

Acme Coke  
11236 S. Torrence Ave.  
Chicago IL 60617



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Document archive

Corporate Expense Policy

Dated: 1992

R.J. O'HEARN - Burley Ave

INTEROFFICE  
CORRESPONDENCE

Copies to:

Date: July 20, 1992

To: Acme Metals Incorporated Travelers and Travelers of  
Acme's Subsidiary Companies


From: R. L. Small

Subject: TRAVEL POLICY AND INSTRUCTIONS

Enclosed you will find the updated Acme Metals Incorporated Travel Policy and Instructions.

It is important that you read and fully understand these documents, because all future travel shall be based upon their contents.

If it becomes necessary to change or update this Policy and Instructions, you will be so advised.



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R. L. Small  
Corporate Director of Purchasing

RLS/jb  
attach.

INTEROFFICE  
CORRESPONDENCE

Copies to:

Date

To: ACME STEEL TRAVELERS

From: R. L. Small

Subject: TRAVEL

Reference:

Travelers of Acme Steel Company must use their recently received individual American Express Cards to pay for all forms of travel costs, including airfares, hotels, rental cars, etc.

We are also requesting that you now turn in all other types of Acme Steel sponsored Credit Cards, such as United Air Travel cards, Hertz, etc. Please return such cards to Mr. Dick Urbon, Acme Steel - Riverdale.

Effective immediately, we prefer that all travel arrangements be made through TravelBrokers, Inc., regardless of your locations. The attached letter from TravelBrokers explains the process and should assist you with your future travel plans. If you are a new traveler using TravelBrokers, please fill out the attached Profile sheet and return it to Jan Bartsch, Acme Steel, Riverdale, Box 34-117.

To secure the lowest available airfare, reservations should be made as soon as your schedule allows; however, keep in mind that under the new American Express billing system you have a 30 day float, from billing date, and up to a 75 day float from charge date at TravelBrokers. (See the attached sample.) This will allow you ample time to process your Expense Report and be reimbursed by Acme Steel after the trip has been concluded.

We have negotiated competitive rates with National Car Rental and all Acme Travelers will use National until further notice.



---

R. L. Small  
Director of Purchasing

RLS/jb

INTEROFFICE  
CORRESPONDENCE

Copies to:

Date: March 8, 1991

R. L. Small  
W. Frank - TB

To: ACME STEEL TRAVELERS  
From: J. A. Bartsch  
Subject: CAR RENTAL AGENCIES  
Reference:

Effective March 12, 1991, TravelBrokers has been instructed to utilize the lowest rates available from Hertz or National Car Rental Agencies. Negotiated commercial rates are in place with both these carriers to maximize our efforts of getting the best rate possible in every reservation situation for travelers.

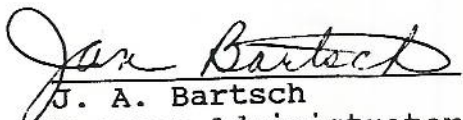
Listed below are the maximum rates in place (lower leisure rates may apply):

Hertz	\$44.00 per Day with City Differentials	Unlimited Mileage
National Car	\$42.00 per Day with City Differentials	200 Miles per Day

You are to continue to decline and waive CDW insurance on all car rentals, but you must use your Corporate American Express Credit Card to charge the car rental expenses. If you do not use your Corporate Card for these charges, you are liable for the insurance coverage on car rentals.

If new opportunities are presented in the future, there may be a change in these car rental agencies. You will be notified if a change is made.

If you have any questions, please let me know.

  
J. A. Bartsch  
Program Administrator

INTEROFFICE  
CORRESPONDENCE

Copies to:

Date: January 23, 1990

To: R. O'HEARN

From: R. L. Small

Subject: **ISSUANCE OF AMERICAN EXPRESS CREDIT CARDS**

Reference:

Acme Steel has implemented a new credit card system to be used by all travelers for travel and entertainment expenses incurred while on Company business, effective February 1, 1990.

The card you have just received is to be used for Company business only. The Corporate Office will be receiving copies of all documentation charges for each individual credit card. In most cases, it will replace our old system (cash advances with a new program tied directly into your individual card).

