

BEFORE THE CORPORATION COMMISSION OF THE STATE OF OKLAHOMA

IN THE MATTER OF THE APPLICATION OF )  
SUMMIT UTILITIES OKLAHOMA, INC. FOR )  
THE APPROVAL OF ITS PERFORMANCE- )  
BASED RATE CHANGE PLAN )  
CALCULATIONS FOR THE TWELVE )  
MONTHS ENDED DECEMBER 31, 2021 )  
)  
)  
)  
)

CAUSE NO. PUD 202200022

**FILED**  
MAR 15 2022

COURT CLERK'S OFFICE - OKC  
CORPORATION COMMISSION  
OF OKLAHOMA

DIRECT TESTIMONY AND EXHIBITS

OF

TYSON D. PORTER

SENIOR DIRECTOR OF REGULATORY FINANCE & RATES

ON BEHALF OF

SUMMIT UTILITIES OKLAHOMA, INC.

Filed March 15, 2022

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## EXECUTIVE SUMMARY

My name is Tyson D. Porter. I am the Senior Director of Regulatory Finance and Rates for Summit Utilities, Inc. (“Summit”), testifying on behalf of Summit Utilities Oklahoma, Inc. (“SUO” or the “Company”). I have filed testimony before the Colorado Public Utilities Commission, Missouri Public Service Commission, and the Maine Public Utilities Commission as a cost of service witness and as an expert in cost of gas proceedings.

I provide an overview of the Performance Based Rate Change (“PBRC”) Plan and discuss how the PBRC Plan is working as intended by encouraging greater efficiency and performance by SUO, reducing the cost of serving customers through significantly lower regulatory and rate case expenses, accomplishing “gradualism” by providing the opportunity for smaller, but more frequent rate changes, and resulting in closer supervision of the Company because of the required annual reviews of its financial results and operations.

In my testimony, I explain changes to the reclassification of Excess Deferred Income Tax (“EDIT”) pursuant to PLR 202033002, issued by the Internal Revenue Service. The Company reclassified \$3,317,394 of Cost of Removal (“COR”) (“EDIT”) from the net unprotected liability to an unprotected asset, refund the 2021 final year remaining balance of \$215,957, which results in a net unprotected asset balance of \$3,101,437. The Company proposes to fully amortize the unprotected asset for approximately 13 years.

Pursuant to the Commission's Interim Order in Cause No. PUD 202000050, the Company created a regulatory asset and recorded an estimate of \$238,122 in incurred bad debt and other incurred eligible cost increases. This regulatory asset is not included in the Company's PBRC Plan calculations. The Company is neither requesting recovery of this asset nor carrying costs on this asset at this time.

Pursuant to the Commission's Order in Cause No. PUD 202100114, the Company proposes to complete a Depreciation Study and Cost of Service Study in calendar year 2023 and file both studies in the 2024 PBRC.

I recommend the Commission approve:

1. The reclassification of EDIT resulting in amortization of the unprotected asset of \$3,101,437; and
2. The timeline to complete and file the Cost of Service Study and Depreciation Study

1 **I. INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

3 **A.** Tyson D. Porter, 10825 Geddes Avenue, Suite 410, Centennial, Colorado 80112.

4 **Q. ON WHOSE BEHALF IS YOUR TESTIMONY PRESENTED?**

5 **A.** I am testifying on behalf of Summit Utilities Oklahoma, Inc. (“SUO” or the  
6 “Company”).

7 **Q. BY WHOM AND IN WHAT CAPACITY ARE YOU EMPLOYED?**

8 **A.** I am employed by Summit Utilities, Inc. (“Summit”), the parent company of SUO,  
9 as the Senior Director of Regulatory Finance and Rates. My duties as Senior  
10 Director of Regulatory Finance and Rates include preparing cost of service studies  
11 and developing accounting exhibits and testimony for use in applications for rate  
12 changes for Summit’s subsidiaries. I prepare or assist in preparing regularly filed  
13 exhibits and reports to various regulatory commissions. I also provide data, answer  
14 inquiries, and assist representatives of the regulatory commissions in connection  
15 with their audits and reviews.

