

**EXHIBIT 1  
TYPES OF COSTS THAT CAN BE CAPITALIZED**

Preliminary Stage	Cost of options to purchase asset
Preacquisition Stage	Cost of options to purchase asset Incremental direct costs with independent third parties Directly related employee salary and benefit costs
Acquisition or Construction Stage	Cost of options to purchase asset Incremental direct costs with independent third parties Directly related employee salary and benefit costs Depreciation and incremental costs of directly related equipment Cost of inventory items used in construction or installation Cost reduced for liquidating damages Property taxes and insurance (only on land used in construction) Building demolition costs (if certain requirements are met)