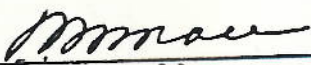
EXAMPLE:

If you are traveling and need a cash advance, you would use a specially designed "Cash Advance Accounting Record Of Charge" form, filling in all details, including the necessary manager's approval. You would take the approval form to Acme's Cashier, who imprints the record of charge into an American Express machine. The Cashier will have you sign the form to be maintained as part of your records. You should only request cash advances for those items you feel cannot be covered by your American Express card, i.e., taxi, tolls, etc.

For those of you currently using Traveletters, use of the Traveletter will be discontinued effective February 1, 1990. Salesmen will receive a permanent advance, since it would be difficult for them to take advantage of the above cash advance system. Upon receipt of your American Express Credit Card, please return all un-used Traveletters to Dick Urbon for proper disposition. See the enclosed letter from Dick Urbon, explaining details about permanent advances.

The billings for business expenses will be sent directly to you at your home address. You will pay this bill in the same manner as if it was a personal credit card. Because of this, it is imperative that you submit your completed expense statements as quickly as possible after your trip is complete. In effect, this gives Acme enough time to issue expense checks for approved travel.

The enclosed Acknowledgement Receipt Form must be signed and returned to Jan Bartsch, Purchasing, 34-117, with the proper information requested.

  
R. L. Small  
Director of Purchasing



# ACME STEEL COMPANY

## ACKNOWLEDGEMENT OF RECEIPT FORM (Signature of Employee)

I \_\_\_\_\_, have received the American Express Corporate Card created in my name.

I understand that Acme Steel Company has this Corporate Card issued in my name to be used by me for business and travel related expenses of Acme Steel Company. I also agree to maintain my account in a current status and authorize the receipt and exchange of credit information in the future should American Express Travel Related Services Company, Inc. deem it necessary.

I agree to be bound by the terms and conditions of the attached Corporate Cardmember Agreement; and to abide by the policies and procedures as set for by Northern Telecom, Inc. governing usage of the American Express Corporate Card. Further, I agree to relinquish said Corporate Card to Acme Steel Company upon termination of employment or request of Acme Steel Company, or American Express Travel Related Services Company, Inc. for any reason.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Social Security Number

\_\_\_\_\_  
Date

**ACME METALS INCORPORATED**  
**MANAGEMENT POLICY MANUAL**

<b>TITLE</b> ADMINISTRATION	<b>DATE EFFECTIVE</b> 10-1-91	<b>BULLETIN NUMBER</b>
<b>SUB-TITLE</b> TRAVEL, ENTERTAINMENT AND OTHER BUSINESS EXPENSES OF EMPLOYEES	<b>DATE ISSUED</b> 10-1-91	<b>PAGE</b> 1 of 4

**PURPOSE:**

This statement establishes standards that ensure consistent and fair treatment of all employees incurring expenses on behalf of Acme Metals Incorporated and Subsidiaries (the "Company"). It is intended to inform employees of their rights and obligations in the expenditure of Company funds for travel, entertainment, and other business expenses.

**INSTRUCTIONS:**

This is a statement of Company Policy, not a detailed explanation of each facet of travel, entertainment, and other business expenses. Please refer to "Acme Metals Incorporated Management Instruction, Bulletin No. FIN 7" for more specific information.

**GENERAL PROVISIONS:**

Travel and entertainment are often necessary to meet the Company's objectives.

1. It is the Company's policy to reimburse employees for all reasonable and necessary business expenses incurred on authorized Company business.
2. A Policy can not cover every possible situation, therefore, the overriding guideline governing these expenditures is for employees to use their best judgment to appropriately represent the Company.
3. Expenses of a purely personal nature are not reimbursable.
4. Employees may buy lunches, dinners, or other forms of entertainment for other employees only when it is in the Company's best interests for a group of employees to dine together at Company expense.

**APPROVED FOR ISSUANCE**

**ACME METALS INCORPORATED**  
**MANAGEMENT POLICY MANUAL**

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**GENERAL PROVISIONS: (continued)**

5. An employee's spouse may accompany him or her on a business trip provided there is no contemplated interference with the business objective. Expenses directly attributable to the employee's spouse are not reimbursable. Exceptions to this rule may be made when the spouse's presence serves a valid business purpose. In these instances, prior approval must be obtained from the functional Vice Presidents, Presidents of Subsidiaries, or the Chairman of the Board.
6. Employee-incurred business expenses should not be charged directly to the Company. Employees should either pay for them with cash or, where possible, use the Company credit card system.
7. Expense Reports must be signed by the employee, approved by the employee's immediate supervisor, and subsequently be approved by the Treasurer's Office.

