$$175\% \times \begin{matrix}\text{Basic lobbying labor}\\ \text{costs of all personnel}\end{matrix} + \begin{matrix}\text{Allocable third-}\\ \text{party costs}\end{matrix} = \begin{matrix}\text{Costs allocable to}\\ \text{lobbying activities}\end{matrix}$$

$$[175\% \times \$82{,}000] \qquad + [0] \qquad = \$143{,}500.$$