

Cost Breakdowns	Expenditures to Date*	Xcel Energy		Otter Tail	
		Ownership Share	ND Jurisdiction	Ownership Share	ND Jurisdiction
Fargo					
Joint Development	\$4,331	\$1,563	\$72	\$572	\$236
Direct Costs (Shared)	\$5,105	\$1,843	\$85	\$674	\$278
Direct Costs (non-Shared)*	\$1,995	\$1,509	\$70	\$486	\$201
Total Project*	\$11,431	\$4,915	\$227	\$1,732	\$715
Bemidji					
Joint Development	\$791	\$207	\$10	\$158	\$65
Direct Costs (Shared)	\$6,166	\$1,615	\$75	\$1,233	\$509
Direct Costs (non-Shared)*	\$1,397	\$1,011	\$47	\$386	\$159
Total Project*	\$8,354	\$2,834	\$131	\$1,777	\$734
Brookings					
Joint Development	\$8,518	\$6,141	\$284	\$349	\$144
Direct Costs (Shared)	\$7,346	\$5,296	\$245	\$301	\$124
Direct Costs (non-Shared)*	\$3,585	\$3,228	\$149	\$357	\$147
Total Project*	\$19,449	\$14,666	\$678	\$1,007	\$416
La Crosse					
Joint Development	\$3,637	\$2,328	\$108	\$0	\$0
Direct Costs (Shared)	\$6,483	\$4,149	\$192	\$0	\$0
Direct Costs (non-Shared)*	\$2,061	\$2,061	\$95	\$0	\$0
Total Project*	\$12,181	\$8,538	\$394	\$0	\$0
Total	\$51,415	\$30,953	\$1,430	\$4,516	\$1,865

*The non-Shared Direct Costs (and thus Project Totals) only include the NSP and OTP portions of this

Joint Development Costs (Shared)

This category of costs generally includes costs incurred jointly by the project participants in developing the CapX Group 1 Projects. These costs include activities such as transmission planning activities and developing technical standards, deploying a project development office and setting up joint sourcing protocols, developing template agreements and costs for certain permitting activities. All such costs are spread across the projects and are the joint responsibility of the CapX participants based on each participant's "project development percentage" as set forth in the parties' project development agreement.

Direct Costs (Shared)

project. These costs in clued activities such as consulting and contracting, employee expenses, interest, administrative and general, labor and labor additives. All such costs are allocated to the individual projects and are the joint responsibility of the CapX participants based on each participant's "project development percentage" as set forth in the parties' project development agreement.

Direct Costs (Non-Shared)

This category of costs includes costs incurred specifically by Xcel Energy and Otter Tail, respectively, for their own individual activities in connection with one or more projects. These costs are incurred by the specific utility separate from the joint or shared costs and there is no expectation that any of these costs will be allocated to the other project participants.