

Travel & Expense Management Policy

For The Vendors Of

Visit California



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1.0 Travel Policy Purpose and Enforcement

1.1 General

This document provides guidelines and establishes procedures for all Visit California vendors incurring business travel and entertainment expenses for the benefit of Visit California. All vendors are required to comply with these guidelines in order to receive reimbursement for any expense claims related to travel and entertainment on Visit California's behalf. When submitting invoices to claim reimbursement, it is expected that vendors will neither gain, nor lose, financially. This Travel and Expense Management Policy applies to business trips of less than 20 calendar days duration; otherwise, refer to the specific guidelines in Section 18.0 for Extended Stays/Temporary Assignments, which apply to trip of 20 calendar days or more.

1.2 Purpose

The purpose of these guidelines is to:

- Ensure all vendors have a clear and consistent understanding of policies and procedures for business travel and entertainment.
- Provide guidance regarding what expense types are, and are not, allowed while traveling or entertaining for the benefit of Visit California.
- Provide business travelers with a reasonable level of service, comfort and security at the lowest possible cost.
- Ensure that all authorized expenditures meet and comply with all requirements for the most favourable tax and expense treatment for Visit California.
- Ensure conformity of expenditures with Visit California Code of Business Conduct.

1.3 Responsibility

Each vendor of Visit California has stewardship responsibility for managing travel expenses, but in particular:

- All vendors are responsible for reading, understanding and complying with this policy and any additional related guidelines established by their specific region.
- All approvers (Management) are responsible for reviewing all invoices for accuracy and compliance to policy.
- The Accounts Payable Department is responsible for reviewing invoices for accuracy, required supporting documentation and compliance to policy.
- Visit California's management is responsible for establishment, maintenance, revision and publication of this policy and the administration of all processes and procedures needed to ensure compliance with this policy.

1.4 Enforcement

Visit California will reimburse vendors for all reasonable and necessary expenses while traveling on authorized Visit California business that are in compliance with the guidelines of the Travel and Entertainment Expense Management Policy, and the specific guidelines set forth in the vendor's contract.

- Visit California assumes no obligation to reimburse vendors for expenses that are not in compliance with this policy or the vendor's contract.
- Travelers and/or Expense Claim Approvers who do not comply with this policy may be subject to delay or withholding of reimbursement and / or cancellation of contract.

1.5 Exceptions to Policy

Exceptions, deviations or reimbursements for expenses that are not in compliance with this policy require the prior written approval of Visit California's CEO or Vice President of Operations.

Traveler non-compliance and lost savings will be recorded and related information will be provided to Visit California's Executives, including the CEO, Department Vice President, or Vice President of Operations, within the Data Privacy regulations permitted under individual country rules.

1.6 Contact Information for Travel Policy Issues

Please contact Visit California's Vice President of Operations with any questions, concerns or suggestions regarding this travel policy.

1.7 Policy Effective Date & Review

Effective date of this policy is **July 1, 2014**. This policy will be reviewed annually or as required, in order to ensure that the terms are current, fair and representative of relevant corporate and industry conditions. Visit California reserves the right to change this policy at any time, without prior notice.

2.0 Alternatives to Travel

E-Meetings, tele-conferencing and video-conferencing are effective alternatives to travel and represent an opportunity to significantly reduce travel costs as well as Visit California's impact on the environment leading to climate change. Every potential traveler should consider if the business objective could best be accomplished through the use of an e Meeting, teleconference or videoconference.

3.0 Consultants and Contractors

If a non-employee (contractor, consultant, employment applicant) is required to incur travel or entertainment expenses at the request of, and for the benefit of, Visit California, the guidelines and requirements of the Travel and Entertainment Expense Management Policy will apply to the vendor, with the following exceptions:

- Airline tickets are to be paid by the vendor and reimbursed by Visit California.
- Reimbursement of travel-related expenses will be based on an invoice submitted by the vendor to the Visit California Accounts Payable Department at accountspayable@visitcalifornia.com however; the invoiced amount must be supported by the documentation requirements of section 7.
- In no circumstance will personal travel expenses of either the contractor/consultant or a companion/spouse be reimbursable by Visit California.

4.0 Travel Arrangements

4.1 Emergency/En-Route Reservation Changes

All en-route changes must be documented on invoice as to the reason why a change was necessary or required.

4.2 Exceptions for Travelers with Special Needs

If the traveler requires accommodation beyond that permitted by the Travel and Expense Management Policy due to special needs or circumstance, the special requirements must be approved by Visit California's CEO or Vice President of Operations prior to booking any travel arrangements and recorded on the traveler's Traveler Profile for future reference.

5.0 Risk Management During Travel

5.1 International Travel Advisories

Safety and security are of primary importance when vendors are traveling on Visit California business. Travel advisories that restrict travel for safety or health purposes are issued regularly by local Government agencies.

5.2 Health Precautions/Immunizations

Vendors should be aware if immunizations are required based on travel destination.

- The traveler based on their medical situation is also advised to contact their personal physician to determine if an immunization or other medical intervention is recommended prior to travel.
- Immunization costs are reimbursable if required for business travel.

5.3 General Travel Safety Tips

While traveling:

- The traveler must ensure that company assets are safeguarded at all times, i.e. implement password protection (BlackBerry's).
- Your laptop, wallet, cell phone and other high-tech gadgets are all targets. Be on the lookout for distraction, thefts, and do not leave your valuables unattended-even at airport security checkpoints.
- Carry emergency telephone numbers. An up-to-date list of emergency contacts should be kept with you (in your wallet, purse, briefcase, etc.) at all times.
- Leave the airport as soon as possible after deplaning. Disturbances are more likely to occur in public airport lobbies.
- Carry several days' supply of any medications on your person even on day trips. The rest can be kept in your luggage. Keep a note in your wallet listing your medications, their dosages, your physician's name and phone number and your blood type. If you are on a medication that requires an injection through a hypodermic needle, such as insulin, you will be required to present documentation from a physician.

6.0 Payment Methods

Vendors are to bill Visit California per the terms of their contract.

7.0 Invoicing and Reimbursement

7.1 Receipt Limits

Receipts for expenditures of \$50 or more are required. Itemized receipts are required for all expenditures of \$75 or more.

7.2 Documentation Requirements

Travelers must provide the appropriate documentation as follows:

- Receipts for expenditures of \$50 or more, in order to claim reimbursement.
- All hotel folios (receipts) are required, or if booked online and folio is unavailable an online receipt showing payment was made is required.
- All invoices must state the business purpose.
- Evidence of any requisite pre-approvals must be attached to the invoice.
- Visit California will not reimburse any expenses without proper documentation.
- Electronic receipts are acceptable in lieu of original receipts, provided that the detail on the receipt includes the name of the payee, amount of the charge, transaction date and form of payment.
- Tear tabs are NOT acceptable receipts.
- When original receipts cannot be obtained or have been lost and all measures to obtain a duplicate receipt have been exhausted, a written statement should be provided explaining why such receipts are not being submitted with the invoice. These will be evaluated on a case-by-case basis and does not guarantee reimbursement above the \$50 limit. The statement must include a certification that the amount shown is the amount actually paid and that the traveler has not and will not seek reimbursement from any other source.