**TRANSPORTATION COSTS:**

1. Ground Travel - Employees should use personal automobiles for business trips where practical. This usage will be reimbursed at the prevailing rates authorized by the Internal Revenue Service, plus any toll charges and parking. When personal automobiles or other means of transportation are not practical, rental automobiles should be used.

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**TRANSPORTATION COSTS: (continued)**

2. Air Travel - All Company employees should use "Tourist Class" unless special authorization is obtained prior to travel from the functional Vice Presidents, Presidents of Subsidiaries, or the Chairman of the Board. "Tourist Class" travel includes all classes of air travel other than "First Class" or "Business Class."
3. Taxi and Other Local Transportation - Taxi or car fares to and from places of business, hotels, and airports are reimbursable when this type of transportation is necessary to accomplish the Company's objectives.

**ROOM COSTS:** The cost of hotel or motel accommodations incurred on approved business trips is reimbursable. Employees should use accommodations appropriate to the nature of their business trips and use discounted or corporate rates where applicable.

**MEALS:** The actual cost of meals, including tips, incurred on Company business is reimbursable. The costs of alcoholic beverages are personal expenses and are not reimbursable except when incurred to entertain business guests.

**LAUNDRY:** Reasonable expenditures for laundry are reimbursable when an employee is away from his or her home city on business for more than three (3) consecutive days.

**ENTERTAINMENT:** Reasonable expenses of entertaining individuals not in the employ of the Company who are in a position to influence Company business are reimbursable.

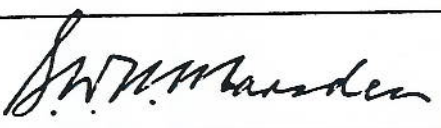
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**MANAGEMENT POLICY MANUAL**

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**DUES AND SUBSCRIPTIONS:** Dues covering authorized memberships in trade, professional, business, and social associations are subject to approved budgets and will be paid directly by the Company.

**RESPONSIBILITY:** The Vice President - Finance and Administration is responsible for issuing Management Instructions to implement this policy.

APPROVED FOR ISSUANCE 

# ACME METALS INCORPORATED

## MANAGEMENT INSTRUCTION

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**PURPOSE:**

To set forth Management Instruction to be followed by employees of Acme Metals Incorporated and Subsidiaries (the "Company") who are required to travel on Company business.

**SCOPE:**

These instructions pertain to all employees of Acme Metals Incorporated and its Subsidiaries. It provides for the comfort and convenience of travelers and, at the same time, offers cost savings and efficiencies to the Company.

**OBJECTIVES:**

The objective of this instruction is to establish a fair and consistent system to reimburse reasonable and necessary business expenses. It also provides documentation procedures sufficient to satisfy IRS guidelines.

The Company will reimburse individuals who incur ordinary and necessary business travel and entertainment expenses. Whenever possible, employees should charge travel and entertainment expenses to their Corporate-sponsored credit card, which should only be used for reimbursable business expenses. Payment of these expenses is solely the responsibility of the individual employee. The employee is also responsible for completing his or her Expense Report in a timely fashion including receipts and approvals. In all cases, where receipts and approvals are required, a copy must be attached to your Expense Report. Unless otherwise noted, receipts are required for all expenditures of \$15 or more. The Company is responsible for issuing expense checks for all approved travel in a timely fashion.

APPROVED FOR ISSUANCE



# ACME METALS INCORPORATED

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### DESIGNATED TRAVEL AGENT:

All travel arrangements including air, ground transportation, and hotel accommodations should be made through the Company's designated Travel Agent.

TravelBrokers, Inc.  
2033 Ridge Road  
Homewood, IL 60430

1-800-233-3830 (Regular Hours)  
(708) 206-1234 (Regular Hours)

1-800-343-5032 (After Hours Assistance)

The Purchasing Department Secretary will act as liaison between the Company and our Travel Agent, and as Program Administrator for the Corporate-sponsored credit cards.

