

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009					
Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
AFGHANISTAN	[Other]	1-Jan	31-Dec	19,2	15
AFGHANISTAN	Kabul	1-Jan	31-Dec	19,2	28
ALBANIA	[Other]	1-Jan	31-Dec		49
ALBANIA	Tirana	1-Jan	31-Dec		98
ALGERIA	[Other]	1-Jan	31-Dec	2	81
ALGERIA	Algiers	1-Jan	31-Dec	2	98
ANDORRA	Andorra	1-Jan	31-Dec		123
ANGOLA	[Other]	1-Jan	31-Dec		121
ANGOLA	Luanda	1-Jan	31-Dec		121
ANTIGUA AND BARBUDA	[Other]	16-Apr	14-Dec		18
ANTIGUA AND BARBUDA	[Other]	15-Dec	15-Apr		19
ANTIGUA AND BARBUDA	Antigua and Barbuda	16-Apr	14-Dec		91
ANTIGUA AND BARBUDA	Antigua and Barbuda	15-Dec	15-Apr		94
ARGENTINA	[Other]	1-Jan	31-Dec		79
ARGENTINA	Bariloche	1-Jan	31-Dec		75
ARGENTINA	Buenos Aires	1-Jan	31-Dec		95
ARGENTINA	Cordoba	1-Jan	31-Dec		80
ARGENTINA	Salta	1-Jan	31-Dec		81
ARMENIA	[Other]	1-Jan	31-Dec		84
ARMENIA	Yerevan	1-Jan	31-Dec		84
ASCENSION ISLAND	Ascension Island	1-Jan	31-Dec		22
AUSTRALIA	[Other]	1-Jan	31-Dec		101
AUSTRALIA	Adelaide	1-Jan	31-Dec		131
AUSTRALIA	Brisbane	1-Jan	31-Dec		122
AUSTRALIA	Cairns	1-Jan	31-Dec		124
AUSTRALIA	Canberra	1-Jan	31-Dec		123
AUSTRALIA	Darwin, Northern Territory	1-Jan	31-Dec		123
AUSTRALIA	Fremantle	1-Jan	31-Dec		109
AUSTRALIA	Hobart	1-Jan	31-Dec		114
AUSTRALIA	Melbourne	1-Jan	31-Dec		139
AUSTRALIA	Perth	1-Jan	31-Dec		140
AUSTRALIA	Richmond, NSW	1-Jan	31-Dec		129
AUSTRALIA	Sydney	1-Jan	31-Dec		155
AUSTRIA	[Other]	1-Jan	31-Dec		141
AUSTRIA	Graz	1-Jan	31-Dec		145
AUSTRIA	Innsbruck	1-Jan	31-Dec		141
AUSTRIA	Linz	1-Jan	31-Dec		141
AUSTRIA	Salzburg	1-Jan	31-Dec		156
AUSTRIA	Vienna	1-Jan	31-Dec		168
AZERBAIJAN	[Other]	1-Jan	31-Dec		114
AZERBAIJAN	Baku	1-Jan	31-Dec		114
BAHAMAS	[Other]	1-Jan	31-Dec	10	85
BAHAMAS	Andros Island	1-Jan	31-Dec	10	85

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Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
BAHAMAS	Eleuthera Island	1-Jan	31-Dec	10	87
BAHAMAS	Grand Bahama Island	16-Apr	14-Dec	10	98
BAHAMAS	Grand Bahama Island	15-Dec	15-Apr	10	102
BAHAMAS	Nassau	17-Jun	16-Nov	10	152
BAHAMAS	Nassau	17-Nov	16-Jun	10	155
BAHRAIN	Bahrain	1-Jan	31-Dec		124
BANGLADESH	[Other]	1-Jan	31-Dec		53
BANGLADESH	Dhaka	1-Jan	31-Dec		74
BARBADOS	Barbados	16-Apr	14-Dec		122
BARBADOS	Barbados	15-Dec	15-Apr		133
BELARUS	[Other]	1-Jan	31-Dec		104
BELARUS	Minsk	1-Jan	31-Dec		104
BELGIUM	[Other]	1-Jan	31-Dec		89
BELGIUM	Antwerp	1-Jan	31-Dec		132
BELGIUM	Brugge	1-Jan	31-Dec		115
BELGIUM	Brussels	1-Jan	31-Dec		173
BELGIUM	Diegem	1-Jan	31-Dec		173
BELGIUM	Gosselies	1-Jan	31-Dec		102
BELGIUM	Kleine Brogel	1-Jan	31-Dec		100
BELGIUM	Liege	1-Jan	31-Dec		95
BELGIUM	Mons	1-Jan	31-Dec		102
BELGIUM	SHAPE/Chievres	1-Jan	31-Dec		102
BELGIUM	Zaventem	1-Jan	31-Dec		173
BELIZE	[Other]	1-Jan	31-Dec		77
BELIZE	Belize City	1-Jan	31-Dec		77
BELIZE	Belmopan	1-Jan	31-Dec		97
BELIZE	San Pedro	1-Jan	31-Dec		98
BENIN	[Other]	1-Jan	31-Dec		67
BENIN	Cotonou	1-Jan	31-Dec		97
BERMUDA	Bermuda	1-Apr	30-Nov		170
BERMUDA	Bermuda	1-Dec	31-Mar		162
BHUTAN	Bhutan	1-Jan	31-Dec		45
BOLIVIA	[Other]	1-Jan	31-Dec		39
BOLIVIA	Cochabamba	1-Jan	31-Dec		37
BOLIVIA	La Paz	1-Jan	31-Dec		51
BOLIVIA	Santa Cruz	1-Jan	31-Dec		53
BOLIVIA	Sucre	1-Jan	31-Dec		32
BOLIVIA	Tarija	1-Jan	31-Dec		41
BOSNIA-HERZEGOVINA	[Other]	1-Jan	31-Dec		99
BOSNIA-HERZEGOVINA	Sarajevo	1-Jan	31-Dec		99
BOTSWANA	[Other]	1-Jan	31-Dec		79
BOTSWANA	Francistown	1-Jan	31-Dec		54
BOTSWANA	Gaborone	1-Jan	31-Dec		73

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Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
BOTSWANA	Kasane	1-Jan	31-Dec		61
BOTSWANA	Selebi Phikwe	1-Jan	31-Dec		42
BRAZIL	[Other]	1-Jan	31-Dec		70
BRAZIL	Angra dos Reis	1-Jan	31-Dec		61
BRAZIL	Belem	1-Jan	31-Dec		67
BRAZIL	Belo Horizonte	1-Jan	31-Dec		75
BRAZIL	Brasilia	1-Jan	31-Dec		98
BRAZIL	Campinas	1-Jan	31-Dec		72
BRAZIL	Campo Grande	1-Jan	31-Dec		68
BRAZIL	Fortaleza	1-Jan	31-Dec		61
BRAZIL	Foz do Iguacu	1-Jan	31-Dec		86
BRAZIL	Goiania	1-Jan	31-Dec		82
BRAZIL	Joao Pessoa	1-Jan	31-Dec		50
BRAZIL	Manaus	1-Jan	31-Dec		74
BRAZIL	Natal	1-Jan	31-Dec		55
BRAZIL	Porto Alegre	1-Jan	31-Dec		71
BRAZIL	Recife, Pernambuco	1-Jan	31-Dec		73
BRAZIL	Rio de Janeiro	1-Jan	31-Dec		119
BRAZIL	Salvador da Bahia	1-Jan	31-Dec		75
BRAZIL	Sao Jose dos Campos	1-Jan	31-Dec		87
BRAZIL	Sao Paulo	1-Jan	31-Dec	30	94
BRAZIL	Teresina	1-Jan	31-Dec		55
BRITISH WEST INDIES	[Other]	1-May	30-Nov		55
BRITISH WEST INDIES	[Other]	1-Dec	30-Apr		59
BRITISH WEST INDIES	Anguilla	1-May	30-Nov		100
BRITISH WEST INDIES	Anguilla	1-Dec	30-Apr		102
BRITISH WEST INDIES	Cayman Islands	1-May	30-Sep		88
BRITISH WEST INDIES	Cayman Islands	1-Oct	30-Apr		93
BRITISH WEST INDIES	Virgin Islands, British	15-Apr	14-Dec		100
BRITISH WEST INDIES	Virgin Islands, British	15-Dec	14-Apr		105
BRUNEI	[Other]	1-Jan	31-Dec		48
BRUNEI	Bandar Seri Begawan	1-Jan	31-Dec		99
BULGARIA	[Other]	1-Jan	31-Dec		69
BULGARIA	Bourgas	1-Jan	31-Dec		60
BULGARIA	Plovdiv	1-Jan	31-Dec		60
BULGARIA	Ruse	1-Jan	31-Dec		32
BULGARIA	Sofia	1-Jan	31-Dec		100
BULGARIA	Varna	1-Jan	31-Dec		58
BURKINA FASO	[Other]	1-Jan	31-Dec		71
BURKINA FASO	Bobo Dioulasso	1-Jan	31-Dec		71
BURKINA FASO	Ouagadougou	1-Jan	31-Dec		87
BURMA	[Other]	1-Jan	31-Dec		66
BURMA	Naypyitaw	1-Jan	31-Dec		53