16 **Q. PLEASE STATE YOUR EDUCATIONAL BACKGROUND AND  
17 RELEVANT BUSINESS EXPERIENCE.**

18 **A.** After earning dual Bachelor of Science degrees in Business Administration and  
19 Accounting from the University of Kansas in 2006, I started my career as an auditor  
20 for EKS&H, a large Colorado-based accounting and business consulting firm, now  
21 Plant Moran. I was accountable for planning and conducting audits on public and  
22 private organizations, primarily in the energy sector, including gas utilities. In  
23 2010, I left EKS&H to become a consultant to Southern Missouri Gas L.P., a gas

1 utility serving customers in central and southern Missouri. In 2012, a subsidiary of  
2 Summit, Summit Natural Gas of Missouri, Inc. (then known as Missouri Gas  
3 Utility, Inc.), purchased all the assets of Southern Missouri Gas L.P. Following  
4 completion of the integration, I accepted a position with Summit as a Regulatory  
5 Analyst. In 2019, I accepted the role to be the Director of Regulatory Finance and  
6 Rates and in 2022 was promoted to my current position as a Senior Director of  
7 Regulatory Finance and Rates.

8 **Q. HAVE YOU TESTIFIED BEFORE OTHER REGULATORY BODIES?**

9 A. Yes, I have filed testimony before the Oklahoma Corporation Commission,  
10 Colorado Public Utilities Commission, Missouri Public Service Commission, and  
11 the Maine Public Utilities Commission as a cost of service witness and as an expert  
12 in cost of gas proceedings.

13 **II. PURPOSE OF TESTIMONY**

14 **Q. PLEASE DISCUSS THE PURPOSE OF YOUR TESTIMONY.**

15 A. The purpose of my testimony is to:

- 16 1) provide an overview of the Performance Based Rate Change (“PBRC”)  
17 Plan;
- 18 2) discuss how the PBRC Plan provides benefits to both customers and the  
19 Company and is working as intended;
- 20 3) present the changes to Excess Deferred Income Tax (EDIT);
- 21 4) provide an overview of the COVID-19 Regulatory Asset;

1                   5) provide a proposed timeline for the Cost-of-Service Study and  
2                   Depreciation Study.

3                   In addition, I sponsor Direct Exhibit TDP-1 - Calculation of TCJA EDIT Credits.

4                   **III. PBRC PLAN BACKGROUND**

5                   **Q. WHICH PROCEEDING GAVE RISE TO THE PBRC PLAN?**

6                   A. Rider Schedule No. 5 PBRC Plan was approved by the Commission in Cause No.  
7                   PUD 200400187 and was the result of a Commission-approved settlement among  
8                   the parties to that Cause. The PBRC Plan was made a permanent feature of the  
9                   tariff until further order by the Commission by Final Order No. 576698  
10                  in Cause No. 201000030.

11                  Rider Schedule No. 5 PBRC Plan was modified in various respects by Order  
12                  No. 528372 issued August 14, 2006, in Cause No. PUD 200600062, by Order No.  
13                  541049 issued on June 27, 2007, in Cause No. PUD 200700076, by Order No.  
14                  556393 issued July 8, 2008, in Cause No. PUD 200800062, by Order No. 576698  
15                  issued on July 7, 2010, in Cause No. PUD 201000030, by Order No. 583869 issued  
16                  March 25, 2011, in Cause No. PUD 201000148, by Order No. 588757 issued  
17                  August 31, 2011, in Cause No. PUD 201100056, by Order No. 598447 issued on  
18                  June 6, 2012, in Cause No. PUD 201200036, by Order No. 614541 issued on  
19                  August 6, 2013, in Cause No. PUD 201300033, by Order No. 625254 issued on  
20                  May 23, 2014, in Cause No. PUD 201400005, by Order No. 627433 issued on July  
21                  3, 2014, in Cause No. PUD 201400070, by Order No. 654461 issued on July 19,  
22                  2016, in Cause No. PUD 201600094, by Order No. 657250 issued on October 26,  
23                  2016, in Cause No. 201600263, by Order No. 684379 issued on October 4, 2018,

1 in Cause No. PUD 201800029, by Order No. 701439 issued on August 29, 2019,  
2 in Cause No. PUD 201900019, by Order No. 713127 issued on July 14, 2020, in  
3 Cause No. PUD 202000028, and by Order No. 720135 issued on August 19, 2021,  
4 in Cause No. PUD 202100054.

