

BUSINESS EXPENSE POLICY

Purpose

This policy is designed to act as a guideline for business travel, entertainment and miscellaneous expense reimbursements. It is based on practices employed by most organizations of our size and takes into consideration what is reasonable and customary. While this policy does contain suggested expense limits, we challenge all employees to use professional judgment when incurring expenses on behalf of the Firm or their clients. Pierce Washington recognizes that, in some isolated cases, business related expenses might need to be reviewed on a case-by-case basis; however, this primarily applies if the expense in question was not discussed in this policy.

This policy is designed to accomplish the following key points:

- Ensure all employees have a clear and consistent understanding of policies and procedures for business travel and expenses.
- Ensure employees are reimbursed for legitimate business travel and entertainment expenses.
- Provide the appropriate level of accounting & business controls for the Firm to ensure that expenses are reviewed & approved by the appropriate person.

Scope

This policy applies to all employees, contractors and consultants (collectively, “employees”) of Pierce Washington.

This policy applies to business related expenses, including travel and entertainment expenses, incurred by all employees seeking reimbursement from the Firm and takes precedence over other previously issued policies related to employee expenses.

The allowable expenses identified in this policy do not apply to long-term field assignments, which are covered by an employee living allowance, or to permanent relocation. Long-term field assignments and relocation expenses are managed by the Human Resources Department.

The guidelines and policies in this document may be overridden by a client’s own travel and expense policy , and the employee should confirm with their manager the specific policy governing client billable expenses for all client projects.

Definitions

Expense Report

The reimbursement request form for employee business travel expenditures. The Expense Report is used to document the use of advance funds and expenses incurred while on Firm business. Expense Report forms can be found via Projector. <https://secure.projectorpsa.com/login.aspx?ReturnUrl=%2fDefault.aspx>

Non-Reimbursable Costs

Any cost which is not considered to be business-related in accordance with the provisions of this Policy or any other Firm policy or procedure and therefore, no reimbursement to an employee will be made.

Employee

Full-time, part-time, permanent and temporary employees, as well as contractors and consultants performing work on behalf of the Firm.

Manager

The head of a department.

Client

Any customer who utilizes the Firm's services.

Responsibility

The Employee is responsible for incurring only those expenses that are reasonable and necessary to conduct Firm business, as well as complying with the requirements of this Policy. Employees who do not comply with this policy may be subject to a delay or withholding of reimbursement and may be subject to disciplinary action.

The Manager is responsible for ensuring that all Employee business travel and entertainment expenses are approved prior to committing Firm or Client funds. The responsible manager reviews the Expense Report to ensure the expenses incurred were reasonable and in compliance with Firm policy.

Deviations from this policy must be approved by the Partner who is overseeing the client for whom the expenses were incurred.

The Firm assumes no obligation for expenses that are not in compliance with this Policy.

Travel Authorization

Obtaining Travel Authorizations

All employees must obtain approval from the appropriate Manager prior to incurring expenses or committing Firm funds. In the normal course of consulting work, it is assumed that when an employee is assigned a customer that puts him into "travel status," the Employee can presume an approval for travel, should the need for such travel be necessary as part of the project.

Travel Status

An employee is in "travel status" when he or she travels more than 75 miles, one way, from his or her home or office and is away more than four hours.

Travel status initiates when an employee leaves his or her home or office and travel status terminates when an employee returns to his or her home or office.

For purposes of this Policy, "office" means the employee's regular and continuous place of work.

Overnight accommodations within 75 miles of the employee's home or office require special approval of the appropriate Manager.

Necessity of Business Expenses

All travel, entertainment and miscellaneous expenses must be directly related to the conduct of Firm business or the employee will not be reimbursed.

The employee should give strong consideration to alternatives to travel, e.g., conference call, video or audio conferencing. Wherever feasible, particularly for staff meetings, these alternatives should be used.

Any off-site staff conferences involving travel or hotel costs must be approved in advance by the Partnership or appointed designee.

