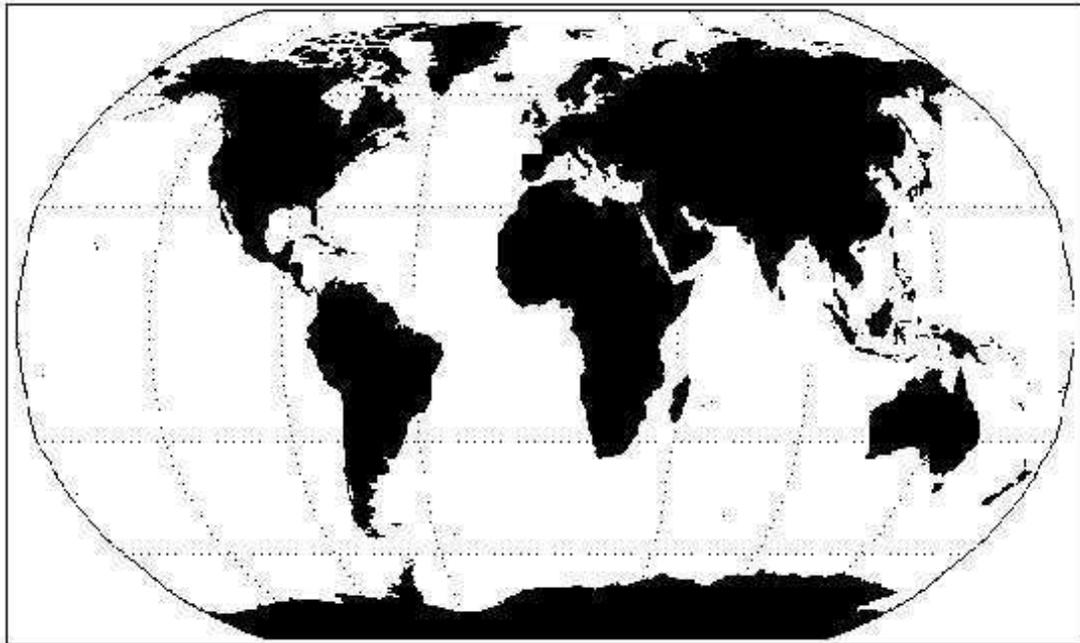


# ***FLUOR***<sup>®</sup>

## **International Assignment Policy**



**01 MAY 2009**

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Effective: 01 MAY 2009

Supersedes:

01 AUG 2008

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### 1.0 POLICY AND DEFINITIONS

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#### 1.1 INTRODUCTION

Fluor's International Assignment Policy (IAP) is designed to promote employee mobility through fair and equitable compensation, terms and conditions when on an international assignment.

#### 1.2 SCOPE

The IAP governs Fluor employees while on assignment to a location outside of their Home Country. The IAP is not applicable to Host Country local hires, agency or contract employees. Separate policies apply to regional and project hires, as well as to expatriates not affiliated with a Fluor Home Country.

#### 1.3 CODE OF CONDUCT

Fluor management has established the highest ethical standards that apply worldwide. As representatives of Fluor Corporation, expatriates and their families are expected to maintain and advance the Company's global reputation for ethical behavior and integrity. Expatriates should be familiar with, and adhere to, the Company's Code of Conduct, policies and applicable home and host country laws.

#### 1.4 DEFINITIONS

The following definitions are applicable only within the context of this international assignment policy.

Home Country/Office: A location where Fluor maintains significant, permanent operations and where the employees of that country/office are placed on international assignment under the terms of the IAP. The Home Country/Office has primary administrative and functional responsibility for the employee and is normally the country where the employee was originally hired and which maintains the official employee record.

Home Country Supplement (International Assignment Policy Section 9): A supplement to this policy prepared by each Home Country, in coordination with Corporate International Human Resources, which defines policies unique to each Home Country including but not limited to Home Country compensation, benefits, expatriate tax policy and international paid time off policies.

Home Office Base Salary: Home Office Base Salary is the salary paid for the standard home country office workweek as defined by the employee's Home Office, excluding Overtime and as further defined in the applicable Home Country Supplement.

Assignment Base Salary: Assignment Base Salary consists of Home Office Base Salary, plus assignment-related salary adjustments such as International Assignment Incentive, Hardship Allowance and similar salary-based uplifts, as applicable.

Assignment Provisions: Assignment provisions supplement the IAP by specifying the incentives, work schedules, allowances, leave schedules and other provisions unique to a particular international location and/or project.

Point of Origin (Home Base): The location designated by the employee and approved by Project Management to which the employee expects to return after completing the international assignment. With prior approval, this location may be outside the Home Office location.

If an employee wishes to change the Point of Origin for the purpose of Home Leaves and travel time, prior Project Management approval is required.

Point of Departure: The location from which the employee actually leaves for the international assignment.

Business Travel: Business travel is for a limited period, generally not greater than 60 days. Business travel prior to placement on international assignment is governed by the employee's Home Country business travel policy. Business travel while on international assignment is governed by the applicable project or office location policy.

### Assignment Types:

- Non-Relocating Assignments

Non-Relocating assignments are typically project-oriented, not limited to a maximum duration but generally not less than 60 days, provide for the employee only and do not involve a change in primary residence.

Employees are provided furnished housing and utilities, local transportation and a per diem for local living expenses. Travel Allowances will be provided for regular Home Leaves. Lump-sum and monthly allowances are provided to offset one-time and on-going expenses at the assignment location and Point of Origin.

If lodging availability and visa regulations permit, and if approved by Project Management, Authorized Dependents may accompany the employee and will be provided with expatriation and repatriation travel, and assignment processing as described in Section 2.2 only. This option is available when the expected length of stay for the Authorized Dependent(s) at the assignment location is at least one half the anticipated assignment duration, or 12 months, whichever is less. Lodging, per diem, home leave travel allowances/frequency and other assignment provisions do not change and remain based on employee only.

- Relocating: Relocating assignments typically apply to employees accompanied by Authorized Dependents relocating for 12 months or more, during which the expatriate's primary residence shifts to the assignment location for the duration of the assignment.

Employees on Relocating assignments are provided shipment of household goods and personal effects, storage of furniture at Point of Origin, furnished housing and utilities, local transportation and, when applicable a Cost-of-Living Differential Allowance (COLDA). Employees and Authorized Dependents are also provided a Travel Allowance for an annual Home Leave. Lump-sum relocation allowances are provided to offset the cost of relocation expenses upon expatriation and repatriation.