5 **Q. HAVE UPDATES BEEN MADE TO RIDER SCHEDULE NO. 5 PRBC**  
6 **PLAN SINCE THE LAST FILING IN CAUSE NO. PUD 202100054?**

7 A. Yes. The Commission approved the Joint Application of CenterPoint Energy  
8 Resources Corp. (“CERC”), Southern Co Midco, LLC (“SC MidCo”), and SUO,  
9 for the transfer of jurisdictional utility assets and customer accounts according to  
10 OAC 165:45-3-5. As a result of this transfer, SUO was formed for the purpose of  
11 acquiring the natural gas distribution assets of CERC and the applicable tariffs were  
12 transferred to SUO, including Rider Schedule No. 5 PBRC Plan, in the  
13 Commission’s Final Order No. 721657 in Cause No. PUD 202100114.<sup>1</sup> An  
14 overview of the status of the asset sale transaction is discussed further in Company  
15 witness Steven E. Birchfield’s testimony.

16 **IV. PBRC PLAN IS WORKING AS INTENDED**

17 **Q. IS THE PBRC PLAN WORKING AS INTENDED, PROVIDING BENEFITS**  
18 **TO BOTH CUSTOMERS AND THE COMPANY?**

19 A. Yes. As discussed below, the PBRC Plan continues to provide benefits to both the  
20 Company and its customers resulting in the continued alignment of interests

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<sup>1</sup> Cause No. PUD 202100114, Final Order No. 721657 at 3.



1 between customers, the Company, and shareholders. The PBRC Plan is working  
2 as intended by:

- 3 1) encouraging greater efficiency and performance by SUO;
- 4 2) reducing the cost of serving customers through significantly lower rate  
5 case and regulatory expenses;
- 6 3) accomplishing “gradualism” by providing the opportunity for more  
7 frequent, but smaller, changes in rates;
- 8 4) providing closer supervision of SUO because of the annual review of its  
9 financial performance by the Commission, the Staff of the Public Utility  
10 Division (“PUD”), and the Office of the Attorney General of Oklahoma  
11 (“OAG”); and
- 12 5) aligning the interests of the Company, its shareholders, and its  
13 customers due to SUO’s unique combination among Oklahoma utilities  
14 of the PBRC Plan and its Asset Management Agreement (“AMA”).

15 **Q. HOW DOES THE PBRC PLAN ENCOURAGE GREATER EFFICIENCY**  
16 **AND PERFORMANCE BY SUMMIT OKLAHOMA?**

17 A. The PBRC Plan encourages greater efficiency and performance by the Company  
18 primarily in two ways. First, integral to the PBRC Plan is that it is performance-  
19 based. If the Company does well, then both the Company and its customers benefit.  
20 Per the PBRC Plan, if the Company’s Earned Return on Equity (“ER”) falls within  
21 plus or minus 50 basis points of its Allowed Return on Equity (“AR”) of 10.00%,  
22 then no change in revenues will be authorized. This ROE dead-band moderates  
23 rate changes as the ER fluctuates from year to year by degrees that are not

1 significant. If the Company's ER is above the upper limit of the ROE dead-band,  
2 then those earnings above that upper limit will be shared between the Company and  
3 its customers, with the Company receiving 25% and its customers 75% of those  
4 earnings. The Company thus has a financial incentive encouraging efficiency and  
5 performance and customers receive a significant share of the benefit. Through the  
6 2020 Test-Year (PUD No. 202100054), the PBRC refunds provided to customers  
7 totaled \$7.75 million.