Any attempt to alter receipts will result in loss of reimbursement and possible cancellation of contract.

7.3 VAT Reclaim

Value Added Taxes may be “reclaimed” for certain business expenses incurred overseas, particularly in Europe. Visit California submits applications for VAT refunds annually. In addition to the standard receipts required for invoices, international travelers must provide receipts for the following business expenses: lodging, entertainment, gasoline, meals, car rentals, rail travel, conferences, trade shows, and training courses. Charge/credit cards receipts are not acceptable.

7.4 Converting Foreign Currencies

Expenses in foreign currencies are converted into local currency as follows:

- Expenses incurred and paid directly by the traveler are converted at the actual exchange rate and can be reported directly on the Invoice.
- Expenses paid by the traveler using cash or other form of payment will be converted using the previous monthly average exchange rate from Wells Fargo or xe.com obtained from our Accounts Payable Department.
- All expenses are required to be recorded in local currency, with the currency conversion rate clearly noted on the invoice and on all supporting receipts.
- If the amount claimed on the invoice is more or less than the amount of the attached receipts, a written statement explaining the differences must accompany the invoice.

7.5 Invoice Audits and Exception Reporting

Visit California Internal Audit will conduct basic processing audits to ensure compliance with financial authorities as well as confirming that receipts support all expenses. Random audits on completed invoices by Internal Audit will also be conducted on a regular basis concentrating on the type, reasonability and justification of expenses, with findings reports and recommendations submitted to the CEO.

Post Audits may be conducted from time-to-time based on special requests from department or senior leadership focusing on specific categories of expenses such as entertainment or miscellaneous expenses.

8.0 AIR TRAVEL

8.1 Advance Planning

Requests for air travel reservations are required at least 14 days prior to planned departure.

8.2 Airline Class of Service

All airline tickets will be issued in Coach/Economy Class only, with the following exceptions:

- For International trips with single flight segments of 8 hours or more, or total trip of 16 hours or more, travelers may book the equivalent of Economy Plus.
- When traveling on non-bartered tickets, travelers are permitted to use their own accrued frequent flyer mileage to upgrade from coach to either business or first class since there is no financial impact on Visit California.

8.3 Upgrades for Air Travel

Upgrades at the expense of Visit California are NOT permitted. Upgrades are allowed at the traveler's personal expense. Vendors are not permitted to book air travel at a higher fare in order to use Frequent Flyer program privileges when a lower non-restrictive fare exists on the same flight.

8.4 Lowest Airfare Definition

Travelers are required to book the lowest logical airfare that is determined using the following search criteria:

- Routing requires no more than one additional interim stop each way.
- When booking travel for a co-worker or manager, the time window for the departure/arrival must be no more than [2] hours before and [2] hours after the requested time. One stop & single connection flights are treated the same as non-stops for itinerary purposes, fare calculations, and lowest fare identification.
- Travelers may elect to fly a non-stop flight (over a lower-priced, connecting flight) provided that the additional cost is less than \$200 per direction of travel.
- The connecting flight would have added more than a 2-hour extension of travel time each way.

In determining the lowest logical airfare, the low fare alternatives considered will include, but not be limited to, the following:

- Preferred carrier
- Specially negotiated fares
- Non-refundable fares
- Penalty fares
- Connecting and one-stop flights
- Alternate airports
- Saturday night stay-over
- Advance purchase fares
- Group / meeting / training zone fares
- Lower cost non-preferred carriers

8.5 E-Tickets & Ticket Delivery

To take advantage of the cost benefits and convenience:

- Travelers are required to use electronic tickets (E-Tickets).
- The traveler will be e-mailed/faxed the confirmation number and itinerary as per the Traveler Profile once travel arrangements are complete.
- At the airport, the E-ticket confirmation number will be required to receive a boarding pass.
- E-Ticket receipts must be maintained and attached to the invoice submitted for reimbursement.

8.6 Airline Frequent Flyer Programs

Travelers may retain frequent flyer program benefits for personal use.

- Participation in a Frequent Flyer Program must not influence flight selection that would result in incremental cost to Visit California beyond the lowest available airfare, as required by this policy.
- The traveler is responsible for the record keeping, redemption and income tax implications of program rewards; Visit California will not intervene to resolve any frequent flyer program concerns, issues, etc.
- Any membership costs associated with a Frequent Flyer program are not reimbursable by Visit California.

8.7 Airline Club Memberships

Airline club membership costs are not reimbursable.

8.8 Travel on Private and Charter Aircraft

Business travel by Visit California vendors is restricted to corporate and commercial aircraft. Use of charter aircraft while on company business is prohibited unless approved by Visit California's CEO prior to booking.

8.9 Denied Boarding Compensation

Airlines occasionally offer free tickets or cash allowances to compensate travelers for delays and inconvenience due to overbooking, flight cancellation, changes of equipment, etc. Travelers may volunteer for denied boarding compensation only if:

- The delay in their trip will not cause an increase in the cost of the trip, and
- The delay in their trip will not result in any interruption or loss of business.

8.10 Overnight Delays

Should an airline delay or cancellation necessitate an unscheduled overnight stay:

- The traveler must first attempt to secure complimentary lodging from the airline.
- If required to book hotel, rates within the section 9.4 apply.

8.11 Weekend/Saturday Night Stay-Over

Weekend hotel stays and expenses for vendor are reimbursable if:

- The airfare savings accrued to Visit California due to the Saturday night stay-over (including the cost of additional hotel and meal expenses) are at least \$100 less in comparison to the alternate itinerary.
- The traveler must remain at the same business city to qualify for this reimbursement.

8.12 Cancellations

Travelers are responsible for cancelling air reservations by using the same method as their booking procedure (i.e. online booking tool).

8.13 Unused Airline Tickets

Unused airline tickets or flight coupons must never be discarded or destroyed as these documents may have a cash value. To expedite refunds:

- Unused or partially used airline tickets must be returned immediately to the Designated Travel Agency.
- Unused tickets must NOT be returned to the airline directly.
- Travelers must NOT submit unused tickets with the expense reimbursement report.
- For unused e-tickets and non-refundable or penalty fares, contact the Designated Travel Agency.

8.14 Lost or Excess Baggage

The ultimate responsibility for retrieving and compensating for lost baggage lies with the airlines. Visit California will not reimburse vendors for personal items lost while traveling on business.

8.15 Airport Parking

Reimbursement for short-term (hourly) parking at airports is not permitted due to excessive cost. Travelers need to use daily, long-term or offsite parking and provide receipts for reimbursement. In all cases, the availability of airport shuttle service needs to be considered and used whenever possible. The cost of taxi or airport limousine service should be compared to the cost of parking and the lower cost alternative chosen.

8.16 Overnight Hotels prior to flight

Travelers are authorized to stay at hotel near airport the evening prior (subject to rates in section 9.4) if flight leaves at 6:00 A.M. or earlier, or if the cost parking of airport parking and mileage reimbursement is more than the cost of hotel fly/park package.

