs or disposition, such as reports of unfilled requisitions, authorities for additions to stock, storeroom records of requisitions, estimates of future requirements, articles required by field forces, records of material disbursement and recovery tickets used and on hand, and similar records.	Optional.
(i) Records and reports of materials and supplies issued to individuals or gangs of employees to be accounted for when the materials and supplies are applied or returned to stock.	Optional after being accounted for.

Description of accounts, etc.	Period to be retained.
PURCHASES AND STORES—continued.	
73. Inventories of materials and supplies:	
(a) General inventories of materials and supplies on hand, with record of adjustments between accounts. (See item 20).	6 years.
(b) Stock cards, inventory cards, and other detail records pertaining to the taking of inventories, if abstracted into records covered by (a) above.	1 year.
(c) Minor inventories of materials and supplies on hand, and reports and memoranda relating thereto, if not used for adjustments.	1 year.
(d) Records, reports, statements, and summaries of overstock items.	Optional.
OPERATIONS.	
80. Contracts with subscribers and customers:	
(a) Contracts and records thereof with subscribers, employees, and others, for telephone service and applications used in lieu of such contracts.	3 years after cancellation.
(b) Applications for telephone service for which contracts have been executed.	Optional.
(c) Contracts for private wires, time service, stock and other market reports, and similar matters; also applications and records pertaining to such contracts.	3 years after cancellation.
(d) Diagrams pertaining to contracts covered by item (c) above.	Optional.
(e) Contracts with subscribers and others for advertising space in directories and other publications issued by the carrier.	1 year after cancellation.
(f) Contracts between wireless companies and ship-owners for wireless equipment and wireless service.	6 years after cancellation.
(g) Applications for telephone service for which no contracts have been executed.	1 year.
(h) Contracts for lease of instruments, including receipts for instruments furnished under the terms of such contracts.	3 years after cancellation.
81. Records of subscribers:	
Address lists and card records of subscribers by addresses, names, or telephone numbers, and similar lists and records of former subscribers.	Optional.
82. Records of instruments:	
Records and reports of instruments and equipment furnished to subscribers and patrons and of instruments and equipment on vacant premises, not used to build up or correct ledger accounts.	Optional.
83. Telegrams and cablegrams:	
(a) Original filed telegraph and cable messages transmitted at public tariff rates, including day and night messages, day and night letters, money-transfer messages, stock and commercial news messages, deferred half-rate cablegrams, cable letters, and week-end cable letters; also press messages and Government messages. This item also covers the original transcript of messages received over telephones for transmission.	1 year.
NOTE.—The furnishing of original filed messages to the United States Government in support of bills is not considered a destruction of records.	
(b) Tissue or carbon copies made at destination offices, of messages covered by item (a) above.	1 year.

Description of accounts, etc.	Period to be retained.
OPERATIONS—continued.	
83. Telegrams and cablegrams—Continued.	
(c) Original filed messages transmitted for transportation companies in compliance with terms of contracts; also tissue or carbon copies of such messages made at destination offices.	1 year.
NOTE.—The furnishing of original filed messages to transportation companies in support of settlements under contracts is not considered a destruction of records.	
(d) Service messages relating to commercial messages, including tissue or carbon copies of such messages made at destination offices.	Optional.
(e) Original filed messages transmitted free or at reduced rates for employees and others; also tissue or carbon copies of such messages made at destination offices.	3 years.
(f) Relay messages, not including those made at junction offices for transfer to other companies.	Optional.
(g) Message tape and similar devices for transmitting messages.	Optional.
(h) Stubs of, or carbon copies of, messages received over telephone.	Optional.
84. Radiograms:	
(a) Original filed wireless telegraph messages, transmitted at public tariff rates; also tissue or carbon copies of such messages made at coast and ship destination stations.	15 months.
(b) Service messages relating to commercial messages; also tissue or carbon copies of such messages made at coast and ship destination stations.	15 months.
(c) Original filed messages transmitted for ship-owners in compliance with terms of contracts (masters' service messages); also tissue or carbon copies of such messages made at coast and ship destination stations.	15 months.
(d) Original filed messages transmitted free or at reduced rates other than those covered by item (c) above; also tissue or carbon copies of such messages made at coast and ship destination stations.	3 years.
85. Telephone local and toll tickets:	
(a) Telephone toll tickets, and statements forming basis of charges to subscribers and others.	Optional after charges have been paid or considered to be uncollectible.
(b) Uncompleted tickets, lost call tickets, switching tickets, messenger-service tickets, appointment tickets, and tickets for emergency calls, official calls, and test calls.	Optional.
(c) Records of receipt of local and toll tickets, toll statement stubs, toll ticket memoranda, guide cards, and reports and memoranda relative to investigations and correction of tickets.	Optional.
(d) Statements and summaries of measured service tickets and register readings.	1 year.
(e) Measured service tickets, local message tickets, and register reading tickets or statements if summarized in records covered by item (d) above.	Optional.
(f) Tickets and statements for check error purposes.	Optional.