Air Travel

Pierce Washington will not reimburse employees for airfare above the cost of a coach/economy seat. Employees may use personal upgrade rights to upgrade to business or first class seats; however, purchasing a more expensive coach/economy seat that is eligible for upgrade is not permitted.

Class of Air Travel

Class/Fare	North American* Flights	International Flights
First Class	Not allowed	Not allowed
Business Class	Not allowed	All International flights will be booked and ticketed in economy class. Any deviations from this policy must be pre-approved by the Partnership prior to a ticket being issued. Approval must be submitted with the Expense Report.
Coach/Economy	Advance purchase, nonrefundable fares should be used in all cases. Employees are expected to exercise sound judgment when evaluating the applicable penalties/restrictions versus the available cost savings.	Advance purchase, non – refundable fares should be used in all cases. Employees are expected to exercise sound judgment when evaluating the applicable penalties/restrictions versus the available cost savings.

* For purposes of Class of Air Travel, North America includes the contiguous United States, Canada and Mexico.

Upgrades for Air Travel

Employees may upgrade at their own expense or by using frequent flyer miles, so long as there is no incremental cost to the Firm. Upgrades may not be included on an Expense Report.

Lowest Cost Routing

Employees will be expected to use the most cost effective routing when traveling by air. This lowest logical airfare (LLA) is determined by the following:

- Planning trips to take advantage of discounts for advance purchase and nonrefundable tickets.

- Booking connecting flights when the savings are in excess of \$200 USD and the scheduled delay en-route does not exceed two (2) hours.
- Being flexible in selecting departure times to use lower cost seats.
- Alternate Airports: Alternate departure/arrival airport when the savings is \$200 USD or more. (EX: New Orleans/Baton Rouge, San Francisco/Oakland, Houston Hobby/Houston Intercontinental).

Unused/Lost/Refundable Tickets

Unused airline tickets should be reported immediately to the airline. This includes nonrefundable tickets, which can be applied toward a credit on future travel with an exchange fee. If the traveler expects to use the credit before it expires (normally expires one year from issue date), then the exchange fee should be paid.

Lost paper tickets should be reported immediately to the issuing airline. This is not an issue for E-tickets and employees will be held responsible for the full cost of any lost ticket, which is not refunded by the issuing carrier. The Firm will not reimburse or allow any charges or fees that may be assessed by the carrier for processing a lost ticket application.

Conversion

Employees shall neither convert nor apply the value of any form of air transportation purchased, or otherwise acquired, for use by the Firm to any other purpose than the business related travel for which it was intended. Such conversion or application shall be grounds for disciplinary action up to and including termination.

Frequent Flyer Programs and Airline Clubs

The Firm recognizes that business travel imposes inconvenience and sometimes hardships on its travelers and therefore elects to allow benefits of frequent flyer (mileage) programs resulting from Firm travel to be retained by its travelers for their personal use.

The travelers shall obtain airfares at the lowest cost to the Firm and the most direct route that is consistent with travel and schedule requirements. Such purchases shall be made without regard to the benefits or impact that may result from the employee's participation in a frequent flyer program.

Employees may not expense and will not be reimbursed for the direct or indirect fees or costs for any club memberships/incentive programs offered by commercial air carriers.

Employees Traveling Together

The number of Firm personnel traveling together on the same flight shall be limited to:

- No more than six (6) Firm employees.
- No more than four (4) Department Heads.
- No more than two (2) Officers.

Baggage

The Firm will reimburse the cost of checked baggage fees associated with business travel. It is usual and customary to check only one bag per flight segment.

Employees will be reimbursed for excess baggage charges, with prior approval by the manager, only in the following circumstances:

- When traveling with heavy or bulky materials or equipment necessary for business.
- The excess baggage consists of Firm records or property.
- When traveling for more than two (2) weeks.

The ultimate responsibility for retrieving or compensating for lost baggage lies with the airlines. The Firm will not reimburse travelers for personal items lost while traveling on business. Measures that can be taken to minimize baggage losses include:

- Always carry valuables (prescriptions, jewelry, laptop computers, cameras, etc.) onboard the aircraft.
- Always carry important and/or confidential documents onboard the aircraft.
- Clearly tag luggage with name, address and phone number.
- Retain baggage claim receipts for checked luggage.