- Camp Conditions: An assignment location which is typically adjacent to a field construction site, often in a remote location, where the provision of lodging and meals is directed by Fluor and/or the Client. Camp location assignments are normally Non-Relocating and Unaccompanied Status only.
- Permanent Home Country Transfer: A transfer from one Home Country Office to another, entailing the adoption of local terms and conditions of employment, with no intent to return to the Home Country. In these cases, assignment provisions do not apply and the terms of such transfers are outside the scope of this Policy and require prior approval of the Senior Vice-President, Human Resources and Administration.

### Assignment Status:

- Unaccompanied: Unaccompanied Status provides for the employee only.
- Accompanied: Accompanied Status provides for the employee and at least one Authorized Dependent.

Authorized Dependents: Individuals who are authorized to accompany the employee, depending on the assignment location and ability to obtain an appropriate visa from the Host Country, include the following:

- Current legal spouse, including, where formally recognized by both home and host country, legal domestic partners
- Children under age nineteen and under the custody of the employee
- Children through age twenty-two, unmarried, not employed full time and attending an accredited school on a full-time basis
- Individuals who meet the dependency requirements of the Home Country office
- Relatives deemed to be totally dependent on the employee, if approved by Project Management (e.g. aged parents or disabled siblings)

Non-Authorized Dependents: Any individual who visits or accompanies a Fluor assignee at the assignment location without Company approval is a Non-Authorized Dependent and is not covered by this or any other Fluor policy. Fluor will not assume responsibility for any costs or liabilities including but not limited to housing costs, living expenses, immigration, tax compliance, routine or emergency health care, legal liabilities, etc.

### **1.5 POLICY DEVELOPMENT AND ADMINISTRATION**

The IAP and assignment provisions are developed, maintained and interpreted by Corporate International Human Resources.

All Policy/Provisions exceptions, new Assignment Provisions, and revisions to existing Policy/Provisions must be approved in accordance with the Fluor Human Resources Approval Matrix.

Ongoing changes to allowances such as COLDA, Per Diems, Housing Allowances and rates of exchange which are subject to periodic review are not considered policy revisions. These changes are implemented by the respective Home Office Assignment Administration group, in liaison with Corporate International Human Resources.

### 2.0 ASSIGNMENT PROCESSING AND MAINTENANCE

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#### 2.1 EMPLOYEE AND DEPENDENT PROCESSING AND MAINTENANCE

The Home Country Human Resources group requires written authorization from the employee's Organization/Department management to process the employee and Authorized Dependents for international assignment.

#### 2.2 ASSIGNMENT PROCESSING

Employees, new hires and Authorized Dependents will be reimbursed for authorized expenses required for the assignment, including but not limited to the following:

- Required medical exams \*
- Chemical screening \*
- Work permits \*
- Required driver's licenses \*
- Visas
- Required inoculations
- Telephone calls
- Transportation expenses
- Parking expenses
- Passport
- Passport and visa photos
- Residency / Student permits

\* Applies to Employee only, unless required by the Host Country

Expenses will be charged to the new assignment.

Active employees are authorized to charge the project up to two regularly scheduled work days for time spent on assignment processing activities.

Processing time is not provided to employees on Leave of Absence, or to prospective employees.

#### 2.3 COMMENCEMENT OF ASSIGNMENT

A job-related physical exam must be satisfactorily completed by the employee prior to commencement of the assignment.

When required by Home Country policy and/or assignment location, a chemical screening must be completed prior to commencement of the assignment.

Employee's effective date at a new assignment location will be the first day of direct travel to the assignment location.

Assignment Base Salary commences the day the employee actually reports for work at the assignment location.

### **2.4 TEMPORARY ASSIGNMENTS/BUSINESS TRAVEL WHILE ON ASSIGNMENT STATUS**

When an employee on business trip status is placed on international assignment, assignment benefits do not apply retroactively and will commence only after formal authorization and assignment processing is complete.

Business trips occurring while already on international assignment status will be in accordance with the business travel policy for that location (project, office or country, as applicable) Employees will continue to receive their Assignment Base Salary and applicable allowances in addition to reimbursement for business trip expenses as approved by Project Management.

Business travel that occurs in connection with mobilization to, or demobilization from, the assignment location will be considered as part of the assignment.

If the expected duration of a business trip is less than 30 days, the employee will continue to receive the assignment per diem and will be reimbursed for all business travel expenses. If the expected duration of a business trip exceeds 30 consecutive days, the employee will be paid an amount equal to the greater of the per diem rate for the assignment location or the per diem rate for the business travel destination. If no per diem is established for the business travel destination actual, reasonable expenses for that location will be reimbursed as approved by Project Management.

Paid work hours may be adjusted while on business travel in accordance with local standards or business requirements.

Employees on a Non-Relocating assignment who are required to work at a new international location (not Business Travel) will be transferred to the new location as an assignment-to-assignment transfer. Employees on a Relocating assignment who are temporarily transferred to another location on a Non-Relocating assignment will continue to receive allowances in accordance with the original Relocating assignment provisions and will also receive a per diem, housing and local transportation at the temporary

assignment location. However, depending on lease conditions, Authorized Dependent status, and expected duration, the Housing Allowance at the original assignment location may be discontinued during the temporary assignment.

### **2.5 INTERIM PHYSICAL EXAMINATIONS**

Interim physical examinations are authorized and recommended for all employees after each twelve months on International assignment(s), or as otherwise prescribed by Fluor Medical Services. Physical examinations may be required in conjunction with an employee's Home Leave, Assignment-to-Assignment Transfer, or return to Point of Origin, or every twelve months thereafter.

- A physical examination may be taken at any location with company-approved medical facilities, as determined by Management, including the assignment location. Company-approved physical exams must be reviewed by Fluor Medical Services.
- A maximum of U.S. \$750, or Home Country currency equivalent, will be reimbursed to the extent charges are not covered under the Company or national insurance plans for an approved physical examination.
- When a physical examination is required by the project or company, employees are authorized to charge up to one regular work day for taking the exam.
- No other special payments or reimbursements for travel pay, transportation or travel expenses are authorized for the interim physical.
- Annual EMT physical examinations will be charged to the project or assignment location.

### **2.6 SALARY ADMINISTRATION AND PERFORMANCE ASSESSMENT**

Salary increases are administered in accordance with the employee's Home Office Salary Program guidelines.

Employee's Home Office Management is responsible for notifying Project Management of the date that a performance assessment is due.

Project Management is responsible for conducting performance assessments for employees on international assignments in accordance with the appropriate Home Office salary program and notifying the employee's Home Office Management of the results.

### **2.7 CHANGES IN ASSIGNMENT STATUS**

#### Family Status Eligibility and Allowances

When an Authorized Dependent(s) joins the employee, payments and benefits will apply and become effective on the date employee's Authorized Dependent(s) arrives at the assignment location.