9.0 Lodging

9.1 Preferred Hotel Program

Visit California does not have a designated Preferred Hotel program at this time.

9.2 Making Hotel Reservations

All hotel reservations must be made directly with the hotel or through the Internet, in an effort to secure the best rate.

9.3 Hotel Payment Procedures

Hotel costs must be paid upon departure. Travelers require a zero-balance receipt/folio statement upon checkout and must submit this documentation with the Invoice.

9.4 Hotel Selection and Spending Guidelines

Travelers are required to choose the most reasonable hotel that does not exceed Visit California’s tiered rates as defined below:

Maximum Nightly Rate – excluding taxes	Tier 1	Tier 2	Tier 3	Tier 4
Domestic	\$199	\$249	\$349	\$399
International	\$249	\$299	\$399	\$449

- Prior approval must be obtained from Visit California’s CEO, Vice Presidents, or Vice President of Operations for rates in excess of these amounts.
- Travelers will be reimbursed for actual hotel room costs as charged on the hotel invoice/folio.
- Travelers are required to verify the hotel room rate at check-in to avoid being overcharged. Travelers are encouraged to ask about the availability of special promotional rates at time of check-in; these rates are market-driven and can be lower than Visit California’s negotiated rate.
- It is the traveler’s responsibility to review and dispute any discrepancies he might encounter on his hotel bill.
- Travelers staying a week or longer should inquire about weekly/long-term discounts.

9.5 Hotel Upgrades

Travelers are required to reserve standard rooms only. Travelers may accept room upgrades to suites or executive floor rooms ONLY if the upgrade is at no additional cost to Visit California.

9.6 Assured Reservations and Room Guarantee

If the hotel has overbooked and a room is not available even though the room was guaranteed, it is the hotel’s responsibility to provide alternate accommodations at no incremental cost.

9.7 Hotel Cancellation Procedures

Travelers are responsible for cancelling hotel rooms and must either:

- Use the online booking tool to cancel their reservations; or
- Contact the Designated Travel Agency.

Travelers must request and record the cancellation number in case of billing disputes. Note: Cancellation deadlines are based on the local time of the property and may vary by property.

Travelers will not be reimbursed for “no-show” or cancellation charges unless there is sufficient evidence that the billing is in error, i.e., a cancellation number was obtained.

9.8 Early Checkout Procedures

If the traveler is required to check out earlier than stated on the reservation due to business requirements, any fee charged by the hotel for early checkout is reimbursable. The traveler should consult with the hotel reservations desk to determine if a checkout fee is applicable.

9.9 Hotel Health and Fitness Center Charges

Hotel and fitness center charges will not be reimbursed.

9.10 Lodging in a Private Residence in Lieu of Hotel

Travelers staying in a private residence with family or friends while traveling on business is allowed, however no reimbursement is allowed.

9.11 Hotel Frequent Guest Programs

Many hotels have frequent guest programs that reward travelers with free accommodations in exchange for a given number of paid room nights at the hotel. Travelers may retain awards from such programs for personal use. Participation in these programs must not influence hotel selection, which would result in incremental cost beyond Visit California’s specially negotiated rate. Any membership fees associated with joining these programs are not reimbursable. At no time will Visit California intervene in the reconciliation of hotel frequent guest program eligibility or coverage issues.

10.0 Car Rental

10.1 Preferred Rental Car Suppliers

Visit California does not have a preferred rental car supplier at this time.

10.2 Making Car Rental Reservations

- Vendors are permitted to make reservations directly with the supplier.
- The use of a rental vehicle is justified only when it is more economical than the local ground transportation alternative, taking safety and travel time into consideration. Personal convenience is NOT acceptable justification.
- Private sedan service with driver is not permitted unless approved in advance by Visit California's CEO or Vice President of Operations.
- Travelers must consider vehicle rental TO their destination when:
 - Driving is more cost-effective than airline or rail travel; or
 - Required to transport large or bulky materials.
- Travelers may rent a vehicle AT their destination when:
 - It is less expensive than other transportation modes such as taxis, airport limousines and airport shuttles; or
 - Entertaining customers; or
 - More than two (2) vendors are traveling together.

10.3 Rental Car Payment Procedures

All travelers must pay for the invoiced cost of the rental. The car rental agreement and proof of payment must accompany the invoice.

- When picking up a rental car, travelers should check with the rental car customer service representative for any promotional rates, last-minute specials or free upgrades. Traveler should also inspect the car and note any existing damage on the contract before the vehicle is accepted.
- It is the traveler's responsibility to review and dispute any discrepancies encountered on the car rental invoice.

10.4 Rental Car Size Guidelines

Intermediate size (or smaller) cars will be reimbursed for vendors traveling alone or in a group of up to three (3) vendors, unless extenuating circumstances (e.g., medical, physical, etc.) dictate otherwise. A full size vehicle is permitted if the traveler is required to transport bulky equipment or more than three (3) vendors travel together in a single vehicle. Approval prior to booking is required for any vehicle larger than Intermediate size by Visit California's CEO or Vice President of Operations.

10.5 Rental Car Upgrades

Travelers may accept car rental upgrades only if there is no additional cost to Visit California.

10.6 Rental Car Accessories

Costs associated with car accessories such as car seats, satellite radio, etc. are not reimbursable. Rental GPS systems will be reimbursed up to a maximum of \$10 per day.

10.7 Car Rental Insurance

The traveler should accept all optional insurance premiums, including Collision Damage Waiver/Loss Damage Waiver. Travelers will not be liable for damage of rental car/personal injury when on business-related travel.

- Travelers should not use personal car insurance as their business-related car rental insurance.

10.8 Rental Car Cancellation Procedures

Travelers are responsible for cancelling rental car reservations by using the same method as their booking procedure (i.e. online, contacting American Express Business Travel Services or the rental car agency directly). If the car rental agency is contacted directly, the traveler must request and record the cancellation number in case of billing disputes.

10.9 Returning Rental Cars and One Way Rentals

All rental cars must be returned to the city of origin unless Visit California's CEO or Director of Finance has approved a one-way rental prior to travel. The vehicle must be returned in the condition received and at the specified time to avoid charges for damages or additional hours.

10.10 Refuelling Rental Car Prior to Return

The rental vehicle must be returned with a full tank of gas to avoid refuelling fees by the car rental company.

- Fuel charges are reimbursable.
- The fill-up option must not be purchased.

10.11 Rental Car Accidents

Should an accident occur while driving a rental car, travelers must immediately contact:

- Local authorities, as required; and
- Visit California's Vice President of Operations; and
- The rental car company.

The traveler is required to obtain and keep a copy of the accident report. The insurance company and car rental agency requires a written accident report and police report; in addition, the insurance company requires the final rental invoice, which includes the costs related to the accident. It is the traveler's responsibility to obtain these reports.

10.12 Parking and Toll Charges

Necessary parking and toll charges are reimbursable.

10.13 Traffic and Parking Violations

Traffic and parking violations while operating a rental vehicle or a personal vehicle for business purposes are not reimbursable.