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BURMA	Rangoon	1-Jan	31-Dec		74
BURUNDI	[Other]	1-Jan	31-Dec	2	79
BURUNDI	Bujumbura	1-Jan	31-Dec	2	79
CAMBODIA	[Other]	1-Jan	31-Dec		30
CAMBODIA	Phnom Penh	1-Jan	31-Dec		61
CAMBODIA	Siem Reap	1-Apr	30-Sep		79
CAMBODIA	Siem Reap	1-Oct	31-Mar		81
CAMBODIA	Sihanoukville	1-Jan	31-Dec		61
CAMEROON	[Other]	1-Jan	31-Dec		53
CAMEROON	Douala	1-Jan	31-Dec		148
CAMEROON	Yaounde	1-Jan	31-Dec		129
CANADA	[Other]	1-Jan	31-Dec		113
CANADA	Banff	1-Jan	31-Dec		103
CANADA	Calgary	1-May	30-Sep		118
CANADA	Calgary	1-Oct	30-Apr		109
CANADA	Dartmouth	1-Jan	31-Dec		116
CANADA	Edmonton	1-Jan	31-Dec		89
CANADA	Fort McMurray, Alberta	1-Jan	31-Dec		92
CANADA	Fredericton	1-Jan	31-Dec		115
CANADA	Gander, Newfoundland	1-Jan	31-Dec		65
CANADA	Halifax	1-Jan	31-Dec		116
CANADA	Mississauga	1-Jan	31-Dec		81
CANADA	Moncton	1-Jan	31-Dec		105
CANADA	Montreal	1-Jan	31-Dec	4	109
CANADA	Northwest Territories	1-Jan	31-Dec		77
CANADA	Ottawa	1-Jan	31-Dec		93
CANADA	Prince Edward Island	1-Jan	31-Dec		107
CANADA	Quebec	1-May	30-Sep		137
CANADA	Quebec	1-Oct	30-Apr		119
CANADA	Regina, Saskatchewan	1-Jan	31-Dec		91
CANADA	Richmond	1-May	15-Oct		109
CANADA	Richmond	16-Oct	30-Apr		105
CANADA	Saskatoon, Saskatchewan	1-Jan	31-Dec		90
CANADA	Sidney	1-May	15-Oct		130
CANADA	Sidney	16-Oct	30-Apr		120
CANADA	St. John's, Newfoundland	1-Jan	31-Dec		110
CANADA	Toronto	1-Jan	31-Dec	5	111
CANADA	Vancouver	1-May	15-Oct		118
CANADA	Vancouver	16-Oct	30-Apr		116
CANADA	Victoria	1-May	15-Oct		130
CANADA	Victoria	16-Oct	30-Apr		120
CANADA	Winnipeg	1-Jan	31-Dec		110
CAPE VERDE	[Other]	1-Jan	31-Dec		59

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CAPE VERDE	Boa Vista Island	1-Jan	31-Dec		64
CAPE VERDE	Fogo	1-Jan	31-Dec		49
CAPE VERDE	Praia	1-Jan	31-Dec		84
CAPE VERDE	Sal Island	1-Jan	31-Dec		99
CAPE VERDE	Sao Tiago Island	1-Jan	31-Dec		57
CAPE VERDE	Sao Vicente Island	1-Jan	31-Dec		72
CENTRAL AFRICAN REPUBLIC	[Other]	1-Jan	31-Dec	2	74
CENTRAL AFRICAN REPUBLIC	Bangui	1-Jan	31-Dec	2	74
CHAD	[Other]	1-Jan	31-Dec	2	41
CHAD	Ndjamena	1-Jan	31-Dec	2	132
CHAGOS ARCHIPELAGO	Chagos Archipelago	1-Jan	31-Dec		32
CHILE	[Other]	1-Jan	31-Dec		99
CHILE	Santiago	1-Jan	31-Dec		99
CHINA	[Other]	1-Jan	31-Dec		76
CHINA	Beijing	1-Sep	30-Nov	38	101
CHINA	Beijing	1-Dec	31-Aug	38	95
CHINA	Changchun	1-Jan	31-Dec		71
CHINA	Chengdu	1-Jan	31-Dec		77
CHINA	Chongqing	1-Jan	31-Dec		83
CHINA	Dalian	1-Jan	31-Dec		89
CHINA	Fuzhou	1-Jan	31-Dec		99
CHINA	Guangzhou	1-Jan	31-Dec		137
CHINA	Guilin	1-Jan	31-Dec		91
CHINA	Hangzhou	1-Jan	31-Dec		113
CHINA	Harbin	1-Jan	31-Dec		69
CHINA	Kunming	1-Jan	31-Dec		85
CHINA	Lhasa	1-Jan	31-Dec		52
CHINA	Lijiang	1-Jan	31-Dec		77
CHINA	Nanjing	1-Jan	31-Dec		71
CHINA	Ningbo	1-Jan	31-Dec		91
CHINA	Qingdao	1-Jan	31-Dec		67
CHINA	Sanya	1-Jan	31-Dec		83
CHINA	Shanghai	1-Jan	31-Dec		131
CHINA	Shantou	1-Jan	31-Dec		50
CHINA	Shenyang	1-Jan	31-Dec		83
CHINA	Shenzhen	1-Jan	31-Dec		127
CHINA	Suzhou	1-Jan	31-Dec		100
CHINA	Tianjin	1-Jan	31-Dec		95
CHINA	Wuhan	1-Jan	31-Dec		76
CHINA	Xiamen	1-Jan	31-Dec		92
COCOS (KEELING) ISLANDS	Cocos Islands	1-Jan	31-Dec		50
COLOMBIA	[Other]	1-Jan	31-Dec	2	65
COLOMBIA	Barranquilla	1-Jan	31-Dec	2	90

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Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
COLOMBIA	Bogota	1-Jan	31-Dec	2	102
COLOMBIA	Buenaventura	1-Jan	31-Dec	2	81
COLOMBIA	Cali	1-Jan	31-Dec	2	85
COLOMBIA	Cartagena	1-Jan	31-Dec	2	110
COLOMBIA	Medellin	1-Jan	31-Dec	2	95
COLOMBIA	San Andres	1-Jan	31-Dec	2	86
COLOMBIA	Santa Marta	1-Jan	31-Dec	2	65
COMOROS	[Other]	1-Jan	31-Dec		87
COMOROS	Moroni	1-Jan	31-Dec		101
COOK ISLANDS	[Other]	1-Jan	31-Dec		64
COOK ISLANDS	Rarotonga	1-Jan	31-Dec		64
COSTA RICA	[Other]	1-Jan	31-Dec		93
COSTA RICA	San Jose	1-Jan	31-Dec		93
COTE D'IVOIRE	[Other]	1-Jan	31-Dec	2	49
COTE D'IVOIRE	Abidjan	1-Jan	31-Dec	2	120
COTE D'IVOIRE	Yamoussoukro	1-Jan	31-Dec	2	123
CROATIA	[Other]	1-Jan	31-Dec		126
CROATIA	Cavtat	1-May	15-Oct		167
CROATIA	Cavtat	16-Oct	30-Apr		162
CROATIA	Dubrovnik	1-May	15-Oct		167
CROATIA	Dubrovnik	16-Oct	30-Apr		162
CROATIA	Split	1-May	15-Oct		108
CROATIA	Split	16-Oct	30-Apr		105
CROATIA	Zagreb	1-Jan	31-Dec		126
CUBA	[Other]	1-Jan	31-Dec		56
CUBA	Guantanamo Bay	1-Jan	31-Dec		33
CUBA	Havana	1-Jan	31-Dec		82
CYPRUS	[Other]	1-Jan	31-Dec		100
CYPRUS	Akrotiri	1-Jan	31-Dec		143
CYPRUS	Limassol	1-Jan	31-Dec		143
CYPRUS	Nicosia	1-Jan	31-Dec		140
CYPRUS	Paphos	1-Apr	31-Oct		158
CYPRUS	Paphos	1-Nov	31-Mar		147
CZECH REPUBLIC	[Other]	1-Jan	31-Dec		82
CZECH REPUBLIC	Brno	1-Jan	31-Dec		93
CZECH REPUBLIC	Prague	1-Jan	31-Dec		136
DEM. PEOPLE'S REPUBLIC OF KOREA	[Other]	1-Jan	31-Dec		81
DEM. PEOPLE'S REPUBLIC OF KOREA	Pyongyang	1-Jan	31-Dec		81
DEMOCRATIC REPUBLIC OF THE CONGO	[Other]	1-Jan	31-Dec	2	64
DEMOCRATIC REPUBLIC OF THE CONGO	Bukavu	1-Jan	31-Dec		78
DEMOCRATIC REPUBLIC OF THE CONGO	Goma	1-Jan	31-Dec	2	81
DEMOCRATIC REPUBLIC OF THE CONGO	Kinshasa	1-Jan	31-Dec		131
DEMOCRATIC REPUBLIC OF THE CONGO	Lubumbashi	1-Jan	31-Dec		116

