

1915

Regulations to govern the destruction of records of express companies: prescribed by the Interstate commerce commission in accordance with section 20 of the Act to regulate commerce, Issue of 1915, effective on July 1, 1915 (Superseding and canceling order dated April 8, 1912)

United States. Interstate Commerce Commission

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United States. Interstate Commerce Commission, "Regulations to govern the destruction of records of express companies: prescribed by the Interstate commerce commission in accordance with section 20 of the Act to regulate commerce, Issue of 1915, effective on July 1, 1915 (Superseding and canceling order dated April 8, 1912)" (1915). *Federal Publications*. 46.
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REGULATIONS
TO GOVERN THE
DESTRUCTION OF RECORDS
OF
EXPRESS COMPANIES

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

ISSUE OF 1915

Effective on July 1, 1915

(Superseding and canceling order dated April 8, 1912)



WASHINGTON
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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 28th day of June, A. D. 1915.

The matter of the determination of the operating, accounting, and financial papers, records, books, blanks, tickets, stubs, and documents of express 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 Express Companies, Issue of 1915, 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 Division 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 express 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 provided, 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 Express Companies, Issue of 1915, shall become effective on July 1, 1915, and that this order shall supersede and cancel the order of April 8, 1912, in the matter of the destruction of records of express companies.

By the Commission.

[SEAL.]

GEORGE B. MCGINTY,

Secretary.

SPECIAL NOTE.

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.

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 July 1, 1915, 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 express 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 EXPRESS COMPANIES.

Destruction authorized.

1. Carriers may destroy the accounts, records, and memoranda named in paragraph 18 (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. 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.

Written authority of officer having supervision of destruction.

5. When any accounts, records, or memoranda are to be destroyed, an officer having supervision of the destruction of accounts, records, or memoranda (as designated in compliance with paragraphs 2 and 3) shall issue a written authority, naming the person or persons by whom the accounts, records, or memoranda are to be destroyed (except as provided for in paragraph 17).

6. 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, a list of 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.

7. 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.

8. 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 6, *a*, shall make certificate (except as provided for in paragraphs 11, 16, and 17) 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.

9. If an authority as referred to in paragraph 6, *b*, is given, a certificate of destruction shall be made, listing either by form numbers or descriptive titles the accounts, records, and memoranda destroyed, naming the period or periods covered by the accounts, records, or memoranda, and stating that no other accounts, records, or memoranda than those so listed have been destroyed therewith. Either (*a*) a separate certificate 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.

10. 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.

11. Certificates of destruction need not be made for accounts, records, and memoranda the destruction of which, in the list in paragraph 18 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 17), shall be issued by the officer having supervision of the destruction of such accounts, records, and memoranda.

Committee for destruction of certain records.

12. 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 6 of paragraph 18 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, and a certificate of destruction shall be permanently retained by the carrier. Certificates of destruction giving full descriptive reference to the documents destroyed shall be made by the person or persons appointed by the officer having supervision of the destruction of records or by this committee. When documents represent debt secured by mortgage, the certificates of destruction shall also be authenticated by representatives of the trustees acting in conjunction with this committee or shall have the trustees' acceptance thereon.

Method of destruction.

13. 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.

14. If the accounts, records, and memoranda are not actually destroyed by the carrier, but are disposed of by sale or otherwise, the certificate of destruction shall so state. Attention is called to section 15 of the Act to Regulate Commerce, which provides that a carrier shall not divulge to any person information concerning the business of a shipper or consignee which may be used to the detriment of such shipper or consignee. Responsibility for possible infringement of this provision of the law by disposing of its records by other than actual destruction would rest with the carrier.

Accidental destruction of accounts, records, and memoranda.

15. If any accounts, records, or memoranda are destroyed accidentally by fire, flood, or other casualty, a statement shall be prepared listing so far as may be possible the records destroyed and detailing the circumstances in connection with the fire or other casualty. 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.

16. Provision is made in item 139 of paragraph 18 for the destruction of agency copies of certain accounts, records, and memoranda after such documents have been retained for the periods assigned to the originals. In destroying these copies the certificates of destruction may be dispensed with, but a written authority as provided for in paragraphs 5 and 6 shall be issued.

17. Provision is made in item 239 of paragraph 18 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.

18. The following list is indicative of accounts, records, and memoranda of express companies specifically referred to by the regulation embodied in paragraph 1. The classification of the 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.
ADMINISTRATIVE AND FINANCIAL.	
1. Minute books: Minute books of directors', executive committee's, stockholders', and other meetings.	Permanently.
2. Codes: Code and cipher books (file copies).....	Permanently.
3. Capital stock records:	
(a) Capital stock ledgers and journals.....	Permanently.
(b) Capital stock certificates, records of or stubs of..	Permanently.
(c) Stockholders' signature cards.....	3 years.
(d) Capital stock transfer registers or journals.....	Permanently.
(e) Orders from stockholders to pay dividends to others.	3 years.
(f) Bills of sale, correspondence, or memoranda respecting transfer of capital stock.	3 years.
(g) Receipts for stock certificates.....	3 years.
(h) Dividend lists of stockholders.....	Permanently.
(i) Capital stock subscription notices and requests for allotment.	1 year.
(j) Canceled capital stock certificates. (See item 6.)	
4. Bond records:	
(a) Registered bond ledgers.....	Permanently.
(b) Records or stubs of bonds.....	Permanently.
(c) Bills of sale, correspondence, or memoranda respecting transfer of registered bonds.	3 years.
(d) Records of interest coupons paid and unpaid....	6 years.
(e) Funded debt subscription notices and requests for allotment.	1 year.
(f) Canceled bonds, paid interest coupons, and unissued bonds. (See item 6.)	
5. Voting securities:	
(a) Proxies of holders of voting securities.....	2 years.
(b) Lists of holders of voting securities.....	6 years.
6. Retired securities:	
Stock certificates, bonds, notes, interest coupons, receiver's certificates, and temporary certificates taken up and canceled.	May be destroyed at option of carrier upon complying with requirements of paragraph 12.
7. Record of securities owned;	
Records of securities owned, in treasury or with custodians.	Permanently.
8. Contracts and agreements (except those provided for in item 138):	
(a) Contracts with carriers for express privileges....	6 years after expiration.
(b) Traffic and operating contracts affecting revenues and expenditures.	6 years after expiration.
(c) Tonnage contracts and agreements.....	6 years after expiration.
(d) Contracts and other agreements relating to the construction, acquisition, or sale of equipment.	Permanently.
(e) Bonds of indemnity.....	6 years after expiration.
(f) Leases.....	1 year after expiration.
(g) Agreements with branch money-order agents and other branch agents.	1 year after expiration.
(h) Minors' salary releases.....	1 year after minor reaches majority.
(i) All contracts and agreements not otherwise provided for in this order.	6 years after expiration.
(j) Card or ledger records of contracts and agreements made and of expirations and renewals.	For the period prescribed for the retention of the contract, etc.