11.0 Rail Travel

11.1 Making Rail Travel Reservations

Rail may be used when:

- It is less expensive than air travel and adds no more than one and a half hours to the total travel time.
- Total elapsed travel is less than if driving.

Travelers are responsible for cancelling rail reservations by using the same method as their booking procedure (i.e. online, contacting American Express Business Travel Services or contacting the rail company directly). If the Rail Company is contacted directly, the traveler must request and record the cancellation number in case of billing disputes.

11.2 Rail Travel Payment Procedures

All travelers must use their personal funds to make all rail reservations and to pay for the tickets. Invoices with receipts are required for reimbursement. Unused tickets must be returned immediately to Rail Company for refund.

11.3 Class of Service – Rail Travel

Rail travel must be booked in Coach/Economy class.

12.0 Other Transportation

12.1 Personal Car Usage Guidelines

Vendors may use their personal car for business purposes under the following conditions:

- If it is less expensive than renting a car, taking a taxi or alternate transportation; or
- If it is more timely than taking public transportation; or
- When transporting company goods for delivery.

Frequent use of personal vehicles for business is discouraged. It is the personal responsibility of the owner of a vehicle being used for business to carry adequate insurance coverage for their protection and for the protection of any passengers.

12.2 Reimbursement for Personal Car Usage

Travelers will be reimbursed for business usage of personal cars at the Business Mileage Rate set by the United States Internal Revenue Service. Personal mileage reimbursement is intended to cover all costs related to operation of the vehicle including service, maintenance (gas, oil), insurance and depreciation. Mileage reimbursement excludes normal round trip to and from work, unless otherwise approved in writing. If a traveler chooses the option to drive instead of fly the reimbursement of mileage will not exceed the cost of an airline ticket, at time of reservation request. If driving v. flying is chosen, traveler must include a list of flights for dates of travel or no reimbursement will be given. Under no circumstances will Visit California reimburse a vendor for insurance premiums for a personal vehicle used for business purposes nor any damage resulting from an accident while using the vehicle for business purposes.

To be reimbursed for use of a personal car for business, travelers must provide on the invoice:

- Purpose of the trip
- Date and location
- Receipts for tolls and parking
- Mileage log, or online map with mileage (i.e. Google maps, MapQuest, etc.)

12.3 Other Ground Transportation

The most economical mode of transportation must be used to and from airports, bus and rail terminals when the traveler is not accompanying a customer.

- Receipts must support all charges.
- Vendors traveling to the same location should share ground transportation to and from the airport whenever possible.
- The use of taxis is encouraged for local travel, where no other more economical means of transportation is available (i.e. airport shuttle/private car) or for short-term trips at foreign locations where ground transportation is anticipated to be only required for the trip to and from the airport and hotel.
- Travelers will be reimbursed for personal car mileage to and from the airport less their normal home-to-office-commute if the use of a personal vehicle is the most economical.
- Reimbursement for short-term parking at airports is not permitted due to excessive cost; travelers must use general, long term or offsite parking and provide receipts for reimbursement.
- Private limousines or car services should be used only when valid business reasons preclude the use of more economical modes of transportation. Approval by Visit California's CEO or Vice President of Operations prior to booking is required.
- Vendors may use ferries, car ferries or the Channel Tunnel where the total cost is less than air or rail fare to the same location and there is no loss of working hours.

13.0 Personal/Vacation Travel

13.1 Combining Personal with Business Travel – General Guideline

Personal/vacation travel may be combined with business travel:

- Provided there is no additional cost to Visit California.

Visit California will NOT pay for vacation expenses such as sightseeing, bus tours, souvenirs and personal expenses, such as movies, health club fees and meals.

13.2 Use of Company Negotiated Rates for Personal Travel

- Negotiated air discounts can be used for personal travel, but the traveler is responsible for paying for all fee's associated with the personal travel.
- Negotiated hotel and rental car rates may be used for personal travel, but the traveler is responsible for paying for all fee's associated with the personal travel.

14.0 Meals & Entertainment

14.1 Personal Meal Expenses

Personal meals are defined as meal expenses incurred by the individual traveler when on an out-of-town business trip.

- Travelers will NOT be reimbursed for personal meals when in their home country unless allowed per the terms of the vendor's contract.
- Personal meal expenses will be reimbursed according to actual cost of meal.
- Meal expenses may be claimed within fifty (50) miles of the Visit California Office if:
 - Such expenses are a direct business benefit to Visit California, which can be clearly demonstrated and must be pre-approved by Visit California's Vice President, CEO, or Director of Finance with written documentation; and, all other criteria for claiming the meal are met.
 - The IRS recognizes that circumstances may require that meal limits may be exceeded, depending on the guests and location of the meal (both in domestic urban areas and international venues). As a result, Visit California policy is to request **itemized** justification for meals in excess of \$25.00 per person.
 - For entertainment expenses, amounts in excess of \$100 per person will also require justification and prior approval of Visit California's CEO or Director of Finance.

14.2 Spending Guidelines and Limits

Travelers will be reimbursed for actual documented meal expenses (i.e. with proper receipts). These guidelines include taxes, delivery charges, and gratuities. Itemized receipts are required for any charge of \$75.00 or more:

	Tier 1	Tier 2	Tier 3	Tier 4
Daily Meal Allowance	\$100	\$125	\$200	\$250

14.3 Business Meal Expenses

Business Meals are defined as meals taken with customers or suppliers during which a specific business discussion or meeting takes place. Vendors will be reimbursed for business meal expenses according to actual and reasonable costs. Business meal expenses will be reimbursed only when the traveler can demonstrate a clear business purpose.

The invoice must provide:

- The specific business purpose of the meal.
- The name(s) and title(s) of all attendees.
- Name and location where meal/event took place.
- Visit California affiliation.
- Exact amount and date of the expense.
- Itemized receipt of all charges.

14.4 Entertaining Customers

Entertainment includes events such as country clubs, theatres and sporting events, whereby a business discussion takes place during, immediately before or immediately after the event.

Entertainment expense is strictly limited to those vendors authorized to entertain customers, suppliers, or guests as part of normal business relationships. Travelers will be reimbursed for entertaining customers or suppliers:

- If the person entertained has a potential or actual business relationship with Visit California, or
- If the expenditure directly precedes, includes or follows a business discussion that would benefit Visit California.

The following documentation is required for invoicing:

- The specific business purpose of the meal
- The name(s) and title(s) of all attendees
- Name and location where meal/event took place
- Visit California Affiliation
- Exact amount and date of the expense
- Itemized receipt

14.5 Alcohol Consumption

The consumption of alcohol during a personal meal, business meal or business entertainment is reimbursable within the guidelines set forth Section 14.2. Vendors are to fully consider the appropriateness of alcohol during company events and Visit California's liability when serving and/or consuming alcohol. Purchasing of alcohol for customers, suppliers, and guests is strictly limited to those vendors authorized in advance, to entertain customers, suppliers, or guests as part of normal business relationships.