Description of accounts, etc.	Period to be retained.
OPERATIONS—continued.	
86. Tariffs and other rate authorities:	
(a) Tariffs, rate sheets, division sheets, and circulars in which the company is interested relative to the transmission of messages and furnishing of facilities, in the general files of the department in which the complete official file is maintained.	6 years after expiration or cancellation.
(b) Tariffs, rate sheets, division sheets, and circulars in other departments and at exchanges, branch offices, and agencies, if copies of the same issues of such tariffs, etc., are preserved in the general tariff files referred to in item (a) above.	May be destroyed at option of carrier after expiration or cancellation.
(c) Requests and receipts from managers and others for tariffs, rate sheets, division sheets, and circulars.	Optional.
(d) Copies of concurrences filed with the Interstate Commerce Commission.	6 years after cancellation.
(e) Statements, summaries, and memoranda pertaining to the establishment of a basis for prorating joint toll revenue.	6 years after cancellation or expiration of basis.
(f) Correspondence and working papers in connection with the making of rates and compilation of tariffs, rate sheets, division sheets, and circulars affecting the transmission of messages and furnishing of facilities.	6 years after cancellation of tariff, etc.
87. Franks and message passes and reduced rate coupons:	
(a) Copies of orders on printing houses for printed forms of franks, etc.	6 years.
(b) Records of blank forms of franks, etc., received, distributed, and destroyed.	6 years.
(c) Requests, and copies of requests, for franks, etc.	6 years.
(d) Records of franks, etc., issued.	6 years.
(e) Records of franks received from other companies.	6 years.
(f) Identification slips for franks, etc.	3 years.
(g) Used franks, message passes, and coupons, if complete record of issue is maintained as provided in item (d) above.	6 months.
(h) Unexpired, surrendered, or partially used franks, etc.	1 year after current year
(i) Void, unused, and unissued franks, etc.	1 year after current year.
(j) Reports and records of franks, etc., collected or honored, and of free messages handled.	3 years.
(k) Reports of reduced-rate messages sent or received.	3 years.
88. Telegraph, cable, and wireless identification cards:	
(a) Records of identification cards issued.	3 years.
(b) Returned and withdrawn identification cards.	1 year.
(c) Unused and unissued identification cards.	1 year after current year.
89. Transportation company passes:	
(a) Requests, and copies, for passes.	3 years.
(b) Record of passes received from carriers.	3 years.
(c) Record of pass identification forms issued.	3 years.
(d) Record of use made of passes.	3 years.
90. Receiving and delivering telegrams and cablegrams:	
(a) Receivers' record of messages filed.	1 year.
(b) Message delivery records.	1 year.
(c) Messengers' delivery sheets.	1 year.
(d) Operators' number sheets.	Optional.
91. Telegraph and cable office reports:	
(a) Monthly balance sheets and supporting papers.	6 years.
(b) Weekly and daily balance sheets when figures are combined on monthly or weekly balance sheets, respectively.	1 year.