8 Second, this performance-based comparison occurs every year under the  
9 PBRC Plan. This regular annual nature of the PBRC Plan is inherently an efficient  
10 regulatory process for gas utilities like SUO. The Company's revenues, expenses,  
11 investments, and activities are reviewed every single year by PUD, OAG, and  
12 ultimately by the Commission. In its annual review, the PUD gains close  
13 familiarity with the Company's performance and can consistently, regularly, and  
14 carefully track and review costs and revenues, easily identify financial,  
15 performance, and policy changes from year to year, and focus a scope of review to  
16 identify particular areas that need special attention. This annual review ensures the  
17 level of revenues, expenses, investment and the activities of the Company are  
18 necessary, reasonable, and in the public interest.

19 **Q. DID THE COMMISSION ALREADY DETERMINE THAT IT IS**  
20 **APPROPRIATE FOR SUMMIT OKLAHOMA TO CONTINUE THE USE**  
21 **OF CERC'S PBRC PLAN FOR THIS PBRC FILING?**

22 A. Yes. In Order No. 721657 of Cause No. PUD 202100114 the Commission adopted  
23 the Administrative Law Judge's ("ALJ") report, which found in Paragraph 20 that

1 “prior consideration of this issue found that ‘the yearly performance-based  
2 comparison and regular review by PUD, OAG and ultimately the Commission is  
3 inherently efficient leading to improvements toward greater efficiency in the public  
4 interest.’”<sup>2</sup> Rejecting the OAG’s contention that the PBRC should be suspended for  
5 a number of years following the close of the asset sale, the ALJ further found in  
6 Paragraph 18 that “PBRC suspension runs counter to the public interest as it would  
7 eliminate the process which allows PUD to closely monitor utility costs during the  
8 transition period and thereafter on a yearly basis.”<sup>3</sup>

9 **Q. DID CERC REQUEST APPROVAL FOR A NEW AMA IN CAUSE NO. PUD**  
10 **202000105?**

11 A Yes. CERC filed an application for approval of a new three-year AMA with  
12 Tenaska Marketing Ventures/Tenaska Gas Storage, LLC (“Tenaska”) and revenue-  
13 sharing mechanism on November 4, 2020, to be effective from April 1, 2021  
14 through March 31, 2024. The Commission approved CenterPoint Oklahoma’s new  
15 AMA in that Cause in Order No. 716903 on February 11, 2021. In Order No.  
16 716903, the Commission found that the new AMA will provide specific and direct  
17 benefits to customers. The specific and direct benefits include: “(1) lower rates  
18 because of the removal of gas-in-storage from rate base; (2) guaranteed revenue  
19 shared equally with customers; (3) continued benefit of the Company’s skills in

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<sup>2</sup> Cause No. PUD 202100114, Final Order No. 721657, at 6 (September 17, 2021).

<sup>3</sup> Citing Cause No. PUD 201900019, Order No. 701439.

1 purchasing gas at the lowest available costs; and (4) no adverse effect on reliability  
2 of service to the Company's customers.”<sup>4</sup>

3 **Q. DID CERC ASSIGN ITS TENASKA AMA TO SUMMIT OKLAHOMA?**

4 A. Yes. As of the date of the close of the transaction, the Tenaska AMA was assigned  
5 to Summit Oklahoma and retained its expiration date of March 31, 2024. That  
6 AMA in combination with the PBRC Plan saves the Company's customers  
7 significant dollars annually. Company witness Burl M. Drews discusses the AMA  
8 savings achieved for customers during the test period.

9 **Q. WILL YOU PLEASE SUMMARIZE HOW THE PBRC PLAN IS**  
10 **WORKING AS INTENDED?**

11 A. Yes. The PBRC Plan will continue to work as intended by encouraging greater  
12 efficiency and performance by the Company because of the revenue sharing for  
13 amounts earned above the upper level of the ROE dead-band. The Company  
14 continues to obtain off-system revenue and find cost efficiencies to benefit  
15 customers. The Company's financial performance is fully reviewed by the PUD,  
16 the OAG, and the Commission every year. The interests of the Company, its  
17 shareholders, and its customers remain substantially aligned due to the unique  
18 combination of the PBRC Plan and the Company's AMA.