### AIR TRAVEL PROCEDURES:

To secure the most economical airfare, make airline reservations as soon as your schedule allows. Under no circumstances will payment for airline tickets be made until after the trip and Expense Report approval.

1. All Company employees should use "Tourist Class" unless special authorization is obtained prior to travel from the functional Vice Presidents, Presidents of Subsidiaries, or the Chairman of the Board. "Tourist Class" travel includes all classes of air travel other than "First Class" or "Business Class".

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### AIR TRAVEL PROCEDURES: (continued)

2. Our Travel Agent will automatically confirm the most economical airfare on the requested routing. If a significant savings is involved, the agent will:

- a. Offer a lower fare on a flight within two hours of the original intended departure time.
- b. Offer an alternate airport.
- c. Offer a reasonable connection, or one stop.

If employees refuse the lowest available fare that is within the parameters of this Instruction, the Company's Travel Agent will note it on the Monthly Management Reports issued to the Director of Purchasing.

We encourage you to accept the alternate flights if reasonable and possible.

3. Selection of routes, carriers, hotel accommodations, and automobile rental agencies must be based upon business economics and efficiency without consideration of airline mileage awards, etc. Employees are permitted to retain "frequent flyer" and "bumping" awards when such awards are an incidental by-product of business travel.
4. International travel and travel to Alaska and Hawaii is done by exception and must be approved by the Chairman of the Board of the Company. Trips of six (6) hours duration or longer can be scheduled as "Business Class." Travel to Canada is not considered International travel for this purpose.

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### AIR TRAVEL PROCEDURES: (continued)

5. Business-related spousal travel must be authorized in writing by the functional Vice Presidents, Presidents of Subsidiaries, or the Chairman of the Board prior to the actual trip. Approval for spousal travel which is totally paid for by the employee must be obtained by the employee's immediate Supervisor.
6. Trips that require the Company to pay airline fares for customers must be approved in writing, in advance, by the functional Vice Presidents, Presidents of Subsidiaries, or the Chairman of the Board.
7. Unusual events with customers requiring multi-day trips must be approved in advance by the functional Vice Presidents, Presidents of Subsidiaries, or the Chairman of the Board of the Company.
8. Dues and/or initiation fees for airline clubs are not normally reimbursed by the Company; however, if you use air travel at least twelve (12) times per year, membership may be authorized by the functional Vice Presidents and the Presidents of Acme's Subsidiaries.
9. Return unused tickets as quickly as possible to the Travel Agent to avoid unnecessary penalties.
10. Employees will not be allowed to charter or lease any aircraft without the prior written approval of the Chairman of the Board of the Company.

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### GROUND TRANSPORTATION:

Travelers should review alternative ground transportation costs of a rental car versus use of buses, limos, or taxis to procure the most cost effective means of ground transportation on Company business trips.

Whenever possible or practical, employees should inquire as to availability of Company Vehicles, or pick-up by local personnel at their travel destination, to avoid rentals.

Limousine service is on a cash basis only, payable by the employee, at the time of service. The travel agency can make the reservations, but the bill cannot be charged through the travel agency then invoiced to the Company.

If a car rental is necessary, follow these steps:

1. Reserve a car through our Travel Agent at the time you order your airline tickets.
2. Rent mid-size cars. If the rental agency cannot supply the reserved mid-size car, actively solicit an up-grade at the same rate.
3. The Travel Agency has been instructed to utilize the Hertz, Avis, or National Car Rental agencies. The Company has negotiated commercial contracted rates with these companies to obtain the best rate possible in every reservation situation for travelers. There may be occasions when the preferred carrier might be other than Hertz, Avis, or National. You will receive a sticker after filling out a rental application with one of these agencies. Affix the sticker to the American Express Corporate Credit Card to assure that you receive the appropriate commercial discount.

If new savings opportunities arise, the Company may change agencies. Employees will be notified if a change is made.

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### GROUND TRANSPORTATION: (continued)

4. Employees should waive all insurance coverages offered by the rental car agency when traveling on company business. The purchase of auto insurance will not be reimbursed.
5. If an employee adds vacation time to a business rental, the employee's personal insurance policy must cover any loss that occurs after business use of the vehicle is completed.
6. Avoid one-way rentals if possible since there is usually a drop-off charge attached to them.
7. Fill the gas tank prior to returning the car. Gasoline costs are considerably higher when purchased from the rental company.

