

## Master CAPEX Expenditures Categories List

Categories to be reported for that year of reporting.	Categories to be combined for that year of reporting.	Categories for detail discussion.
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2012	2013	CAPEX Expenditure Categories	Category Definition
		<b>G&amp;G</b>	Includes work and or costs associated with the performance or acquisition of seismic and/or geological and geophysical data.
		<b>Exploration Drilling</b>	Includes drilling an exploration well, drilling an appraisal well that is post discovery and prior to development and including side tracks on a discovery well, appraisal costs including coring and testing discovery wells.
		<b>Development Drilling</b>	Includes costs associated with well drilling, completions, planned multilaterals of development wells, including costs upstream of the christmas tree.
		<b>Well Workovers</b>	The process of performing major maintenance or remedial treatments on an oil or gas well to increase production. In many cases, workover implies the removal and replacement of the production tubing string after the well has been killed and a workover rig has been placed on location.
		<b>Production Facilities – Rate Increasing</b>	Includes well tie-in costs, increases to choke capacity, expansions of existing facilities such as increasing oil, gas or water handling, debottlenecking, or processing facilities.
		<b>Production Facilities – Non-rate Increasing</b>	Includes improvements to reliability or reduced operational costs, costs that do not contribute to the choke capacity of a production facility, and production control system upgrades.
		<b>Support Facilities</b>	Includes costs for IT, communications equipment, non-production control systems, camp sites or accommodation facilities, medical facility, laboratories, warehouses, and maintenance buildings.
		<b>Transit and gathering/flow lines</b>	Includes transit lines, gathering lines, and flow lines, or the addition of new production lines and/or pumps to trunk or downstream lines.
		<b>Transit and gathering/flow lines – Replacement</b>	Includes replacement of transit lines, gathering lines, and flow lines to trunk or downstream lines. Does not include repairs to such lines.
		<b>Other Capital</b>	Includes significant capital equipment, health, safety, environment, and other non-drilling related costs not captured in other categories.
		<b>Exclusions (AS 43.55.165(e)(18) &amp;(19)</b>	Include total amount of exclusions as described under AS 43.55.165(e)(18) and (19).