Description of accounts, etc.	Period to be retained.
OPERATIONS—continued.	
91. Telegraph and cable office reports—Continued.	
(c) Weekly and daily balance sheets and supporting papers, when figures are not combined on monthly or weekly balance sheets, respectively.	6 years.
(d) Daily, weekly, or monthly statements of receipts and disbursements.	3 years.
(e) Statements of ledger balances.	3 years.
(f) Reports of guaranteed and uncollected messages.	3 years.
(g) Reports of refunded messages.	6 years.
92. Wireless station reports:	
(a) Coast and ship station abstracts of commercial messages accepted.	6 years.
(b) Coast and ship station abstracts of commercial messages delivered.	6 years.
(c) Coast and ship station abstracts of free messages accepted.	6 years.
(d) Coast and ship station abstracts of free messages delivered.	6 years.
(e) Coast station accounts current and supporting papers.	6 years.
(f) Ship station cash accounts and supporting papers.	6 years.
93. Messenger department records:	
Records and reports pertaining to messenger service, including records of location and use of call boxes, except records covered by item 40.	3 years.
94. Stock and commercial news records:	
(a) Records and reports pertaining to stock and other market reports, sporting news, election returns, and similar items, other than records covered by item 40.	3 years.
(b) Bulletins, containing information relative to election returns and sporting news.	Optional.
95. Money transfer records:	
Records and reports pertaining to the transfer of money by telegraph, cable, or wireless, except records covered by item 40.	3 years.
96. Advertising and canvassing records:	
(a) Prospect lists, notices, reports, memoranda, and records pertaining to advertising and canvassing for service.	Optional.
(b) Records and reports pertaining to soliciting of advertisements in directories and other publications of the carrier.	Optional.
(c) Records and reports pertaining to advertisements of the carrier in newspapers, magazines, and other publications, including "copies" of such advertisements.	Optional.
(d) Records and reports pertaining to studies of methods of obtaining new business, recovery of lost business and similar matters.	Optional.
97. Service and efficiency records:	
(a) Circuit assignments, log books, and reports of circuits working, interrupted, etc.	1 year.
(b) Trouble, inspection, and testing records and reports.	1 year.
(c) Performance records, such as records and reports of traffic loads, lost and delayed calls, peg counts, test calls, and service observation.	1 year.
(d) Central office records of switchboard capacity, such as panel and jack records, and lists and records of available numbers.	Optional.

Description of accounts, etc.	Period to be retained.
OPERATIONS—continued.	
97. Service and efficiency records—Continued.	
(e) Chief operators' records of switchboard markings.	Optional.
(f) Reports of stations ready for service.....	Optional.
(g) Records and reports of complaints of service not involving claims for damages or refunds of charges. (See item 67 <i>b</i> .)	1 year.
(h) Records and reports pertaining to studies in connection with operations, such as battery loads, trunking requirements, spare facilities, peg counts, and similar records which do not affect the accounts of the company.	Optional.
98. Records of telegraph, cable, and wireless messages handled:	
(a) Monthly or periodical reports of number of messages handled.	6 years.
(b) Reports of unit cost of handling messages.....	3 years.
(c) Message delay reports.....	1 year.
99. Inspection records:	
Reports and records of condition of pay station signs and booths, central office quarters, buildings, elevators, meters, machinery, etc., except as provided for in items 18 and 97.	Optional.
100. Detective and police service:	
Reports and records in connection with policing the company's property, detective service, stolen property, investigations of robberies, and attempts to defraud the company.	Optional.
101. Miscellaneous records of telephone exchanges and branch offices:	
All records at telephone exchanges and branch offices not elsewhere provided for herein.	6 years.
102. Miscellaneous records of local telegraph and cable offices:	
All records at local telegraph and cable offices not elsewhere provided for herein.	6 years.
103. Miscellaneous records of wireless stations:	
All records of wireless stations (ship and coast) not elsewhere provided for herein.	6 years.
STATISTICS.	
110. Reports to Interstate Commerce Commission and other governmental authorities:	
(a) Annual financial, operating, and statistical reports, file copies of, and supporting papers.	Permanently.
(b) Monthly reports of operating revenues and expenses, file copies of, and supporting papers.	1 year after current year.
(c) Monthly or periodical reports regarding accidents, file copies of, and supporting papers.	3 years.
(d) Monthly or periodical reports regarding employees and salaries, file copies of, and supporting papers.	3 years.
(e) Reports regarding expenditures of proceeds from sale of authorized securities, file copies of, and supporting papers.	Permanently.
(f) Other reports, file copies of, and supporting papers.	6 years.
(g) Reports of property units added and retired, completion of property changes and statements of charges and credits to the investment account, file copies of, and supporting papers.	Permanently.