- Family Status housing will be granted when Authorized Dependents are scheduled to join the employee at the assignment location within sixty days.
- If Authorized Dependents cease to meet the definition, or are absent from the assignment location for more than four consecutive months, or more than six months in a twelve month period, allowances and assignment status will be reviewed and adjusted accordingly. The employee is responsible for informing Project Management that the Authorized Dependent(s) no longer meets the residency requirements specified above.

Project Management has the responsibility to inform Home Office Human Resources when a change of status is required.

Other changes in assignment status or type will be evaluated on an individual basis by Home Country Human Resources and Corporate International Human Resources.

### **2.8 DUAL STATUS ASSIGNMENT**

If a married couple or legally recognized domestic partners, both employed by Fluor, are assigned as expatriates to the same location, each employee will receive an expatriation and repatriation allowance, COLDA or per diem, and Home Leave Travel at the individual (one person) rate and any additional amount for dependent children added to one employee's allowance. All other allowances and assignment benefits will be provided on a family unit basis.

### **2.9 CONSECUTIVE ASSIGNMENTS/MULTIPLE LOCATION ASSIGNMENTS**

Employees who are assigned to a new project in a new location requiring a change in residence will be eligible for standard assignment provisions including both the repatriation and the expatriation allowance, with the exception that when relocating to a new location within the same country the expatriation lump sum amount only will be paid.

Repatriation, expatriation allowances and travel are not provided when assigned to a new project in the same location. However, if a change of status occurs in connection with the new assignment, any repatriation allowances and travel for Authorized Dependents returning to point of origin will be charged to the former project and any expatriation allowances and travel for Authorized Dependents traveling to the assignment location will be charged to the new project.

Assignees who are participating in pre-planned consecutive moves in support of a single project will be paid one lump sum relocation allowance only equal to the greater of the expatriation allowance for the new location or the repatriation allowance for the preceding location, for each move to a new location requiring a change in residence. A repatriation allowance will be paid upon Satisfactory Completion of assignment at the final location.

Other special circumstances will be handled on an individual basis.

### 2.10 COMPLETION OF ASSIGNMENT

A. Satisfactory Completion of Assignment: Assignment duration will be determined by the requirements of the project/client and may differ from the original anticipated duration of assignment. Employees will have satisfactorily completed their assignment when one of the following conditions exists:

- Project Management determines that the employee has fully complied with the assignment requirements and performed the services expected.
- The employee becomes physically or mentally incapacitated and can no longer perform required job duties. In these cases, Fluor may require verification by an independent medical practitioner.
- Retirement from Fluor provided the expatriate has completed a minimum of 6 months on assignment and given Project Management adequate notice of his/her intent to retire.

B. Unsatisfactory Completion of Assignment: The following constitutes Unsatisfactory Completion of Assignment:

- Project Management determines that the employee has not fully complied with the assignment requirements and/or not performed the services expected.

- Termination for Cause as defined in the employee's Home Country termination or discipline policy, or as noted in the Assignment Provisions.
- The Employee's resignation prior to having fully complied with the assignment requirements and performed the services expected.

In the event of Unsatisfactory Completion of Assignment the employee will forfeit the following:

- Home Country tax preparation assistance, tax reconciliations and any tax protection payments
- Shipment of household goods and delivery out of storage
- Completion Bonuses or performance plan payments that may be subject to Satisfactory Completion of Assignment
- Repatriation expenses including any lump-sum payments

In the event of Unsatisfactory Completion of Assignment, a least-cost economy class air ticket, via the most direct route to Point of Origin, will be supplied for repatriation travel.

### **2.11 TERMINATION OF ASSIGNMENT STATUS**

Employee's effective date of transfer will be the day following the last day worked at the assignment location.

Project Management and Home Office Human Resources will coordinate the final payments of any assignment-related compensation.

Upon an employee's termination from Fluor during or immediately following an international assignment, all financial obligations incurred between Fluor and the employee while on assignment will be settled by adjustment to final payments for salary, allowances, expenses, or other reimbursements, to the extent permitted by law.

### **2.12 END-OF-ASSIGNMENT PROCESSING**

Project Management, by means of the appropriate authorization to process form, must request Home Office Human Resources to process the employee and Authorized Dependents for return from international assignment.

Project Management will be responsible for performing and documenting an end-of-assignment performance assessment.

### 2.13 EARLY TERMINATION DUE TO PROJECT/BUSINESS CONDITIONS

If an expatriate's services are no longer required due to unexpected changes in project or business conditions, Project Management may authorize the following:

- Attempt to transfer the expatriate and Authorized Dependents to another international assignment.
- Repatriate the employee and Authorized Dependents to Point of Origin in accordance with the provisions applicable for a Satisfactory Completion of Assignment.

Special Demobilization payments may be authorized as follows:

A. At the Assignment Location:

- Reimbursement for customary rent if required to cancel a lease, to the extent the amounts fall within assignment allowances or guidelines.
- Reimbursement for customary furniture rental charge if required to cancel a furniture rental agreement.
- Reimbursement for any customary nonrefundable deposits which must be forfeited due to a premature departure and which were initially paid by, and not reimbursed to, the employee.
- Reimbursement for fees associated with the early termination of a vehicle lease agreement. Regular end of lease expenses including, but not limited to, those for excess miles or excessive wear and tear will not be reimbursed.
- Reimbursement for temporary lodging and meal expenses for up to 7 days if authorized by Project Management.

B. At Point of Origin For Relocating Assignments: If employee's principal residence is leased and the employee cannot immediately regain possession, the following may be paid or reimbursed:

- 150% of Repatriation Allowance.

- Automobile rental up to 2 weeks through a company-approved rental agency. Employee is responsible for all fuel costs.
- Temporary housing for up to sixty days.
- Storage of personal effects for up to sixty days.
- Reimburse lessee reasonable moving cost within fifty mile (80 Km) radius to vacate employee's home.
- Reimburse a one-time access charge into storage if employee moves into temporary rental accommodations.

### **2.14 LOCALIZATION**

International assignments are intended to be temporary in nature. After five years in the same country or if the employee decides to purchase a home at the assignment location or makes application for permanent immigration status, the justification for the international assignment will be reviewed by the responsible Human Resources and Business Unit Management.

In these cases, consideration may be given to reducing or eliminating assignment allowances and/or conversion to local terms and conditions of employment. Such cases will remain under annual review as long as any portion of the expatriate assignment provisions and Home Country benefits apply.

### 3.0 COMPENSATION

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#### 3.1 COMPENSATION

Employees may be entitled to the following assignment compensation components. Assignment Provisions will specify applicable levels and values according to location and/or project.