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<sup>4</sup> Cause No. PUD 202000105, Order No. 716903 at 3-4, (February 8, 2021).

1 **V. EXCESS DEFERRED INCOME TAX**

2 **Q. HAS THERE BEEN ANY CHANGE TO THE CLASSIFICATION OF EDIT**  
3 **AMOUNTS SINCE THE LAST PBRC FILING?**

4 A. Yes. On August 15, 2020, the Internal Revenue Service (IRS) issued PLR  
5 202033002, in which it addressed whether Cost of Removal (COR) is “protected”  
6 by the normalization rules of section 168(i)(9). It ruled that the EDIT resulting from  
7 COR is not subject to normalization rules of section 168(i)(9) and should be  
8 classified as unprotected.

9 **Q. DID CERC ORIGINALLY TREAT REMOVAL COSTS AS PROTECTED**  
10 **OR UNPROTECTED WHEN REVALUING ADIT RESULTING FROM**  
11 **THE TAX CUTS AND JOBS ACT RATE CHANGE?**

12 A. CERC treated removal costs as protected under the normalization rules and  
13 included the associated excess deferred taxes in the protected EDIT balance that  
14 was reported. At the time, there was no clear guidance from the IRS on the  
15 treatment of COR.

16 **Q. DID THE ISSUANCE OF THE PLR BY THE IRS REQUIRE SUO TO**  
17 **RECLASS AMOUNTS ASSOCIATED WITH COR?**

18 A. Yes. In accordance with this guidance from the IRS, the Company reclassified  
19 \$3,317,394 from the net protected liability to an unprotected asset.

20 **Q. HOW HAS THE COMPANY BEEN REFUNDING EDIT THAT RESULTED**  
21 **FROM THE TAX CUTS JOBS ACT OF 2017?**

22 A. In Cause No. PUD 201800029, Order No. 684379, the Company agreed to refund  
23 the then unprotected liability over a period of 5 years. The protected EDIT is being

1 amortized and returned to customers in accordance with the average rate  
2 assumption method (“ARAM”).<sup>5</sup> Every April, the Company issues a one-time bill  
3 credit for the net refund associated with the amortization of EDIT.

4 **Q. WAS 2021 THE FINAL YEAR FOR AMORTIZING THE UNPROTECTED**  
5 **EDIT?**

6 A. Yes. The Company was intending to refund the remaining \$215,957 of unprotected  
7 EDIT to customers in April of 2022.

8 **Q. HOW DID THE RECLASSIFICATION OF THE COR-RELATED EDIT**  
9 **IMPACT THE REFUND?**

10 A. After reclassing \$3,317,394 of COR EDIT to unprotected, the net result is an  
11 unprotected asset balance of \$3,101,437, as of December 31, 2021. If SUO  
12 continued with the 5-year amortization period, then the entire unprotected EDIT  
13 balance (an asset) would be due from customers in April 2022. This would result  
14 in a significant one-time charge in the amount of \$22.97.

15 **Q. DOES THE COMPANY HAVE AN ALTERNATIVE PROPOSAL TO HELP**  
16 **SPREAD THE IMPACT OF THE RECLASSIFICATION OVER**  
17 **MULTIPLE YEARS?**

18 A. Yes. SUO proposes to amortize the unprotected asset at the same rate as the  
19 protected liability until the unprotected asset is fully amortized.

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<sup>5</sup> Cause No. PUD 201800029, Final Order No. 684379 at 10, (October 4, 2018).

