



TRAVEL & OTHER BUSINESS EXPENSE REIMBURSEMENT GUIDELINES

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Travel & Other Business Expense Reimbursement Guidelines

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TRAVEL & OTHER BUSINESS EXPENSE REIMBURSEMENT GUIDELINES

INTRODUCTION

This document is intended to provide employees with information regarding travel and other business expense reimbursement guidelines. The information provided is designed to address the most common issues effecting employees who travel or incur business expenses on behalf of the company.

RESTRICTIONS

All Company reimbursements for expenses shall be subject to uniform, Company-wide procedures. Any such expenses shall be reimbursed in accordance with these Guidelines. Only expenses strictly limited to legitimate business expenses (meaning expenditures, the exclusive purpose of which is the advancement of the Company's business interests, as demonstrated by contemporaneous objective documentation) will be reimbursed. The Company shall not incur nor reimburse any expense that conveys to any employee a significant personal benefit unrelated to the Company's business interests. The company reserves the right to review all expenses. Expenses deemed unnecessary and/or excessive may not be reimbursed or, if reimbursement has already occurred before such determination is made, the Company has the ability to obtain restitution, via the retention of compensation and other means.

EFFECTIVE DATE

These guidelines are effective for all travel or business expenses incurred on or after March 13, 2009.

QUESTIONS AND ISSUES

For employees who have questions regarding these guidelines or unresolved issues with the processing of reimbursement requests, questions/issues can be sent to employeedisbursements@infousa.com.

WHO IS COVERED?

These guidelines apply to all company employees, unless otherwise provided for by the company's CEO, CFO or General Counsel. The company will reimburse employees for all reasonable and necessary business expenses, as provided for in this document. Division management has the latitude and flexibility to impose additional restrictions as they see fit. Only pre-approved exceptions to these guidelines can be less stringent than the requirements set forth in this document.

PREFERRED VENDORS

The company has negotiated contracts with preferred vendors for travel-related services. The discount arrangements with these vendors are predicated on the company achieving certain volume thresholds with each vendor. Employees should use these preferred vendors whenever possible. The complete list of preferred vendors is available on the infoNet. This list of vendor/partners will be updated from time to time. Please check the infoNet for the latest list or partners and rates.

AMERICAN EXPRESS PROGRAM

The company has partnered with American Express to provide personal credit cards to all employees in our United States-based operating divisions. These personal cards are available, free of charge, to all qualifying employees. Employees who have been issued such a card are encouraged to use their card as the primary source of payment for all business and travel-related expenditures. Applications can be found on the infoNet. Please note that you are personally liable for any charges to these cards and, while the Company will reimburse you directly for qualifying expenses charged to the card, the Company will not provide payment directly to American Express for any charges on the card. Under no circumstances will the Company reimburse any personal expenses charged to the card.

PRE-TRAVEL AUTHORIZATION

OBTAINING PRE-TRAVEL AUTHORIZATION

The completion of a Travel & Entertainment Authorization Form may be required before travel plans are made. The form can be found on the infoNet and, if required, should be completed and signed by the employee's manager before any arrangements are made for a trip. The completed form should be submitted with the expense report after the travel has taken place. It is at the discretion of the division's level 10 manager if this form is to be used or not for employees in that division.

PERSONAL/BUSINESS TRAVEL

If the employee wishes to combine personal/vacation travel with business travel, it should be approved in advance by the employee's Level 10 manager. A notation should be made on both the pre-travel authorization form, if required, and the expense report. Expenses related to the personal portion of the trip will not be eligible for reimbursement.

AIR TRAVEL

GENERAL

Employees should use common sense when booking flights. The company understands and employee's time is valuable. Accordingly, direct flights are encouraged when the price is not significantly different than one with layovers. As a general guideline, domestic fares should not exceed \$500; \$2,000 for international.

AMERICAN EXPRESS TRAVEL SERVICES

The company has partnered with American Express Travel Services to provide both business and personal travel support to its employees. It is strongly recommended that employees use American Express for all travel. Employees may also use airline's direct sites, Travelocity, Expedia and/or other online sites. The company will not reimburse employees for fees charged by other agencies, other than American Express, for travel services.

SELECTING CLASS OF SERVICE

Travelers should seek the lowest coach fare whenever possible and practical. Upgrades to First or Business class will not be eligible for reimbursement. Exceptions to the Policy are listed below:

- Business class may be used when a single segment of a flight exceeds six (6) continuous hours
- The level 10 manager approves an upgrade with written explanation
- Executive management (level 10 and above)

FREQUENT FLYER MILES

Employees are allowed to keep frequent flyer miles for their own use. If an employee decides to use frequent flyer miles for a business trip, the company will not reimburse the employee for the value of the ticket.

AIRLINE CLUB MEMBERSHIPS

Airline club memberships are not reimbursable, unless approved by a level 10 manager.

