Attachment A: CUSTOMER TRAVEL AND EXPENSE POLICY

TJX Travel Policy

Expenses that are reasonable and appropriate as defined within these guidelines will be reimbursed when they are itemized, explained, and approved by the designated level of management.

It is the traveler's responsibility to comply with the Travel Policy and the approver's responsibility to accurately review expense reports for compliance.

Travel expenditures must be governed by the same sound judgment applicable to any business transaction. The company does not expect undue sacrifice where comfort and convenience are concerned, nor does it tolerate careless or exorbitant expenditures.

Travel Expense Reports should be submitted as part of Supplier’s monthly invoices with all receipts.

Cost Saving Tips

AIRLINE TICKETS AND RESERVATIONS

Whenever possible, make your reservations in advance. The airlines offer discounts for 21, 14, 7 and 3 day advance purchases. By requesting and ticketing your reservations in advance, you increase your chances of taking advantage of the availability on the lowest fares.

When making your reservations, advise the travel counselor if you are flexible with your dates or times. In many cases, there might be alternate flights available at lower fares.

Consider alternate airports when making reservations. Low cost carriers such as Southwest and Jet Blue operate in and out of locations that might be more convenient (Providence, RI, Manchester, NH, Orange County, CA…) and less expensive.

REFUNDABLE VS NON-REFUNDABLE TICKETS

In most cases, the cost of a refundable ticket is substantially higher than a non-refundable. Our recommendation is, if your travel plans are firm (conferences, conventions, seminars…) and not likely to change, book a non-refundable ticket. If you think there is a possibility that your plans will change and the difference between the refundable and non-refundable is less than $200.00, then book the refundable ticket. If it is greater than $200.00 then book the non-refundable. The airlines charge $100 every time you change your non-refundable ticket. Even if you change the ticket twice, you can still save the company money.

LIMOUSINE / SEDAN SERVICE

The cost for private transportation to and from the airport is very expensive and in some cases exceeds the costs related to airline tickets. Always ask for an estimated cost for transfer.

Locally, research your options. Logan Express or shared van shuttle services are great alternatives from many of the surrounding areas. For travel within 15 miles of your departure airport utilize local cab service instead of sedan service.

When utilizing car service at your arrival destination, research your options. Always ask for a quote from the service provider. In many cases, cab service or car rental can be less expensive. Find out in advance if gratuity is included with cost.

HOTEL

Travelers should utilize preferred properties at the approved TJX negotiated rate, whenever available.
Based on the current state of the Travel Industry, hotel rates fluctuate greatly. Upon check-in, always ask if there are any promotional or lower rates available.

Utilize cellular phones instead of direct dialing from your hotel room. Most hotels charge access fees to dial from the room along with a high cost per minute during your call.

**Miscellaneous Expenses (REIMBURSABLE)**

- Currency Conversion
- Fax (business related)
- Hotel Phone - all business calls and 1 personal call/day (see page 29)
- Room Service - if used within meal guidelines
- Tips - 15% or by custom
- Parking
- Personal auto used for business purposes (see page 9)

**NON-REIMBURSABLE**

- Bar Charges
- Hotel Minibar
- In-flight Movies
- Traffic Fines
- In-Room Movies or video rentals
- Amex Membership Rewards fees
- Lunch
- Baby-Sitter or Pet Sitting Fees
- Bottled Water (domestically)
- Health Club Fees
- Magazines/Books
- Health and Beauty Aides
- Airline Club Memberships
- Hertz Neverlost system (except with approval from AVP or above)-additional fee is charged.
- Satellite Radio in rental car

**Air Travel**

**DOMESTIC TRAVEL**

All domestic airline travel must be economy class (e.g. coach, tourist, Super Saver). All travelers will utilize lowest fare available. Please use the following guidelines to find lowest fare:

- Round trip savings of at least $50 on alternate airline
- Direct flight (one stop, no change of plane)
- Arrival and departure times within two hours of scheduled appointment
- Use of alternative airports where applicable
- Whenever possible, tickets should be purchased 7 - 21 days in advance to take advantage of discounted rates.

Any sizable dollar amount over lowest fare offered will be tracked and reported.

Under no circumstances may specific airline carriers be requested to fulfill "Frequent Traveler" mileage if additional costs are associated with the request.

**Documentation**
A printed copy of the electronic invoice (einvoice) that shows the amount of the ticket and form of payment, must accompany the Travel Expense report for reimbursement of air travel.

