<u>Domestic and International Travel:</u>

Reimbursable Expenses (Not Inclusive)	
Airfare - On domestic and North America flights, Supplier Personnel and Contractors shall fly via coach class to meeting site from assignment base. When flying internationally, excluding Canada and Mexico, Supplier Personnel and Contractors shall fly one level above coach. First class air travel will not be accepted by PwC. Airline receipt required-itinerary, alone, is not sufficient. PwC has the option to arrange airfare through PwC travel if it will be a cost savings. A PwC staff member must charge this expense if arrangements are made by us.	**Hotel** - PwC has the option to arrange accommodations through PwC travel if it will be a cost savings. Individuals will use their credit card for payment. Room charges and tax are reimbursable.
Transportation – e.g., taxi to and from airport to hotel, and hotel to office, if applicable.	**Meals** (for self only) – reasonable costs for breakfast, lunch & dinner while travelling on PwC business, subject to the limitations set forth below under "2. Reimbursable Expenses—Travel Expenses—4. Meals".
Phone – **PwC** related calls only, including local and long distance.	**Cell Phone** – PwC related calls only; no monthly charges.
Car Rental- Not to exceed mid-size.	**Mileage (when applicable) –** As defined in current IRS Mileage rates.
Non-Reimbursable Expenses (Not Inclusive)	
Expenses without receipts, regardless of value	**Any expense** not in connection with PwC business
Any estimated or unexplained expenses	**Cell phones** except as provided
Meal expenses not directly related to PwC business, unless as outlined above during business travel or lunch while travelling on PwC business.	**Expenses incurred for personal business** such as clothing/household items, travel items, etc.
Travel insurance including lost baggage ins.	**Home computers**, printers, related equipment
Extravagant meal expenditures	**Electronic organizers**
Fines for traffic or parking violation	**Home Internet** access
Laundry expenses	**Theft** of personal property
Airline club memberships	**Lost airline** ticket
Cost of beepers & pagers, unless specifically required by PwC	**Expenses for staying at private residence** of a friend or family member.
Personal phone calls	**Upgrades** on airline tickets
Expenses over 60 days	**Car Rental** of 2-Door Sports Vehicles, Sports Utility Vehicles, Vans and Minivans, Premium and Luxury Vehicles

REIMBURSABLE EXPENSES, IF APPLICABLE

PwC requires all Supplier Personnel and Contractors providing MBO Services and Work, as applicable, to exercise their best efforts to control reimbursable expenses and to follow these guidelines. Pursuant to the Agreement, reimbursable expenses are in addition to the compensation for Basic and Additional Services. The following guidelines shall establish PwC's policies regarding reimbursable and non-reimbursable expenses, proper forms of documentation for expense reimbursement and limitations on reimbursement.

1 DOCUMENTATION

All costs shall be verified by appropriate backup documentation in the form of original invoices and receipts. Photocopies or other forms of documentation will be accepted only when no other form of documentation is available, e.g. car services.

Reimbursement for airfare requires the boarding pass. Airline costs will not be reimbursed if the sole form of documentation is a travel itinerary or credit card billing slip.

An original itemized hotel bill is required for documenting lodging expenses. All hotel charges other than the basic room charge and tax shall be identified separately on the hotel bill and expense report as follows: Room charges, tax, meals (breakfast or dinner), and other charges (such as parking). Provide the business purpose of each lodging expense. Note: Movie, mini-bar and similar charges are not reimbursable.

Restaurant expenses may be documented with original receipts; "tabs" or "chits" from the bottom of restaurant order pads are not acceptable documentation.

In the occasional event of the loss of a receipt, Supplier shall document the expenditure with the best evidence available, usually a credit card statement receipt, and indicate on the statement that the receipt was lost.

Only actual costs will be reimbursed. No mark-up is permitted.

2 REIMBURSABLE EXPENSES

Reimbursable costs shall be documented in a form acceptable to PwC, as outlined in this Section, the following are acceptable reimbursable costs, subject to any limitations listed below.