14.6 Documentation and Government Tax Reporting Requirements

Visit California vendors must submit an itemized receipt with the invoice for any individual meal, business meal or entertainment expense regardless of amount. Contractors or vendors are allowed to submit photocopies of the itemized receipt, but are encouraged to retain original for possible subsequent review. In addition, for business meal and entertainment expenses, the following documentation is required for taxation purposes, and must be recorded on the invoice:

- Names of individuals present, their titles and company name
- Name and location of where the meal or event took place
- Exact amount and date of the expense
- Specific business topic discussed

15.0 Tipping/Gratuities

Gratuities for services such as those listed below will be reimbursed, based on the destination and quality of service rendered:

- Airport Skycap Porter \$1-2 per bag
- Bell Service/Porter \$1-2 per bag
- Valet Parking \$1-\$2 (if baggage, \$1-2 per bag)
- Lobby Attendant (None for opening doors or calling a taxi from the stand; \$1 for help with luggage or obtaining a taxi from the street)
- Housekeeping \$1-\$2 per day
- Taxi drivers 15% of the total fare
- Wait Staff 15% of the total bill (excluding taxes)
- Any tips considered excessive will not be reimbursed.

16.0 Travel-Related Telecom

Telephone charges are not reimbursed by Visit California.

16.1 Mobile Phone and PDA Reimbursement

Travelers will not be reimbursed for Mobile Phone or PDA costs.

16.2 Hotel/Airport Internet Access

Visit California vendors will be reimbursed the actual cost of internet (Wired or Wi-Fi) at:

- The hotel where travelers are staying.
- Airports.

Traveler is encouraged to utilize free Wi-Fi whenever possible.

17.0 Travel Insurance

17.1 Additional Travel Insurance Purchased by Travelers

Visit California will NOT reimburse expenses for travel insurance coverage purchased by vendors.

17.2 Loss/Theft of Valuables While Traveling

- If a loss of Visit California property occurs, the incident must be reported to Visit California's Vice President of Operations immediately.
- If the loss is the result of theft a written report should be made to local law enforcement authorities and a copy of the report submitted to Visit California.
- For the loss or theft of personal property, vendors must file a claim with their personal property insurance company/agent to determine policy coverage. Visit California will NOT reimburse expenses for the loss or theft of personal items or valuables while traveling.

18.0 Extended Stay/Temporary Assignment

An extended stay or temporary assignment is defined as 20 calendar days or more away from the traveler's regular place of business, at the request of Visit California for purposes of carrying out Company-related activities. This type of assignment is subject to an individual contract and must contact Visit California's Vice President of Operations for more detailed information.

19.0 Other Reimbursable & Non-Reimbursable Expenses

19.1 Other Allowable Travel-Related Expenses

The following incidental expenses, when directly related to business travel, may be reimbursable provided they are appropriate in the country incurred, and are identified separately and supported by receipts:

- Laundry, dry-cleaning and valet services for trips in excess of 10 nights.
- Parking & tolls
- Gasoline for rental vehicles
- Business phone calls
- Ground transportation
- Currency conversion costs
- Personal car mileage
- Seminar fees
- Taxies
- Visa and passport fees
- Immunization costs
- Emergency dependent care, if notification of need to travel is less than 48 hours, not to

exceed \$100 per day or \$500/trip.

19.2 Non-Reimbursable Expenses

The following is a list of expenses, although not all-inclusive, that are NOT reimbursable:

- Airline membership fees/dues
- Air, rail, car rental phone usage
- Annual dues on a personal credit card
- Barber/hairstylist expenses
- Car washes
- Club memberships or fees
- Corporate card delinquency fees
- Credit card rewards plans membership fees or personal credit card fees
- Dependent care, unless less than 48 hours' notice of the need to travel was provided
- Donations to charity
- Expenses related to vacation or personal days while on a business trip for traveler or travel companion
- Hotel room movies
- Hotel no-show/Cancellation Charges
- Hotel safe rentals
- Interest charges for credit cards
- Kennel fees/Doggie day care
- Lost cash
- Lost personal items and valuables
- Lost tickets
- Loyalty or rewards programs membership fees
- Luggage, briefcases
- Movies
- Personal articles (toiletries, magazines)
- Personal entertainment
- Purchase of formal attire
- Routine car maintenance
- Shoe shine, shoe repair
- Snacks or other meals beyond breakfast, lunch or dinner
- Snow removal, lawn care
- Social activities that involve other vendors (celebrations or wedding or other personal events, birthdays, farewell parties, etc.)
- Souvenirs, personal gifts
- Spa services
- Supplementary personal life insurance or other insurance premiums
- Traffic & parking fines

22.0 Tiers by City

Tier 1			
Domestic		International	
State	City	Country	City
AL	Birmingham	ARGENTINA	Bariloche
AL	Gulf Shores	ARGENTINA	Cordoba
AL	Huntsville	ARGENTINA	Salta
AL	Mobile	ARMENIA	Yerevan
AL	Montgomery / Prattville	AUSTRALIA	Cairns
AR	Hot Springs	AUSTRALIA	Darwin, Northern Territory
AR	Little Rock	AUSTRIA	Innsbruck
AZ	Grand Canyon / Flagstaff	AUSTRIA	Linz
AZ	Kayenta	AUSTRIA	Vienna
AZ	Phoenix / Scottsdale	BAHAMAS	Andros Island
AZ	Sedona	BAHAMAS	Eleuthera Island
AZ	Sierra Vista	BAHAMAS	Grand Bahama Island
AZ	Tucson	BARBADOS	Barbados
AZ	Yuma	BELGIUM	Brugge
CA	Antioch / Brentwood / Concord	BELGIUM	Gosselies
CA	Barstow / Ontario / Victorville	BELGIUM	Kleine Brogel
CA	Benicia / Dixon / Fairfield	BELGIUM	Liege
CA	Death Valley	BELGIUM	Mons
CA	Eureka / Arcata / McKinleyville	BELGIUM	SHAPE/Chievres
CA	Fresno	BELIZE	Belize City
CA	Mammoth Lakes	BELIZE	Belmopan
CA	Mill Valley / San Rafael / Novato	BELIZE	San Pedro
CA	Modesto	BRAZIL	Angra dos Reis
CA	Monterey	BRAZIL	Belem
CA	Napa	BRAZIL	Belo Horizonte
CA	Oakhurst	BRAZIL	Brasilia
CA	Oakland	BRAZIL	Campinas
CA	Palm Springs	BRAZIL	Campo Grande
CA	Point Arena / Gualala	BRAZIL	Fortaleza
CA	Redding	BRAZIL	Foz do Iguacu
CA	Sacramento	BRAZIL	Goiania
		BRAZIL	Joao Pessoa