Description of accounts, etc.	Period to be retained.
STATISTICS—continued.	
111. Reports to stockholders:	
(a) Annual reports or statements to stockholders, file copies of, and supporting papers.	Permanently.
(b) Written requests for copies of, and acknowledgments of receipt of, reports to stockholders.	Optional.
112. Monthly, annual, or other periodical financial reports or statements, comparative or otherwise, and supporting papers.	6 years.
NOTE.—The supporting papers referred to in items 110, 111, and 112, are the separate detailed reports and statements, not elsewhere provided for herein, which are essential to a verification and analysis of the reports, etc., referred to in those items.	
113. Working papers (i. e., preliminary drafts, memoranda, etc.) prepared in connection with the compilation of reports and statements covered by items 110, 111, and 112, but which are not necessary to directly support such reports and statements. (See note following item 112.)	Optional.
114. Miscellaneous statistical reports, statements, and summaries (not otherwise provided for herein) used by officials and department heads for administrative purposes only and not entering the accounts of the company.	Optional.
115. Tabulating cards:	
Tabulating cards used in the compilation of statistics and other data when the results are transcribed to other records covered by these regulations.	1 year.
MISCELLANEOUS.	
120. Telephone directories:	
(a) File copies of telephone directories of the company's issue, in the general file of the company.	3 years.
(b) Surplus and other copies of telephone directories, if copies of the same issues are preserved in the general file referred to in item (a) above.	Optional.
(c) Summaries, data, and miscellaneous records incident to the preparation and issuance of directories.	Optional.
121. Instructions to employees and others:	
(a) Books and circulars of instruction to employees and others, in the general file of the department in which the complete official file is maintained, except as provided for in item 124.	6 years after expiration or cancellation.
(b) Circulars and notices of instructions to employees on matters of discipline, department, and similar subjects.	Optional.
122. Records of auxiliary and other operations:	
Records summarizing the results of operations other than telephone, telegraph, cable, and wireless operations.	6 years.
NOTE.—Ledgers, journals, abstracts, reports, vouchers, etc., shall be retained for the same periods as are provided for similar documents elsewhere in these regulations.	