Lost or Unused Tickets

The company will not reimburse lost or unused tickets. Electronic tickets eliminate the potential fees resulting from lost tickets.

Non-Refundable VS. Refundable Tickets

In most cases, the cost of a refundable ticket is substantially higher than a non-refundable. Our recommendation is, if your travel plans are firm (conferences, conventions, seminars…) and not likely to change, book a non-refundable ticket. If you think there is a possibility that your plans will change and the difference between the refundable and non-refundable is less than $200.00, then book the refundable ticket. If it is greater than $200.00 then book the non-refundable. The airlines charge $100 every time you change your non-refundable ticket. Even if you change the ticket twice, you can still save the company money.

Car Rental

Hertz is our preferred car rental agency. A mid-size car should be requested. The cost is $47.00 per day. If Hertz is not available for requested location/dates, Enterprise Rent-a-car has been added as a secondary rental agency.

If duration of car rental will be more than several days, weekend or weekly rates should be requested and the least expensive alternative should be used.

Taxis or hotel shuttles should be used when they are more economical than renting a car.

The completed car rental agreement form (renter’s copy) must accompany the Travel Expense Report for reimbursement of car rental expenses.

In the event of an accident, complete an accident report with Hertz and retain a copy for your files. Contact Risk Management at x3652 or (508) 390-3652 when you return to the office.

If an accident occurs in a Hertz vehicle, the associate is covered on the collision damage waiver policy (CDW) for all business rentals. Note: Some franchisee locations do not participate in the corporate program, your travel counselor will let you know if this is the case.

HERTZ PROCEDURES

When arriving at the rental counter:

Provide Corporate ID number (61830).

Decline all insurance. Hertz provides free collision damage coverage and LDW insurance on all United States rentals under the current corporate agreement. (Business rentals only)

All vehicles must be returned to the same office where they were picked up. For one-way rentals, the corporate rate plus .45¢ per mile will apply.

Fuel Purchase Option (FPO): Hertz has a Fuel Purchase Option, which enables travelers to purchase a tank of gasoline at the local rate per gallon with no service charge. If the FPO is chosen, you will be charged up front for a full tank of gas; return the car on empty as there will be no credit given for gas left in the tank. Fuel Not Purchased Before Return: Travelers who do not elect FPO at the time of rental and return the car without a full tank of gas will be charged for gas consumed plus a service charge. Use these guidelines as a general rule:

If driving 200 miles or more, accept the FPO. Return rental car on empty, as there will be no credit given for gas left in the tank.
If driving less than 200 miles the FPO should be declined and tank should be filled up prior to returning the car (when time permits).

Hertz will apply a $10.00 surcharge for one-day rentals occurring during peak travel times (Monday through Thursday).

If Hertz fails to provide your reserved vehicle and upgrades your rental, you should be charged the mid-size rate of $46.00. However, if Hertz does not comply with this rate, accept your agreement and highlight the discrepancy on the Travel Expense Report.

Satellite radio is not a reimbursable expense. Hertz NeverLost or GPS systems are an additional expense. Only request when traveling to an unfamiliar area.

**Lodging**

**POLICY**

Travelers are required to utilize preferred TJX properties at the approved TJX rate. If there is no preferred property, Atlas Travel will offer you the best rate using one of their negotiated rates. For cities that TJX does not have established rates, hotel accommodations for each night away from home on company business will be reimbursed at actual cost (not to exceed $130.00 per night) plus tax supported by receipt, high volume and exception cities are listed on the next page. A complete list of recommended hotel per diems are listed on the Travel Page on the TJX Portal. Itemized receipts are required for all hotel charges.

**PROCEDURES**

Hotel reservations should be made through Atlas Travel where reasonably practicable (the exception being if arrangements need to be made outside of Atlas Travel’s business hours). You can reach your dedicated team at 800-338-0464 or extension 2220, Monday - Friday, 8:00 a.m. - 11:00 p.m. (EST). Onsite office will be staffed from 8:30 a.m. - 6:00 p.m. (EST). You can also email your team at teamtjx@atlastravel.com for travel assistance. You should inform Atlas that you are a consultant working at TJX. If reservations are confirmed through a housing bureau or other method, it is your responsibility to notify Atlas and have your reservation updated with hotel information. Atlas will obtain the preferred negotiated rate if applicable or the lowest corporate rate available. These designated properties should be utilized for overnight accommodations whenever possible. If you are traveling to a city that the TJX rate is sold out or TJX doesn’t have a rate, please use the following per diem amounts to guide your decision. When traveling to an authorized seminar or convention, traveler may stay at the designated meeting/convention hotel, consideration should be given to preferred properties if applicable.