Tier 1

Domestic

CA	San Luis Obispo
CA	San Mateo / Foster City / Belmont
CA	Santa Cruz
CA	Santa Rosa
CA	South Lake Tahoe
CA	Sunnyvale / Palo Alto / San Jose
CA	Tahoe City
CA	Truckee
CA	Visalia / Lemoore
CA	West Sacramento
CA	Yosemite National Park
CO	Aspen
CO	Boulder / Broomfield
CO	Colorado Springs
CO	Cortez
CO	Crested Butte / Gunnison
CO	Denver / Aurora
CO	Douglas County
CO	Durango
CO	Fort Collins / Loveland
CO	Glenwood Springs / Grand Junction
CO	Montrose
CO	Silverthorne / Breckenridge
CO	Steamboat Springs
CO	Telluride
CO	Vail
CT	Bridgeport / Danbury
CT	Cromwell / Old Saybrook
CT	Hartford
CT	Lakeville / Salisbury
CT	New Haven
CT	New London / Groton
DE	Dover
DE	Lewes
DE	Wilmington
FL	Altamonte Springs

International

BRAZIL	Manaus
BRAZIL	Natal
BRAZIL	Porto Alegre
BRAZIL	Recife, Pernambuco
BRAZIL	Salvador da Bahia
BRAZIL	Sao Jose dos Campos
BRAZIL	Teresina
CANADA	Fredericton
CANADA	Gander, Newfoundland
CANADA	London, Ontario
CANADA	Mississauga
CANADA	Moncton
CANADA	Northwest Territories
CANADA	Prince Edward Island
CANADA	Regina, Saskatchewan
CANADA	Richmond
CANADA	Saskatoon, Saskatchewan
CANADA	Sidney
CANADA	St. John's, Newfoundland
CANADA	Victoria
CANADA	Winnipeg
CAYMAN ISLANDS	Cayman Islands
CHILE	Santiago
CHINA	Changchun
CHINA	Chengdu
CHINA	Chongqing
CHINA	Dalian
CHINA	Fuzhou
CHINA	Guangzhou
CHINA	Guilin
CHINA	Hangzhou
CHINA	Harbin
CHINA	Jinan
CHINA	Kunming
CHINA	Lhasa
CHINA	Lijiang

Tier 1

Domestic

International

FL	Boca Raton / Delray Beach / Jupiter
FL	Bradenton
FL	Cocoa Beach
FL	Daytona Beach
FL	Fort Lauderdale
FL	Fort Myers
FL	Fort Walton Beach / De Funiak Springs
FL	Gainesville
FL	Gulf Breeze
FL	Jacksonville / Jacksonville Beach / Mayport Naval Station
FL	Key West
FL	Kissimmee
FL	Lakeland
FL	Naples
FL	Ocala
FL	Orlando
FL	Panama City
FL	Pensacola
FL	Punta Gorda
FL	Sarasota
FL	Sebring
FL	St. Augustine
FL	Stuart
FL	Tallahassee
FL	Tampa / St. Petersburg
FL	Vero Beach
GA	Athens
GA	Atlanta
GA	Augusta
GA	Columbus
GA	Jekyll Island / Brunswick
GA	Savannah
IA	Cedar Rapids
IA	Dallas County
IA	Des Moines
ID	Bonner's Ferry / Sandpoint

CHINA	Nanjing
CHINA	Ningbo
CHINA	Qingdao
CHINA	Sanya
CHINA	Shantou
CHINA	Shenyang
CHINA	Suzhou
CHINA	Tianjin
CHINA	Urumqi
CHINA	Wuhan
CHINA	Xiamen
CROATIA	Split
CROATIA	Split
CROATIA	Zagreb
CZECH REPUBLIC	Brno
FRANCE	Aix-en-Provence
FRANCE	Clermont-Ferrand
FRANCE	Istres
FRANCE	Le Havre
FRANCE	Lille
FRANCE	Montpellier
FRANCE	Rennes
GERMANY	Aachen
GERMANY	Chemnitz
GERMANY	Garmisch-Partenkirchen
GERMANY	Leipzig
GERMANY	Oberammergau
GERMANY	Weimar
GREECE	Athens
GREECE	Iraklion (Crete)
INDIA	Agra
INDIA	Trivandrum
IRELAND	Cork
ITALY	Bari
ITALY	Bolzano
ITALY	Gaeta

Tier 1

Domestic

ID	Coeur d'Alene
ID	Driggs / Idaho Falls
ID	Sun Valley / Ketchum
IL	Bolingbrook / Romeoville / Lemont
IL	O'Fallon / Fairview Heights / Collinsville
IL	Oak Brook Terrace
IL	Springfield
IN	Bloomington
IN	Ft. Wayne
IN	Hammond / Munster / Merrillville
IN	Indianapolis / Carmel
IN	Lafayette / West Lafayette
IN	Michigan City
IN	South Bend
IN	Valparaiso / Burlington Beach
KS	Kansas City / Overland Park
KS	Wichita
KY	Boone County
KY	Kenton County
KY	Lexington
KY	Louisville
LA	Alexandria / Leesville / Natchitoches
LA	Baton Rouge
LA	Covington / Slidell
LA	Lafayette
LA	New Orleans
LA	New Orleans
MA	Andover
MA	Burlington / Woburn
MA	Falmouth
MA	Hyannis
MA	Martha's Vineyard
MA	Nantucket
MA	Northampton
MA	Pittsfield
MA	Plymouth / Taunton / New Bedford

International

ITALY	Gaeta
ITALY	La Spezia
ITALY	Pisa
ITALY	Pordenone-Aviano
ITALY	Ravenna
ITALY	Vicenza
JAPAN	Akashi
JAPAN	Amagasaki
JAPAN	Akita
JAPAN	Aomori
JAPAN	Asahikawa
JAPAN	Chitose
JAPAN	Fukui
JAPAN	Fukuyama
JAPAN	Gifu
JAPAN	Kochi
JAPAN	Komaki
JAPAN	Kure
JAPAN	Kushiro
JAPAN	Matsue
JAPAN	Matsuyama
JAPAN	Morioka
JAPAN	Obihiro
JAPAN	Oita
JAPAN	Otsu
JAPAN	Oyama
JAPAN	Sasebo
JAPAN	Shiga
JAPAN	Takamatsu
JAPAN	Tokushima
JAPAN	Tottori
JAPAN	Toyama
JAPAN	Toyonaka
JAPAN	Tsu
JAPAN	Wakayama
JAPAN	Yamato

Tier 1

Domestic

International

MA	Quincy
MA	Springfield
MA	Worcester
MD	Aberdeen / Bel Air / Belcamp
MD	Annapolis
MD	Baltimore City
MD	Baltimore County
MD	Cambridge / St. Michaels
MD	Centreville
MD	Columbia
MD	Frederick
MD	Hagerstown
MD	La Plata / Indian Head / Waldorf
MD	Lexington Park / Leonardtown / Lusby
MD	Ocean City
ME	Bar Harbor
ME	Kennebunk / Kittery / Sanford
ME	Portland
ME	Rockport
MI	Ann Arbor
MI	Benton Harbor / St. Joseph / Stevensville
MI	Detroit
MI	East Lansing / Lansing
MI	Grand Rapids
MI	Holland
MI	Kalamazoo / Battle Creek
MI	Mackinac Island
MI	Midland
MI	Mount Pleasant
MI	Muskegon
MI	Petoskey
MI	Pontiac / Auburn Hills
MI	South Haven
MI	Traverse City and Leland
MN	Duluth
MN	Eagan / Burnsville / Mendota Heights