Description of accounts, etc.	Period to be retained.
ADMINISTRATIVE AND FINANCIAL—continued.	
9. Applications to regulating bodies: Copies of applications to and authorities from regulating bodies for the issuance of stocks, bonds, and other securities.	Permanently.
10. Investigations of credit: Records of investigations preliminary to the establishment of credit of banks and firms (except as provided for in item 33b).	1 year.
TREASURY.	
21. Statements of funds and deposits: (a) Statements and summaries of balances on hand and with depositaries.	3 years.
(b) Authorities for and statements of transfer of funds from one depositary to another.	3 years.
(c) Periodical statements of working cash balances.	3 years.
22. Records of deposits with banks and others:	
(a) Statements from depositaries regarding funds received, disbursed, and transferred.	3 years.
(b) Statements from banks of interest due on average daily balances.	3 years.
(c) Bank deposit books and stubs, ledgers, or records of checks.	6 years.
(d) Copies of bank-deposit slips.	3 years.
(e) Bank credit slips and canceled checks.	6 years.
(f) Correspondence and memoranda relating to the stopping of payment of bank checks and to the issuance of duplicates.	6 years.
23. Records of receipts and disbursements:	
(a) Daily or other periodical statements of the receipt and disbursement of funds. (See note, item 33.)	3 years.
(b) Records or periodical statements of outstanding vouchers, checks, drafts, etc., issued and not presented.	6 years.
(c) Slips or statements giving postings of miscellaneous receipts and payments of funds, if the information contained thereon is shown in other records which are retained.	3 years.
(d) Cash remittance reports of superintendents and agents and general office summaries thereof.	3 years.
(e) Voucher lists, showing mailing dates and to whom sent.	3 years.
24. Interdepartmental receipts: Interdepartmental receipts for transfer of funds.	3 years.
25. Record of purchases for exchange: Records showing purchases of foreign money or commercial paper.	3 years.
ACCOUNTING—GENERAL.	
31. Ledgers: (a) General and auxiliary ledgers and indexes thereto, except as provided for elsewhere in these regulations.	Permanently.
(b) Balance sheets of general ledgers.	Permanently.
(c) Trial balance sheets of general and auxiliary ledgers.	Permanently.
32. Journals: General and auxiliary journals, except as provided for elsewhere in these regulations.	Permanently.

Description of accounts, etc.	Period to be retained.
ACCOUNTING—GENERAL—continued.	
33. Cashbooks: (a) General and auxiliary cashbooks, except cashbooks of agencies provided for in item 135. (b) Adding-machine lists of paid financial paper	Permanently. Optional.
NOTE.—If any receipts or payments are entered in the aggregate in the general cashbook and are detailed only on loose sheets, such loose sheets constitute an auxiliary cashbook when no permanent record of the items thereon is made, except as provided for in item (b) above.	
34. Journal entries: General journal entries, journal vouchers, department bills, and supporting papers, except as provided for elsewhere in these regulations.	Permanently.
35. Insurance records: (a) Schedules of fire and other insurance; also records of payment of premiums and of amounts recovered. (b) Insurance policies (c) Records of policies in force (d) Inspectors' reports of condition of property (e) Letter and telegraphic reports of fire damages (f) Reports of minor losses by fire not covered by insurance or less than minimum amount collectible.	6 years. Optional. 3 years after expiration. Optional. Optional. Optional.
36. Tax records: Copies of schedules and returns to taxing authorities for tax purposes, notices of assessments by taxing authorities, and documentary proceedings in appeal therefrom, tax bills, and statements.	Permanently.
37. Land titles: Deeds and other papers conveying title to lands held by carrier, abstracts of title, and pertinent memoranda in connection therewith.	Permanently.
38. Miscellaneous records pertaining to agents' accounts: (a) General office records or ledgers of agents' accounts, showing debits and credits from various sources. (b) Records relating to extension of credit for transportation and other charges, and records and files of indemnity in connection therewith. (c) Statements of corrections in agents' accounts (d) Records of revenues and expenses at joint offices transcribed from settlement sheets.	6 years. 6 years after discontinuance. 3 years. 3 years.
39. Fidelity and surety bonds: (a) Records and files of fidelity bonds of employees (b) Records of losses charged against employees' bonds. (c) Record of refunds to employees in connection with premiums paid.	3 years. 3 years. 3 years.
40. Registers of fixed expenses: (a) Registers of rentals, fixed charges, and credits (b) Registers of salaries and pensions (c) Registers of agency commissions	3 years after expiration. 3 years after expiration. 3 years after expiration.
41. Classification sheets: Detail sheets showing distribution of receipts and expenditures by accounts.	6 years.