IAP Provisions	Non-Relocating	Relocating
Pre-departure Processing	X	X
Tax Preparation-Home & Host	X	X
Tax Equalization	X	X
International Assignment Incentive	X	X
Hardship Allowance	X	X
Supplemental Hardship Allowance	X	X
Special Allowance	X	X
Settling-in Expenses, Realtor Fee	X	X
*Furnished Housing & Utilities	X	X
Home Maintenance Allowance	X	X (in lieu of storage)
Local Transportation	X	X
International TOWP/Vacation or Periodic Leave	X	X
Annual Leave Travel		X
Dependent Education		X
*COLDA		X
*Storage		X
*Shipping		X
Expat/Repat Lump-sum – 1 month Base Salary		X
Expat/Repat Lump-sum – ½ month Base Salary	X	
Per Diem	X	
Home Leave Travel	X	
*Rates and allowances for Executives and Officers will be at specifically designated levels.		

#### 3.2 ASSIGNMENT WORKWEEK

Project Management will designate an Assignment Workweek for each assignment location. The Assignment Workweek will indicate the number of

hours for which an employee will be compensated on a regular basis during a consecutive, seven (7) day period at that assignment location.

### 3.3 OVERTIME

Overtime is defined as hours worked in excess of the standard Home Office Workweek, or as otherwise defined in the applicable Home Country Supplement to International Assignment Policy.

Overtime will be paid, when scheduled and approved in advance, at the Home Office Base Salary rate, but without premium pay, unless superseded by applicable local labor laws and specified in the assignment provisions.

Excluded from overtime compensation is time spent traveling on company business in excess of the Assignment Workweek, or on a day that would not normally be a scheduled workday.

Overtime practices for all Officers, Directors/Managers, and Sales classifications will be in accordance with the applicable Home Office Overtime Policies, and as found in the respective Home Country Supplement to International Assignment Policy.

### 3.4 ASSIGNMENT INCENTIVES

Expatriates will be paid an incentive for international service as specified in the applicable assignment provisions. When paid on a current basis, incentives and hardship allowances and similar salary-based uplifts are calculated as a percentage of the employee's Home Office Base Salary, including any temporary Base Salary increases, but excluding overtime.

A. International Assignment Incentive:

An International Assignment Incentive is normally established for each assignment and paid for the duration of the assignment.

B. Hardship Allowance

Where appropriate, employees will be paid a Hardship Allowance in recognition of difficult living conditions at the assignment location. This allowance will vary depending on the degree of hardship and may be adjusted to reflect changes in local living conditions.

### C. Supplemental Hardship

A Supplemental Hardship Allowance may be authorized in response to a temporary increase in hardship conditions in the Host Country.

Assignment incentives may be paid on a current basis, as a bonus, or as a portion of statutory payments required by the Host Country, or any combination thereof.

### 3.5 PER DIEM

Employees on Non-Relocating assignments will be paid a Per Diem to cover the following expenses:

- Meals/Tips
- Laundry service and dry cleaning
- Personal bank charges
- Personal recreational transportation
- All other miscellaneous incidental expenses

Per Diem payments are effective upon arrival at the assignment location and paid through the last day of the assignment. Per Diems will normally be paid during Authorized Absences.

For Non-Relocating assignments no additional Per Diem payments are made in the event the employee is accompanied by an Authorized Dependent.

Per Diem payments may be authorized for Relocating assignments when circumstances necessitate use of temporary accommodations.

Per diems are not paid in camp locations where room and board is provided.

### 3.6 COST-OF-LIVING DIFFERENTIAL ALLOWANCE (COLDA)

Cost of Living Differential Allowance (COLDA) is an allowance paid to offset the differential, when applicable, in the cost of goods and services between the employee's Home Country and the assignment location. COLDA is paid to Relocating assignees according to rates established and distributed by Corporate International Human Resources. COLDA rates are based on vendor data and reviewed on a regular basis to reflect updated price surveys and currency rates of exchange. COLDA becomes effective upon

moving out of temporary accommodations and into permanent accommodations. COLDA ceases upon completion of assignment. COLDA is paid during Authorized Absences.

Authorized Dependents residing away from the assignment location are not covered by COLDA.

### **3.7 CAMP ACCOMMODATIONS**

Employees assigned to a Camp are normally provided lodging, meals, local transportation and laundry service at no cost; therefore no COLDA or Per Diem will be provided.

### **3.8 HOUSING AND UTILITIES**

The method by which Housing and utilities are provided will be determined by Host Country Human Resources, Project Management and Corporate International Human Resources. Depending upon assignment location and availability, furnished housing and utilities will either be:

- Provided at actual and reasonable cost
- Paid as a monthly allowance
- Reimbursed at actual cost up to a maximum as specified on the applicable International Housing Matrix.

Utilities include:

- Water
- Gas
- Electricity
- Basic telephone service (standard cellular and/or land line, according to local project/office procedure)
- TV license
- High speed Internet service—if a local service provider is available
- Basic cable service, if necessary for reception or language

Housing will also cover related taxes, levies and required community fees, if applicable, Optional amenities or services such as gardening, maid service, pool use or care, recreational facilities, etc. will not normally be covered. Housing will be based on location, assignment status and the number of Authorized Dependents who accompany the employee.

The employee will be responsible for any damage beyond normal wear and tear to the provided housing.

For the protection of the employee and the Company, all lease provisions shall be reviewed by a local company representative prior to signing the contract.

### Furnishings and Appliances:

If Project Management determines that furnished housing is not generally available at the assignment location, the Company will determine the most cost-effective approach to provide furnishings and appliances, based on the Standard List of Home Furnishings administered by Corporate International Human Resources.

Alternatives to furnished housing may include an allowance or reimbursement for furniture rental, purchase or shipment.

The employee will be responsible for any damage beyond normal wear and tear to any furniture or appliances provided for their use.

### **3.9 HOME MAINTENANCE ALLOWANCE**

A monthly allowance, as determined by Home Country Human Resources, may be paid to Non-Relocating assignees to offset regular or incidental Home Country expenses including but not limited to property maintenance or household repairs, gardening, security, snow removal services, storage, insurance, inspection or other expenses.

Employees on Relocating assignments who do not store personal effects with the company provider or have not received Home Country sale of residence assistance will be eligible for this allowance.

### **3.10 LOCAL TRANSPORTATION**

Employees will be provided with local ground transportation in a manner deemed appropriate by Host Country policies and/or Project Management. Forms of transportation may include individual, shared or public transportation. If vehicles are provided, normal maintenance costs will be covered. When assigned a vehicle in office locations employees are normally expected to be responsible for fuel costs for personal travel including daily travel to and from work, however procedures at office and job sites will vary. Refer to Home Country Supplements for additional information pertaining to Home Country vehicle policies or transportation allowances while on international assignment.

