

**Appendix C2 Allocation of Foreign Per Diem Rates
Effective July 1, 2009**

M &IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$1	0	0	0	1
\$2	0	0	1	1
\$3	0	1	1	1
\$4	1	1	1	1
\$5	1	1	2	1
\$6	1	2	2	1
\$7	1	2	3	1
\$8	1	2	3	2
\$9	1	2	4	2
\$10	2	2	4	2
\$11	2	3	4	2
\$12	2	3	5	2
\$13	2	3	5	3
\$14	2	4	5	3
\$15	2	4	6	3
\$16	2	4	7	3
\$17	3	4	7	3
\$18	3	5	7	3
\$19	3	5	8	3
\$20	3	5	8	4
\$21	3	5	9	4
\$22	3	6	9	4
\$23	3	6	9	5
\$24	4	6	9	5
\$25	4	6	10	5
\$26	4	7	11	5
\$27	4	7	11	5
\$28	4	7	11	6
\$29	4	7	12	6
\$30	5	7	12	6
\$31	5	8	12	6
\$32	5	8	13	6
\$33	5	8	13	7
\$34	5	9	13	7
\$35	5	9	14	7
\$36	5	9	15	7
\$37	6	9	15	7
\$38	6	10	15	7
\$39	6	10	16	7
\$40	6	10	16	8
\$41	6	10	17	8
\$42	6	11	17	8
\$43	6	11	17	9
\$44	7	11	17	9
\$45	7	11	18	9
\$46	7	12	18	9
\$47	7	12	19	9

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Effective July 1, 2009**

M &IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$48	7	12	19	10
\$49	7	12	20	10
\$50	8	12	20	10
\$51	8	13	20	10
\$52	8	13	21	10
\$53	8	13	21	11
\$54	8	14	21	11
\$55	8	14	22	11
\$56	8	14	23	11
\$57	9	14	23	11
\$58	9	15	23	11
\$59	9	15	24	11
\$60	9	15	24	12
\$61	9	15	25	12
\$62	9	16	25	12
\$63	9	16	25	13
\$64	10	16	25	13
\$65	10	16	26	13
\$66	10	17	26	13
\$67	10	17	27	13
\$68	10	17	27	14
\$69	10	17	28	14
\$70	11	17	28	14
\$71	11	18	28	14
\$72	11	18	29	14
\$73	11	18	29	15
\$74	11	19	29	15
\$75	11	19	30	15
\$76	11	19	31	15
\$77	12	19	31	15
\$78	12	20	31	15
\$79	12	20	32	15
\$80	12	20	32	16
\$81	12	20	33	16
\$82	12	21	33	16
\$83	12	21	33	17
\$84	13	21	33	17
\$85	13	21	34	17
\$86	13	22	34	17
\$87	13	22	35	17
\$88	13	22	35	18
\$89	13	22	36	18
\$90	14	22	36	18
\$91	14	23	36	18
\$92	14	23	37	18
\$93	14	23	37	19
\$94	14	24	37	19

**Appendix C2 Allocation of Foreign Per Diem Rates
Effective July 1, 2009**

M & IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$95	14	24	38	19
\$96	14	24	39	19
\$97	15	24	39	19
\$98	15	25	39	19
\$99	15	25	40	19
\$100	15	25	40	20
\$101	15	25	41	20
\$102	15	26	41	20
\$103	15	26	41	21
\$104	16	26	41	21
\$105	16	26	42	21
\$106	16	27	42	21
\$107	16	27	43	21
\$108	16	27	43	22
\$109	16	27	44	22
\$110	17	27	44	22
\$111	17	28	44	22
\$112	17	28	45	22
\$113	17	28	45	23
\$114	17	29	45	23
\$115	17	29	46	23
\$116	17	29	47	23
\$117	18	29	47	23
\$118	18	30	47	23
\$119	18	30	48	23
\$120	18	30	48	24
\$121	18	30	49	24
\$122	18	31	49	24
\$123	18	31	49	25
\$124	19	31	49	25
\$125	19	31	50	25
\$126	19	32	50	25
\$127	19	32	51	25
\$128	19	32	51	26
\$129	19	32	52	26
\$130	20	32	52	26
\$131	20	33	52	26
\$132	20	33	53	26
\$133	20	33	53	27
\$134	20	34	53	27
\$135	20	34	54	27
\$136	20	34	55	27
\$137	21	34	55	27
\$138	21	35	55	27
\$139	21	35	56	27
\$140	21	35	56	28
\$141	21	35	57	28