Description of accounts, etc.	Period to be retained.
ACCOUNTING—GENERAL—continued.	
42. Reports of traveling accountants, inspectors, and auditors:	
(a) Reports of examinations, audits, and transfers by special accountants, traveling auditors, route agents, traveling inspectors, and weighing inspectors.	3 years.
(b) Reports of points visited and work performed by special accountants, traveling auditors, route agents, traveling inspectors, and weighing inspectors.	Optional.
43. Correction notices:	
(a) Debit and credit error letters.....	3 years.
(b) Registers of error letters.....	3 years.
(c) Stubs of error letters.....	3 years.
ACCOUNTING—REVENUES.	
Transportation.	
51. Records of revenue from transportation:	
(a) Records summarizing the debits and credits arising from interline settlements and from settlements with agents and others.	4 years.
(b) Records of interline settlements of revenue, including division statements, through waybill statements to and from other companies, statements of differences, etc.	4 years.
52. Waybill records:	
(a) Record of unsettled waybills and of waybills in suspense.	3 years after disposition.
(b) Tracers and supporting papers concerning unsettled waybills.	1 year.
(c) Records of waybills and reports returned to agents.	3 years.
(d) Registers of statements and abstracts received from agents, calls for missing waybills, and statements of waybills turned over to other accounting departments.	3 years.
53. Tonnage records:	
Records, abstracts, and summaries of traffic carried on tonnage basis and rate basis.	3 years.
Express privileges.	
54. Accounting records:	
(a) Detail sheets showing traffic, mileage, rates, routing, percentage, and amounts accruing to other carriers for express privileges.	6 years.
(b) Summary sheets showing traffic, advances, revenue, and revenue deductions.	6 years.
(c) Distribution sheets showing distribution and adjustments of express privilege debits.	6 years.
Nontransportation.	
55. Records of revenue settlements:	
Records summarizing settlements with agents and others for services of a general character as agent, for the transfer of credits, rents of buildings and other property, and for miscellaneous revenue.	3 years.
56. Record of financial paper sales and payments:	
Detail records of sales and payments of all forms of financial paper.	3 years.

Description of accounts, etc.	Period to be retained.
ACCOUNTING—REVENUES—continued.	
Nontransportation—Continued.	
57. Records of distributions of financial paper: Indexes and registers of financial paper forms distributed to agencies and to customers.	Period prescribed for paper to which the indexes relate.
58. Record of unpaid and unclaimed financial paper: (a) Registers of financial paper issued and unpaid... (b) Registers of financial paper reported lost or destroyed.	6 years. 6 years.
ACCOUNTING—EXPENDITURES.	
71. Equipment property:	
(a) Records and memoranda of cost and of inventory value of equipment.	Permanently.
(b) Records and memoranda pertaining to depreciation, retirements, and replacements of equipment.	Permanently.
(c) Records of contracts and other agreements relating to the construction, acquisition, or sale of equipment.	Permanently.
(d) Reports and records of equipment numbers changed.	Permanently.
(e) Records, reports, statements, and memoranda showing the details of all debits and credits on account of the cost of real property and equipment, such as pay rolls, labor and material distribution sheets, copies of individuals' and companies' bills, time books, time tickets, work orders, job tickets, check rolls, material requisitions, and similar records if <i>full details</i> are transcribed into records covered by items (a) to (c) above.	6 years.
(f) Records, reports, statements, and memoranda showing the details of all debits and credits on account of the cost of real property and equipment, such as pay rolls, labor and material distribution sheets, copies of individuals' and companies' bills, time books, time tickets, work orders, job tickets, check rolls, material requisitions, and similar records if <i>full details</i> are not transcribed into records covered by items (a) to (c) above.	Permanently.
NOTE.—All accounts, records, and memoranda requisite for making a complete analysis of the cost of real property 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.	
72. Distribution of labor expenditures: Records showing the detailed distribution of labor expenditures charged to all accounts, including memoranda and memorandum recapitulating sheets. (See note, item 71.)	6 years.
73. Pay roll records:	
(a) Pay rolls and summaries.....	6 years.
(b) Applications and authorities for changes in pay rolls.	3 years.
(c) Applications for pay roll changes not authorized.	Optional.

Description of accounts, etc.	Period to be retained.
ACCOUNTING—EXPENDITURES—continued.	
73. Pay roll records—Continued.	
(d) Records and memoranda pertaining to deductions from pay rolls.	Optional.
(e) Receipted pay rolls, receipted pay checks, receipted time tickets, certificates issued for wages, and other evidences of payments for services rendered by employees. (See items 23b and 79b.)	6 years.
(f) Canceled pay checks drawn in favor of bearer in payment of wages for which receipt is shown on pay rolls or other records retained by carrier.	Optional.
(g) Comparative or analytical statements of pay rolls.	3 years.
(h) Duplicate pay rolls, if they contain no information other than that appearing in the originals referred to in item 73 (a).	Optional.
74. 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.
75. Labor records:	
Time books, time sheets, time tickets, time cards, overtime tickets, job tickets, check rolls, cost sheets, and other papers pertaining to services of officers and employees. (See item 71.)	3 years.
76. Distribution of expenditures for real property and equipment:	
(a) Records or memoranda showing in detail all items pertaining to expenditures for real property and equipment and for additions and betterments thereto, except as provided by item 109 (d).	Permanently.
(b) Detail sheets showing distribution of costs of real property and equipment.	Permanently.
77. Distribution of expenditures for material and supplies:	
Records and memoranda showing the detailed distribution of expenditures for materials and supplies chargeable to all accounts, including memorandum recapitulation sheets, except as provided to the contrary in item 76.	6 years.
78. Joint office statements:	
Statements of business at joint offices.....	3 years.
79. Vouchers:	
(a) Register of audited vouchers, and indexes thereto. (See note, item 71.)	6 years.
(b) Paid and canceled vouchers, paid drafts, paid checks, and receipts for cash paid out, with supporting papers, except as provided in items 73 (e) and 22 (c).	6 years.
(c) Copies of drafts and pay vouchers, except paid commercial financial paper and paid loss and damage vouchers. (See note, item 71.)	6 years.
(d) Files and lists of authorities for payments of specific vouchers.	Optional.
(e) Lists of vouchers.....	Optional.
(f) Record or index of vouchers to be made, with notations of dates of issue.	Optional.

