

| Expenditure Categories List | | Statute/Regulation Authority |
|-----------------------------|--|--|
| | | 15 AAC55.520(a) Monthly Filings |
| | | 15 AAC55.520(g) Electronic filing |
| Capex | | |
| | G&G - Geological and Geophysical Work | |
| | Wells Drilling - Exploratory | |
| | Wells Drilling - Development | |
| | Wells Drilling - Workover | |
| | Wells Drilling - Injection - Water | |
| | Wells Drilling - Injection - Gas | |
| | Platforms - New Field Production | |
| | Platforms - Upgrades | |
| | Facilities - Production - New | |
| | Facilities - Production - Upgrades | Possible Credits |
| | Facilities - Support - New | AS 43.55.019 - Oil or Gas Producer Education Credit |
| | Facilities - Support - Upgrades | AS 43.55.023(a)(1) - Qualified Capital Expenditure (QCE) credit |
| | Gathering Lines - New | AS 43.55.023(a)(2) - QCE incurred in connection with G&G / exploration well credit |
| | Gathering Lines - Replacements | AS 43.55.023(b)(3) - Net Operating Loss (NOL) Carry-forward credit |
| | Transit Lines - New | AS 43.55.023(i) - Transitional Investment Expenditure (TIE) credit |
| | Transit Lines - Replacements | AS 43.55.023(j)(1) - Well Lease Expenditure (WLE) credit |
| | Alternative Recovery Methods | AS 43.55.023(j)(2) - WLE incurred in connection with G&G / exploration well credit |
| | Equipment Purchase | AS 43.55.024(a) - new area development credit |
| | Roads, Pads & Runway - New | AS 43.55.024(c) - small producer credit |
| | Operations Capex | AS 43.55.025 - Alternative tax credit for oil and gas exploration |
| | | AS 43.55.025(j) - Cook Inlet Jack-up rig credit |
| | | AS 38.05.180(i) - |
| | | AS 41.09.010 - Exploration Incentive Credits |
| Opex | Totals | |
| | Total Variable Cost | |
| | Total Fixed Cost | |
| | Grand Total Opex | Should equal Opex Detail Total |
| Opex | Detail | |
| | G&G (Geological & Geophysical Work) | |
| | Wells - Workover | |
| | Wells - Injection - Water | 15 AAC55.520(c) Contracts, or amendments submitted monthly |
| | Wells - Injection - Gas | 15 AAC55.520(f) Lease Expenditures tax credit eligible AS 43.55.025 |
| | Alternative Recovery - Injectants | 15 AAC 55.520(f)(4) Separately Set up Lease Expenditures |
| | Platforms Operations | 15 AAC 55.520(f)(4)(A) Qualified capital expenditures and other lease expenditures |
| | Platforms Repairs & Maintenance | 15 AAC 55.520(f)(4)(B) Exploration, development, and production expenditures |
| | Facility - Production - Operations | 15 AAC 55.520(f)(4)(C) 025 Credit expenditures |
| | Facility - Production - Repairs & Maintenance | 15 AAC 55.520(f)(4)(D) overhead allowance |
| | Facility - Support - Operations | 15 AAC 55.520(f)(4)(H) Applicable lease expenditures AS 43.55.165 (j) and (k) |
| | Facility - Support - Repairs & Maintenance | |
| | Transit Lines - Operation | |
| | Transit Lines - Repairs & Maintenance | |
| | Gathering Lines - Operation | |
| | Gathering Lines - Repairs & Maintenance | |
| | Fuel | |
| | Roads, Pads & Runway Maintenance | |
| | Health, Safety & Environmental | |
| | Other Operating Expenses | |
| | Overhead | |
| | Taxes - Property | |
| | Taxes - PILT - Payments in Lieu of Taxes | 15 AAC 55.520(f)(4)(E) property taxes |
| | Net Profit Share Lease Payment | 15 AAC 55.520(f)(4)(F) Net-Profit-Share payments |
| Opex | Adjustments | |
| | Adjustments - Payments Under 43.55.170 (a)(1) Reimbursed Facility Charges | |
| | Adjustments - Payments Under 43.55.170 (a)(2) Reimbursed Lease Expenditures | |
| | Adjustments - Payments Under 43.55.170 (a)(3) Sale or Transfer of Asset or Oil or Gas | |
| | Exclusions - Under 15 AAC 55.520(f)(4)(G) which are the Exclusions under AS 43.44.165 (e)(18) and (19) | |
| | Exclusions - Under AS 43.55.165(e) | |