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DEMOCRATIC REPUBLIC OF THE CONGO	Mbuji Mayi, Kasai	1-Jan	31-Dec		109
DENMARK	[Other]	1-Jan	31-Dec		155
DENMARK	Aalborg	1-Jan	31-Dec		166
DENMARK	Copenhagen	1-Jan	31-Dec		173
DENMARK	Lyngby	1-Jan	31-Dec		173
DENMARK	Odense	1-Jan	31-Dec		164
DJIBOUTI	[Other]	1-Jan	31-Dec		48
DJIBOUTI	Djibouti City	1-Jan	31-Dec		116
DOMINICA	Dominica	1-Jan	31-Dec		95
DOMINICAN REPUBLIC	[Other]	1-Jan	31-Dec		61
DOMINICAN REPUBLIC	La Romana	1-Jan	31-Dec		81
DOMINICAN REPUBLIC	Puerto Plata	1-Jan	31-Dec		52
DOMINICAN REPUBLIC	Santo Domingo	1-Jan	31-Dec		105
DOMINICAN REPUBLIC	Sosua	1-Jan	31-Dec		52
EASTER ISLAND	Easter Island	1-Jan	31-Dec		66
ECUADOR	[Other]	1-Jan	31-Dec		69
ECUADOR	Cuenca	1-Jan	31-Dec		69
ECUADOR	Galapagos Islands	1-Jan	31-Dec		75
ECUADOR	Guayaquil	1-Jan	31-Dec		87
ECUADOR	Manta	1-Jan	31-Dec		48
ECUADOR	Quito	1-Jan	31-Dec		104
EGYPT	[Other]	1-Jan	31-Dec		47
EGYPT	Alexandria	1-Jan	31-Dec		64
EGYPT	Aswan	1-Jan	31-Dec		54
EGYPT	Bir Taba	1-Jan	31-Dec		42
EGYPT	Cairo	1-Jan	31-Dec		92
EGYPT	El Arish	1-Jan	31-Dec		50
EGYPT	Hurghada	1-Jan	31-Dec		52
EGYPT	Luxor	1-Jan	31-Dec		85
EGYPT	Marsa Matrouh	1-Jan	31-Dec		49
EGYPT	MFO Bases	1-Jan	31-Dec	20	4
EGYPT	Port Said	1-Jan	31-Dec		56
EGYPT	Sharm el Sheikh	1-Jan	31-Dec		87
EGYPT	Sidi Abdel Rahman	1-Jan	31-Dec		51
EGYPT	St. Catherine	1-Jan	31-Dec		52
EL SALVADOR	[Other]	1-Jan	31-Dec		47
EL SALVADOR	San Salvador	1-Jan	31-Dec	25	93
EQUATORIAL GUINEA	[Other]	1-Jan	31-Dec		131
EQUATORIAL GUINEA	Malabo	1-Jan	31-Dec		131
ERITREA	[Other]	1-Jan	31-Dec		26
ERITREA	Asmara	1-Jan	31-Dec		66
ESTONIA	[Other]	1-Jan	31-Dec		80
ESTONIA	Tallinn	1-Jan	31-Dec		121

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ETHIOPIA	[Other]	1-Jan	31-Dec		20
ETHIOPIA	Addis Ababa	1-Jan	31-Dec		129
FALKLAND ISLANDS	Falkland Islands	1-Jan	31-Dec		89
FAROE ISLANDS	Faroe Islands	1-Jan	31-Dec		144
FIJI	[Other]	1-Jan	31-Dec		76
FIJI	Korolevu	1-Jan	31-Dec		82
FIJI	Nadi	1-Jan	31-Dec		74
FIJI	Sigatoka	1-Jan	31-Dec		88
FIJI	Suva	1-Jan	31-Dec		76
FINLAND	[Other]	1-Jan	31-Dec		118
FINLAND	Helsinki	1-Jan	31-Dec		149
FRANCE	[Other]	1-Jan	31-Dec		97
FRANCE	Aix-en-Provence	1-Jan	31-Dec	37	119
FRANCE	Bordeaux	1-Jan	31-Dec		117
FRANCE	Clermont-Ferrand	1-Jan	31-Dec		133
FRANCE	Istres	1-Jan	31-Dec		118
FRANCE	Le Havre	1-Jan	31-Dec		97
FRANCE	Lille	1-Jan	31-Dec		115
FRANCE	Lyon	1-Jan	31-Dec		127
FRANCE	Marseille	1-Jan	31-Dec		120
FRANCE	Montpellier	1-Jan	31-Dec		89
FRANCE	Nice	1-Jan	31-Dec		172
FRANCE	Paris	1-Jan	31-Dec	6	186
FRANCE	Rennes	1-Jan	31-Dec		125
FRANCE	Strasbourg	1-Jan	31-Dec		153
FRANCE	Toulouse	1-Jan	31-Dec		147
FRENCH GUIANA	French Guiana	1-Jan	31-Dec		114
FRENCH POLYNESIA	French Polynesia	1-Jan	31-Dec		155
GABON	[Other]	1-Jan	31-Dec		104
GABON	Libreville	1-Jan	31-Dec		156
GEORGIA	[Other]	1-Jan	31-Dec		63
GEORGIA	Ajara Region	1-Jan	31-Dec		84
GEORGIA	Borjomi	1-Jan	31-Dec		71
GEORGIA	Gudauri	1-Apr	30-Nov		71
GEORGIA	Gudauri	1-Dec	31-Mar		77
GEORGIA	Tbilisi	1-Jan	31-Dec		98
GERMANY	[Other]	1-Jan	31-Dec		129
GERMANY	Aachen	1-Jan	31-Dec		122
GERMANY	Bad Honnef	1-Jan	31-Dec		118
GERMANY	Berlin	1-Jan	31-Dec		169
GERMANY	Boeblingen	1-Jan	31-Dec		124
GERMANY	Bonames	1-Jan	31-Dec		143
GERMANY	Bonn	1-Jan	31-Dec		118

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GERMANY	Bremen	1-Jan	31-Dec		152
GERMANY	Chemnitz	1-Jan	31-Dec		101
GERMANY	Cologne	1-Jan	31-Dec		154
GERMANY	Delmenhorst	1-Jan	31-Dec		129
GERMANY	Dresden	1-Jan	31-Dec		150
GERMANY	Duesseldorf	1-Jan	31-Dec		155
GERMANY	Echterdingen	1-Jan	31-Dec		124
GERMANY	Erfurt	1-Jan	31-Dec		129
GERMANY	Erlangen	1-Jan	31-Dec		129
GERMANY	Eschborn	1-Jan	31-Dec		143
GERMANY	Esslingen	1-Jan	31-Dec		124
GERMANY	Frankfurt am Main	1-Jan	31-Dec		143
GERMANY	Fuerth	1-Jan	31-Dec		129
GERMANY	Garmisch-Partenkirchen	1-Jan	31-Dec		95
GERMANY	Hamburg	1-Jan	31-Dec		150
GERMANY	Hannover	1-Jan	31-Dec		126
GERMANY	Heidelberg	1-Jan	31-Dec		129
GERMANY	Herongen	1-Jan	31-Dec		155
GERMANY	Herrsching	1-Jan	31-Dec		129
GERMANY	Herzogenaurach	1-Jan	31-Dec		129
GERMANY	Hoechst	1-Jan	31-Dec		143
GERMANY	Ingolstadt	1-Jan	31-Dec		129
GERMANY	Kalkar	1-Jan	31-Dec		155
GERMANY	Koenigswinter	1-Jan	31-Dec		118
GERMANY	Kornwestheim	1-Jan	31-Dec		124
GERMANY	Leipzig	1-Jan	31-Dec		145
GERMANY	Ludwigsburg	1-Jan	31-Dec		124
GERMANY	Mainz	1-Jan	31-Dec		125
GERMANY	Moenchen-Gladbach	1-Jan	31-Dec		155
GERMANY	Munich	1-Jan	31-Dec		162
GERMANY	Nellingen	1-Jan	31-Dec		124
GERMANY	Niederbachem	1-Jan	31-Dec		118
GERMANY	Oberamergau	1-Jan	31-Dec		95
GERMANY	Offenbach	1-Jan	31-Dec		143
GERMANY	Rhoendorf	1-Jan	31-Dec		118
GERMANY	Roedelheim	1-Jan	31-Dec		143
GERMANY	Schwabach	1-Jan	31-Dec		129
GERMANY	Sindelfingen	1-Jan	31-Dec		124
GERMANY	Stuttgart	1-Jan	31-Dec		124
GERMANY	Tuebingen	1-Jan	31-Dec		124
GERMANY	Twisteden	1-Jan	31-Dec		155
GERMANY	Wahn	1-Jan	31-Dec		118
GERMANY	Weimar	1-Jan	31-Dec		149

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009					
Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
GERMANY	Wiesbaden	1-Jan	31-Dec		112
GERMANY	Zirndorf	1-Jan	31-Dec		129
GHANA	[Other]	1-Jan	31-Dec		53
GHANA	Accra	1-Jan	31-Dec		97
GHANA	Kumasi	1-Jan	31-Dec		53
GIBRALTAR	Gibraltar	1-Jan	31-Dec		67
GREECE	[Other]	1-Jan	31-Dec		140
GREECE	Athens	1-Jan	31-Dec		152
GREECE	Iraklion (Crete)	1-Jan	31-Dec		140
GREENLAND	[Other]	1-Jan	31-Dec		124
GREENLAND	Ilulissat	1-Jan	31-Dec		156
GREENLAND	Kangerlussuaq	1-Jan	31-Dec		141
GREENLAND	Nuuk	1-Jan	31-Dec		150
GREENLAND	Thule	1-Jan	31-Dec		68
GRENADA	Grenada	16-Apr	20-Dec		109
GRENADA	Grenada	21-Dec	15-Apr		112
GUADELOUPE	[Other]	1-Jan	31-Dec	8	80
GUADELOUPE	Saint Martin (French Part)	1-May	14-Dec	8	66
GUADELOUPE	Saint Martin (French Part)	15-Dec	30-Apr	8	73
GUATEMALA	[Other]	1-Jan	31-Dec		76
GUATEMALA	Guatemala City	1-Jan	31-Dec		90
GUINEA	[Other]	1-Jan	31-Dec		48
GUINEA	Conakry	1-Jan	31-Dec		78
GUINEA-BISSAU	[Other]	1-Jan	31-Dec		37
GUINEA-BISSAU	Bissau	1-Jan	31-Dec		90
GUYANA	[Other]	1-Jan	31-Dec		55
GUYANA	Georgetown	1-Jan	31-Dec		55
HAITI	[Other]	1-Jan	31-Dec	2	55
HAITI	Petionville	1-Jan	31-Dec	2	118
HAITI	Port-au-Prince	1-Jan	31-Dec	2	118
HOLY SEE	Holy See	1-Jan	31-Dec		199
HONDURAS	[Other]	1-Jan	31-Dec		52
HONDURAS	Bay Islands	1-Jan	31-Dec		71
HONDURAS	La Ceiba	1-Jan	31-Dec		84
HONDURAS	San Pedro Sula	1-Jan	31-Dec		77
HONDURAS	Tegucigalpa	1-Jan	31-Dec		83
HONDURAS	Tela	1-Jan	31-Dec		70
HONG KONG	Hong Kong	1-Jan	31-Dec		144
HUNGARY	[Other]	1-Jan	31-Dec		47
HUNGARY	Budapest	1-Jan	31-Dec		81
HUNGARY	Papa	1-Jan	31-Dec		63
ICELAND	[Other]	1-Jan	31-Dec		91
ICELAND	Akureyri	1-Jan	31-Dec		95