Description of accounts, etc.	Period to be retained.
ACCOUNTING—EXPENDITURES—continued.	
<p>80 Bills collectible:</p> <p>(a) Register of bills collectible (or accounts receivable bills), and indexes thereto. (See note, item 71.)</p> <p>(b) Copies of bills issued for collection, and supporting papers which do not accompany the original bills. (See note, item 71.)</p> <p>(c) Periodical statements of unsettled accounts, except trial balance sheets.</p> <p>(d) Record or index of bills to be issued, with notation of dates of issue.</p> <p>81. Special authorities for expenditures: Estimates and special authorities for expenditures. (See note, item 71.)</p>	<p>6 years.</p> <p>6 years.</p> <p>Optional.</p> <p>Optional.</p> <p>6 years.</p>
CLAIMS.	
<p>91. Claim registers:</p> <p>(a) Claim registers, card or book indexes, and other records in connection with the recording of overcharge, loss and damage, personal injury, and other claims.</p> <p>(b) Records showing the details of authorities issued to agents and others for participation in loss and damage claims.</p>	<p>6 years after settlement or rejection of respective claims.</p> <p>6 years.</p>
<p>92. Records of erroneous charges: Records and reports of overcharges, undercharges, and double collection of charges.</p>	<p>3 years.</p>
<p>93. Claim papers:</p> <p>(a) All papers substantiating overcharge, loss and damage, personal injury, fire, and other claims, whether such papers are filed separately or attached to vouchers. (See item 79b.)</p> <p>(b) Claim jackets and folders, if all information thereon appears in records retained by the carrier and covered by item (a).</p> <p>(c) Claim bases constituting a duplicate record of claims, if the substantiating papers are filed with another interested carrier.</p>	<p>6 years after settlement or rejection.</p> <p>Optional.</p> <p>6 years.</p>
<p>94. Claim reports:</p> <p>(a) Records covering final disposition of paid claims.</p> <p>(b) Statistical and other statements with regard to the consideration, settlement, and clearance of claims not otherwise provided for.</p>	<p>6 years.</p> <p>3 years.</p>
<p>95. Records of accidents: Reports and statements regarding accidents, when not necessary to support claims or vouchers.</p>	<p>Optional.</p>
<p>96. Damage records: 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.</p>	<p>Optional.</p>
<p>97. Records of personal injuries: Reports and statements regarding personal injuries, when not necessary to support claims or vouchers.</p>	<p>Optional.</p>
<p>98. Records of unclaimed, over, short, and damaged express matter:</p> <p>(a) Tracers, reports, and other records pertaining to unclaimed, over, short, and damaged freight, when not necessary to support claims or vouchers.</p>	<p>Optional.</p>

Description of accounts, etc.	Period to be retained.
CLAIMS—continued.	
98. Records of unclaimed, over, short, and damaged express matter—Continued.	
(b) Copies of notices to consignees and shippers of goods lost or destroyed.	3 years.
(c) Record of goods over without mark.....	3 years.
99. Records of shipment sales:	
(a) Reports of shipments sold.....	3 years.
(b) Sales orders for the disposal of unclaimed, damaged, and refused freight.	3 years.
(c) Report of on-hand express matter for sale.....	3 years.
(d) Copies of notices to consignees or shippers of express matter to be sold at on-hand sale.	3 years.
(e) Records and reports of on-hand express matter sold at on-hand sales.	3 years.
TRAFFIC.	
101. Tariffs and other rate authorities:	
(a) Tariffs, classifications, division sheets, and circulars in which the company is interested relative to the transportation of property, in the general files of the traffic or other department in which the complete official file is maintained.	6 years after expiration or cancellation.
(b) Tariffs, classifications, division sheets, and circulars in other departments and at agencies, when 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 company after expiration or cancellation.
(c) Special or reduced rate orders, and supporting papers.	6 years.
(d) Authorities for the free transportation of property and supporting papers.	6 years.
102. Requests and receipts:	
(a) Requests and receipts from agents and others for tariffs, classifications, division sheets, and circulars.	6 years after cancellation of tariff, etc.
(b) Written requests from persons and companies for quotations of rates and copies of express company's quotations.	6 years.
103. Concurrences:	
Copies of concurrences filed with the Interstate Commerce Commission and with other regulating bodies.	6 years after cancellation of tariff, etc.
104. Correspondence:	
Correspondence and working papers in connection with the making of rates and compilation of tariffs, classifications, division sheets, and circulars affecting the transportation of property.	6 years after cancellation of tariff, etc.
PURCHASES AND STORES.	
106. 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.
107. Purchases and sales:	
(a) Copies of orders for the purchase of material and supplies.	6 years.
(b) Authorities and credit vouchers for the sale of material and supplies.	3 years.

Description of accounts, etc.	Period to be retained.
PURCHASES AND STORES—continued.	
107. Purchases and sales—Continued.	
(c) Price records of purchases (file copies).....	Permanently.
(d) Advices from individuals and companies acknowledging receipt of orders for materials and supplies and notices of shipment.	Optional.
(e) Bids and offers for the sale or purchase of material and supplies.	3 years.
(f) Contracts for the purchase or sale of material and supplies.	Permanently.
(g) Advices or requisitions from supply agents and others for the purchase of materials and supplies.	3 years.
108. Invoices:	
(a) Lists or records transmitting invoices to or from supply agents.	Optional.
(b) Invoices for materials and supplies purchased which may be used for additions to or replacement of property and equipment, whether attached to vouchers or filed separately (see item 79b), and records or reports of such invoices.	Permanently.
(c) Invoices for materials and supplies purchased which may not be used for additions to or replacement of property and equipment, whether attached to vouchers or filed separately, and records and reports of such invoices.	6 years.
(d) Receipts or delivery tickets issued in receipt for installments of material and supplies and subsequently surrendered with and in support of invoices or bills showing full information.	Optional.
109. Equipment received and forwarded:	
(a) Records or reports of equipment received or on hand. (See item 71.)	6 years.
(b) Records or reports of equipment forwarded or transferred from one department or division to another.	6 years.
(c) Requisitions for equipment, when not transcribed in detail to permanent records.	Permanently.
(d) Requisitions for equipment, when transcribed in detail to permanent record.	1 year.
110. Material and supplies received and issued:	
(a) Records and reports of materials and supplies, except stationery, received and issued. (See item 71.)	Permanently.
(b) Records of materials and supplies, except stationery, released and returned to stock.	Permanently.
(c) Records and reports of materials and supplies, except stationery, transferred from one department or division to another; also receipts and shipping memoranda therefor.	Permanently.
(d) Requisitions for materials and supplies not relating to equipment.	1 year.
111. Inventories of materials and supplies:	
(a) General inventories of materials and supplies on hand, with record of adjustments between accounts. (See item 71.)	6 years.
(b) Stock cards, inventory cards, and other detail records pertaining to the taking of inventories, if results thereon are carried into records covered by item (a) above.	1 year.
112. Provender records:	
Records and reports of provender.....	Optional.