### PERSONAL AUTOMOBILE:

1. Use of an employee's personal automobile for business purposes is reimbursable at the prevailing rate allowed by the Internal Revenue Service. Employees must maintain a record of such mileage and attach it to the Expense Report as proper documentation.
2. Parking and highway tolls are reimbursable.
3. Employees will not be reimbursed for normal commuting expense between his or her residence and work location. Business mileage which does not exceed normal commuting mileage is not reimbursable.

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### PERSONAL AUTOMOBILE: (continued)

4. The mileage reimbursement paid to employees for the use of personal vehicles is complete reimbursement for all expenses, including auto insurance, insurance deductibles, and all other operating expenses. Employee's personal auto insurance policies must cover all liabilities, including injury, property damage, and vehicle damage.
5. Employees in the Acme Metals Incorporated Automobile Reimbursement Program must adhere to their individual reimbursement programs if they differ from this Instruction.

### LODGING:

1. Employees will be reimbursed for the cost of single room accommodations typically occupied by business travelers.
2. The Travel Agency has been instructed to use hotels with which the Company has negotiated Corporate Rates.
3. Room reservations are always "Guaranteed for Late Arrival" to ensure that a room is available as required. You are responsible for cancelling late arrivals. Failure to notify our Travel Agent or the hotel directly of a cancellation will result in a "No Show" charge to the employee. If cancelling with a hotel, request a cancellation number and a name.

### MEALS:

The cost of meals, including tips, incurred while on Company business is reimbursable.

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### MEALS: (continued)

The Company distinguishes between two (2) types of meals - Travel Meals and Business Meals.

1. Travel Meals - Are necessary while an employee is traveling from or to his work location. During traveling status, employees should not increase their normal living standards and should use reasonably priced and convenient facilities for the area. The employee's signature and the approval by his or her immediate supervisor on the Expense Report attests to the reasonableness of the expenditure.

If the employee is traveling with other employees, each should submit his or her own expense as a travel meal whenever practical. This is necessary for accuracy of expense distribution.

2. Business Meals - Are necessary for the active conduct of the Company's business and may involve individuals not employed by the Company. The amount and frequency of such expenditures must be kept to a reasonable level. A meal taken together by two or more Company employees is not considered a business meal unless it is clearly in connection with the active conduct of the Company's business, which must be described in each employee's Expense Report.

### GRATUITIES:

Tips are reimbursable when confined to reasonable limits as determined by services required and received. Report tips for restaurant service as part of the cost of meals. All other tips should be reported separately.

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### ENTERTAINMENT:

Entertainment expenses which involve individuals not employed by the Company will be reimbursable only if they are "directly related" to the active conduct of the Company's business or where the entertainment expenses are "associated with" the active conduct of Company business in cases where the entertainment activity precedes or follows a substantial business discussion.

1. "Directly Related" Requirement - The employee must actively engage in a business meeting, negotiation, discussion, or other bona fide business transaction, other than entertainment, for business purposes.
2. "Associated With" Requirement - There must be a clear business purpose for the expenditure (such as to obtain new business or to encourage the continuation of an existing business relationship). In addition, the activity must be connected with and precede or follow a substantial and bona fide business discussion.

To meet both the "Directly Related" and "Associated With" requirements, the employee must demonstrate that the principal aspect of the combined business/entertainment was the active conduct of Company business.

### LAUNDRY AND VALET SERVICE:

Employees may be reimbursed for special laundry and valet service while traveling if necessitated by the business trip. Reimbursement for laundry and valet services will normally involve expense incurred during travel in excess of three (3) consecutive days.

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### COMMUNICATIONS:

All reasonable and necessary business calls and messages are reimbursable. Employees should use the least expensive method of communication consistent with the Company's best interests. Personal telephone or telegraph expense of reasonable degree is reimbursable if it is incurred because of an emergency, a change in schedule, or while the employee is on an extended assignment.

### COMBINED BUSINESS AND PERSONAL EXPENSES:

1. Combined business and personal travel must be approved by your immediate supervisor prior to the trip.
2. When business and personal travel are combined, the Company will only reimburse for the business portion of the trip. Employees should indicate on the Expense Report, or in a special attachment, the basis of determining business versus personal expenditures.