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009					
Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
ICELAND	Keflavik-Grindavik	1-Jan	31-Dec		67
ICELAND	Reykjavik	1-Jan	31-Dec		126
INDIA	[Other]	1-Jan	31-Dec		66
INDIA	Agra	1-Jan	31-Dec		64
INDIA	Bangalore	1-Jan	31-Dec		110
INDIA	Chennai	1-Jan	31-Dec		85
INDIA	Goa	1-Jan	31-Dec		75
INDIA	Hyderabad	1-Jan	31-Dec		90
INDIA	Kolkata	1-Jan	31-Dec		88
INDIA	Mumbai	1-Jan	31-Dec		126
INDIA	New Delhi	1-Jan	31-Dec		106
INDIA	Pune	1-Jan	31-Dec		72
INDIA	Trivandrum	1-Jan	31-Dec		56
INDONESIA	[Other]	1-Jan	31-Dec	12	56
INDONESIA	Bali	16-Jan	14-Dec	12	132
INDONESIA	Bali	15-Dec	15-Jan	12	139
INDONESIA	Banda Aceh	1-Jan	31-Dec	12	67
INDONESIA	Bandung	1-Jan	31-Dec	12	51
INDONESIA	Batam	1-Jan	31-Dec	12	43
INDONESIA	Jakarta	1-Jan	31-Dec	12	112
INDONESIA	Jayapura	1-Jan	31-Dec	12	40
INDONESIA	Medan	1-Jan	31-Dec	12	56
INDONESIA	Surabaya	1-Jan	31-Dec	12	85
INDONESIA	Timika, Irian Jaya	1-Jan	31-Dec	12	68
INDONESIA	Yogyakarta	1-Jan	31-Dec	12	55
IRAN	[Other]	1-Jan	31-Dec		58
IRAN	Tehran	1-Jan	31-Dec		58
IRAQ	[Other]	1-Jan	31-Dec	2,24	10
IRAQ	Baghdad	1-Jan	31-Dec	2,24	11
IRELAND	[Other]	1-Jan	31-Dec		124
IRELAND	Cork	1-Jan	31-Dec		143
IRELAND	Dublin	1-Jan	31-Dec		185
IRELAND	Galway	1-Jan	31-Dec		141
ISRAEL	[Other]	1-Jan	31-Dec	2	84
ISRAEL	Eilat	1-Jan	31-Dec	2	130
ISRAEL	En Boqeq	1-Jan	31-Dec	2	107
ISRAEL	Haifa	1-Jan	31-Dec	2	106
ISRAEL	Herzliya-Pituach	1-Jan	31-Dec	2	126
ISRAEL	Sedom	1-Jan	31-Dec	2	107
ISRAEL	Tel Aviv	1-Jan	31-Dec	2	126
ISRAEL	Tiberias	1-Jan	31-Dec	2	111
ITALY	[Other]	1-Jan	31-Dec		120
ITALY	Bari	1-Jan	31-Dec		131

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009					
Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
ITALY	Bologna	1-Jan	31-Dec		158
ITALY	Capri	1-Jan	31-Dec		163
ITALY	Catania	1-Jan	31-Dec		126
ITALY	Cernobbio	1-Jan	31-Dec		228
ITALY	Como	1-Jan	31-Dec		228
ITALY	Ferrara	1-Jan	31-Dec		140
ITALY	Florence	1-Jan	31-Dec		166
ITALY	Gaeta	15-May	15-Sep		89
ITALY	Gaeta	16-Sep	14-May		85
ITALY	Genoa	1-Jan	31-Dec		149
ITALY	La Spezia	1-Jan	31-Dec		133
ITALY	Milan	1-Jan	31-Dec		173
ITALY	Modena	1-Jan	31-Dec		117
ITALY	Naples	1-Jan	31-Dec		142
ITALY	Palermo	1-Jan	31-Dec		124
ITALY	Pisa	1-Jan	31-Dec		117
ITALY	Pordenone-Aviano	1-Jan	31-Dec		98
ITALY	Ravenna	1-Jan	31-Dec		132
ITALY	Reggio Emilia	1-Jan	31-Dec		140
ITALY	Rimini	1-Jan	31-Dec		135
ITALY	Rome	1-Jan	31-Dec		199
ITALY	Siena	1-Jan	31-Dec		146
ITALY	Taormina	1-Jan	31-Dec		126
ITALY	Treviso	1-Jan	31-Dec		139
ITALY	Trieste	1-Jan	31-Dec		136
ITALY	Turin	1-Jan	31-Dec		186
ITALY	Venice	1-Jan	31-Dec		193
ITALY	Verona	1-Jan	31-Dec		113
ITALY	Vicenza	1-Jan	31-Dec		72
JAMAICA	[Other]	1-Jan	31-Dec		84
JAMAICA	Kingston	1-Jan	31-Dec		84
JAPAN	[Other]	1-Jan	31-Dec	11	111
JAPAN	Akashi	1-Jan	31-Dec	11	186
JAPAN	Akita	1-Jan	31-Dec	11	121
JAPAN	Amagasaki	1-Jan	31-Dec	11	186
JAPAN	Aomori	1-Jan	31-Dec	11	123
JAPAN	Asahikawa	1-Jan	31-Dec	11	103
JAPAN	Ashiya	1-Jan	31-Dec	11	188
JAPAN	Awashima	1-Jan	31-Dec	11,36	243
JAPAN	Beppu	1-Jan	31-Dec	11	128
JAPAN	Chitose	1-Jan	31-Dec	11,39	97
JAPAN	Fukui	1-Jan	31-Dec	11	88
JAPAN	Fukuoka	1-Jan	31-Dec	11	174

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009					
Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
JAPAN	Fukuyama	1-Jan	31-Dec	11	96
JAPAN	Gifu	1-Jan	31-Dec	11	141
JAPAN	Hamamatsu	1-Jan	31-Dec	11	104
JAPAN	Hiroshima	1-Jan	31-Dec	11	125
JAPAN	Itazuke	1-Jan	31-Dec	11	174
JAPAN	Izumisano	1-Jan	31-Dec	11	109
JAPAN	Kagoshima	1-Jan	31-Dec	11	106
JAPAN	Kanazawa	1-Jan	31-Dec	11	113
JAPAN	Kitakyushu	1-Jan	31-Dec	11	136
JAPAN	Kochi	1-Jan	31-Dec	11	95
JAPAN	Komaki	1-Jan	31-Dec	11	137
JAPAN	Kumamoto	1-Jan	31-Dec	11	121
JAPAN	Kurashiki	1-Jan	31-Dec	11	197
JAPAN	Kure	1-Jan	31-Dec	11	139
JAPAN	Kushiro	1-Jan	31-Dec	11	102
JAPAN	Kyoto	1-Jan	31-Dec	11	201
JAPAN	Matsue	1-Jan	31-Dec	11	93
JAPAN	Matsuyama	1-Jan	31-Dec	11	137
JAPAN	Miyazaki City	1-Jan	31-Dec	11	150
JAPAN	Morioka	1-Jan	31-Dec	11	98
JAPAN	Nagasaki	1-Jan	31-Dec	11	153
JAPAN	Nagoya	1-Jan	31-Dec	11	152
JAPAN	Nara	1-Jan	31-Dec	11	114
JAPAN	Narita	1-Jan	31-Dec	11	108
JAPAN	Niigata	1-Jan	31-Dec	11	117
JAPAN	Nishinomiya	1-Jan	31-Dec	11	188
JAPAN	Obihiro	1-Jan	31-Dec	11	94
JAPAN	Oita	1-Jan	31-Dec	11	123
JAPAN	Okayama	1-Jan	31-Dec	11	148
JAPAN	Okinawa Prefecture	1-May	14-Sep	11	133
JAPAN	Okinawa Prefecture	15-Sep	30-Apr	11	121
JAPAN	Osaka-Kobe	1-Jan	31-Dec	11	186
JAPAN	Otsu	1-Jan	31-Dec	11	147
JAPAN	Oyama	1-Jan	31-Dec	11	107
JAPAN	Sapporo	15-Mar	30-Apr	11	123
JAPAN	Sapporo	1-May	31-Oct	11	126
JAPAN	Sapporo	1-Nov	30-Nov	11	123
JAPAN	Sapporo	1-Dec	14-Mar	11	126
JAPAN	Sasebo	1-Jan	31-Dec	11	100
JAPAN	Sendai	1-Jan	31-Dec	11	128
JAPAN	Shiga	1-Jan	31-Dec	11	147
JAPAN	Takamatsu	1-Jan	31-Dec	11	105
JAPAN	Takayama	1-Jan	31-Dec	11	127

