

Document Retention & Destruction Policy

Sin City Repeater Group, Inc.

1. Purpose

This policy establishes guidelines for the retention and destruction of corporate records to ensure compliance with legal, regulatory, and operational requirements.

2. General Principles

The Corporation shall retain records for the minimum period required by law or as necessary for operational purposes. Records shall not be destroyed if they are relevant to pending or reasonably anticipated litigation, audits, investigations, or regulatory inquiries.

3. Retention Schedule (Minimums)

- Articles of Incorporation, bylaws, and amendments: Permanent
- Board minutes, resolutions, and written consents: Permanent
- IRS filings and tax records: 7 years
- Financial statements and accounting records: 7 years
- Contracts and agreements: 7 years after termination
- Insurance policies: Permanent
- FCC-related records: As required by regulation or 7 years, whichever is longer
- Policies and procedures: 7 years after superseded
- Routine correspondence: 1 month

4. Storage Format

Records may be maintained in paper or electronic format, provided they are reasonably accessible and reproducible.

5. Destruction of Records

Records may be destroyed after the applicable retention period expires. Destruction shall be conducted in a manner that protects confidentiality.

6. Litigation Hold

Upon notice of litigation, investigation, audit, or regulatory inquiry, all destruction of relevant records shall immediately cease.

7. Administration

This policy is adopted by resolution of the Board of Directors. It may be amended or rescinded by the Board at any time. This policy is subordinate to the Corporation's bylaws and applicable law.