### **3.11 PAYMENTS REQUIRED BY LOCAL LAW OR CUSTOM**

Payments required by local law or custom are considered and included in assignment compensation which is therefore inclusive of any and all local statutory requirements including but not limited to; profit sharing, severance payments, annual payments, end-of-service payments, family allowances or overtime premiums. If local law or practice requires separate payments for compensation items that are not already specifically identified in the assignment provisions, such payments will be considered duplicative of assignment compensation and either returned to the Company by the employee or offset against future or accrued assignment compensation.

### **3.12 EXPATRIATE TAX POLICY**

Expatriate tax policy will be administered in accordance with the Home Country Supplement to this Policy unless otherwise specified in Assignment Provisions.

Assignees will be offered a pre-assignment tax consultation as determined appropriate by Home Country Human Resources.

Host Country tax preparation will be the responsibility of the Company, in cooperation with the employee. Home Country tax preparation assistance will be in accordance with the Home Country Supplement.

Business Travelers' company income may be subject to foreign income taxes and will be handled in accordance with the Home Country Business Travel Policy.

Employees are required, as a condition of assignment and in keeping with the Company tax policy, to provide information and cooperation as necessary to fulfill the objectives of this policy and applicable assignment provisions. Should inaction on the part of the employee result in penalties, interest or other loss the employee will be held financially accountable. If an employee does not provide necessary information on a timely basis to complete the year-end tax reconciliation the Company or tax advisor may assign a reconciliation amount at their discretion.

Employees are required to make timely payment of any tax reconciliation amounts due the Company/Project. In the event of failure to remit payment within the designated timeframe all or part of the amount due will be deducted from salary, allowances or expense reimbursement payments, to the extent permitted by law.

**3.13 MANDATORY HOST COUNTRY SOCIAL INSURANCE  
RETIREMENT/SAVINGS PLANS**

While employees remain on expatriate status, any mandatory Host Country employee social insurance contributions will be treated as foreign tax obligations under the tax equalization policy and payments will be made to Host Country government on the employee's behalf. Any mandatory Host Country employee retirement or savings plan contributions will be similarly covered if there is no reasonable expectation that the employee will realize any benefit from the program. If, at a point in the future, the Employee is eligible to withdraw contributions or receive a benefit as a result of any Host Country social insurance, retirement or savings plan contributions attributable to company-paid employee contributions, those funds are due and payable back to the Company.

**3.14 SPECIAL ALLOWANCES**

Special Allowances may be approved for specific employees/assignment locations to compensate for unique assignment conditions. These must be approved in advance by Corporate International Human Resources and the Senior Vice President-Human Resources.

### 4.0 TRAVEL, MOVING & RELOCATION

Effective: 01 MAY 2009

Supersedes: 01 AUG 2008

#### 4.1 EXPATRIATION AND REPATRIATION TRAVEL

Expatriation and Repatriation air travel will be in accordance with the authorized class of travel for business travelers, except where regional travel policies differ, or as otherwise specified in Assignment Provisions.

All other authorized air transportation will be via most economical economy class, unless otherwise noted in the Assignment Provisions. Other modes of transportation will be reimbursed in accordance with applicable Home Country Policy. Economy Class, for purposes of this Policy, may include advance-purchase or use-limitation restrictions if such conditions do not impede the purpose of authorized travel (e.g., three month use validity or advance purchase for scheduled Home Leaves).

#### 4.2 EXPATRIATION/REPATRIATION ALLOWANCES

Lump-sum allowances will be paid upon expatriation and repatriation in the following amounts:

- Non-Relocating: One-half month's Home Base Salary\*
- Relocating: One month's Home Base Salary\*\*

\*Annual Home Office Base Salary / 24

\*\*Annual Home Office Base Salary / 12

Minimum lump-sum amounts will be based upon the greater of either the mid-point of a SG-14 in the Home Office salary structure or the following:

Relocating – US\$2,000 or equivalent  
Non-Relocating – US\$1,000 or equivalent

Lump sum allowances are limited to a maximum of U.S. \$15,000, or Home Country currency equivalent, for Relocating and \$7,500 for Non-Relocating assignments with maximums of \$20,000 and \$10,000, respectively, for Officer-level employees.

When Authorized Dependents repatriate to Point of Origin prior to Satisfactory Completion of the Assignment, the lump-sum allowance may be paid earlier with Project Management approval.

The lump-sum payments are intended to offset a wide range of personal expenses including but not limited to the following:

- Travel time for expatriation and repatriation
- Excess baggage
- Ground transportation
- En route meals and incidental expenses
- Tips
- Charges for travelers' checks
- Laundry/dry cleaning
- Shipment of pets
- Lodging upon Repatriation from a Relocating Assignment
- Loss-on-sale, storage, shipment or rental of a personal vehicle
- Non-reimbursed storage expenses
- Lease breakage

### **4.3 EXPATRIATION RELOCATION EXPENSES (SETTLING-IN)**

If permanent accommodations are not immediately available, employees will be provided temporary lodging and either paid a Per Diem or reimbursed for actual and reasonable expenses for meals and incidentals, substantiated by paid receipts, for a reasonable period of time, normally 21 days. Extensions to the 21-day period must be approved in advance by Project Management. For Relocating assignments the 21-day period may include time spent at Point of Departure, if necessary, to move out of permanent living accommodations prior to proceeding on assignment.

Expatriation Relocation Expenses may be paid for Authorized Dependent children who will be attending school away from the assignment location, who must initially accompany the employee to the assignment location prior to travel to the school.

Settling-In expenses will not be paid for Authorized Dependents who arrive at the assignment location after the employee has moved into permanent living accommodations.

### **4.4 REALTOR FEE**

When approved by Project Management, employees will be reimbursed for reasonable fees to locate their initial permanent rental housing.

### **4.5 SALE OF RESIDENCE IN HOME COUNTRY**

Employees assigned to a project location will not be eligible for "Sale of Permanent Residence" reimbursement.

Employees assigned from a permanent office in their Home Country to another permanent Fluor office outside that country, and who are initially assigned for a minimum period of three years on a Relocating assignment, may be reimbursed, when authorized by the Senior Vice President, Human Resources, for the same fees reimbursable under the appropriate Home Country Personnel Policy for Sale of Residence, provided they place their home up for sale within 90 days from date of commencement of assignment.