Description of accounts, etc.	Period to be retained.
TRANSPORTATION.	
116. Express movements: Reports and records of movement of express shipments, including carload lots.	Optional.
117. Car movements: Reports and records of movement of cars owned or controlled by carrier.	6 years.
118. Distribution of cars owned or controlled by carrier: (a) Records of car allotment and distribution..... (b) Records of cars ordered, furnished, and loaded.. (c) Reports of cars on hand..... (d) Reports of unfilled car orders.....	6 years. 6 years. 1 year. 1 year.
119. Mileage records of cars owned or controlled by carrier: Reports and records of car mileage.....	6 years.
120. Train records: Records and reports of arrival, departure, consist of, and delays or detention to trains.	Optional.
121. Ice records: Records and reports of ice used for reicing.....	Optional.
AGENCIES AND MESSENGERS.	
131. Agents' balances: Agents' balance or settlement sheets and supporting papers (other than vouchers), such as records of on-hand goods and collections.	3 years.
132. Branch agencies or offices: (a) Abstracts of express from branch package agents. (b) Reports or records of goods received at branch offices.	2 years. 2 years.
133. Applications for relief: Requests by agents and others for extension of relief of accounting items in individual cases.	3 years.
134. Call books: Record of calls to be made by drivers.....	Optional.
135. Cashbooks: (a) Agency cash and daily balance books..... (b) Balance sheets of assistant cashiers, adjustment clerks, money clerks, money-order clerks, on-hand clerks, receiving clerks, and others. (c) Cashiers' due bills.....	3 years. 3 years. Optional.
136. Inspection records: Certificates of inspection of meat.....	1 year.
137. C. O. D.'s and collections: (a) Registers of C. O. D.'s and collections received.. (b) Orders to reduce or release C. O. D.'s or collections.	3 years. 3 years.
138. Contracts and agreements: (a) Agreements for stoppage of goods in transit.... (b) Agreements to sign shippers' forms of receipt.. (c) Contracts limiting the liability for goods transported, such as live-stock contracts.	3 years. 1 year after expiration. 3 years.
139. Duplicate agency records: Copies (duplicate or impression) of waybills, reports, etc., comprising agency records.	Period prescribed for original records.
140. Correction notices: Debit and credit error letters filed by agents.....	3 years.

Description of accounts, etc.	Period to be retained.
AGENCIES AND MESSENGERS—continued.	
141. Delivery records:	
(a) Delivery or in-trip books	6 years.
(b) Delivery sheets.....	6 years.
(c) Record of waybills received.....	6 years.
(d) On-hand books or cards containing consignees' receipts.	6 years.
(e) On-hand books or cards not containing consignees' receipts.	3 years.
142. Drivers or stable registers:	
Registers of departures and arrivals of stable, garage, and vehicle men.	Optional.
143. Junction records:	
Records of passing waybills other than interline transfer.	3 years.
144. Local office and agency records:	
All records of local offices and other agencies not otherwise covered in this order.	6 years.
145. Messengers:	
(a) Messengers' receipt books.....	3 years.
(b) Messengers' records of waybills carried (trip sheets).	3 years.
(c) Messengers' trip registers.....	Optional.
(d) Messengers' trip reports.....	3 years.
(e) Record of messengers' remittances to treasurer or depository, and railroad remittance waybill books.	3 years.
146. Miscellaneous debits:	
Records and reports of miscellaneous debits, such as overcollections, customers' deposits, and proceeds from sale of unclaimed express matter.	3 years.
147. Miscellaneous credits:	
Records and reports of miscellaneous credits, such as deduction vouchers.	3 years.
148. Money orders and C. O. D. checks:	
(a) Agents' reports of money orders, travelers cheques, C. O. D. checks, and other forms of financial paper sold and paid.	3 years.
(b) Stubs of money orders, C. O. D. checks, and other forms of financial paper sold.	3 years.
149. Orders and commissions:	
Reports and records of orders and commissions.....	3 years.
150. Disposal orders:	
Orders for disposition of on-hand express.....	6 years.
151. Postal notices:	
Copies of postal notices to consignees and shippers of undelivered express.	6 years.
152. Receipts:	
(a) Employees' receipts for valuable shipments.....	3 years.
(b) Drivers' receipts for delivery sheets.....	1 year.
153. Debit transfers:	
Registers of expense letters or debit transfers.....	Optional.
154. Remittances:	
Agents' and messengers' remittance slips, bank deposit slips, and supporting papers, not provided for elsewhere in these regulations.	3 years.
155. Tally sheets:	
Advance and prepaid tally sheets.....	2 years.
156. Record of sealed bags, valuables, safes, and trunks:	
(a) Records of waybills and contents in sealed bags, valuables, safes, and packing trunks.	3 years.
(b) Records of sealed bags, valuables, safes, and packing trunks forwarded and received.	3 years.

