

Exhibit M
Unallowable Operating Costs Applicable to the Operator¹

- 31.205-8 Contributions or donations
- 31.205-13 Employee morale, health, welfare, food service, and dormitory costs and credits
- 31.205-14 Entertainment costs
- 31.205-15 Fines, penalties, and mischarging costs
- 31.205-22 Lobbying and political activity costs
- 31.205-27 Organization costs
- 31.205-34 Recruitment costs
- 31.205-35 Relocation costs
- 31.205-43 Trade, business, technical and professional activity costs
- 31.205-44 Training and education costs
- 31.205-47 Costs related to legal and other proceedings
- 31.205-51 Costs of alcoholic beverages

¹ These provisions do not exclude all costs identified. Rather, they distinguish between allowable and unallowable costs that fall within the applicable category. These provisions may be viewed online at the following link:
http://ecfr.gpoaccess.gov/cgi/t/text/text-idx?c=ecfr&tpl=/ecfrbrowse/Title48/48cfr31_main_02.tpl