### **4.6 PURCHASE/SALE OF RESIDENCE AT THE ASSIGNMENT LOCATION**

Employees will not be reimbursed for any costs associated with the purchase or sale of a residence at the assignment location. The equity gain or loss related to this kind of investment is the employee's responsibility. Tax advantages as a result of purchase will be to the project / client's benefit when the advantage relates to Company-paid assignment allowances including, but not limited to, tax equalization or protection. The purchase of a home at the assignment location will initiate consideration of Localization as described in Section 2.14.

### **4.7 PURCHASE OF RESIDENCE IN HOME COUNTRY**

Employees who receive reimbursement for "Sale of Permanent Residence" upon sale of the Home Country residence and elect to purchase a permanent residence in their Home Office Country within one year of repatriation may be reimbursed, when authorized in accordance with the Senior Vice President, Human Resources, for fees reimbursable under the applicable HR policy.

### 4.8 SHIPPING EXPENSES (RELOCATING ASSIGNMENTS)

Employees on Relocating assignments will be authorized to ship personal effects, up to the cost of the following maximum cubic limits\*. Home Office Assignment Administration will assist the employee with personal effects shipments and ensure that shipments are by approved carriers.

	Air Freight	Surface Freight
	Gross cubic meters or gross cubic feet	Net cubic meters or net cubic feet
Employee only	1.75 cbm/62 c.f.	4.25 cbm/150 c.f.
Employee & dependent	3.5 cbm/124 c.f.	8.5 cbm/300 c.f.
Each additional dependent	0.5 cbm/18 c.f.	1.0 cbm/35 c.f.

\*Executive and Officer maximums are equal to 135% and 175% respectively of the values noted.

- A. Belongings may be shipped all airfreight or surface freight. In that event, the combined total cost equivalent of individual airfreight and the surface freight maximum limit costs will be calculated and will establish the maximum volume which may be shipped.
- B. Shipping expenses will include packing, insurance, shipping costs, and customs clearance fee from the Point of Departure to the assignment location and return to Point of Origin or new assignment. Reasonable import duties on normal household goods and personal effects (excluding vehicles) shipped to the assignment location will be paid or reimbursed; any import duties imposed on repatriation will be the employee's responsibility.
- C. Project Management may authorize the employee to ship a reasonable amount of job-related reference materials at Fluor's expense, if required. Authorization must be obtained prior to shipment. The employee's Home Office department will assist the employee in arranging such shipments to the new assignment location.
- D. An employee who is transferred from one international assignment to another, without returning to the Point of Origin, will be entitled to the cubic volume allowances for the new assignment. In the event the limitations are less, the employee will be authorized a return shipment to Point of Origin for the difference, up to the maximum limits authorized to the original assignment, less container unit/volume of the shipment sent to the new assignment location.

- Costs related to the shipment to Point of Origin are paid by the releasing location.
- The cost of the shipment to the new assignment is paid by the new assignment location.

### 4.9 STORAGE EXPENSES (RELOCATING ASSIGNMENTS)

For Relocating assignments only, Fluor will pay or reimburse the actual cost of packing and moving personal belongings to and from storage within a 50 mile (80 kilometer) radius of the employee's Point of Origin up to the maximum authorized volume/weight and insurance limits, providing the employee utilizes a Fluor-approved moving and storage company. In addition, the actual cost of normal major appliance connections will be included.

If an employee on a Relocating assignment does not store personal effects at company expense, a monthly Home Maintenance Allowance will be paid.

For Relocating assignments, Fluor has established the following maximum weight or volume limits\* for storing personal and household effects. Unaccompanied Status employees will not be reimbursed for storage expenses:

Employee only	3,860 Kg/8,500 lbs/40 cbm
Employee & Dependent:	5,440 Kg/12,000 lbs/55 cbm
Each Additional Dependent:	225 Kg/500 lbs/2.5 cbm

\*Executive and Officer limits are equal to 135% and 175% respectively of the values noted.

Relocation and storage-in-transit expenses, including insurance, will be paid for up to 60 days following Satisfactory Completion of Assignment and Repatriation, or until employee moves into permanent housing, whichever occurs first. If the employee is unable to move out of storage within the foregoing limits, Fluor will pay the estimated "Out-of-Storage" costs in lieu of actual.

Fluor will pay the cost to store passenger vehicles under covered storage with a Fluor approved moving and storage company providing the combined costs of storing the vehicle(s) and all other personal and household effects does not exceed the cost for the authorized maximum storage volume.

Costs reimbursable for vehicles include:

- The normal processing into and out of storage.
- Insurance premiums while in storage, as long as the insured value of the vehicle(s) added to the insured value of all effects does not exceed \$85,000 (or Home Country equivalent).

#### **4.10 SHIPPING AND STORAGE INSURANCE (RELOCATING ASSIGNMENTS)**

The employee will be responsible for completing in-transit insurance coverage documentation prior to shipment.

Authorized maximum payment/reimbursement for shipping and storage insurance is the premium cost for a maximum valuation of U.S. \$85,000\* (or Home Country equivalent), or Home Country currency equivalent, for goods placed in storage; and a maximum valuation of U.S. \$85,000\* (or Home Country equivalent), for goods shipped to the assignment location. Any excess premium costs are the responsibility of the employee.

Executive and Officer maximums are equal to 135% and 175% respectively of the values noted.

The employee will be responsible for securing adequate insurance coverage for all personal effects while at the assignment location.

#### **4.11 SHIPPING, STORAGE AND INSURANCE LIMITATIONS**

Fluor will not pay shipping, storage or insurance costs for pets, livestock, lumber, firewood, boats, motorized watercraft, airplanes, contraband articles, trailers, or insure valuables not covered under normal insurance policies. Any special preparation, such as for antiques, firearms, etc., will be the responsibility of the employee.

### 5.0 DEPENDENT EDUCATION REIMBURSEMENTS

Effective: 01 MAY 2009

Supersedes: 01 AUG 2008

#### 5.1 EDUCATION EXPENSES – RELOCATING ASSIGNMENTS ONLY

The level of schooling eligible for reimbursement will be based on the Home Country Standard representing the level at which free public education commences. Eligible employees will be authorized reimbursement for one of the following education options for each Authorized Dependent child attending Primary/Elementary or Secondary School.

If adequate local education facilities at the assignment location are available, as determined by Project Management, the employee will be reimbursed for the actual cost of registration fees, tuition, required books and necessary reasonable local transportation to and from school. School uniforms, computers, meals, extra-curricular programs (including child care) are excluded from coverage. When an Authorized Dependent attends school at the assignment location where the principal language of instruction is not the child's native Home Country language, reimbursement of additional language instruction may be authorized by Project Management.

In the event Project Management determines suitable local schooling is not available at the assignment location one of the following options apply:

- A. Reimbursement of the actual cost of Home Country or International boarding school away from the assignment location will be provided up to the maximum limit of \$35,000 USD (or currency equivalent) per child, per school year as established by Corporate International HR.