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009

Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
JAPAN	Tokushima	1-Jan	31-Dec	11	108
JAPAN	Tokyo City	1-Jan	31-Dec	11,9	205
JAPAN	Tokyo-To	1-Jan	31-Dec	11,35	124
JAPAN	Tottori	1-Jan	31-Dec	11	132
JAPAN	Toyama	1-Jan	31-Dec	11	125
JAPAN	Toyonaka	1-Jan	31-Dec	11	175
JAPAN	Tsu	1-Jan	31-Dec	11	126
JAPAN	Wakayama	1-Jan	31-Dec	11	140
JAPAN	Yamato	1-Jan	31-Dec	11	99
JAPAN	Yokohama	1-Jan	31-Dec	11	147
JAPAN	Yokota	1-Jan	31-Dec	11	59
JAPAN	Yufuin	1-Jan	31-Dec	11	121
JERUSALEM	Jerusalem	1-Jan	31-Dec	2	132
JORDAN	[Other]	1-Jan	31-Dec	2	105
JORDAN	Amman	1-Jan	31-Dec	2	127
JORDAN	Aqaba	1-Jan	31-Dec	2	105
JORDAN	Dead Sea/Jordan Valley	15-Mar	15-Jun	2	118
JORDAN	Dead Sea/Jordan Valley	16-Jun	14-Mar	2	117
JORDAN	Petra	1-Jan	31-Dec	2	128
KAZAKHSTAN	[Other]	1-Jan	31-Dec		98
KAZAKHSTAN	Aktau	1-Jan	31-Dec		93
KAZAKHSTAN	Almaty	1-Jan	31-Dec		103
KAZAKHSTAN	Astana	1-Jan	31-Dec		137
KENYA	[Other]	1-Jan	31-Dec		79
KENYA	Lamu	16-Jan	30-Jun		112
KENYA	Lamu	1-Jul	15-Jan		120
KENYA	Malindi	16-Jan	30-Jun		91
KENYA	Malindi	1-Jul	15-Jan		97
KENYA	Mara Area Region	16-Jan	30-Jun		28
KENYA	Mara Area Region	1-Jul	15-Jan		33
KENYA	Mombasa	1-Jan	31-Dec		106
KENYA	Mt. Kenya Area	16-Jan	30-Jun		75
KENYA	Mt. Kenya Area	1-Jul	15-Jan		83
KENYA	Nairobi	1-Jan	31-Dec	16	118
KENYA	Nanyuki	1-Jan	31-Dec		22
KENYA	Watamu	1-Jan	31-Dec		103
KIRIBATI	[Other]	1-Jan	31-Dec		51
KIRIBATI	Christmas Island	1-Jan	31-Dec		30
KIRIBATI	Tarawa	1-Jan	31-Dec		51
KOREA	[Other]	1-Jan	31-Dec		49
KOREA	Changwon	1-Jan	31-Dec		67
KOREA	Cheju	1-Jan	31-Dec		101
KOREA	Chinju	1-Jan	31-Dec		65

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009					
Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
KOREA	Chongju	1-Jan	31-Dec		51
KOREA	Chonju	1-Jan	31-Dec		70
KOREA	Chung Ju	1-Jan	31-Dec		57
KOREA	Incheon	1-Jan	31-Dec		91
KOREA	Kimhae	1-Jan	31-Dec		65
KOREA	Kumi	1-Jan	31-Dec		74
KOREA	Kwangju	1-Jan	31-Dec		71
KOREA	Kyongju	1-Jan	31-Dec		89
KOREA	Masan	1-Jan	31-Dec		72
KOREA	Pohang	1-Jan	31-Dec		70
KOREA	Pusan	1-Jan	31-Dec		126
KOREA	Pyongtaek	1-Jan	31-Dec		59
KOREA	Seoul	1-Jan	31-Dec	17	120
KOREA	Sokcho	1-Jan	31-Dec		83
KOREA	Taegu	1-Jan	31-Dec		71
KOREA	Taejon	1-Jan	31-Dec		74
KOREA	Uijongbu	1-Jan	31-Dec		49
KOREA	Ulsan	1-Jan	31-Dec		76
KOSOVO	[Other]	1-Jan	31-Dec	2	46
KOSOVO	Pristina	1-Jan	31-Dec	2	73
KUWAIT	[Other]	1-Jan	31-Dec		109
KUWAIT	Kuwait City	1-Jan	31-Dec		109
KYRGYZSTAN	[Other]	1-Jan	31-Dec		35
KYRGYZSTAN	Bishkek	1-Jan	31-Dec		100
KYRGYZSTAN	Issyk-Kul Region	1-Jan	31-Dec		25
LAOS	[Other]	1-Jan	31-Dec		43
LAOS	Luang Prabang	1-Jan	31-Dec		55
LAOS	Vientiane	1-Jan	31-Dec		64
LATVIA	[Other]	1-Jan	31-Dec		138
LATVIA	Riga	1-Jan	31-Dec		138
LEBANON	[Other]	1-Jan	31-Dec	2	63
LEBANON	Beirut	1-Jan	31-Dec	2	63
LESOTHO	[Other]	1-Jan	31-Dec		36
LESOTHO	Maseru	1-Jan	31-Dec		65
LIBERIA	[Other]	1-Jan	31-Dec	2	46
LIBERIA	Monrovia	1-Jan	31-Dec	2	90
LIBYA	[Other]	1-Jan	31-Dec		79
LIBYA	Benghazi	1-Jan	31-Dec		79
LIBYA	Misurata	1-Jan	31-Dec		79
LIBYA	Sirte	1-Jan	31-Dec		79
LIBYA	Tripoli	1-Jan	31-Dec		105
LIECHTENSTEIN	Liechtenstein	1-Jan	31-Dec		155
LITHUANIA	[Other]	1-Jan	31-Dec		89

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009					
Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
LITHUANIA	Palanga	1-Jun	30-Sep		122
LITHUANIA	Palanga	1-Oct	31-May		115
LITHUANIA	Vilnius	1-Jan	31-Dec		110
LUXEMBOURG	Luxembourg	1-Jan	31-Dec		179
MACAU	Macau	1-Jan	31-Dec		120
MACEDONIA	[Other]	1-Jan	31-Dec		93
MACEDONIA	Skopje	1-Jan	31-Dec		93
MADAGASCAR	[Other]	1-Jan	31-Dec		54
MADAGASCAR	Antananarivo	1-Jan	31-Dec		79
MADAGASCAR	Nosy Be	1-Jan	31-Dec		68
MALAWI	[Other]	1-Jan	31-Dec		63
MALAWI	Blantyre	1-Jan	31-Dec		104
MALAWI	Lilongwe	1-Jan	31-Dec		108
MALAWI	Mangochi	1-Jan	31-Dec		77
MALAYSIA	[Other]	1-Jan	31-Dec		64
MALAYSIA	Kuala Lumpur	1-Jan	31-Dec		66
MALDIVES	Maldives	1-May	30-Sep		93
MALDIVES	Maldives	1-Oct	30-Apr		95
MALI	[Other]	1-Jan	31-Dec		58
MALI	Bamako	1-Jan	31-Dec		104
MALTA	Malta	1-Jan	31-Dec		102
MARSHALL ISLANDS	[Other]	1-Jan	31-Dec		33
MARSHALL ISLANDS	Kwajalein Atoll	1-Jan	31-Dec		37
MARSHALL ISLANDS	Likiep Atoll	1-Jan	31-Dec		37
MARSHALL ISLANDS	Majuro	1-Jan	31-Dec		86
MARTINIQUE	Martinique	16-Apr	14-Dec		85
MARTINIQUE	Martinique	15-Dec	15-Apr		86
MAURITANIA	[Other]	1-Jan	31-Dec		40
MAURITANIA	Nouadhibou	1-Jan	31-Dec		50
MAURITANIA	Nouakchott	1-Jan	31-Dec		75
MAURITIUS	Mauritius	1-Jan	31-Dec		92
MEXICO	[Other]	1-Jan	31-Dec		65
MEXICO	Acapulco	1-Jan	31-Dec		92
MEXICO	Cabo San Lucas	1-Jan	31-Dec		82
MEXICO	Campeche	1-Jan	31-Dec		54
MEXICO	Cancun	1-Jan	31-Dec		102
MEXICO	Chihuahua	1-Jan	31-Dec		80
MEXICO	Ciudad Juarez	1-Jan	31-Dec		70
MEXICO	Ciudad Victoria	1-Jan	31-Dec		55
MEXICO	Colima	1-Jan	31-Dec		43
MEXICO	Cozumel	1-Jan	31-Dec		79
MEXICO	Cuernavaca	1-Jan	31-Dec		73
MEXICO	Culiacan	1-Jan	31-Dec		48

