

MINIMUM RECORD RETENTION
GUIDELINES FOR THE
ENERGY DISTRIBUTION INDUSTRY

GENERAL CORPORATE

	Our Recommended Period	Your Company
Articles of Incorporation, Bylaws, Merger Documents	Perm.	
Authorizations of:		
Bad Debt Write off	3	
Salaries and Wages	3	
Contracts (Expired) for Materials and Supplies Purchase, Sale, or Repair	7	
Contracts (Expired) for Plant Additions or Removals	25	
Copyrights (Expired)	Perm.	
Deeds (Expired)	Perm.	
Easements	Perm.	
Franchise Papers	Perm.	
Insurance Policies (Expired):		
Liability	50	
Other	7	
Line Extension Contracts	50	
Membership or Stock Certificates and Subsidiary Cards	6 yrs. after termination	
Minutes	Perm.	
Pension Trust Agreements	Perm.	
Professional Service Contracts (Expired) Other than for Plant	7	
Proxies	Perm.	
Securities:		
Application to Issue	Perm.	
Capital Stock and Bond Records	Perm.	
Cancelled Certificates	Perm.	