



Belle Capital Management
Accounting, Finance, Tax

Document Destruction Policy

Belle Capital Management, Inc., acknowledges its responsibility to preserve information relating to litigation, audits, and investigations. The Sarbanes-Oxley Act of July 30, 2002 addresses the destruction of business records and documents and turns intentional document destruction into a process that must be carefully monitored.

The following table provides the minimum retention requirement for compliance with Sarbanes-Oxley and is the adopted policy of the Belle Capital Management, Inc., for document retention.

Accounts Payable Ledgers & Schedules	7 Years
Audit Reports	Permanently
Bank Reconciliations	2 Years
Bank Statements	3 Years
Checks (for important payments and purchases)	Permanently
Contracts, mortgages, notes and leases (expired)	7 Years
Contracts, mortgages, notes and leases (still in effect)	Permanently
Correspondence (general)	2 Years
Correspondence (legal and important matters)	Permanently
Correspondence (with Customers and vendors)	2 Years
Deeds, mortgages, and bills for sale	Permanently
Depreciation Schedules	Permanently
Duplicate Deposit Slips	2 Years
Employment Applications	3 Years
Expense Analyses/Expense distribution Schedules	7 Years
Year End Financial Statement	Permanently
Insurance Records, current accident report, claims, policies	Permanently
Internal Audit Reports	3 Years
Inventory of Products, Materials, and Supplies	7 Years
Invoices (to Customers, from vendors)	7 Years
Minute books, bylaws and charter	Permanently
Patents and related papers	Permanently
Payroll Record and Summaries	7 Years
Personnel Files (terminated employees)	7 Years
Retirement and pension records	Permanently
Tax Return and worksheets	Permanently
Timesheets	7 Years
Trademark registration and copyrights	Permanently
Withholdings tax statements	7 Years



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The Sarbanes-Oxley Act makes it a crime to alter, cover up, falsify, or destroy and document to prevent its use in an official proceeding. Failure to follow this policy can result in possible civil and criminal sanctions against the Belle Capital Management Inc., and its employees and possible disciplinary action against responsible individuals.