

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS**

Guidelines for Reimbursable Expenses

Overview:

1. **Professional Practice.** A professional's customary billing practice will be considered, but the Court also will consider the billing practice of other professionals in the community.
2. **Actual Cost** means the amount paid to a third party provider of goods or services without enhancement for administration or handling.
3. **Documentation** must be retained for an expenditure which exceeds fifty dollars.
4. **Office Overhead** is not reimbursable . Office overhead includes secretarial time, filing, facsimile transmittal, mail preparation, after hour utilities, and transportation provided to staff who work late or on the weekends.

Secretarial or word processing overtime may be allowed if an unusual circumstance is evidenced.

Guidelines for Common Office Expenses:

5. **Computer Research** is not reimbursable unless an unusual circumstance is evidenced.
6. **Photocopies (Internal)** must be disclosed on an aggregate and per page basis. If the per page cost exceeds \$0.25, then the professional must provide evidence that the copier's cost and maintenance supports a higher per page cost.
7. **Photocopies and Mailouts (External)** are reimbursed at the invoiced price.
8. **Postage** is reimbursable at actual cost.
9. **Overnight Delivery** is reimbursable at actual cost if an unusual circumstance is evidenced.
10. **Messenger**, whether a professional's employee or a private service, is reimbursable if an unusual circumstance is evidenced.

11. **Facsimile Transmission** is generally an overhead cost. An outgoing facsimile transmission is reimbursable only if a long distance charge is incurred. An incoming facsimile transmission must be disclosed on an aggregate and per page basis. If the incoming facsimile charge exceeds \$0.25, then the professional must provide evidence that the facsimile machine's cost and maintenance support a higher per page cost.
12. **Long Distance** is reimbursable at actual cost.
13. **Court Reporter** and **Transcript Fees** are reimbursable at actual cost.
14. **Filing Fees** are reimbursable at actual cost.
15. **Witness Fees** are reimbursable at actual cost.
16. **Process Server** are reimbursable at actual cost.
17. **UCC Search** are reimbursable at actual cost.
18. **Working Meals** at restaurants and private clubs are not reimbursable. If a working meal is catered to allow a meeting to continue in the professional's office, then the working meal expense is reimbursable.

Guidelines for Common Travel Expenses:

19. **Parking** are reimbursable at actual cost.
20. **Mileage** is reimbursable at \$0.35 per mile.
21. **Air Transportation** is reimbursable at actual cost for a regular coach fare.
22. **Hotel Rooms** are reimbursable at actual cost. A professional should maintain a record of comparative hotel costs in case the Court inquires about the reasonableness of the hotel cost.
23. **Travel Meals** are reimbursable if the cost is reasonable.
24. **Amenities** - including entertainment, in-room movies, alcoholic beverages, dry cleaning, newspapers, and shoe shines - are not reimbursable expenses.