### EXPENSES OF FAMILY MEMBERS:

If a spouse or other family member accompanies an employee on a business function, any related expenses are deemed personal (including extra cost of lodging beyond the single occupancy rate) and are not reimbursable, unless the family member's presence serves a legitimate business purpose.

### CREDIT CARDS:

1. The Company has made arrangements with American Express to provide personal credit cards to eligible employees through a "Master Agreement" which offers several advantages, including a lower annual membership fee.

APPROVED FOR ISSUANCE

# ACME METALS INCORPORATED

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### CREDIT CARDS: (continued)

Other advantages include:

- \$200,000 free travel accident coverage.
  - \$500 checked baggage insurance coverage.
  - \$1,250 carry-on baggage insurance coverage.
  - No dollar limit on card charges.
  - Cash advance program.
2. The Company's Travel Agent has a record of your individual credit card numbers. All air travel, car rentals and hotels will be charged against this card.
  3. The American Express Credit Card should be used solely for Company travel and entertainment.
  4. Employees who need a credit card must complete an application for a Corporate Personal Credit Card (Exhibit I). This request must be approved by the employee's department head before it can be processed.
  5. All new applications for credit cards will be sent to the Program Administrator. The Administrator will have the employee sign an "Acknowledgement of Receipt Form" (Exhibit II) to verify the employee did in fact receive this card once the card is issued.
  6. The billing against your individual credit card will be sent directly to your home address. It is the employee's responsibility to submit Expense Reports immediately after traveling. This will afford you and the company the time required to pay your credit card billing each month in a timely fashion.

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### CREDIT CARD ADVANCES:

1. Cash Advances may be obtained by filling out a "Cash Advance Accounting Record of Charge Form." Complete all sections of the form including your designated Supervisor's approval.
2. The Company's Cashier will process the charge using the employee's personal American Express card. The signed form will be maintained as part of his/her records.
3. Employees should only request cash advances for those items which normally cannot be covered by the American Express card, i.e., taxi, tolls, etc.
4. American Express will bill the employee monthly for any cash advances required.
5. The Company's Sales/Marketing personnel will receive permanent advances which will be controlled through the Finance Department.

### NON-REIMBURSABLE EXPENDITURES:

Items of purely personal nature are not reimbursable. The following list is typical, but not all-inclusive:

1. Entertainment (e.g., hotel movies)
2. Reading matter.
3. Mileage associated with normal commuting.
4. Travel insurance.
5. Telephone calls, except reasonable charges incurred while on business travel.

APPROVED FOR ISSUANCE

# ACME METALS INCORPORATED

## MANAGEMENT INSTRUCTION

<b>TITLE</b>	<b>DATE EFFECTIVE</b>	<b>BULLETIN NUMBER</b>
TRAVEL, ENTERTAINMENT AND OTHER BUSINESS EXPENSES OF EMPLOYEES	10-1-91	FIN 7
<b>SUB-TITLE</b>	<b>DATE ISSUED</b>	<b>PAGE</b>
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### NON-REIMBURSABLE EXPENDITURES: (continued)

6. Barber, manicurist, shoeshine.
7. Credit card fees other than the Company provided Corporate American Express Card.
8. Alcoholic beverages, except where a business purpose is served.

### EXPENSE REPORTS:

The Company Expense Report Form Number AS 5367 (Exhibit III) will be used to cover all business related expenses for all American Express credit card holders.

1. There may be infrequent travelers without American Express Credit Cards who will still be accountable to this Policy; however, they will report their expenses under Expense Report Form Number AS-6219 (Exhibit IV).
2. It is imperative that the business purpose be clearly stated in the space provided. Expense Reports will not be approved without this information.
3. The employee must attach a copy of his/her travel itinerary received by the Travel Agent to the Expense Report. This, plus your ticket receipt, will assist in expediting Expense Report approval.

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### LEVELS OF APPROVAL:

The levels of approval are spelled out under each of the above sub-headings as applicable and necessary; however, note the following:

All Expense Reports must be signed by the employee and approved by the employee's designated supervisor. The approving supervisor must ensure that proper and complete documentation is attached to the Expense Report. The Treasurer's Office will review the Expense Reports to ensure compliance with the Company's Policies.

APPROVED FOR ISSUANCE