PARKING

When parking at the airport, employees are encouraged to park in surface parking or at off-site and long-term parking facilities.

GROUND TRANSPORTATION

RENTAL CAR

The company has entered into arrangements with certain rental car agencies. These preferred vendors are posted on the infoNet and will updated from time to time as new rates and deals are negotiated. All employees are encouraged to use the preferred car rental agencies whenever possible. Please check the infoNet for the most current agencies and rates.

INSURANCE

The collision damage waiver should always be declined when renting cars to conduct company business.

CLASS OF VEHICLE

The approved car class is intermediate (or mid-size). However, personal judgment should be used regarding the use of a rental car given the number of people in the group and the logistics of the city. When a car is rented for multiple employees traveling together, a list of the employees should be provided on the expense report submitted when seeking reimbursement.

PICKING UP AND RETURNING YOUR CAR

Employees have a responsibility to inspect the vehicle and document any damage before it is driven off the lot and when it is returned. Note any damage to the vehicle before signing the contract.

FUEL OPTIONS

To avoid additional charges, please return your rental car with a full tank of gas. The company does not reimburse employees for prepaid fuel, fuel service options, or for refueling by the rental agency. To avoid additional charges, please return your rental car with a full tank of gas. The company does not reimburse employees for prepaid fuel, fuel service options, or for refueling by the rental agency.

NAVIGATION SYSTEMS

Employees have a number of online tools available (i.e. map quest, etc.) for obtaining driving directions when they travel. Accordingly, charges incurred for portable or in-car navigation systems are not eligible for reimbursement.

IN CASE OF AN ACCIDENT

If there is an accident while driving a rental car, the employee should tell the car rental company and/or the police department that insurance is carried by the company. The company's address is: 5711 S. 86th Circle, Omaha, NE 68127; Phone: (402) 593-4500. Employees should immediately report the accident to John Jesse in the Treasury/Risk Management Department at (402) 593-4571.

USING PERSONAL VEHICLES FOR BUSINESS TRAVEL

Employees may use their personal vehicles for business travel. It is the employee's responsibility to carry, at their own expense, adequate insurance for the protection of the vehicle, driver and passengers. Employees will be reimbursed at a rate set by the company, not to exceed the current IRS-approved rate per mile in the U.S. and per kilometer for Canadian employees. The current rate can always be found on the infoNet. Employees are responsible for the cost of repairs to their personal vehicle in the event of an accident as well as the cost of moving violations, and parking tickets.

LODGING

LODGING PARTNERS

The company has a listing of preferred vendors with whom we have negotiated hotel rates for various properties across the country. The preferred vendors are posted on the infoNet and will be updated from time to time as new rates and deals are negotiated. All employees are encouraged to use preferred lodging partners whenever possible. For non-partner properties, the corporate or business rate should be requested. Prior to making travel arrangements, please check the infoNet for the most recent preferred vendor listing, locations and rates.

ACCOMMODATIONS

Employees are entitled to stay in a single room when traveling. For stays of a week or longer, please inquire about weekly or long-term rates/discounts. Please refer to Appendix A for a listing of cities. As a general guideline, employees should not spend more than \$400 for Class A cities, \$250 for Class B and \$150 for Class C. International travel should not exceed \$400 per night.

REIMBURSEMENT

The company will reimburse employees for the cost of the room rate and applicable taxes. Personal items, such as laundry services, movies, personal telephone charges, health clubs, etc., are not eligible for reimbursement. Expenditures for hotel internet are reimbursable when there is a defined business purpose. Expenditures for laundry service are only allowable for trips exceeding seven (7) business days.

CANCELLATIONS

Hotels have varying cancellation policies. If a cancellation is required, it is the employee's responsibility to cancel the reservation at the earliest possible time in order to avoid unnecessary cancellation charges. "No show" charges will not be reimbursed if the employee failed to cancel the reservation in a timely fashion.

REWARD PROGRAMS

Frequent guest programs that reward travelers with free accommodations in exchange for a certain number of paid room nights may be retained for personal use. Employee's participation in such programs should not influence the selection of hotels if such choice would result in a greater cost to the company. If the employee chooses to use reward points for upgraded or free rooms, the company will not reimburse the employee for value of the reward.

BUSINESS ENTERTAINMENT, MEALS AND INCIDENTALS

BUSINESS ENTERTAINMENT

To be reimbursable, a business discussion should take place immediately before, during or after the event. Employees will be reimbursed for tickets, fees, meals, beverages and transportation to and from the event if the persons entertained have a potential or actual business relationship with the company.

MEALS

On the days of travel to or from the destination, the individual's departure and return times should determine whether a meal was necessary as part of the travel. Receipts and detailed documentation are required for any individual expenses in excess of \$25.00, however, we encourage receipts for all meal expenses, regardless of dollar amount. When incurring meal expenses for more than yourself (i.e. other employees, clients or guests), you should indicate on the expense report the name(s) in attendance and business purpose of the meal.