**Appendix C2 Allocation of Foreign Per Diem Rates
Effective July 1, 2009**

M & IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$142	21	36	57	28
\$143	21	36	57	29
\$144	22	36	57	29
\$145	22	36	58	29
\$146	22	37	58	29
\$147	22	37	59	29
\$148	22	37	59	30
\$149	22	37	60	30
\$150	23	37	60	30
\$151	23	38	60	30
\$152	23	38	61	30
\$153	23	38	61	31
\$154	23	39	61	31
\$155	23	39	62	31
\$156	23	39	63	31
\$157	24	39	63	31
\$158	24	40	63	31
\$159	24	40	64	31
\$160	24	40	64	32
\$161	24	40	65	32
\$162	24	41	65	32
\$163	24	41	65	33
\$164	25	41	65	33
\$165	25	41	66	33
\$166	25	42	66	33
\$167	25	42	67	33
\$168	25	42	67	34
\$169	25	42	68	34
\$170	26	42	68	34
\$171	26	43	68	34
\$172	26	43	69	34
\$173	26	43	69	35
\$174	26	44	69	35
\$175	26	44	70	35
\$176	26	44	71	35
\$177	27	44	71	35
\$178	27	45	71	35
\$179	27	45	72	35
\$180	27	45	72	36
\$181	27	45	73	36
\$182	27	46	73	36
\$183	27	46	73	37
\$184	28	46	73	37
\$185	28	46	74	37
\$186	28	47	74	37
\$187	28	47	75	37
\$188	28	47	75	38

**Appendix C2 Allocation of Foreign Per Diem Rates
Effective July 1, 2009**

M &IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$189	28	47	76	38
\$190	29	47	76	38
\$191	29	48	76	38
\$192	29	48	77	38
\$193	29	48	77	39
\$194	29	49	77	39
\$195	29	49	78	39
\$196	29	49	79	39
\$197	30	49	79	39
\$198	30	50	79	39
\$199	30	50	80	39
\$200	30	50	80	40
\$201	30	50	81	40
\$202	30	51	81	40
\$203	30	51	81	41
\$204	31	51	81	41
\$205	31	51	82	41
\$206	31	52	82	42
\$207	31	52	83	41
\$208	31	52	83	42
\$209	31	52	84	42
\$210	32	52	84	42
\$211	32	53	84	42
\$212	32	53	85	42
\$213	32	53	85	43
\$214	32	54	85	43
\$215	32	54	86	43
\$216	32	54	87	43
\$217	33	54	87	43
\$218	33	55	87	43
\$219	33	55	88	43
\$220	33	55	88	44
\$221	33	55	89	44
\$222	33	56	89	44
\$223	33	56	89	45
\$224	34	56	89	45
\$225	34	56	90	45
\$226	34	57	90	45
\$227	34	57	91	45
\$228	34	57	91	46
\$229	34	57	92	46
\$230	35	57	92	46
\$231	35	58	92	46
\$232	35	58	93	46
\$233	35	58	93	47
\$234	35	59	93	47
\$235	35	59	94	47

Appendix C2 Allocation of Foreign Per Diem Rates Effective July 1, 2009				
M &IE Rate	Breakfast	Lunch	Dinner	Incidentals
\$236	35	59	95	47
\$237	36	59	95	47
\$238	36	60	95	47
\$239	36	60	96	47
\$240	36	60	96	48
\$241	36	60	97	48
\$242	36	61	97	48
\$243	36	61	97	49
\$244	37	61	97	49
\$245	37	61	98	49
\$246	37	62	98	49
\$247	37	62	99	49
\$248	37	62	99	50
\$249	37	62	100	50
\$250	38	62	100	50
\$251	38	63	100	50
\$252	38	63	101	50
\$253	38	63	101	51
\$254	38	64	101	51
\$255	38	64	102	51
\$256	38	64	103	51
\$257	39	64	103	51
\$258	39	65	103	51
\$259	39	65	104	51
\$260	39	65	104	52
\$261	39	65	105	52
\$262	39	66	105	52
\$263	39	66	105	53
\$264	40	66	105	53
\$265	40	66	106	53

For M &I rates greater than \$265, allocate 15%, 25% and 40% of the total to breakfast, lunch and dinner, respectively. The remainder is the incidental expense allowance.