Follow these procedures if your bags are lost en route:

- Obtain a lost luggage report form from an airline representative in the baggage claim area.
- Itemize the contents of your bag(s), including receipts wherever possible.
- Include a copy of your airline ticket/receipt and baggage claim stubs.
- Keep a copy of the report, airline ticket/receipt and claim stubs.

Overnight Delays

Should an airline delay necessitate an overnight stay, the traveler must first attempt to secure complimentary lodging from the airline. If the carrier will not absorb the hotel cost due to a forced layover or other reason, reasonable costs associated with such overnight stay will be absorbed by the Firm.

Air Travel Payment Procedures

The original invoice, which includes the cost, ticket number and transaction fees, must be attached to the Expense Report in order to be reimbursed. A copy of the charge card statement will not be sufficient support for reimbursement.

Rental Cars

Rental Car Class and Basis for Payment

An intermediate (mid-size) class should be rented. Use of a rental car one size larger is acceptable when:

- three or more employees travel together and share the rental;
- entertaining customers;
- the upgrade is at no additional cost;
- the intermediate size is not available;
- pre-approved for medical reasons (e.g., drivers with disabilities).

Insurance

For domestic car rentals, employees must decline acceptance of Liability and Loss Damage Waiver (LDW) coverage as it is provided for by the corporate insurance policy. It is not reimbursable if accepted by the employee.

PAI (Personal Accident Insurance) and PEI (Personal Effects Insurance) are not reimbursable expenses. They may only be accepted at the traveler's expense.

Fuel Charges

In order to minimize the large surcharges imposed by car rental companies for refueling charges on premise, employees are required to return all rental vehicles with a full tank of gas or accept the prepay option at the time of the rental car pickup, whichever is less expensive. Original gasoline receipts must be attached to the Expense Report for reimbursement.

Violations of Law

Parking tickets, fines, or other penalties imposed for improper operation of a rented car or violations of law are not reimbursable.

Accidents

Should a rental car accident occur, travelers without significant injuries should immediately contact:

- The rental car Firm.
- Local authorities in order to obtain a police report for insurance purposes.
- Designated Firm personnel (your Partner).

Personal Use

Cost resulting from personal use of rental vehicles during authorized business travel is not reimbursable.

Other Transportation

In circumstances where a rental car is not used or is not practical, employees will be reimbursed for reasonable cab/bus/train/subway fares incurred in traveling to and from the airport, hotels, temporary job sites, and eating establishments. The original receipt is required for any expense in excess of \$25 USD.

Where rail travel is required/available, the least expensive class offering reserved seating should be used.

Personal Automobile Use

Use of Personal Automobile in Lieu of Public Transportation or Rental Car

Personal automobiles may be used for Firm business if all the following conditions apply:

- Public transportation is inappropriate or impractical.
- Taxi/car services are more expensive or not available.
- Use of a rental car is more expensive.
- The driver has a valid driver's license.
- The driver has personal liability insurance coverage.
- The personal automobile complies with the safety requirements of the governing state.

The Firm will reimburse employees for business use of personal vehicles at the then current IRS standard mileage rate. Information on the current rate can be found here:

https://www.box.com/files/0/f/496557783/1/f_5149620216

To be reimbursed for use of the employee's personal vehicle for business, employees must provide the following information on the Expense Report:

- Purpose of the trip
- Date and location
- Receipts for tolls and/or parking
- Miles driven

The Firm will also reimburse reasonable parking expenses (for example, parking at an airport while flying) and tolls.

Note: Personal automobiles may not be used if the reimbursement cost of mileage will exceed the cost of a rental car. Reimbursement of personal automobile expenses claimed by a traveler will be limited to the equivalent cost of a rental car.

Use of Personal Automobile in Lieu of Commercial Air Travel

When an employee uses his/her personal automobile on a trip where a plane or train normally is the approved means of transportation, the Firm will reimburse the employee for mileage at the allowable mileage rate, but not to exceed the equivalent economy class train or air fare.