Description of accounts, etc.	Period to be retained.
AGENCIES AND MESSENGERS—continued.	
157. Refund notices: Advices to agents for refund of overcharges or double collections.	3 years.
158. Settlements with patrons and connecting lines: Copies of agents' settlements with shippers, consignees, and connecting lines.	3 years.
159. Telegraph and cable transfers: (a) Records of telegraph and cable transfers forwarded.	3 years.
(b) Advices confirming telegraph and cable transfers forwarded.	3 years.
(c) Registers of receipts and confirmations of telegraph and cable transfers (receipts for money paid).	3 years.
(d) Reports of telegraph and cable transfers forwarded and paid.	3 years.
160. Transfer records: (a) Records of matter transferred to other companies.	6 years.
(b) Records of matter transferred from other companies.	6 years.
161. Vehicle service: (a) Reports of vehicle inspectors.....	Optional.
(b) Vehicle service reports.....	Optional.
162. Waybills: (a) Money-order waybills covering money orders, travelers cheques, C. O. D. checks, and other forms of financial paper supplied.	Optional.
(b) Railroad remittance waybills.....	Optional.
(c) Remittance to treasurer or depository waybills..	Optional.
(d) Sealed-bag, valuable, safe, or packing trunk waybills.	Optional.
(e) Stationery or supply department waybills.....	Optional.
(f) Through-car waybills.....	Optional.
(g) All other waybills.....	3 years.
163. Solicitation records: Solicitors' records in relation to solicitation of business.	Optional.
164. Tracing records: Tracers and files thereof, showing deliveries and other information in connection with shipments of freight, money, and valuables not the subject of claims.	1 year.
165. Incoming and outgoing express: (a) Statements of waybills received.....	3 years.
(b) Abstracts of waybills forwarded.....	3 years.
FOREIGN OPERATIONS.	
181. Accounting: (a) Ledgers and journals.....	6 years.
(b) Cashiers' daily balance sheets.....	6 years.
(c) Daily balance of charges received and paid out on foreign shipments, for balancing purposes only.	6 years.
(d) Journal entry tickets.....	6 years.
182. Accounts receivable: Copies of statement of accounts with foreign shipping correspondents.	6 years.

Description of accounts, etc.	Period to be retained.
FOREIGN OPERATIONS—continued.	
183. Advices to shippers and agents:	
(a) Copies of advices sent to shippers and others showing names of steamers on which shipments have been made and which have cleared for foreign ports.	1 year.
(b) Copies of forwarding advices notifying interested parties of the forwarding of freight shipments from ports of entry.	1 year.
184. Advances and prepaids:	
Records of amounts advanced to shippers or prepaid by shippers in connection with export shipments.	3 years.
185. Bills of lading:	
(a) Copies of steamship companies' bills of lading covering shipments handled by express company (not subject to claims).	3 years.
(b) Copies of through bills of lading of express company and fast-freight lines, covering import shipments (not subject to claims).	3 years.
(c) Copies of export through bills of lading issued by company covering shipments exported.	3 years.
186. Claims:	
(a) Notices to steamship companies of irregularities in deliveries.	3 years.
(b) Details of particulars of shipments on which import cartage is claimed from railroad companies.	3 years.
(c) Claim papers including exchanges with consignees, shippers, connecting carriers, customs officials, and others in connection with claims filed against company for overcharges and loss and damage.	6 years after date of payment.
187. Correspondence:	
(a) Correspondence in reference to prospective business, details of rates to be applied, routing, etc.	1 year.
(b) Correspondence relating to all other subjects not specially provided for elsewhere.	For the period prescribed for the records to which correspondence relates.
188. Corrections:	
(a) Copies of letters to correct errors in foreign settlements.	1 year.
(b) Copies of reports and correction sheets making changes in commodity, weight, measurement, and profit on import shipments.	1 year.
(c) Copies of statistical advices to offices of errors in billing.	1 year.
189. Customs records:	
(a) Customs clerks' statements of duty payments.	3 years.
(b) Records of and receipts for customs permits covering import freight.	1 year.
(c) Records of progress of shipments through customs to expedite deliveries.	1 year.
(d) Documents necessary to clear shipments through customs, such as appraisement entries, extracts of bills of lading, old invoices, etc., shipments being abandoned.	1 year after goods are sold.
(e) Copies of customs entries covering shipments to move in bond to interior points.	1 year.
(f) Records or indexes of customs entries.	1 year.
(g) Other records applying to the handling of business cleared through customs.	3 years.

Description of accounts, etc.	Period to be retained.
FOREIGN OPERATIONS—continued.	
190. Drivers' tickets:	
Drivers' memorandum accounting for ferrriage and other cash disbursements.	1 year.
191. Expense letters:	
(a) Copies of expense letters used in expensing charges on foreign offices.	3 years.
(b) Register of expense letters received and forwarded.	3 years.
192. Freight shipments to seaboard:	
(a) Copies of reports of freight tonnage routed to seaboard.	3 years.
(b) Notices from railroads advising of arrival of export freight.	3 years.
(c) Records showing the splitting up and disposition of freight in cars arrived at seaboard.	3 years.
193. Freight shipments from seaboard:	
Receipts from railroad companies for freight covered by through bills of lading.	3 years.
194. Insurance records:	
(a) Records of premiums collected on foreign shipments.	3 years.
(b) Copies of insurance certificates furnished by foreign forwarders for use in event of claim being made by consignee.	3 years.
195. Indemnity bonds:	
Records and files of indemnity bonds incident to customs business.	1 year after expiration.
196. Instructions to agents and others:	
(a) Copies of brokerage instructions to customs brokerage correspondents.	1 year.
(b) Delivery instructions relating to disposition of import shipments.	1 year.
(c) Instructions to wagon men for special calls for delivery of export matter to steamship companies.	1 year.
197. Lighterage orders:	
Copies of instructions to railroad lighterage departments for transfer of freight from railroad stations to outgoing steamers.	1 year.
198. Notices of export shipments:	
Notices from railroad agents of the movement of export freight not covered by through bills of lading.	1 year.
199. Parcel-post service:	
(a) Import slips to arrange disposition and account for charges on parcel-post business.	1 year.
(b) Copies of abstracts of parcel-post matter with foreign post-office departments.	1 year.
(c) Shippers declarations to foreign post offices in connection with parcels received, which are forwarded by parcel post in European countries.	1 year.
200. Quotations, rates, and advices thereof:	
(a) Advices to foreign department offices in United States and Europe of current rate quotations on westbound business.	3 years.
(b) Advices to foreign offices of current rates on commodities handled by railroad and ocean freight service.	3 years.
(c) Advices of rate quotations and routing for export and import freight.	3 years.

