

OLSEN THIELEN & CO., LTD.

**MINIMUM RECORD RETENTION
GUIDELINES FOR THE
TELECOMMUNICATIONS INDUSTRY**

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>	<u>Number of Records Addressed</u>
Regulatory Considerations	1-2	
Other Considerations	3	
Recommended Record Retention List:	4	
General Corporate	5-6	24
Reports and Studies	7-8	27
Accounting	9-12	56
Tax Records	13-14	18
Miscellaneous	15	13