Violations of Law

The Firm will not reimburse for personal vehicle or rental car parking tickets, fines or traffic violations, even if these costs result from business travel.

Unallowable Expenses

The Firm will not be responsible for any damage to an employee's personal vehicle while on Firm business.

Accidents

Should an employee be involved in an automobile accident while on Firm business, he/she should immediately report the accident to the appropriate local authorities, his/her manager and Partner.

Commuting Expenses

Travel from an employee's residence to his/her normal place of business is treated as a commuting expense and is not reimbursable.

The Firm only reimburses employees for business miles incurred in excess of their normal commute. To compute reimbursable miles, employees are required to reduce total miles driven by the number of commuting miles that would have been incurred for that day.

Airport Parking:

Long-term parking should be used for travel exceeding 24-hours.

Hotel Accommodations

No lodging expense is authorized for trips under 75 miles (150 miles round trip) unless there is a compelling business reason, the employee receives pre-approval from his/her Manager and the reason is fully documented in

the Expense Report. For purposes of this procedure, the 75 mile distance is defined as 75 miles in excess of the employee's normal commute.

Employee will be reimbursed for actual and reasonable hotel room costs covered by this policy. Travelers should stay in reasonably priced, quality hotels (generally less than \$200/night including taxes and parking). Examples of this medium-range, full service properties include Marriott, Hyatt, Sheraton or Hilton properties. If a traveler stays in a hotel that exceeds the guideline they should note the reason for the high cost and seek manager approval prior to booking.

Travelers may stay in a single room with a private bath. Upgrades may be accepted as long as they do not increase expense to Pierce Washington.

Receipts are required for reimbursement of all lodging costs. Receipts for lodging should include the name of the establishment, the location, and the dates of stay. Hotel charges should be limited to room rate, tax, hotel parking and meals (however, for reimbursement of meals, see Meal Policy below).

Any expenses (other than lodging) claimed for reimbursement, which is included on the hotel bill (e.g., meals, phone calls, internet access, copies, etc.), must be separately identified in the appropriate sections of the Expense Report.

Long-Term Hotel Stays

Travelers staying a week or longer must inquire about weekly/long-term discounts.

Hotel Cancellation Procedures

Travelers should note the hotel's cancellation policy at the time of booking. It is the responsibility of the traveler to initiate hotel room cancellations. "No-show" charges incurred due to a failure to cancel a lodging reservation in timely fashion will not be reimbursed unless the failure to cancel was beyond the employee's control. Travelers are advised to secure a cancellation confirmation number in the event that they must cancel a lodging reservation.

The Firm will not pay avoidable no-show charges and these remain the responsibility of the traveler. No-show charges beyond the control of the traveler (airline delays, family emergency, client cancellation, etc.) should be explained in the traveler's request for reimbursement.

Note: Cancellation deadlines are based on the local time of the property and the cancellation terms may vary.

Hotel Frequent Guest Programs

Many hotels or other lodging facilities have frequent guest programs that reward travelers with free accommodations or other rewards in exchange for a given number of paid room nights. Awards from such programs may be retained by employees for personal use. However, participation in these programs must not influence hotel selection, which would result in incremental cost beyond the Firm's specially negotiated rate. Any membership fees associated with joining these programs are not reimbursable by the Firm.

Meal Expenses

Meal Policy

The actual cost of three meals per day, not to exceed the equivalent of \$65 USD, is reimbursable for any overnight stay while in travel status. The \$65 USD per day is not a per diem. Employees are required to submit only the

actual expenses that are incurred and only these amounts may be recorded on the Expense Report. Receipts for all meals over \$25 USD are required. Tips are included in the cost of each meal.

Meal Spending Guidelines:

- Breakfast \$10.00 USD
- Lunch \$20.00 USD
- Dinner \$35.00 USD

Business Meals/Entertaining Clients

Business meals are defined as meals with Firm customers, prospects, recruits or vendors during which substantial business discussions take place.