**TRAVEL TIPS**

All hotel reservations should be guaranteed for late arrival with a credit card. Some hotels will allow cancellation up until 4:00pm on the day of arrival, however, it is important that you verify the cancellation policy (Many hotels have a 24, 48 or 72 hour cancellation policy). Please note that most hotels, especially New York and Las Vegas, are experiencing very high occupancy and are extremely strict with cancellation of reservations, check with your travel consultant. The company will not reimburse you for hotel “no-show” charges.

Although your travel consultant has booked the lowest available rate when making your reservation, always ask if there is a special rate for that day as you check-in to the hotel. If the hotel is not sold out that day, there is a possibility they will discount the room.

<table>
<thead>
<tr>
<th>Hotel Chain</th>
<th>ID Number</th>
<th>Phone Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hilton</td>
<td>N4083739</td>
<td>(800) 445-8667</td>
</tr>
</tbody>
</table>
Six Continent (InterContinental, Crowne Plaza, Holiday Inn, Staybridge Suites and Candlewood Suites) 222895 (888) 465-4329
Hyatt CR26522 (800) 228-9000
Marriott TJX (800) 627-7468
Radisson WHP40394 (800) 333-3333
Ramada 902209 (800) 272-6232
Starwood 261837
Sheraton and Westin 261837 (888) 625-5144
W Hotels 261837 (877) 946-8357
Wyndham Hotels 8000003849 800-367-8747

Itemized receipts are required for hotels.

<table>
<thead>
<tr>
<th>City</th>
<th>STATE</th>
<th>MAX AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>BOSTON - SOUTH &amp; WEST SUBURBS</td>
<td>MA</td>
<td>$150</td>
</tr>
<tr>
<td>COLUMBUS</td>
<td>OH</td>
<td>$160</td>
</tr>
</tbody>
</table>

The above guidelines are for room rate only and do not include taxes.
Always book TJX preferred hotels when available. If you are traveling to a city that the TJX rate is sold out or TJX doesn’t have a rate, please use the above amounts to guide your decision.

**Personal Meals**

**POLICY**
Personal Meals- Meal expenses incurred by the traveler when dining alone on a business trip. When dining with another company associate on a business trip, please follow business meal guidelines.

Actual breakfast and dinner expenses are reimbursed, up to the allowable maximum, when in a travel status. Lunch is a personal expense and is not reimbursed.

The combined meal allowance for non-TJX volume cities is $45.00. The list below represents TJX volume cities; a complete list of meal guidelines is published on the Travel Page of the TJX portal.

Note: When staying at a hotel that includes breakfast in the rate, meal per diem will be for dinner only. (Ex. In Boston/Cambridge if rate includes breakfast, per diem is $44.00)

**PROCEDURES**

<table>
<thead>
<tr>
<th>Meals are reimbursed based on the actual cost, but should not exceed the following limits (excluding tip and tax): City</th>
<th>State</th>
<th>Breakfast/Dinner</th>
<th>Combined Per Diem</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boston/ Cambridge / Framingham</td>
<td>MA</td>
<td>$21.00/ $44.00</td>
<td>$65.00</td>
</tr>
<tr>
<td>Cleveland</td>
<td>OH</td>
<td>$15.00/ $40.00</td>
<td>$55.00</td>
</tr>
</tbody>
</table>
DOCUMENTATION

Receipts are required when claiming reimbursement for meals. A credit card charge record or register receipt is required, "tear tab" receipts will not be accepted. The above limits are not automatic allowances. You may only seek reimbursement for amounts actually spent. Meals claimed on travel reports that do not have receipts attached will not be reimbursed.

Gratuities

POLICY

Tips are allowable when appropriate and customary. This would normally include waiters, waitresses, taxicab drivers, etc. Tips for skycaps, bellhops or valet services are allowable when necessary.

PROCEDURE

The tip amounts should be no more than 15% or dictated by custom.

DOCUMENTATION

Tip amounts should be included on receipts. If no receipt is available, an explanation must be provided when submitting expenses.