Reimbursable costs include registration and boarding fees, tuition, required books and necessary reasonable local transportation to and from school. School uniforms, computers and extra-curricular programs are excluded from coverage.

- B. Reimbursement for home study or correspondence courses including tuition, required books and related academic program materials, mailing costs and advisory services billed by the institution. Extra-curricular and non-academic programs will not be covered.
- C. For Authorized Dependent children residing with a friend or relative other than a parent while attending school as a full-time student

away from the assignment location a monthly allowance may be paid, as established by Home Country Management, to cover lodging and meals.

### **5.2 STUDENT VISITS – RELOCATING ASSIGNMENTS ONLY**

If as a result of the employee's international assignment an Authorized Dependent child must live at a location other than the employee's Point of Origin, transportation will be provided between the employee's Point of Origin and the location of the dependent's school.

Twice during each twelve months of employee's assignment, an Authorized Dependent child attending school full-time (including college or university) at a location other than the employee's assignment location, will be provided the most economical economy class round-trip air or rail transportation, via the most direct route between the child's school and the employee's assignment location, or up to the equivalent to point of origin if coinciding with employee's Home Leave.

Except when accompanying the employee on Expatriation or Repatriation travel Authorized Dependents will be provided economy class travel.

Employee will be responsible for all expenses other than actual transportation related costs (airline, train, taxi, etc) during the dependent student's semi-annual visit.

### 6.0 AUTHORIZED ABSENCES

Effective: 01 MAY 2009

Supersedes: 01 AUG 2008

#### 6.1 INTERNATIONAL TIME OFF WITH PAY / VACATION

International Time Off With Pay (TOWP)/Vacation and Sick Leave benefits will apply in accordance with the Home Country Supplement. In certain locations assignment provisions may provide for a location or project-specific Periodic Leave accrual in lieu of Home Country International TOWP/Vacation and Sick Leave.

In locations where the Assignment Workweek is greater than the employee's regular Home Office Workweek, employees will be allowed to charge their paid time off at hours equivalent to their regular Home Office Workweek, or may elect to charge up to, but not in excess of, the Assignment Workweek for the assignment location to ensure the same level of pay while on vacation.

Any combination of hours taken as paid time off, or Holidays, in excess of the regular Home Office Workweek will be paid at Home Office Base Salary rate, consistent with Assignment Workweek overtime practice, unless otherwise specified in the Assignment Provisions.

Unused International TOWP/Vacation and Periodic Leave will be paid off upon completion of assignment at the Assignment Base Salary rate subject to any limitations in the Home Country Supplement.

#### 6.2 ASSIGNMENT LOCATION HOLIDAYS

Project Management will designate the local Holidays to be observed at the assignment location. While on assignment, Assignment Base Salary rate will be paid for designated local Holidays based on the Assignment Workweek, unless otherwise specified in the assignment provisions. Home Country Holidays do not apply.

Employees who are required to work designated local Holidays will be paid for the holiday and additional hours worked will be paid at the Home Office Base Salary rate, or as mandated by local labor law. Holidays paid will be charged to the International Office/Project/Client.

Any combination of hours taken as paid time off, or Holidays, in excess of the regular Home Office Workweek will be paid at Home Office Base Salary rate, consistent with Assignment Workweek Overtime practice, unless otherwise specified in the Assignment Provisions.

### 6.3 HOME LEAVE BENEFITS

#### A. Relocating Assignments - Annual Leave

Employees assigned to one assignment location, or to consecutive assignment locations, for a total period of at least twelve consecutive months without reassignment to Point of Origin, will be entitled to an Annual Leave after every twelve months on assignment providing the assignment is expected to extend four months after qualification for the Annual Leave.

If a Relocating employee's family is delayed at the home location, the Project Management may authorize a Home Leave. This is only available at the front end of an assignment and with a reasonable justification for the delay as determined and approved by Project Management. The time frame of the delay must be equal to or greater than the regular Home Leave eligibility time frame as noted for Non-Relocating Assignments at the assignment location.

#### B. Non-Relocating Assignments – Home Leave

Non-Relocating employees will be authorized regular Home Leaves in accordance with the applicable Assignment Provisions. If the employee is unable to take such a Home Leave during the assignment, the employee's Authorized Dependent may visit the employee instead, provided the visit is approved by Project Management, the Authorized Dependent is eligible for an appropriate visa, and adequate accommodations exist at the assignment location.

Eligibility for Home Leave is contingent upon a minimum period of time remaining on the assignment after qualification for the Home Leave (or similar leave). The minimum period of time following return from leave is equal to ½ the period of time between authorized leaves as specified in the assignment provisions. For example, if Home Leaves are authorized after every 4 months, the minimum period of time remaining after qualification for the leave is 2 months.

Employees who do not return to the project and complete the minimum amount of time required following his/her Home Leave will be required to reimburse the company for any Home Leave allowances or tickets received.

All Authorized Absences, including Annual Leave and Home Leaves are subject to the following:

- All Authorized Absences must be scheduled with approval of Project Management.
- The frequency of Authorized Absences will be established by Assignment Provisions.
- Assignment Allowances, including COLDA and per diems, will continue to be paid during Authorized Absences unless otherwise noted in the Home Country Supplement.
- Periodic Leave and International TOWP / Vacation continue to accrue during Authorized Absences unless otherwise noted in the Home Country Supplement.
- Leave travel time will be established in the Assignment Provisions. Leave travel time is paid at the Assignment Base Salary rate. Leave travel time is not paid if not used.
- In the case of direct assignment-to-assignment transfer the receiving project/office will consider the time served by the expatriate on the releasing project/office in determining eligibility for the employee's next scheduled leave.
- If, through no fault of the Employee, a delay in obtaining the proper visa from the Host Country immigration authority prevents him or her from re-entering the country of assignment on his or her expected return date, the Employee will be paid in accordance with the standard work schedule at the assignment location up to a maximum of 8 hours per day. All other applicable assignment allowances will continue to be paid as well. This is dependent upon full employee compliance and completion of visa requirements in a timely manner. Any delays as a result of inaction on the part of the Employee in completing the necessary documentation or procedures on time will exclude the Employee from the aforementioned compensation (in part or in full).

Project Management and Human Resources at each assignment location will approve the number of days to be paid in accordance with this policy.

#### **6.4 HOME LEAVE TRAVEL**

Lump-sum Travel Allowances will be provided, whenever feasible, in lieu of airline tickets, airport taxes, ground transportation, and all other travel expenses to point of origin. Alternatively, a ticket may be provided in lieu of the travel allowance when approved by Project Management.