The cost of such meals should be reasonable based on the business occasion.

The expense of reasonable meals conforming to this Policy will be reimbursed at actual cost, as submitted on an Expense Report.

All extraordinary (well beyond casual) business meals or entertainment expenses must be approved in advance by the Partner-in-Charge.

The highest-ranking employee at the event must pay all business meals or entertainment expenses.

Business Meals Taken with Other Employees

Business meals with other employees are discouraged, unless clearly demonstrating sound business judgment. The highest-ranking employee present at the business meal must pay all business meals with employees.

Documentation and IRS Requirements

For business meal and entertainment expenses, the following documentation is required by the IRS and must be recorded on the Expense Report:

- Names of individuals present, their titles and Firm name
- Name and location of where the meal or event took place
- Exact amount and date of the expense
- Specific business topic discussed
- In the case of entertainment events, the specific time the business discussion took place (i.e., before, during or after the event)

Alcoholic Beverages

The use of alcohol for business entertainment purposes should be kept to a minimum. Employees should be aware that the purchase and use of alcohol places significant legal exposure on the Firm and act prudently to avoid excessive consumption by guests or Firm employees.

Gratuities

Reasonable tips included on business meal receipts when entertaining clients will be reimbursed. Any tips considered excessive (greater than 20%) will not be reimbursed.

Nominal fees and tips to porters and baggage carriers are reimbursable. The maximum reimbursable allowance is \$1 per bag. As a general rule, employees should not tip more than they would on a personal trip.

Other Expenses

Cell Phone Expenditures

Cell phones will not be provided to employees and any cell phone purchases are not reimbursable. Cell phone expenses are governed by our Cell Phone Policy.

Dry Cleaning/Laundry

When in travel status for more than five (5) consecutive days, the cost of necessary laundry actually incurred on the trip is reimbursable when substantiated by a receipt.

Gifts

Gifts to customers or suppliers must be strictly limited, small in nature and approved in advance by the Manager based on:

- Revenue potential;
- Propriety; and
- Potential conflicts of interest.

In addition, all such gift giving is subject to applicable local, state and federal laws.

An original receipt must be attached to the Expense Report and the name, title and Firm affiliation of the person(s) receiving the gift(s) and the business reason for the gift(s) must be disclosed. Any missing information will result in denial of reimbursement to the employee.

The purchase of gifts for employees or supervisors is not considered a reimbursable Firm expense. Such gifts are considered personal.

Reimbursement of Travel and Entertainment Expenses

Reimbursement Process

To ensure that you are paid on time and to enable Pierce Washington, LLC (PW) to bill our clients in a timely manner for the services employees perform, it is important that you understand and closely adhere to our policy. As part of your new hire orientation, you should receive a login and password to Projector, so that you can access the system.

1. Expenses for the entire month are due by 5 pm on the last working day of the month in which you are billing. For your convenience, we recommend that you compile and submit your expense report weekly. This will decrease the reporting burden at month end and allows PW to reimburse you on a weekly basis.
2. Please use Projector to submit all client and PW expenses. Navigate to <https://secure.projectorpsa.com/login.aspx?ReturnUrl=%2fDefault.aspx> and login.

- Within Projector, please navigate to the “Expense Reports” link, located on the middle of the screen.

Dashboard for Stacy Kent for week of 22 Apr 2013

ANNOUNCEMENTS

Approved expenses are processed for immediate payment every Thursday afternoon/Friday morning. You should expect to see payment hit your bank account within 3-5 days, depending on your bank's processing time. If you have any questions, please contact Karl Blair.
Don't forget that time should be entered each Monday for the previous week.