JAPAN	Yokohama
JAPAN	Yokota
KOREA	Changwon
KOREA	Chinju
KOREA	Chongju
KOREA	Chonju
KOREA	Chung Ju
KOREA	Incheon
KOREA	Kimhae
KOREA	Kumi
KOREA	Kwangju
KOREA	Kyongju
KOREA	Masan
KOREA	Pohang
KOREA	Pyongtaek
KOREA	Sokcho
KOREA	Taegu
KOREA	Taejon
KOREA	Uijongbu
KOREA	Ulsan
MEXICO	Acapulco
MEXICO	Cabo San Lucas
MEXICO	Campeche
MEXICO	Cancun
MEXICO	Chihuahua
MEXICO	Ciudad Juarez
MEXICO	Ciudad Victoria
MEXICO	Colima
MEXICO	Cozumel
MEXICO	Cuernavaca
MEXICO	Culiacan
MEXICO	Ensenada
MEXICO	Guadalajara
MEXICO	Hermosillo
MEXICO	Huatulco
MEXICO	Ixtapa Zihuatanejo

Tier 1

Domestic

International

MN	Minneapolis / St. Paul
MN	Rochester
MO	Columbia
MO	Jefferson City
MO	Kansas City
MO	St. Louis
MO	St. Robert
MS	Gulfport / Biloxi
MS	Hattiesburg
MS	Oxford
MS	Southaven
MS	Starkville
MT	Big Sky / West Yellowstone
MT	Butte
MT	Helena
MT	Missoula / Polson / Kalispell
NC	Asheville
NC	Atlantic Beach / Morehead City
NC	Chapel Hill
NC	Charlotte
NC	Durham
NC	Fayetteville
NC	Greensboro
NC	Greenville
NC	Kill Devil
NC	New Bern / Havelock
NC	Raleigh
NC	Wilmington
NC	Winston-Salem
NE	Omaha
NH	Concord
NH	Conway
NH	Durham
NH	Laconia
NH	Lebanon / Lincoln / West Lebanon
NH	Manchester

MEXICO	La Paz
MEXICO	Manzanillo
MEXICO	Matamoros
MEXICO	Mazatlan
MEXICO	Merida
MEXICO	Mexicali
MEXICO	Monterrey
MEXICO	Morelia
MEXICO	Nogales
MEXICO	Nuevo Laredo
MEXICO	Playa del Carmen, Quintana Roo
MEXICO	Playa del Carmen, Quintana Roo
MEXICO	Puebla
MEXICO	Puerto Penasco
MEXICO	Puerto Vallarta
MEXICO	Queretaro
MEXICO	San Carlos
MEXICO	San Jose del Cabo
MEXICO	San Miguel de Allende
MEXICO	Tapachula
MEXICO	Tijuana
MEXICO	Veracruz
MEXICO	Zacatecas
NEW ZEALAND	Auckland
NEW ZEALAND	Christchurch
NEW ZEALAND	Queenstown
NEW ZEALAND	Rotarua
NEW ZEALAND	Wellington
POLAND	Gdansk
POLAND	Poznan
POLAND	Warsaw
POLAND	Wroclaw
POLAND	Zakopane
PORTUGAL	Cascais
PORTUGAL	Estoril
PORTUGAL	Faial Island

Tier 1

Domestic

NH	Portsmouth
NJ	Atlantic City / Ocean City / Cape May
NJ	Belle Mead
NJ	Cherry Hill / Moorestown
NJ	Eatontown / Freehold
NJ	Edison / Piscataway
NJ	Flemington
NJ	Newark
NJ	Parsippany
NJ	Princeton / Trenton
NJ	Springfield / Cranford / New Providence
NJ	Toms River
NM	Albuquerque
NM	Las Cruces
NM	Los Alamos
NM	Santa Fe
NM	Taos
NV	Incline Village / Reno / Sparks
NV	Las Vegas
NV	Stateline, Carson City
NY	Albany
NY	Binghamton / Owego
NY	Buffalo
NY	Floral Park / Garden City / Great Neck
NY	Glens Falls
NY	Ithaca / Waterloo / Romulus
NY	Kingston
NY	Lake Placid
NY	Niagara Falls
NY	Nyack / Palisades
NY	Poughkeepsie
NY	Riverhead / Ronkonkoma / Melville
NY	Rochester
NY	Saratoga Springs / Schenectady
NY	Syracuse / Oswego
NY	Tarrytown / White Plains / New Rochelle

International

PORTUGAL	Faial Island
PORTUGAL	Lisbon
PORTUGAL	Madeira Islands
PORTUGAL	Oeiras
PORTUGAL	Oporto
PORTUGAL	Oporto
PORTUGAL	Ponta Delgada
PORTUGAL	Sao Miguel Island
SPAIN	Almeria
SPAIN	Bilbao
SPAIN	Fuengirola
SPAIN	La Coruna
SPAIN	Malaga
SPAIN	Marbella
SPAIN	Oviedo
SPAIN	San Sebastian
SPAIN	Santa Cruz de Tenerife
SPAIN	Seville
SPAIN	Valencia
SPAIN	Vigo
UNITED KINGDOM	[Other]
UNITED KINGDOM	Cheltenham
UNITED KINGDOM	Harrogate
UNITED KINGDOM	High Wycombe
UNITED KINGDOM	Liverpool
UNITED KINGDOM	Loudwater
UNITED KINGDOM	Menwith Hill
UNITED KINGDOM	Oxford
UNITED KINGDOM	Portsmouth

Tier 1

Domestic

International

NY	Troy
NY	West Point
OH	Akron
OH	Canton
OH	Cincinnati
OH	Cleveland
OH	Columbus
OH	Dayton / Fairborn
OH	Hamilton
OH	Medina / Wooster
OH	Mentor
OH	Sandusky / Bellevue
OH	Youngstown
OK	Oklahoma City
OR	Ashland / Crater Lake
OR	Beaverton
OR	Bend
OR	Clackamas
OR	Eugene / Florence
OR	Lincoln City
OR	Portland
OR	Seaside
PA	Allentown / Easton / Bethlehem
PA	Bucks County
PA	Chester / Radnor / Essington
PA	Erie
PA	Gettysburg
PA	Harrisburg / Hershey
PA	Lancaster
PA	Malvern / Frazer / Berwyn
PA	Mechanicsburg
PA	Montgomery County
PA	Philadelphia
PA	Pittsburgh
PA	Reading
PA	Scranton

Tier 1

Domestic

International

WA	Vancouver
WI	Appleton
WI	Brookfield / Racine
WI	Lake Geneva
WI	Madison
WI	Milwaukee
WI	Sheboygan
WI	Sturgeon Bay
WI	Wisconsin Dells
WV	Charleston
WV	Morgantown
WV	Shepherdstown
WV	Wheeling
WY	Cody
WY	Cody
WY	Evanston / Rock Springs
WY	Gillette
WY	Jackson / Pinedale
WY	Sheridan

