

GUIDELINES FOR REIMBURSABLE EXPENSES

1. **Firm Practice.** The Court will consider the customary practice of the firm in charging or not charging non-bankruptcy/insolvency clients for particular expense items. Where any other clients, with the exception of pro-bono clients, are not billed for a particular expense, the estate should not be billed. Where expenses are billed to all other clients, reimbursement should be sought at the least expensive rate the firm or professional charges to any client for comparable services or expenses. It is recognized that there will be differences in billing practices among professionals.
2. **Actual Cost.** This is defined as the amount paid to a third party provider of goods or services without enhancement for handling or other administrative charge.
3. **Documentation.** This must be retained and made available upon request for all expenditures in excess of \$50.00. Where possible, receipts should be obtained for all expenditures.
4. **Office Overhead.** This is not reimbursable. Overhead includes: secretarial time, secretarial overtime (where clear necessity for same has not been shown), word processing time, charges for after-hour and weekend air conditioning and other utilities, and cost of meals or transportation provided to professionals and staff who work late or on weekends.
5. **Word Processing.** This is not reimbursable.
6. **Computerized Research.** This is reimbursable at actual cost. For large amounts billed to computerized research, significant explanatory detail should be furnished.
7. **Paraprofessional Services.** These services may be compensated as a paraprofessional under § 330, but not charged or reimbursed as an expense.

8. **Professional Services.** A professional employed under § 327 may not employ, and charge as an expense, another professional (e.g., special litigation counsel employing an expert witness) unless the employment of the second professional is approved by the Court prior to the rendering of service.
9. **Photocopies (Internal).** Charges must be disclosed on an aggregate and per-page basis. If the per-page cost exceeds \$.20, the professional must demonstrate to the satisfaction of the Court, with data, that the per-page cost represents a good faith estimate of the actual cost of the copies, based upon the purchase or lease cost of the copy machine and supplies therefor, including the space occupied by the machine, but not including time spent in operating the machine.
10. **Photocopies (Outside).** This item is reimbursable at actual cost.
11. **Postage.** This is reimbursable at actual cost.
12. **Overnight Delivery.** This is reimbursable at actual cost where it is shown to be necessary. The court acknowledges that in complex chapter 11 cases overnight delivery or messenger services may often be appropriate, particularly when shortened notice of a hearing of a hearing has been requested.
13. **Messenger Service.** This is reimbursable at actual cost where it is shown to be necessary. An in-house messenger service is reimbursable, but the estate cannot be charged more than the cost of comparable services available outside the firm.
14. **Facsimile Transmission.** The actual cost of telephone charges for outgoing transmissions is reimbursable. Transmissions received are reimbursable on a per-page basis. If the per-page cost exceeds \$.20, the professional must demonstrate, with data, to the satisfaction of the Court, that the per-page cost represents a good faith estimate of the actual cost of the copies, based upon the purchase or lease cost of the facsimile machine and supplies therefor, including the space occupied by the machine, but not including time spent in operating the machine.
15. **Long Distance Telephone.** This is reimbursable at actual cost.

16. **Parking.** This is reimbursable at actual cost.
17. **Air Transportation.** Air travel is expected to be at regular coach fare for all flights.
18. **Hotels.** Due to wide variation in hotel costs in various cities, it is not possible to establish a single guideline for this type of expense. All persons will be required to exercise reasonable discretion and prudence in connection with hotel expenditures.
19. **Meals (Travel).** Reimbursement may be sought for the reasonable cost of breakfast, lunch and dinner while traveling.
20. **Meals (Working).** Working meals at restaurants or private clubs are not reimbursable. Reasonable reimbursement may be sought for working meals only where food is catered to the professional's office in the course of a meeting with clients, such as a Creditors' Committee, for the purpose of allowing the meeting to continue through a normal meal period.
21. **Amenities.** Charges for entertainment, alcoholic beverages, newspapers, dry cleaning, shoe shines, etc. are not reimbursable.
22. **Filing Fees.** These are reimbursable at actual cost.
23. **Court Reporter Fees.** These are reimbursable at actual cost.
24. **Witness Fees.** These are reimbursable at actual cost.
25. **Process Service.** This is reimbursable at actual cost.
26. **UCC Searches.** These are reimbursable at actual cost.