TIME & EXPENSES

TIMESHEETS

Current timesheet

MISSING, DRAFT, AND REJECTED TIME

Week of 22 Apr 2013

EXPENSE REPORTS

View expense reports | Create expense report

STATS (Based on approved time)

2012 2013

You don't have any stats to display

MY SCHEDULE

THIS WEEK

22 23 24 25 26 27

MON TUE WED THU FRI SAT

NEXT WEEK

28 29 30 01 02 03

SUN MON TUE WED THU FRI

FOLLOWING WEEKS

04 05 06 07 08 09 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30

SAT SUN MON TUE WED THU FRI SAT SUN MON TUE WED THU FRI SAT SUN MON TUE WED THU FRI SAT

PROJECTS

TIMEOFF

Memorial Day

8.0

SUMMARY

Total scheduled hours

8.0

PROJECTOR TIPS AND NEWS

Entering expense reports in Projector Web just got easier. Version 4.5.1 of Projector includes a new expense import tool that gives users the ability to upload files—such as those downloadable from credit card providers—to populate expense reports. To learn more, please visit www.projectorpsa.com/release_notes.html.
We'd love your input as we continue our effort to redesign Projector. If you're interested in fielding an occasional question, giving us feedback in design reviews, or participating in usability and beta tests, please reach out to David Katz at david@projectorpsa.com.

[Time and Billing Policy](#) | [Business Expense Policy](#) | [How To Enter Expenses](#) | [How To Enter Time](#) | [Projector Help](#) | [Projector Support](#)

- Name Expense Report. Search For and Add Project Information

Expenses for Expense report created 21 Apr 2013

Expense report for Richard Clark | Approver

ADD A PROJECT AND/OR EXPENSE TYPE

IDEXX

Enter a client, engagement, or project

15 APR 16 APR 17 APR 18 APR 19 APR 20 APR

RESULTS: 6 FOUND

IDEXX - Coverage for R2 pushback (R2 CO#1)

IDEXX - Decipher Integration

IDEXX - March and April enhancements releases (R1 CO#7)

IDEXX - May, June & July enhancements releases (R1 CO#8)

IDEXX - Ref Lab Pricing Integrations (CO#5)

IDEXX - Release 3

Project info

Engagement Manager

John Carey

Project Manager

Richard Clark

Expense types

Select expense types (ALL) or none

Travel

Meals and Entertainment

Telecom

Printing and Copying

Subscriptions

Recruiting Fees

Miscellaneous

Office Supplies

Lodging

Other

1 of 10

Add to Expense Report

- Add expense types and details to your expense report.

List of expense reports

Expenses for IDEXX Onsite for May 6-10, 2013

Expense report for Richard Clark | Approver

ADD A PROJECT AND/OR EXPENSE TYPE

IDEXX

Enter a client, engagement, or project

15 APR 16 APR 17 APR 18 APR 19 APR 20 APR 21 APR

MON TUE WED THU FRI SAT SUN

678.53

NET DUE

678.53

IDEXX - May, June & July enhancements releases (R1 CO#8)

P001035-009 | IDEXX Laboratories, Inc.

Lodging

678.53

678.53

678.53

Draft expense

Description

Hotel Lodging at the Hampton Inn

Location

Current region

Currency

Paid in United States Dollars (USD)

Non-chargeable

Meals and Entertainment

Travel

Expenses subtotal

678.53

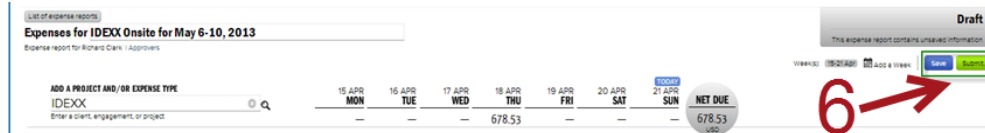
- Cash advance

0.00

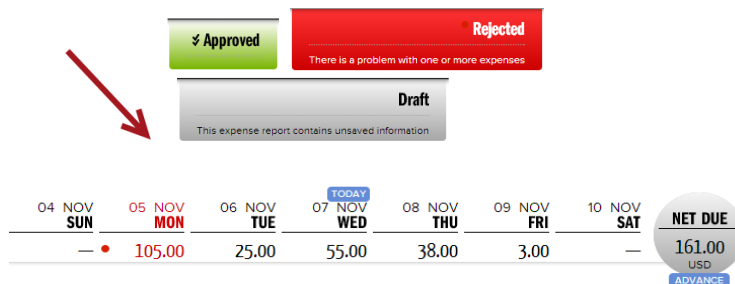
Net due

678.53

6. Click Save or Submit



7. The upper right contains a status window about the current invoice. The color indicates whether the report is approved, rejected, or draft/submitted.