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009					
Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
MEXICO	Ensenada	1-Jan	31-Dec		69
MEXICO	Guadalajara	1-Jan	31-Dec		88
MEXICO	Hermosillo	1-Jan	31-Dec		59
MEXICO	Huatulco	1-Jan	31-Dec		83
MEXICO	Ixtapa Zihuatanejo	1-Jan	31-Dec		88
MEXICO	La Paz	1-Jan	31-Dec		59
MEXICO	Manzanillo	1-Jan	31-Dec		69
MEXICO	Matamoros	1-Jan	31-Dec		64
MEXICO	Mazatlan	1-Jan	31-Dec		56
MEXICO	Merida	1-Jan	31-Dec		77
MEXICO	Mexicali	1-Jan	31-Dec		62
MEXICO	Mexico City, D.F.	1-Jan	31-Dec		95
MEXICO	Monterrey	1-Jan	31-Dec		92
MEXICO	Morelia	1-Jan	31-Dec		64
MEXICO	Nogales	1-Jan	31-Dec		61
MEXICO	Nuevo Laredo	1-Jan	31-Dec		78
MEXICO	Playa del Carmen, Quintana R	6-Jan	15-Dec		78
MEXICO	Playa del Carmen, Quintana R	16-Dec	5-Jan		80
MEXICO	Puebla	1-Jan	31-Dec		75
MEXICO	Puerto Penasco	1-Jan	31-Dec		71
MEXICO	Puerto Vallarta	1-Jan	31-Dec		98
MEXICO	Queretaro	1-Jan	31-Dec		59
MEXICO	San Carlos	1-Jan	31-Dec		51
MEXICO	San Jose del Cabo	1-Jan	31-Dec		75
MEXICO	San Miguel de Allende	1-Jan	31-Dec		59
MEXICO	Tapachula	1-Jan	31-Dec		57
MEXICO	Tijuana	1-Jan	31-Dec		68
MEXICO	Veracruz	1-Jan	31-Dec		71
MEXICO	Zacatecas	1-Jan	31-Dec		63
MICRONESIA	[Other]	1-Jan	31-Dec		74
MICRONESIA	Chuuk	1-Jan	31-Dec		74
MICRONESIA	Kosrae	1-Jan	31-Dec		73
MICRONESIA	Pohnpei	1-Jan	31-Dec		59
MICRONESIA	Yap	1-Jan	31-Dec		85
MOLDOVA	[Other]	1-Jan	31-Dec		65
MOLDOVA	Chisinau	1-Jan	31-Dec		65
MONACO	Monaco	1-May	30-Sep		149
MONACO	Monaco	1-Oct	30-Apr		143
MONGOLIA	[Other]	1-Jan	31-Dec		44
MONGOLIA	Ulaanbaatar	1-Jan	31-Dec		53
MONTENEGRO	[Other]	1-Jan	31-Dec		112
MONTENEGRO	Podgorica	1-Jan	31-Dec		112
MOROCCO	[Other]	1-Jan	31-Dec		86

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009					
Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
MOROCCO	Agadir	1-Jan	31-Dec		86
MOROCCO	Casablanca	1-Jan	31-Dec		107
MOROCCO	Fes	1-Jan	31-Dec		104
MOROCCO	Marrakech	1-Jan	31-Dec		110
MOROCCO	Rabat	1-Jan	31-Dec		96
MOROCCO	Tangier	1-Jan	31-Dec		94
MOROCCO	Taroudant	1-Jan	31-Dec		80
MOZAMBIQUE	[Other]	1-Jan	31-Dec		56
MOZAMBIQUE	Maputo	1-Jan	31-Dec		56
NAMIBIA	[Other]	1-Jan	31-Dec		72
NAMIBIA	Etosha	1-Jan	31-Dec		72
NAMIBIA	Swakopmund	1-Jan	31-Dec		89
NAMIBIA	Windhoek	1-Jan	31-Dec		81
NAURU	Nauru	1-Jan	31-Dec		37
NEPAL	[Other]	1-Jan	31-Dec		40
NEPAL	Kathmandu	1-Jan	31-Dec		84
NEPAL	Pokhara	1-Jan	31-Dec		81
NETHERLANDS	[Other]	1-Jan	31-Dec		147
NETHERLANDS	Amsterdam	1-Jan	31-Dec		179
NETHERLANDS	Coevorden	1-Jan	31-Dec		147
NETHERLANDS	Eindhoven	1-Jan	31-Dec		140
NETHERLANDS	Lisse	1-Jan	31-Dec		158
NETHERLANDS	Maastricht	1-Jan	31-Dec		169
NETHERLANDS	Noordwijk	1-Jan	31-Dec		131
NETHERLANDS	Papendrecht	1-Jan	31-Dec	7	162
NETHERLANDS	Rotterdam	1-Jan	31-Dec	7	162
NETHERLANDS	Schiphol	1-Jan	31-Dec		148
NETHERLANDS	The Hague	1-Jan	31-Dec		168
NETHERLANDS	Utrecht	1-Jan	31-Dec		147
NETHERLANDS	Ypenburg	1-Jan	31-Dec		168
NETHERLANDS ANTILLES	[Other]	15-Apr	14-Dec		88
NETHERLANDS ANTILLES	[Other]	15-Dec	14-Apr		91
NETHERLANDS ANTILLES	Aruba	4-Apr	18-Dec		117
NETHERLANDS ANTILLES	Aruba	19-Dec	3-Apr		123
NETHERLANDS ANTILLES	Bonaire	15-Apr	14-Dec		88
NETHERLANDS ANTILLES	Bonaire	15-Dec	14-Apr		91
NETHERLANDS ANTILLES	Curacao	1-Jan	31-Dec		114
NETHERLANDS ANTILLES	Saba	1-Jan	31-Dec		113
NETHERLANDS ANTILLES	Sint Maarten (Dutch Part)	15-Apr	14-Dec		110
NETHERLANDS ANTILLES	Sint Maarten (Dutch Part)	15-Dec	14-Apr		114
NEW CALEDONIA	New Caledonia	1-Jan	31-Dec		97
NEW ZEALAND	[Other]	1-Jan	31-Dec		82
NEW ZEALAND	Auckland	1-Jan	31-Dec		122

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009					
Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
NEW ZEALAND	Christchurch	1-Jan	31-Dec		100
NEW ZEALAND	Queenstown	1-Jan	31-Dec		89
NEW ZEALAND	Rotarua	1-Jan	31-Dec		88
NEW ZEALAND	Wellington	1-Jan	31-Dec		128
NICARAGUA	[Other]	1-Jan	31-Dec		42
NICARAGUA	Managua	1-Jan	31-Dec		62
NICARAGUA	Matagalpa	1-Jan	31-Dec		42
NIGER	[Other]	1-Jan	31-Dec		32
NIGER	Niamey	1-Jan	31-Dec		85
NIGERIA	[Other]	1-Jan	31-Dec		70
NIGERIA	Abuja	1-Jan	31-Dec		132
NIGERIA	Bauchi	1-Jan	31-Dec		112
NIGERIA	Calabar	1-Jan	31-Dec		60
NIGERIA	Enugu	1-Jan	31-Dec		81
NIGERIA	Ibadan	1-Jan	31-Dec		45
NIGERIA	Jos	1-Jan	31-Dec		91
NIGERIA	Kaduna	1-Jan	31-Dec		88
NIGERIA	Kano	1-Jan	31-Dec		102
NIGERIA	Lagos	1-Jan	31-Dec		118
NIGERIA	Maiduguri	1-Jan	31-Dec		70
NIGERIA	Sokoto	1-Jan	31-Dec		64
NIGERIA	Warri	1-Jan	31-Dec		55
NIGERIA	Yenagoa	1-Jan	31-Dec		62
NIUE	Niue	1-Jan	31-Dec		53
NORWAY	[Other]	1-Jan	31-Dec		182
NORWAY	Oslo	1-Jan	31-Dec		182
NORWAY	Stavanger	1-Jan	31-Dec		163
OMAN	[Other]	15-Jul	31-Aug		119
OMAN	[Other]	1-Sep	14-Jul		115
OMAN	Muscat	1-Jan	31-Dec		139
OMAN	Salalah	15-Jul	31-Aug		119
OMAN	Salalah	1-Sep	14-Jul		115
OTHER FOREIGN LOCALITIES	Other Foreign Localities	1-Jan	31-Dec		20
PAKISTAN	[Other]	1-Jan	31-Dec	2	63
PAKISTAN	Faisalabad	1-Jan	31-Dec	2	46
PAKISTAN	Islamabad	1-Jan	31-Dec	2,41	40
PAKISTAN	Karachi	1-Jan	31-Dec	2	79
PAKISTAN	Lahore	1-Jan	31-Dec	2	57
PAKISTAN	Peshawar	1-Jan	31-Dec	2	45
PAKISTAN	Quetta	1-Jan	31-Dec	2	63
PALAU	[Other]	1-Jan	31-Dec		91
PALAU	Koror	1-Jan	31-Dec		91
PANAMA	[Other]	1-Jan	31-Dec		31