Description of accounts, etc.	Period to be retained.
FOREIGN OPERATIONS—continued.	
200. Quotations, rates, and advices thereof—Continued.	
(d) Rate quotations to shippers and consignees.....	3 years.
(e) Rate quotations and billing advices from specific shippers and consignees for guidance of export bill makers.	3 years.
(f) Correspondence conducted between traffic offices and steamship and railroad companies regarding ocean rates and methods of applying to commodities.	3 years.
201. Receipts and lists of freight and valuables:	
(a) Records of and receipts for valuable shipments.	6 years.
(b) Memorandum lists of valuable packages received from shippers and used for tracing purposes.	1 year.
(c) Record of packages received for export or for forwarding in bond from connecting companies.	3 years.
202. Registers of exports and imports:	
(a) Index and record of export shipments by lot number.	5 years.
(b) Index and record of names of consignees and reference numbers of import shipments.	5 years.
(c) Index and records of import shipments from one foreign port via another foreign port.	1 year.
203. Routing orders:	
Copies of reports from foreign agents as to result of routing orders.	1 year.
204. Statistics:	
(a) Copies of monthly reports covering increases and decreases of fixed expenses.	6 years.
(b) Comparative report of foreign shipments secured in different domestic departments.	1 year.
(c) Monthly or other periodical records of earnings on import and export business.	1 year.
(d) Monthly or other periodical records of profits and losses on business of specific consignors and consignees.	1 year.
(e) Monthly or other periodical records of earnings, readjustments, etc., on export and import freight.	1 year.
(f) General inquiry tracers for information, documents, etc., in connection with statistical division.	1 year.
(g) Monthly or other periodical reports to foreign offices of unsatisfactory earnings on individual shipments.	1 year.
205. Steamship settlements:	
(a) Copies of settlements of through charges with steamship companies.	1 year.
(b) Record of ocean freight paid to steamship companies in connection with import freight and express business.	1 year.
206. Statistics of movement and volume of traffic:	
(a) Records of movement of import carload freight..	3 years.
(b) Reports of volume of import and export business handled.	3 years.
207. Soliciting reports:	
Reports from agents giving results of solicitation.....	3 years.

Description of accounts, etc.	Period to be retained.
FOREIGN OPERATIONS—continued.	
208. Statistics of costs:	
(a) Cards used for recording ocean freight costs on westbound freight shipments.	1 year.
(b) Cards used for recording inland costs on import freight.	1 year.
(c) Cards used for recording foreign costs on westbound freight shipments.	1 year.
(d) Reports of details of costs on foreign shipments by foreign offices.	1 year.
209. Shipping instructions:	
(a) Import shipping instructions to railroad companies on import freight in carloads and less than carloads.	3 years.
(b) Export shipping instructions from shippers and companies' agents as to the handling of export business.	3 years.
(c) Export shipping memoranda to bill makers, giving instructions in connection with export business.	3 years.
(d) Advices to freight representatives of the forwarding of shipments to foreign countries.	3 years.
210. Tracing:	
(a) Copies of tracers and simple correspondence between foreign department and domestic and foreign offices concerning foreign shipments (not the subject of claims).	1 year.
(b) Copies of tracers for arranging disposition of parcel-post matter from foreign countries (not the subject of claims).	1 year.
211. Waybills:	
(a) Copies of waybills covering returned parcels to foreign post offices.	3 years.
(b) Import slip waybills for recording, disposing of, and accounting for charges on import shipments from foreign forwarders and steamship companies.	3 years.
(c) In-trip waybills used as memoranda for shipments in transit for exportation.	3 years.
(d) Copies of export waybills of merchandise and valuable packages sent to foreign post offices.	3 years.
(e) Copies of ocean waybills covering foreign shipments.	3 years.
(f) Memorandum local import slip waybills for import freight received from foreign forwarders and steamship companies.	3 years.
(g) Copies of waybills made by railroad companies covering import shipments delivered to them.	3 years.
STATISTICS.	
221. Reports to Interstate Commerce Commission and other regulating bodies:	
(a) Annual financial, operating, and statistical reports (file copies), and supporting papers.	Permanently.
(b) Monthly reports of operating revenues and expenses (file copies), and supporting papers.	2 years.
222. Reports to stockholders:	
Annual reports or statements to stockholders (file copies).	Permanently.

Description of accounts, etc.	Period to be retained
STATISTICS—continued.	
223. Accounting statements:	
(a) Monthly or periodical statements of general balance sheet, income, and profit and loss accounts, comparative or otherwise.	6 years.
(b) Statistical records and supporting papers which affect the income account, the general balance-sheet statement, or reports to the Interstate Commerce Commission, not provided for elsewhere in this order.	6 years.
(c) Monthly or periodical statements of revenues and expenses, comparative or otherwise, and analyses of increases and decreases.	6 years.
224. Statistical summaries:	
(a) Miscellaneous statistical reports, statements, and summaries, not otherwise provided for herein, used for administrative purposes only and not entering into the accounts of the company.	3 years.
(b) Agents' comparative monthly statements of business and expenses, and summaries thereof, and statistical reports prepared therefrom.	Optional.
225. Estimated revenues and expenses:	
(a) Monthly or periodical statements of estimated or approximate revenues and expenses, when not used as bases for crediting or charging the accounts.	Optional.
(b) Agents' reports of revenues or receipts used only for preparing statements of estimated revenues from the movement of traffic.	Optional.
226. 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.	Optional.
MISCELLANEOUS.	
236. Correspondence:	
(a) Correspondence and records thereof relating to subjects listed in items 1 to 251.	For the period prescribed for each item.
(b) Stenographers' notebooks and phonograph and other mechanical device records, if transcripts thereof are retained as provided in item (a) above.	Optional.
(c) Telegrams, memoranda of telephone messages, and records thereof.	For the period prescribed for subject affected.
(d) Extra copies of letters and memoranda 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.
237. Data relating to destruction of records:	
Written authorities and certificates of destruction of accounts, records, and memoranda required by public authorities.	Permanently.
238. Detective service:	
Reports and records in connection with detective service, investigation of robberies, and attempts to defraud the company, when not the subject of claim against the company.	Optional.