- Postage, and Next Day Express Mail charges when necessary.
- Filing fees necessary to secure approvals of authorities having jurisdiction over the project.
- Charges for the normal and necessary reproduction of drawings or other documents needed for the project. Reproduction charges for work done in-house by Supplier or Contractors shall not exceed charges for comparable work done by outside reproduction companies.
- Renderings, models, or special photographic presentations, when requested in advance by PwC's Local Representative.
- Standard photocopies or printing
- Miscellaneous supplies used in the preparation of presentation boards, drawings, etc.
- Necessary long distance calls
- Conference calls arranged by Supplier or Contractors

Travel Expenses. The following travel, lodging and meal expenses shall be reimbursable when Supplier Personnel or Contractors are traveling outside of the project city area, in connection with the project and as approved by the PwC authorized representative, subject to the guidelines set forth below: Supplier and Contractors shall be responsible for attending an annual review meeting at no cost to PwC.

1. **Air Travel.** Supplier and Contractors are encouraged to seek competitive airfares and wherever possible to schedule air travel in advance to take advantage of reduced fares. In most instances this is assumed to be two to three weeks in advance of travel where such notice is available. When flying domestically and to Canada and Mexico, the difference between coach and first class travel shall be at Supplier's or the relevant Contractor's expense. When flying internationally, excluding Canada and Mexico, the difference between business class (one level above coach) and first class travel shall be at Supplier's or the relevant Contractor's expense.

2. **Automobile Rental/Public Transportation/Taxi/Car Service.** The above methods of transportation are all reimbursable transportation expenses when traveling out-of-town, subject to proper documentation, generally, the least expensive appropriate transportation mode should be used. The use of cabs or radio dispatched car service is permitted where other transportation facilities are not available or are inappropriate to the circumstances; unsafe or dearly inconvenient. The cost of luxury limousine service will not be reimbursed.

3. **Lodging.** PwC intends that Supplier and Contractors shall select lodging accommodations in a cost-efficient manner that is both comfortable and safe; Movie, mini-bar and similar charges are not reimbursable.

4. **Meals.** Meals, with the exception of lunch, while traveling out-of-town on project business are reimbursable, subject to proper documentation. Lavish or extravagant costs will not be reimbursed where circumstances do not warrant such expense. Reimbursement for meals shall also be subject to the following limitations:

- Daily out-of-town maximum is:
  - $75 USD per day in all other locations.
- Total meal expenses should not exceed the daily maximum (includes group meals, client meals, travel lunches, snacks, mini-bar expenses, etc.).
- Daily maximum should be used on food related purchases for that day (with the occasional exception of purchasing groceries or snacks on one day to be consumed over the course of the trip).
    - Note: Domestic travel is defined as travel within the 48 contiguous United States, Alaska, Canada, Mexico and the Caribbean Island territories. It excludes Hawaii.
  - All international travel is considered high dollar.

3 NON-REIMBURSABLE EXPENSES

1. **Standard Overhead Expenses.** The following standard overhead expenses are not reimbursable:
   - Laundry
   - Telephone access fees
   - Beepers/pagers, unless required and approved in advance by the PwC Local Representative
   - Cellular mobile phones for other than long-distance calls (as expressly provided herein)
   - Faxes
   - Stationery and supplies
   - Rent
   - Taxes office equipment telephone equipment
   - Office utilities, telephone service internet service computer hardware computer software

electronic organizers (Smartphones, PDAs, palm pilots, etc.)

2. Other Non-Reimbursable Expenses

- Expenses older than 60 days
- Personal entertainment
- Airline club memberships
- Membership Rewards programs
- Finance charges from any source, such as late fees, penalties or service charges on personal credit cards or lost or stolen credit cards fees
- Cost of home computers, printers or related equipment
- Home internet access costs
- Theft of personal property, including articles stolen from a personal or rental car
- Expenses incurred when staying at the private residence of a friend or family member
- Lost airline ticket/processing fees for lost tickets
- Hotel/motel mini bar, late night snacks, cocktails, movies, personal toiletry needs, newspapers and other incidentals personal in nature
- Lavish or extravagant costs (E.g. very expensive restaurants or exclusive hotels) not warranted by the circumstances
- Luxury limousine service
- Fines for traffic or parking violations
- Expenses incurred in connection with personal business: clothing/household items, E.g. weather-related, items, E.g. umbrellas, overshoes, overcoats, etc. personal expenses associated with travel, e.g. babysitters, kennel fees and house-sitters, travel items, briefcases and luggage
- Any estimated or unexplained expenses