8. You will receive an email from Projector indicating that your expense submission has been made and the expense submission number, including a link to said submission.
9. The approver will approve/reject the expense and email notification will be made to you.
10. If your expense report is rejected, please modify it and resubmit.
11. Please keep all paper receipts, organizing them into chronological order and taping them to 8 1/2" x 11" sheet(s) of paper. Please date the document with the submission date for expense report and place the receipt packet in the designated filing cabinet for your office. (San Francisco → team room and Chicago → printer stand/main office area.)

In the case where it is the client's policy is that the Employee submits expenses in a format particular to their business, it is PW's policy that Employee also submits expenses via Projector. This is policy because the Firm bills the client directly for expenses, collects the billed expense amount from the client and reimburses Employee for incurred expenses.

Substantiation

Each Expense Report must include the following substantiation:

- In addition to the specific requirements for receipts stipulated in this Policy, original receipts are required for any item in excess of \$25 USD. Receipts are required for all laundry (for travel of 5 days or more) and fuel expenses (for rental cars only).
- Any business meal or entertainment expense over \$75 must also be accompanied by an itemized receipt.
- The amount of each separate expenditure with an original receipt for all expenses.
- Copies of credit card statements or record of charges are not acceptable in lieu of receipts without Manager approval.
- The destinations or location (name of city or town) of travel.

- The business reason for the travel or nature of the business benefit derived as a result of travel or expenditure.
- Original airline ticket invoice or other documentation.
- Original paid itemized hotel receipt and itinerary.
- Original car rental receipt.
- Original receipts for tolls and parking.
- Original, employee's charge card receipt or cash register receipt (no restaurant tear tabs).
- Receipts must include the name of the restaurant/vendor, location, date, and dollar amount.

Currency International Conversions

When traveling internationally, employees are required to convert all expenses to USD.

Employees will use the actual exchange rate whenever available.

Non-Reimbursable Expenses

The Firm will not reimburse the following expenses:

- Airfares, hotels or rental car charges not in compliance with this Policy
- Annual fees for personal credit cards
- Baby-sitting
- Barbers and hairdressers
- Charitable donations
- Cigarettes or tobacco products
- Clothing or toiletry items
- Country club dues
- Credit card delinquency fees or finance charges
- Dry cleaning
- Expenses not substantiated/approved in accordance with the requirements of this Policy
- Expenses for travel companions/family members
- Expenses not directly related to the conduct of the Firm's business
- First class air travel or upgrade fees
- Flower expenses, unless approved by the Partnership
- Gifts purchased for co-workers or supervisors (Christmas, Secretary's Day, Bosses Day, Birthday's, etc.), unless approved by the Partnership
- Golf fees unless directly associated with a client meeting and with prior approval from Manager
- Health club fees
- Hotel mini-bar refreshments
- Laundry or valet services for travel of fewer than five (5) days
- Loss or theft of cash advance, personal funds or property
- Lost baggage
- Luggage and briefcases
- Magazines, books or other personal reading materials
- Movies (including in-flight and hotel in-house movies)
- Optional travel or baggage insurance

- Parking tickets or traffic violations
- Personal automobile insurance, car washes, repairs/maintenance
- Personal entertainment, including sporting events, other than in connection with entertaining, as addressed in Meal Expense-Business Meals/Entertaining Clients
- Personal medical expenses incurred while traveling
- Personal postcards, postage stamps
- Personal property insurance
- Personal telegrams
- Pet care , including boarding pets
- Saunas, massages
- Shoe-shines
- Souvenirs or personal gifts
- Stretch limousines

These exclusions are examples and are not intended to represent all items for which the Firm will not reimburse.