Description of accounts, etc.	Period to be retained.
MISCELLANEOUS—continued.	
239. Duplicate accounts, records, and memoranda: Duplicate copies of the accounts, records, and memoranda listed in these regulations, if all information on such duplicates is contained on the original or other copies retained, and if such duplicates are not specifically provided for in these regulations. (See paragraph 17.)	Optional.
240. Drafts and financial paper: (a) Record of drafts and financial paper stock received, issued, and canceled. (b) Requisitions and receipts for drafts and financial paper furnished to officers, agents, and banks. (c) Advices of drafts and financial paper lost or stolen. (d) Records and files pertaining to the extension of time limits on drafts and financial paper. (e) Adding-machine lists of drafts and financial paper received from clearing-house banks. (f) Paid money orders, travelers cheques, C. O. D. checks, and similar forms of commercial financial paper. (g) Records of identification cards issued to payees of financial paper, and applications therefor.	3 years. 3 years. Optional. Optional. Optional. 6 years. 3 years.
241. Franks: (a) Copies of requisition for frank stock..... (b) Records of frank stock received and issued..... (c) Requests for franks..... (d) Records of franks issued..... (e) Records of franks received from other express companies. (f) Records of annual or term franks honored..... (g) Records of pasteur franks honored..... (h) Void, unused, and unissued franks.....	3 years. 3 years. 3 years. 3 years. 3 years. 3 years. 3 years. Optional.
242. Instructions to agents and others: (a) Books and circulars of instructions to agents and others, in the general file of the department in which the complete official file is maintained. (b) Surplus copies of books and circulars of instructions, and copies in other departments and at agencies, if copies of the same issues are preserved in the general file referred to in item (a) above.	6 years after expiration or cancellation. Carriers' option after expiration or cancellation.
243. Lawsuits: Reports and records of suits at law.....	Optional.
244. Engineering records: Maps, profiles, plans, specifications, estimates of work, and similar records pertaining to addition and betterment projects.	Permanently.
245. Passes: (a) Duplicate or impression copies of requests for annual, term, and trip passes, and for permits for reduced fares. (b) Records of passes received, including permits for reduced fares. (c) Stubs of notices to conductors of authority to use pass.	6 years. 6 years. 3 years.
246. Employees' insurance: Register of payments by and refunds to employees in connection with insurance assessments.	6 years.

Description of accounts, etc.	Period to be retained.
MISCELLANEOUS—continued.	
247. Records of employees:	
(a) Applications for employment, reference records, reports and certificates of examination, service records, efficiency tests, employees rosters, and other similar records pertaining to employees.	1 year.
(b) Applications for employment and replies there- to not resulting in employment of applicants.	Optional.
248. Time records:	
(a) Reports and records of allowances made em- ployees account of sickness, vacation, etc.	Optional.
(b) Reports of extra and hour-rate labor.....	Optional.
249. Failure reports:	
Reports of failure to properly label and waybill freight.	Optional.
250. Routing records:	
(a) Reports and records of circuitous routing.....	3 years.
(b) Reports and records of routing orders.....	3 years.
251. Stable and garage records:	
Reports and records of stable or garage expenses and summaries thereof.	Optional.

APPENDIX.

The following forms are suggested for the use of carriers, 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 of 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, 191..:

“Resolved, That.....

(Title of officer, or name and title.)

be, and he is hereby, designated as the officer of this company to have general supervision of the destruction of accounts, records, and memoranda in accordance with the Regulations to Govern the Destruction of Records of Express Companies, effective on July 1, 1915, issued by the Interstate Commerce Commission.”

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

.....
 (Name.)

.....
 (Title.)

....., 191..

(B) Form of resolution of board of directors designating an officer to have supervision of 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, 191..:

“Resolved, That.....

(Title of officer, or name and title.)

be, and he is hereby, designated as the officer having supervision of 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 Express Companies, effective on July 1, 1915, 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.)

....., 191..

DESTRUCTION OF RECORDS.

(C) Form of resolution of board of directors naming a committee for the destruction of canceled bonds, interest coupons, etc. (See par. 11 of the regulations.)

Excerpt from minutes of the meeting of the Board of Directors of the Company, held at its office in on, 191...:

"Resolved, That pursuant to the Regulations to Govern the Destruction of Records of Express Companies, effective on July 1, 1915, issued by the Interstate Commerce Commission, the Board designates

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

to be a 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.)

....., 191..

(D) Form of written authority for the destruction of certain accounts, records, and memoranda. (See par. 6, a, of the regulations.)

The.....Company,

Office of.....,

....., 191...

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 described below.

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

.....
(Name.)

.....
(Title.)

(E) Form of combined application, authority, and certificate of destruction of certain accounts, records, and memoranda.

SCHEDULE OF RECORDS FOR DESTRUCTION.

Description of records.	Form number.	Package or file number.	Date of record.		Location.	Item No. under I. C. C. order.
			From—	To—		
.....						
.....						
.....						
.....						
.....						
.....						
.....						
.....						
.....						
.....						

1. I hereby make application for authority for
 (Name of person or persons to destroy record.)
 to destroy the records described on the previous sheets, and I certify that such
 action will be in strict conformity with the order of the Interstate Commerce
 Commission, of June 28, 1915, effective July 1, 1915.

.....
 (Name of person in immediate charge of records.)

 (Official title.)

Approved:

.....
 (Name of supervising officer.)

 (Title.)

 (Date.)

2. Respectfully forwarded to
 (Name of officer having supervision of destruction.)

.....
 (Name of supervising officer.)

 (Official title.)

.....
 (Date.)

3. The destruction by of the records described
 (Name of person or persons to destroy records.)
 on the previous sheets is hereby authorized.

.....
 (Name of officer having supervision of destruction.)

 (Official title.)

.....
 (Date.)

4. I hereby certify that the records described in the foregoing sheets have been de-
 stroyed by, and that no other records were
 destroyed therewith.

.....
 (Name of person or persons destroying records.)

.....
 (Date.)

DESTRUCTION OF RECORDS.

(F) Form of written authority of continuing effect for the destruction of accounts, records, and memoranda. (See par. 6, b, of the regulations.)

The.....Company,
Office of.....,
....., 191...

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 Express Companies, effective on July 1, 1915, issued by the Interstate Commerce Commission.

.....
(Name.)

.....
(Title.)

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