INCIDENTALS

Incidental expenses include fees and tips for persons providing services, such as hotel housekeeping, luggage handlers, tolls and any other small expenditures associated with business travel. Receipts are only required if an expense is in excess of \$25. All incidental expenses need to be itemized on the expense report.

OTHER BUSINESS EXPENSES

GENERAL

All non-travel related expenses require original receipts or statements for reimbursement, regardless of dollar amount.

Gifts to customers or vendors of the company are expressly limited in value to \$25 and are only allowed with prior written approval from a Level 10 manager. In all cases, gifts to federal, state, local or foreign government employees, agents or officials are strictly prohibited.

TELEPHONE (HOME OR CELL)

Employees that have been approved to receive reimbursement for business usage of cell phones or receive a home phone allowance should submit full detailed invoices/bills for these services each month. The company requires the complete (detailed) bill for all telephone reimbursements. Expense reports submitted without the full detailed bill will not be eligible for reimbursement and will be returned to the employee.

INTERNET

Employees that have been approved to receive reimbursement for home internet should submit full detailed bills for these services each month. Expense reports submitted without the full detailed bill will not be processed.

OTHER BUSINESS EXPENSES

Employees are required to follow the requisition policy and process for all non-travel business-related expenses. Employees are not authorized to circumvent those policies and processes for purposes of expediency or convenience. It is expected that from time to time, employees may incur expenses for non-travel related items (i.e. postage, trade show expenses, office supplies, etc.). When this occurs, notation should be made on the expense report as to why the expense was paid personally and all original receipts/documentation must be attached. If it is determined that the employee circumvented the requisition policy/process, the reimbursement may be denied.

REIMBURSEMENT REQUIREMENTS

RECEIPTS & REQUIRED DOCUMENTATION

Original receipts are required for all expenditures unless otherwise noted in these guidelines. Receipts from lodging, car rental and other establishments should show full details and not just a total. For airfare, please include the itinerary with details of travel dates, flight times, destination, cost and proof of payment. The business purpose of the trip should be noted on the expense report.

FOREIGN CURRENCY

Due to the constantly changing exchange rates, employees should wait until they have received their credit card statement before submitting international expenses. The credit card statement will indicate the exchange rate and corresponding U.S. dollar amount of the expense. Employees should attach the credit card statement to their expense report.

EXPENSE REPORTS

The expense report form can be found on the infoNet. Employees should only submit one week of expenses per report. From time to time the expense report form is updated. Employees should always check the infoNet for the most recent version of the form before completing a reimbursement request. The T&E department reserves the right to return any reimbursement requests that are not on the most recent version of the form.

REIMBURSEMENT OPTIONS

Employees can choose between check and direct deposit for reimbursements. If direct deposit is chosen, Expense Report Reimbursement Direct Deposit Authorization form, found on the infoNet, should be completed and returned to the T&E department. A voided check will need to accompany the completed form.

RIGHT TO REFUSE REIMBURSEMENT

The T&E department is required to enforce the standards within these guidelines. Audit and Sarbanes Oxley requirements don't allow for deviations from these guidelines. Accordingly, the department will return, reject or short-pay any expense requests that do not meet the standards and requirements set forth in this document.

APPENDIX A

CITY AND CLASS LISTINGS FOR HOTELS

The following table shows the Class A, B and C cities for purposes of applying the maximum lodging rates allowable under these guidelines.

<u>Class</u>	<u>City</u>	<u>Class</u>	<u>City</u>
A	Baltimore, MD	A	New York City, NY
A	Boston, MA	A	Philadelphia, PA
A	Chicago, IL	A	San Francisco, CA
A	Los Angeles, CA	A	Seattle, WA
A	Miami, FL	A	Washington, DC
B	Arlington, TX	B	Milwaukee, WI
B	Atlanta, GA	B	Minneapolis, MN
B	Boise, ID	B	Mobile, AL
B	Charleston, SC	B	New Orleans, LA
B	Charlotte, NC	B	Newark, NJ
B	Cincinnati, OH	B	Omaha, NE
B	Cleveland, OH	B	Orlando, FL
B	Dallas, TX	B	Pearl River, NY
B	Denver, CO	B	Phoenix, AZ
B	Detroit, MI	B	Pittsburgh, PA
B	Fort Lauderdale, FL	B	Portland, OR
B	Houston, TX	B	Princeton, NJ
B	Indianapolis, IN	B	Salt Lake City, UT
B	Kansas City, MO	B	San Antonio, TX
B	Las Vegas, NV	B	San Diego, CA
B	Little Rock, AR	B	Santa Fe, NM
B	Louisville, KY	B	South Bend, IN
B	Madison, WI	B	St. Louis, MO
B	Manchester, NH	B	Tampa, FL
	Memphis, TN	B	Tucson, AZ
C	All Other U.S. Cities		