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009					
Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
PANAMA	Colon	1-Jan	31-Dec		96
PANAMA	Panama City	1-Jan	31-Dec		96
PAPUA NEW GUINEA	[Other]	1-Jan	31-Dec		86
PAPUA NEW GUINEA	Port Moresby	1-Jan	31-Dec		114
PARAGUAY	[Other]	1-Jan	31-Dec		28
PARAGUAY	Asuncion	1-Jan	31-Dec		65
PARAGUAY	Ciudad del Este	1-Jan	31-Dec		53
PERU	[Other]	1-Jan	31-Dec	2	50
PERU	Cusco	1-Jan	31-Dec	2	82
PERU	Lima	1-Jan	31-Dec	2	78
PERU	Paracas	1-Jan	31-Dec	2	50
PHILIPPINES	[Other]	1-Jan	31-Dec		85
PHILIPPINES	Cebu	1-Jan	31-Dec		73
PHILIPPINES	Davao City	1-Jan	31-Dec		71
PHILIPPINES	Manila	1-Jan	31-Dec	34	85
POLAND	[Other]	1-Jan	31-Dec		83
POLAND	Gdansk	1-Jan	31-Dec	31	83
POLAND	Katowice	1-Jan	31-Dec		101
POLAND	Krakow	1-Jan	31-Dec		122
POLAND	Poznan	1-Jan	31-Dec		92
POLAND	Warsaw	1-Jan	31-Dec		97
POLAND	Wroclaw	1-Jan	31-Dec		96
POLAND	Zakopane	1-Jan	31-Dec		78
PORTUGAL	[Other]	1-Jan	31-Dec		83
PORTUGAL	Cascais	1-Jan	31-Dec		120
PORTUGAL	Estoril	1-Jan	31-Dec		120
PORTUGAL	Faial Island	1-Apr	31-Oct		89
PORTUGAL	Faial Island	1-Nov	31-Mar		88
PORTUGAL	Lisbon	1-Jan	31-Dec		116
PORTUGAL	Madeira Islands	1-Jan	31-Dec		77
PORTUGAL	Oeiras	1-Jan	31-Dec		120
PORTUGAL	Oporto	1-Apr	31-Oct		76
PORTUGAL	Oporto	1-Nov	31-Mar		74
PORTUGAL	Ponta Delgada	1-Apr	31-Oct		77
PORTUGAL	Ponta Delgada	1-Nov	31-Mar		72
PORTUGAL	Sao Miguel Island	1-Apr	31-Oct		77
PORTUGAL	Sao Miguel Island	1-Nov	31-Mar		72
QATAR	[Other]	1-Jan	31-Dec		114
QATAR	Doha	1-Jan	31-Dec		114
REPUBLIC OF THE CONGO	[Other]	1-Jan	31-Dec		119
REPUBLIC OF THE CONGO	Brazzaville	1-Jan	31-Dec		119
REUNION	Reunion	1-Jan	31-Dec		76
ROMANIA	[Other]	1-Jan	31-Dec		65

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009					
Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
ROMANIA	Bucharest	1-Jan	31-Dec		118
ROMANIA	Constanta	1-Jan	31-Dec		79
RUSSIA	[Other]	1-Jan	31-Dec	2	102
RUSSIA	Moscow	1-Jan	31-Dec	2,33	111
RUSSIA	Saint Petersburg	1-Jan	31-Dec	2	104
RUSSIA	Vladivostok	1-Jan	31-Dec	2	114
RUSSIA	Yuzhno-Sakhalinsk	1-Jan	31-Dec	2	120
RWANDA	[Other]	1-Jan	31-Dec		59
RWANDA	Akagera	1-Jan	31-Dec		104
RWANDA	Gisenyi	1-Jan	31-Dec		59
RWANDA	Kigali	1-Jan	31-Dec		70
RWANDA	Ruhengeri	1-Jan	31-Dec		55
SAINT HELENA	Saint Helena	1-Jan	31-Dec		18
SAINT KITTS AND NEVIS	Saint Kitts and Nevis	16-Apr	14-Dec		115
SAINT KITTS AND NEVIS	Saint Kitts and Nevis	15-Dec	15-Apr		119
SAINT VINCENT AND THE GRENADINES	Saint Vincent and the Grenadi	1-Apr	15-Dec		103
SAINT VINCENT AND THE GRENADINES	Saint Vincent and the Grenadi	16-Dec	31-Mar		105
SAMOA ISLANDS	Samoa	1-Jan	31-Dec		100
SAN MARINO	San Marino	1-Jan	31-Dec		124
SAO TOME AND PRINCIPE	Principe	1-Jan	31-Dec		47
SAO TOME AND PRINCIPE	Sao Tome	1-Jan	31-Dec		117
SAUDI ARABIA	[Other]	1-Jan	31-Dec	2	108
SAUDI ARABIA	Dhahran Area	1-Jan	31-Dec	2	109
SAUDI ARABIA	Jeddah	1-Jan	31-Dec	2	108
SAUDI ARABIA	Medina	1-Jun	30-Sep	2	93
SAUDI ARABIA	Medina	1-Oct	31-May	2	86
SAUDI ARABIA	Riyadh	1-Jan	31-Dec	2	103
SAUDI ARABIA	Taif	1-Jun	30-Sep	2	89
SAUDI ARABIA	Taif	1-Oct	31-May	2	87
SENEGAL	[Other]	1-Jan	31-Dec		70
SENEGAL	Dakar	1-Jan	31-Dec		122
SERBIA	[Other]	1-Jan	31-Dec	18,2	66
SERBIA	Belgrade	1-Jan	31-Dec	18,2	108
SEYCHELLES	Seychelles	1-Jan	31-Dec		127
SIERRA LEONE	[Other]	1-Jan	31-Dec		35
SIERRA LEONE	Freetown	1-Jan	31-Dec		77
SINGAPORE	Singapore	30-Oct	17-Nov		149
SINGAPORE	Singapore	18-Nov	29-Oct		139
SLOVAK REPUBLIC	[Other]	1-Jan	31-Dec		72
SLOVAK REPUBLIC	Bratislava	1-Jan	31-Dec		93
SLOVAK REPUBLIC	Zilina	1-Jan	31-Dec		56
SLOVENIA	[Other]	1-Jan	31-Dec		95
SLOVENIA	Ljubljana	1-Jan	31-Dec		95

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009					
Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
SLOVENIA	Portoroz	1-Jan	31-Dec		86
SOLOMON ISLANDS	Solomon Islands	1-Jan	31-Dec		88
SOMALIA	[Other]	1-Jan	31-Dec	2	57
SOMALIA	Mogadishu	1-Jan	31-Dec	2	38
SOUTH AFRICA	[Other]	1-Jan	31-Dec		34
SOUTH AFRICA	Cape Town	1-Jan	31-Dec		115
SOUTH AFRICA	Durban	1-Jan	31-Dec		89
SOUTH AFRICA	Johannesburg	1-Jan	31-Dec		129
SOUTH AFRICA	Pretoria	1-Jan	31-Dec		86
SOUTH AFRICA	Skukuza	1-Jan	31-Dec		66
SOUTH AFRICA	Stellenbosch	1-Jan	31-Dec		79
SOUTH AFRICA	Sun City	1-Jan	31-Dec		121
SPAIN	[Other]	1-Jan	31-Dec		122
SPAIN	Almeria	1-Jan	31-Dec		133
SPAIN	Balearic Islands	1-Jan	31-Dec		149
SPAIN	Barcelona	1-Jan	31-Dec		153
SPAIN	Bilbao	1-Jan	31-Dec		97
SPAIN	Fuengirola	1-Jan	31-Dec		110
SPAIN	La Coruna	1-Jan	31-Dec		112
SPAIN	Las Palmas de Gran Canaria	1-Jan	31-Dec		118
SPAIN	Madrid	1-Jan	31-Dec		160
SPAIN	Malaga	1-Jan	31-Dec		122
SPAIN	Marbella	1-Jan	31-Dec		122
SPAIN	Oviedo	1-Jan	31-Dec		112
SPAIN	San Sebastian	1-Jan	31-Dec		109
SPAIN	Santa Cruz de Tenerife	1-Jan	31-Dec		110
SPAIN	Santander	1-Jan	31-Dec		108
SPAIN	Santiago de Compostela	1-Jan	31-Dec		122
SPAIN	Seville	1-Jan	31-Dec		106
SPAIN	Valencia	1-Jan	31-Dec		116
SPAIN	Vigo	1-Jan	31-Dec		111
SPAIN	Zaragoza	1-Jan	31-Dec		145
SRI LANKA	[Other]	1-Jan	31-Dec		41
SRI LANKA	Ahungalla	1-Jan	31-Dec		58
SRI LANKA	Bentota	1-Jan	31-Dec		42
SRI LANKA	Colombo	1-Jan	31-Dec		79
SRI LANKA	Galle	1-Jan	31-Dec		43
ST LUCIA	Saint Lucia	1-Jun	19-Dec		121
ST LUCIA	Saint Lucia	20-Dec	31-May		126
SUDAN	[Other]	1-Jan	31-Dec	2	57
SUDAN	Khartoum	1-Jan	31-Dec	2	102
SURINAME	[Other]	1-Jan	31-Dec		67
SURINAME	Paramaribo	1-Jan	31-Dec		67