Tier 2

Domestic

State	City
CA	Los Angeles
CA	San Diego
CA	Santa Barbara
CA	Santa Monica
CA	San Francisco
CO	Aspen
CO	Vail
FL	Key West
FL	Miami
MA	Martha's Vineyard
MA	Nantucket

International

Country	City
ARGENTINA	Buenos Aires
AUSTRALIA	Adelaide
AUSTRALIA	Brisbane
AUSTRALIA	Canberra
AUSTRALIA	Darwin, Northern Territory
AUSTRALIA	Fremantle
AUSTRALIA	Hobart
AUSTRALIA	Melbourne
AUSTRALIA	Richmond, NSW
BELGIUM	Antwerp
BELGIUM	Brussels
BELGIUM	Diegem
BELGIUM	Zaventem
BRAZIL	Sao Paulo
CANADA	Calgary
CANADA	Dartmouth
CANADA	Edmonton
CANADA	Fort McMurray, Alberta
CANADA	Halifax
CANADA	Montreal
CANADA	Ottawa
CANADA	Quebec
CANADA	Richmond
CANADA	Sidney
CANADA	Toronto
CANADA	Vancouver
CANADA	Victoria
CHINA	Beijing
CHINA	Shanghai
CHINA	Shenzhen
CZECH REPUBLIC	Prague
DENMARK	Aalborg
DENMARK	Copenhagen
DENMARK	Lyngby

Tier 2

Domestic

International

DENMARK	Odense
FINLAND	Helsinki
FRANCE	Bordeaux
FRANCE	Lyon
FRANCE	Marseille
FRANCE	Nice
FRANCE	Strasbourg
FRANCE	Toulouse
GERMANY	Bad Honnef
GERMANY	Berlin
GERMANY	Boeblingen
GERMANY	Bonames
GERMANY	Bonn
GERMANY	Bremen
GERMANY	Cologne
GERMANY	Delmenhorst
GERMANY	Dresden
GERMANY	Duesseldorf
GERMANY	Echterdingen
GERMANY	Erfurt
GERMANY	Erlangen
GERMANY	Eschborn
GERMANY	Esslingen
GERMANY	Frankfurt am Main
GERMANY	Fuerth
GERMANY	Hamburg
GERMANY	Hannover
GERMANY	Heidelberg
GERMANY	Herongen
GERMANY	Herrsching
GERMANY	Herzogenaurach
GERMANY	Hoechst
GERMANY	Ingolstadt
GERMANY	Kalkar
GERMANY	Koenigswinter
GERMANY	Kornwestheim

Tier 2

Domestic

International

GERMANY	Ludwigsburg
GERMANY	Mainz
GERMANY	Moenchen-Gladbach
GERMANY	Munich
GERMANY	Nellingen
GERMANY	Niederbachem
GERMANY	Offenbach
GERMANY	Rhoendorf
GERMANY	Roedelheim
GERMANY	Schwabach
GERMANY	Sindelfingen
GERMANY	Stuttgart
GERMANY	Tuebingen
GERMANY	Twisteden
GERMANY	Wahn
GERMANY	Wiesbaden
GERMANY	Zirndorf
INDIA	Chennai
INDIA	Goa
INDIA	Hyderabad
INDIA	Kolkata
INDIA	New Delhi
INDIA	Pune
IRELAND	Dublin
IRELAND	Galway
ITALY	Catania
ITALY	Ferrara
ITALY	Genoa
ITALY	Modena
ITALY	Naples
ITALY	Palermo
ITALY	Reggio Emilia
ITALY	Rimini
ITALY	Taormina
ITALY	Treviso
ITALY	Trieste

Tier 2

Domestic

International

ITALY	Turin
ITALY	Verona
JAPAN	Ashiya
JAPAN	Beppu
JAPAN	Fukuoka
JAPAN	Hamamatsu
JAPAN	Hiroshima
JAPAN	Kanazawa
JAPAN	Itazuke
JAPAN	Izumisano
JAPAN	Kagoshima
JAPAN	Kitakyushu
JAPAN	Kumamoto
JAPAN	Narita
JAPAN	Nara
JAPAN	Niigata
JAPAN	Nishinomiya
JAPAN	Okayama
JAPAN	Okinawa Prefecture
JAPAN	Osaka-Kobe
JAPAN	Sapporo
JAPAN	Sendai
JAPAN	Takayama
JAPAN	Yufuin
KOREA	Cheju
KOREA	Pusan
KOREA	Seoul
MEXICO	Mexico City, D.F.
NORWAY	Oslo
NORWAY	Stavanger
PORTUGAL	Ponta Delgada
PORTUGAL	Sao Miguel Island
SPAIN	Balearic Islands
SPAIN	Barcelona
SPAIN	Las Palmas de Gran Canaria
SPAIN	Madrid

Tier 2

Domestic

International

SPAIN	Santander
SPAIN	Santiago de Compostela
SPAIN	Zaragoza
SWEDEN	Stockholm
SWITZERLAND	Basel
SWITZERLAND	Lugano
SWITZERLAND	Montreux
UNITED KINGDOM	Belfast
UNITED KINGDOM	Birmingham
UNITED KINGDOM	Bristol
UNITED KINGDOM	Cardiff, Wales
UNITED KINGDOM	Caversham
UNITED KINGDOM	Edinburgh
UNITED KINGDOM	Gatwick
UNITED KINGDOM	Glasgow
UNITED KINGDOM	Horley
UNITED KINGDOM	Manchester
UNITED KINGDOM	Reading
VENEZUELA	Barquisimeto
VENEZUELA	Caracas
VENEZUELA	Maracaibo
VENEZUELA	Porlamar
VENEZUELA	Puerto La Cruz
VENEZUELA	Puerto Ordaz
VENEZUELA	Valencia

Tier 3

Domestic

IL	Chicago
MA	Boston / Cambridge
NY	Manhattan (includes the boroughs of Manhattan, Brooklyn, the Bronx, Queens and Staten Island)

International

<u>Country</u>	<u>City</u>
AUSTRALIA	Sydney
BRAZIL	Rio De Janeiro
FRANCE	Paris
ITALY	Bologna
ITALY	Capri
ITALY	Como
ITALY	Florence
ITALY	Milan
ITALY	Siena
ITALY	Venice
JAPAN	Kyoto
JAPAN	Nagoya
JAPAN	Kurashiki
JAPAN	Miyazaki City
JAPAN	Nagasaki
JAPAN	Okinawa Prefecture
SWITZERLAND	Bern
SWITZERLAND	Davos
SWITZERLAND	Geneva
SWITZERLAND	Klosters
SWITZERLAND	Zurich
UNITED ARAB EMIRATES	Abu Dhabi
UNITED ARAB EMIRATES	Dubai
UNITED KINGDOM	Crawley
UNITED KINGDOM	London

Tier 4

Domestic

International

DC	District of Columbia		CANADA	Quebec	
			FRANCE	Cannes	
			ITALY	Rome	
			JAPAN	Awashima	
			JAPAN	Tokyo	
			NEW ZEALAND	Wellington	
			NEW ZEALAND	Auckland	