Description of accounts, etc.	Period to be retained.
MISCELLANEOUS—continued.	
<p>123. Benefit, hospital, and insurance departments: Records of employees' benefit, hospital, and insurance departments, other than records supporting the receipt and disbursement of funds and records provided for in item 68.</p> <p>NOTE.—The records supporting the receipt and disbursement of funds shall be retained for the same periods as are provided for similar records elsewhere in these regulations.</p>	1 year.
<p>124. Data on destruction of records:</p> <p>(a) Written authorities, cancellation of authorities, certificates of destruction; reports of destruction, records of appointment of executive officers and committees having supervision of the destruction of records, bulletins, circulars, instructions and lists or schedules of forms and records pertaining to the destruction of the carrier's records, in the general file of the department in which the complete official file is maintained.</p> <p>(b) Records and memoranda relating to the preparation and issuance of bulletins, circulars, etc., covered by item (a) above; also minor records and memoranda pertaining to the compliance with the requirements of such bulletins and circulars.</p>	<p>Permanently.</p> <p>Optional.</p>
<p>125. Records of employees:</p> <p>(a) Employees' service records and rosters, showing positions filled, attendance, length of service, and other relative data.</p> <p>(b) Applications for employment, schedules of working hours, efficiency records, photographs and other identification records, and all other miscellaneous records pertaining to employees.</p>	<p>1 year.</p> <p>Optional.</p>
<p>126. Other miscellaneous records:</p> <p>(a) Records, reports, and statements pertaining to construction or maintenance work performed by the carrier for others.</p> <p>(b) Records and reports pertaining to motor and other vehicles and their equipment, such as tires, oil, gasoline, and batteries, when such records and reports are not used in determining charges or credits to the accounts of the company.</p> <p>(c) Receipts for records and papers temporarily removed from file, when records and papers have been returned.</p> <p>(d) Receipts and records pertaining to delivery of articles to employees, such as badges, keys, and material receipt books.</p>	<p>For the periods prescribed for similar records pertaining to operating expenses.</p> <p>Optional.</p> <p>Optional.</p> <p>Optional.</p>

Description of accounts, etc.	Period to be retained.
MISCELLANEOUS—continued.	
126. Other miscellaneous records—Continued.	
(e) Receipts for registered mail, express packages, etc.	Optional.
(f) Passes to buildings or property of the company, surrendered upon or after use.	Optional.
(g) Records of building space occupied.....	Optional.
(h) Lunch tickets redeemed, after summary into accounting classification.	Optional.
(i) Records of lunch tickets on hand and receipts for tickets issued.	Optional.
(j) Unissued lunch tickets.....	Optional.
(k) Records of mileage and other transportation used.	Optional.
(l) Adding machine lists and memoranda of compilations by mechanical devices if not used as summaries to support entries to the accounts.	Optional.
(m) Organization diagrams, charts, records, and mailing lists.	Optional.
(n) Records of forms used by the company.....	Optional.
(o) Records and reports of fire drills.....	Optional.
(p) Records of postage stamps received in payment of subscribers' bills and records of stamps purchased, when not necessary to support vouchers.	Optional.
(q) Transmittal lists or forms used for indicating papers and records forwarded from one department to another, provided such lists or forms do not contain data affecting the accounts of the company.	Optional.
127. Duplicate accounts, records, and memoranda:	
Duplicate copies of accounts, records, and memoranda listed in these regulations, if all information on such duplicates is contained on the originals or other copies retained, and if such duplicates are not specifically provided for in these regulations. (See par. 19, p. 12.)	Optional.
128. Correspondence:	
(a) Correspondence and records thereof relating to subjects listed in items 1 to 127, inclusive.	For the period prescribed for the item to which it relates.
(b) Stenographers' notebook and phonograph and other mechanical device records.	Optional.
(c) Extra copies of letters, etc., used for tracing or following up correspondence, or for other purposes, if original or other copies are retained as provided for in item (a) above.	Optional.
(d) Operators' copies of telegrams, including relay copies, if the original or other copies of such messages are retained, as provided for in (a) above.	Optional.

APPENDIX.

The following forms are suggested for the use of telephone, telegraph, and cable companies (including wireless companies), but any other forms may be used, provided they show the information required by the regulations.

(A) Form of resolution of Board of Directors designating an officer to have general supervision over the destruction of accounts, records, and memoranda. (See par. 2, a, of the regulations.)

Excerpt from minutes of the meeting of the Board of Directors of
Company, held at its office in on
....., 19....:

“Resolved, That.....
(Title of officer or name and title.)

be, and he is hereby, designated as the executive officer of this company to have general supervision over the destruction of accounts, records, and memoranda in accordance with the Regulations to Govern the Destruction of Records of Telephone, Telegraph, and Cable Companies (including wireless companies), effective on January 1, 1920, issued by the Interstate Commerce Commission.”