Tickets issued or reimbursed, and Travel Allowances will be based on average, available economy fares using the following guidelines:

- 14 day advance purchase
- Use limitation restrictions provided they do not interfere with the intended travel (ex. a 3 mo. use limitation does not impact regular Home Leave travel)
- Minimum number of connections
- Air carriers with acceptable safety records

A standard Home Leave Travel Allowance Matrix is maintained by Corporate International Human Resources. Project or Region-specific Home Leave Travel Allowance schedules may be established to meet the requirements of a particular project or location under the authority of project or office management with concurrence of Regional, Home Country, or Business Unit Human Resources, as applicable.

Travel Allowances are not used on intra-regional Home Leave travel within Europe.

Unless departure from the assignment location is an essential project requirement, travel allowances are not contingent upon travel to point of origin, departure from the Host Country or a minimum absence from the assignment location, but may be used at the employee's discretion. However, for travel actually undertaken, local office or project procedures may require receipts of ticket purchase for tax purposes.

Non-Relocating assignees accompanied by an Authorized Dependent remain eligible for Home Leave travel allowances but no additional allowances are paid for the accompanying dependent.

Employees receiving Travel Allowances in lieu of airline tickets will not be reimbursed for any ticket cost, cancellation or transfer fees unless local management instructs the employee to make changes due to unexpected project work schedule requirements, in which case, any extra fees incurred will be reimbursed.

### 7.0 EMERGENCIES

Effective: 01 MAY 2009

Supersedes: 01 AUG 2008

#### 7.1 FAMILY EMERGENCIES AWAY FROM THE ASSIGNMENT LOCATION

Project Management may approve time off charged to employee's Paid-time off account, plus travel time charged to the project/client, for absences caused by serious illness, injury or death involving an employee's close relative. Close relatives include the employee's spouse, the employee or spouse's siblings, children, parents and grandparents.

In the event of serious illness or injury to an employee's close relative, round-trip, least-cost available air transportation will be provided for the employee or spouse not to exceed the cost to the employee's point of origin. Authorized Dependents may also receive transportation if approved by Project Management. All other travel costs will be borne by the employee. Project Management may require verification of the severity of the medical condition be provided to Fluor Medical Services.

In the event of death of a close relative round-trip, least-cost available air transportation for employee and Authorized Dependents will be provided, not to exceed the cost to employee's Point of Origin.

In the event of death, as noted above, documented verification, such as a certified copy of the Death Certificate, published obituary notice, or other such official notice must be submitted to the employee's Project Management upon return of the employee or spouse to the assignment location.

#### 7.2 DEATH OF EMPLOYEE AND/OR AUTHORIZED DEPENDENT AT THE ASSIGNMENT LOCATION

All expenses will be paid in connection with the preparation and transportation of the remains of an employee and/or Authorized Dependent from the assignment location to Point of Origin. Round-trip travel and transportation expenses will be paid for the employee and Authorized dependents and for a Company representative to accompany the deceased employee or dependent to Point of Origin. Costs will be borne by the project.

In the event of an employee's death, Authorized Dependents are entitled all employee and Authorized Dependent repatriation allowances / entitlements.

### **7.3 LACK OF MEDICAL FACILITIES**

If an employee or Authorized Dependent at the assignment location is unable to secure adequate medical treatment locally for a serious illness or injury, as determined by Project Management in consultation with Fluor Medical Services, air transportation will be provided to the nearest adequate medical facility. Air transportation and travel costs incurred will be borne by the project.

Costs and travel time which are not authorized in advance by Project Management will be the responsibility of the employee.

Transportation may also be provided for the remaining Authorized Dependents, or the employee, with the approval of Project Management.

Return transportation to the assignment location will be provided only after it has been determined by Project Management, in consultation with Fluor Medical Services, that the person is able to return.

Normally, employees will be expected to pay all other non-medical travel expenses incurred, other than the cost of air transportation, unless authorized in advance by Project Management.

### **7.4 COMPENSATION ON RETURN TO POINT OF ORIGIN FOR MEDICAL REASONS**

In the event the return to Point of Origin exceeds 14 calendar days as a result of serious illness or injury involving the employee or an Authorized Dependent, Project Management may adjust or eliminate assignment allowances at its discretion based on the anticipated duration of absence.

Special consideration will be given in those cases where Host Country legislated benefits are involved.

### **7.5 NATURAL OR CIVIL EMERGENCY EVACUATION**

In the event of a natural or civil emergency, employees and/or Authorized Dependents will be provided with transportation to a safe location and provided living accommodations and subsistence expenses as determined by Project Management. Employees will continue to receive their Assignment Base Salary as stated in the Assignment Provisions.

The project is not responsible for any loss or damage involving an employee's personal effects and vehicles. However, the project will assist employees, to the extent possible, with the transportation of personal effects to a safe location.

### 8.0 ADMINISTRATION AND BILLING

Effective: 01 MAY 2009

Supersedes: 01 AUG 2008

#### 8.1 CLIENT/PROJECT CHARGES

For project administration purposes, expatriate policy costs, including but not limited to those listed below, are chargeable to the client.

Assignment Base Compensation or Salary, as applicable, and any increases, overtime and including any international/foreign service incentive, hardship allowances, supplemental hardship allowances, special allowances, any similar salary-based uplifts, retention/severance amounts and site allowances and associated payroll benefit and burdens.

- Assignment allowances or costs such as per diems, COLDA, housing, expatriation and repatriation lump sums, travel costs, settling-in, mobilization, local transportation, storage, shipping, insurance, utilities, furniture and fixtures rentals, cold weather allowances, dependent education, home maintenance allowances, internet service, and other similar allowances or payments.
- Employee and Authorized Dependent expatriation, repatriation, assignment processing expenses and ongoing maintenance costs. Additionally, international immigration and departure and return processing costs whether performed internally or by a third party.
- Costs to develop orientation materials and assignment allowances, including the purchase of third-party data or services.
- Fluor costs to set-up and maintain expatriate employees.
- Tax program costs including tax equalization, any foreign or Home Country taxes paid, tax preparation costs (for Home and Host country tax returns), pre-assignment tax consultations, any foreign country social security costs and third-party fees for administering Fluor's tax equalization program.
- Time-off taken for designated local Holidays are billable as working time to the client unless negotiated otherwise.
- Leave travel allowances and travel time as working time.
- Costs related to emergency medical or civil evacuations.

- Cost for visas, inoculations, pre-departure and interim physical exams, work permits, immigration fees, third-party fees. Time charged by assignee for these activities is billable as working time.
- Any other assignment policy, travel or administration costs attributable to the expatriate assignment.
- Any policy items subject to Project Management approval are, when approved, considered policy costs chargeable to the client.

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