

Exhibit F
EXPENSE REIMBURSEMENT POLICY

A report of the claimed expenses must accompany all requests for reimbursement of expenses. The report must include a daily breakdown of all charges by categories, consultant name, and project name. **Readable copies of itemized receipts are required for all expenses over \$75 and must be submitted to Hitachi.** Expenses will be reimbursed only to the extent that the Consultant adheres to the following guidelines.

1. **AIRFARE** - Only Coach or Tourist Class is reimbursable.
2. **HOTEL** - The actual costs of a hotel room plus applicable tax are reimbursable. Lodging costs are to be incurred on a least cost basis for reasonable accommodations. Please contact the Hitachi Travel Department at (800) 775-7528 for Hitachi's negotiated rates.
3. **MEALS** - During travel that requires an overnight stay the daily per diem rate is US \$43 per day.
4. **CAR RENTAL** - Only intermediate class cars are reimbursable. Luxury, premium, sports cars, trucks or vans are not to be rented for Hitachi business. The collision damage waiver (CDW), personal accident insurance (PAI) and (LDW) are not reimbursable.
5. **REFUELING** - It is strongly suggested that you refuel the rental car before turning it in. If the rental agency refuels the car, only 75% of the refueling charge will be reimbursed.
6. **MILEAGE** - Hitachi will reimburse mileage while on Hitachi business in your personal car per the Federal Governments guidelines in effect at the time of the expense. A statement is required indicating origin, destination, and number of miles per day.
7. **TELEPHONE** - All business calls pertaining to the current assignment are reimbursable provided you utilize a calling card or cell phone. When requesting reimbursement, you must provide a detailed receipt and indicate the nature of the calls, phone numbers, and dates.
8. **TRANSPORTATION** - Ground transportation (taxi, limo, train, bus, etc.) is reimbursable.
9. **TOLLS** - Toll charges are reimbursable. Receipts must be provided for charges exceeding \$10 per assignment.
10. **PARKING** - Parking charges are reimbursable. Airport long term parking should be used.
11. **BELLMAN/SKYCAP/MAID** - Generally, these tips should not exceed \$1.00 per bag with a maximum of two bags. A receipt is not required; however, you are required to indicate on your summarization spreadsheet the purpose of the tip. Excessive tipping is not acceptable.
12. **DRY CLEANING/LAUNDRY** - Laundry and valet services, up to \$50 USD (or local equivalent) when the duration of the business assignment exceeding seven days/ six nights. Personnel can be reimbursed up to \$100 USD (or local equivalent) for trips lasting 7 days or more.