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009

Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
SWAZILAND	[Other]	1-Jan	31-Dec		50
SWAZILAND	Mbabane	1-Jan	31-Dec		95
SWEDEN	[Other]	1-Jan	31-Dec		149
SWEDEN	Stockholm	1-Jan	31-Dec		149
SWITZERLAND	[Other]	1-Jan	31-Dec		146
SWITZERLAND	Basel	1-Jan	31-Dec		163
SWITZERLAND	Bern	1-Jan	31-Dec		161
SWITZERLAND	Davos	1-Jan	31-Dec		167
SWITZERLAND	Geneva	1-Jan	31-Dec		179
SWITZERLAND	Klosters	1-Jan	31-Dec		165
SWITZERLAND	Lugano	1-Jan	31-Dec		167
SWITZERLAND	Montreux	1-Jan	31-Dec		160
SWITZERLAND	Zurich	1-Jan	31-Dec		159
SYRIA	[Other]	1-Jan	31-Dec		98
SYRIA	Damascus	1-Jan	31-Dec		98
TAIWAN	[Other]	1-Jan	31-Dec		67
TAIWAN	Kaohsiung	1-Jan	31-Dec		83
TAIWAN	Taichung	1-Jan	31-Dec		73
TAIWAN	Taipei	1-Jan	31-Dec		127
TAJIKISTAN	[Other]	1-Jan	31-Dec	2	75
TAJIKISTAN	Dushanbe	1-Jan	31-Dec	2	75
TANZANIA	[Other]	1-Jan	31-Dec		52
TANZANIA	Dar Es Salaam	1-Jan	31-Dec		86
TANZANIA	Zanzibar	1-Jan	31-Dec		99
THAILAND	[Other]	1-Jan	31-Dec		30
THAILAND	Bangkok	1-Jan	31-Dec		72
THAILAND	Chiang Mai	1-Jan	31-Dec		61
THAILAND	Chiang Rai	1-Jan	31-Dec		54
THAILAND	Hat Yai	1-Jan	31-Dec		54
THAILAND	Hua Hin	1-Jan	31-Dec		67
THAILAND	Khao Lak	1-Jan	31-Dec		74
THAILAND	Krabi	1-Jan	31-Dec		74
THAILAND	Nong Khai	1-Jan	31-Dec		30
THAILAND	Pattaya City	1-Jan	31-Dec		77
THAILAND	Phuket	1-Jan	31-Dec		74
THAILAND	Samui Island	1-Jan	31-Dec		71
THE GAMBIA	[Other]	1-Jan	31-Dec		32
THE GAMBIA	Banjul	1-Jan	31-Dec		91
Timor-Leste	[Other]	1-Jan	31-Dec	12	29
Timor-Leste	Dili	1-Jan	31-Dec	12	74
TOGO	[Other]	1-Jan	31-Dec		36
TOGO	Lama Kara	1-Jan	31-Dec		44
TOGO	Lome	1-Jan	31-Dec		94

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009					
Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
TOKELAU ISLANDS	Tokelau Islands	1-Jan	31-Dec		18
TONGA	[Other]	1-Jan	31-Dec		81
TONGA	Nukualofa	1-Jan	31-Dec		81
TRINIDAD AND TOBAGO	[Other]	1-Jan	31-Dec		113
TRINIDAD AND TOBAGO	Port of Spain	1-Jan	31-Dec		113
TRINIDAD AND TOBAGO	Tobago	16-Apr	20-Dec		173
TRINIDAD AND TOBAGO	Tobago	21-Dec	15-Apr		178
TUNISIA	[Other]	1-Jan	31-Dec		55
TUNISIA	Carthage	1-Jan	31-Dec		98
TUNISIA	Gammarth	1-Jan	31-Dec		98
TUNISIA	Lamarsa	1-Jan	31-Dec		98
TUNISIA	Tunis	1-Jan	31-Dec		98
TURKEY	[Other]	1-Jan	31-Dec		82
TURKEY	Adana-Incirlik	1-Jan	31-Dec		92
TURKEY	Ankara	1-Jan	31-Dec		122
TURKEY	Antalya	1-Jan	31-Dec		94
TURKEY	Aydin	1-Jan	31-Dec		104
TURKEY	Bursa	1-Jan	31-Dec		102
TURKEY	Elmadag	1-Jan	31-Dec		122
TURKEY	Istanbul	1-Jan	31-Dec		115
TURKEY	Izmir-Cigli	1-Jan	31-Dec		100
TURKEY	Manzarali	1-Jan	31-Dec		122
TURKEY	Nevsehir	1-Jan	31-Dec		93
TURKEY	Yamanlar	1-Jan	31-Dec		100
TURKMENISTAN	[Other]	1-Jan	31-Dec		65
TURKMENISTAN	Ashgabat	1-Jan	31-Dec		65
TURKS AND CAICOS ISLANDS	Turks and Caicos Islands	1-Jan	31-Dec		90
TUVALU	Tuvalu	1-Jan	31-Dec		38
UGANDA	[Other]	1-Jan	31-Dec	2	41
UGANDA	Entebbe	1-Jan	31-Dec	2	68
UGANDA	Gulu	1-Jan	31-Dec	2	34
UGANDA	Jinja	1-Jan	31-Dec	2	54
UGANDA	Kampala	1-Jan	31-Dec	2	103
UKRAINE	[Other]	1-Jan	31-Dec		97
UKRAINE	Kharkiv	1-Jan	31-Dec		95
UKRAINE	Kyiv	1-Jan	31-Dec		126
UNITED ARAB EMIRATES	[Other]	1-Jan	31-Dec		157
UNITED ARAB EMIRATES	Abu Dhabi	1-Jan	31-Dec		157
UNITED ARAB EMIRATES	Dubai	1-Jun	31-Aug		135
UNITED ARAB EMIRATES	Dubai	1-Sep	31-May		143
UNITED KINGDOM	[Other]	1-Jan	31-Dec		97
UNITED KINGDOM	Belfast	1-Jan	31-Dec		132
UNITED KINGDOM	Birmingham	1-Jan	31-Dec		91

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009					
Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
UNITED KINGDOM	Bristol	1-Jan	31-Dec		117
UNITED KINGDOM	Cardiff, Wales	1-Jan	31-Dec		106
UNITED KINGDOM	Caversham	1-Jan	31-Dec		95
UNITED KINGDOM	Cheltenham	1-Jan	31-Dec		129
UNITED KINGDOM	Crawley	1-Jan	31-Dec		148
UNITED KINGDOM	Edinburgh	1-Jan	31-Dec		114
UNITED KINGDOM	Gatwick	1-Jan	31-Dec		155
UNITED KINGDOM	Glasgow	1-Jan	31-Dec		110
UNITED KINGDOM	Harrogate	1-Jan	31-Dec		86
UNITED KINGDOM	High Wycombe	1-Jan	31-Dec		117
UNITED KINGDOM	Horley	1-Jan	31-Dec		155
UNITED KINGDOM	Liverpool	1-Jan	31-Dec		108
UNITED KINGDOM	London	1-Jan	31-Dec	13	148
UNITED KINGDOM	Loudwater	1-Jan	31-Dec		126
UNITED KINGDOM	Manchester	1-Jan	31-Dec	14	121
UNITED KINGDOM	Menwith Hill	1-Jan	31-Dec		86
UNITED KINGDOM	Oxford	1-Jan	31-Dec		97
UNITED KINGDOM	Portsmouth	1-Jan	31-Dec		97
UNITED KINGDOM	Reading	1-Jan	31-Dec		95
URUGUAY	[Other]	1-Jan	31-Dec		78
URUGUAY	Colonia	1-Jan	31-Dec		79
URUGUAY	Montevideo	1-Jan	31-Dec		78
URUGUAY	Punta del Este	16-Mar	14-Dec		121
URUGUAY	Punta del Este	15-Dec	15-Mar		125
UZBEKISTAN	[Other]	1-Jan	31-Dec		27
UZBEKISTAN	Tashkent	1-Jan	31-Dec		56
VANUATU	[Other]	1-Jan	31-Dec		13
VANUATU	Port Vila	1-Jan	31-Dec		117
VANUATU	Santos	1-Jan	31-Dec		47
VANUATU	Tanna Island	1-Jan	31-Dec		47
VENEZUELA	[Other]	1-Jan	31-Dec		56
VENEZUELA	Barquisimeto	1-Jan	31-Dec		116
VENEZUELA	Caracas	1-Jan	31-Dec		139
VENEZUELA	Maracaibo	1-Jan	31-Dec		143
VENEZUELA	Porlamar	1-Jan	31-Dec		106
VENEZUELA	Puerto La Cruz	1-Jan	31-Dec		137
VENEZUELA	Puerto Ordaz	1-Jan	31-Dec		147
VENEZUELA	Punto Fijo	1-Jan	31-Dec		114
VENEZUELA	Valencia	1-Jan	31-Dec		136
VIETNAM	[Other]	1-Jan	31-Dec		85
VIETNAM	Dalat	1-Jan	31-Dec		90
VIETNAM	Danang	1-Jan	31-Dec		91
VIETNAM	Hanoi	1-Jan	31-Dec		98

APPENDIX C1 Foreign Per Diem Rates - Effective October 1, 2009

Country	Location	Season Start Date	Season End Date	Footnote Reference	M&IE Rate
VIETNAM	Ho Chi Minh City	1-Jan	31-Dec		86
WALLIS AND FUTUNA	Wallis and Futuna	1-Jan	31-Dec		64
YEMEN	[Other]	1-Jan	31-Dec	2	65
YEMEN	Aden	1-Jan	31-Dec	2	58
YEMEN	Sanaa	1-Jan	31-Dec	2	79
ZAMBIA	[Other]	1-Jan	31-Dec		42
ZAMBIA	Chingola	1-Jan	31-Dec		101
ZAMBIA	Kitwe	1-Jan	31-Dec		73
ZAMBIA	Livingstone	1-Jan	31-Dec		125
ZAMBIA	Lower Zambezi	1-Jul	1-Nov		74
ZAMBIA	Lower Zambezi	2-Nov	30-Jun		70
ZAMBIA	Lusaka	1-Jan	31-Dec		103
ZAMBIA	Mfuwe	1-Jul	1-Nov		56
ZAMBIA	Mfuwe	2-Nov	30-Jun		52
ZAMBIA	Ndola	1-Jan	31-Dec		80
ZAMBIA	Siavonga	1-Jan	31-Dec		41
ZIMBABWE	[Other]	1-Jan	31-Dec		80
ZIMBABWE	Bulawayo	1-Jan	31-Dec		90
ZIMBABWE	Harare	1-Jan	31-Dec		142
ZIMBABWE	Victoria Falls	1-Jan	31-Dec		138