I hereby certify that the above is a true and correct copy.

.....
(Name.)

.....
(Title.)

....., 19....

(B) Form of resolution of Board of Directors designating an officer to have supervision over the destruction of certain accounts, records, and memoranda. (See par. 2, b, of the regulations.)

Excerpt from minutes of the meeting of the Board of Directors of the
Company, held at its office in on, 19...:

“Resolved, That
(Title of officer or name and title.)

be, and he hereby is, designated as the officer having supervision over the destruction of the accounts, records, and memoranda named below, the destruction of which is permitted by the Regulations to Govern the Destruction of Records of Telephone, Telegraph, and Cable Companies (including wireless companies), effective on January 1, 1920, issued by the Interstate Commerce Commission.”

Form No.	Description.	Period.	Item No. in I. C. C. Regulations.
.....
.....
.....

I hereby certify that the above is a true and correct copy.

.....
(Name.)

.....
(Title.)

....., 19.....

(C) Form of resolution of Board of Directors naming a cremation committee for the destruction of canceled bonds, interest coupons, etc. (See par. 6 of the regulations.)

Excerpt from minutes of the meeting of the Board of Directors of the
..... Company, held at its office in
on, 19...:

“Resolved, That pursuant to the Regulations to Govern the Destruction of Records of Telephone, Telegraph, and Cable Companies, (including wireless companies), effective on January 1, 1920, issued by the Interstate Commerce Commission, the board designates.....

.....
(Titles of such persons, or names and titles.)

to be a cremation committee to act in conjunction with the representatives of the trustees in the destruction of.....”

(List of and description of documents to be destroyed.)

I hereby certify that the above is a true and correct copy.

.....
(Name.)

.....
(Title.)

....., 19....

(D) Form of written authority for the destruction of certain accounts, records and memoranda. (See par. 8, a, of the regulations.)

The Company,

Office of

....., 19...

In conformity with the authority conferred upon me by the Board of Directors, I hereby authorize and direct.....

(Name and title or occupation.)

.....to destroy the accounts, records, and memoranda of this company listed below:

Form No.	Description.	Period.	Item No. in I. C. C. Regulations.
.....
.....
.....
.....

.....
(Name.)

.....
(Title.)

(E) Form of written authority of continuing effect for the destruction of accounts, records, and memoranda. (See par. 8, b, of the regulations.)

The Company,

Office of

....., 19...

In conformity with the authority conferred upon me by the Board of Directors, I hereby authorize and direct.....

(Name and title or occupation.)

to destroy from time to time the accounts, records, and memoranda of this company in his custody, the destruction of which is permitted by the Regulations to Govern the Destruction of Records of Telephone, Telegraph, and Cable Companies (including wireless companies), effective on January 1, 1920, issued by the Interstate Commerce Commission.

.....
(Name.)

.....
(Title.)

(F) Form of certificate of destruction. (See par. 11, a, of the regulations.)

The Company,

Office of,

....., 19....

DEAR SIR: I hereby certify that I have this day destroyed the accounts, records, and memoranda listed below, pursuant to your authority dated, 19.... I further certify that no accounts, records, or memoranda other than those named have been destroyed therewith.

Form No.	Description.	Period.	Item No. in I. C. C. Regulations.
.....
.....
.....

Yours truly,

.....
(Name.)

.....
(Title or occupation.)

(G) Form of cumulative certificate of destruction. (See par. 11, b, of the regulations.)

The Company,

Office of,

....., 19....

DEAR SIR: I hereby certify that I have destroyed the accounts, records, and memoranda listed below, pursuant to your authority dated, 19.... I further certify that no accounts, records, or memoranda other than those named have been destroyed therewith.

Form No.	Description.	Period.	Item No. in I. C. C. Regulations.	Date of Destruction.
.....
.....
.....

Yours truly,

.....
(Name.)

.....
(Title or occupation.)

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