1 **Q. HOW LONG DOES SUO ANTICIPATE IT WILL TAKE TO FULLY**  
2 **AMORTIZE THE UNPROTECTED ASSET OF \$3,101,437?**

3 A. SUO estimates that it will take approximately 13 years to fully amortize the  
4 unprotected asset.

5 **Q. WILL CUSTOMERS RECEIVE A CREDIT OR CHARGE DURING THIS**  
6 **PERIOD?**

7 A. No. Because the unprotected balance arising from the IRS ruling on the COR will  
8 offset the return of protected EDIT, the annual refund that is normally provided in  
9 April will cease until the unprotected asset is fully amortized as shown in Direct  
10 Exhibit TDP-1.

11 **VI. COVID-19 REGULATORY ASSET**

12 **Q. DID THE COMPANY CREATE A REGULATORY ASSET PURSUANT TO**  
13 **THE COMMISSION'S INTERIM ORDER ISSUED IN CAUSE NO. PUD**  
14 **202000050<sup>6</sup> TO RECORD INCREASED BAD DEBT EXPENSES AND**  
15 **OTHER COSTS INCURRED AS A RESULT OF ADHERING TO THE**  
16 **GOVERNOR'S DECLARATION OF EMERGENCY?**

17 A. Yes. Pursuant to the Commission's Interim Order the Company has recorded in a  
18 regulatory asset an estimate of \$238,122 in bad debt and other incurred eligible cost  
19 increases.

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<sup>6</sup> Cause No. PUD 202000050, Final Order No. 711412 at 4 (May 7, 2020).

1 **Q. IS THE COMPANY REQUESTING RECOVERY OF THIS REGULATORY**  
2 **ASSET IN THIS PROCEEDING?**

3 A. No, the Company is not, nor is the Company requesting carrying costs on this asset  
4 at this time. The COVID-19 regulatory asset is not included in the PBRC Plan  
5 calculations for the 2021 Test-Year. The Company will request appropriate  
6 treatment and recovery of the COVID-19 regulatory asset in a future Commission  
7 proceeding.

8 **VII. MISCELLANEOUS ITEMS**

9 **Q. HAS THE COMPANY COMPLIED WITH THE REQUIREMENT IN**  
10 **ORDER NO. 721657 OF CAUSE NO. PUD 202100114<sup>7</sup> REGARDING THE**  
11 **COST OF SERVICE STUDY AND DEPRECIATION STUDY?**

12 A. Yes. Per Order No. 721657, the Company presents a proposed timeline to perform  
13 a Cost of Service Study and Depreciation Study.

14 **Q. WHEN DOES SUMMIT PROPOSE A DEPRECIATION STUDY AND**  
15 **COST OF SERVICE STUDY BE PERFORMED?**

16 A. The Company proposes to complete the Depreciation Study and Cost of Service  
17 Study in 2023 and file both studies in the 2024 PBRC. We believe the delay until  
18 2023 is appropriate because 2022 is a usual year for the Company due to the  
19 Transition Services Agreement (“TSA”) with CERC. This approach reduces

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<sup>7</sup> Cause No. PUD 202100114, Final Order No. 721657 at 5.



1 unnecessary expenses being passed through to customers while also maintaining  
2 relevant depreciation and class cost of service rates.

3 **VIII. CONCLUSION**

4 **Q. PLEASE SUMMARIZE YOUR DIRECT TESTIMONY.**

5 A. In my testimony, I provide an overview of the PBRC Plan, including updates made  
6 to Rider Schedule No. 5 PBRC Plan. I discuss that the PBRC Plan is working as  
7 intended and the interests of the Company and its customers remain substantially  
8 aligned because of the unique combination of the PBRC Plan and the Company's  
9 AMA. I identify the reclassification of EDIT since the last PRBC filing and  
10 propose to amortize the unprotected asset at the same rate as the protected liability  
11 until the unprotected asset is fully amortized. Finally, I propose a timeline to  
12 perform both a Cost of Service Study and Depreciation Study.

13 **Q. WHAT ARE YOUR RECOMMENDATIONS?**

14 A. I recommend the Commission approve:

- 15 1. The reclassification of EDIT resulting in amortization of the unprotected  
16 asset of \$3,101,437; and
- 17 2. The timeline to complete and file the Cost of Service Study and  
18 Depreciation Study.

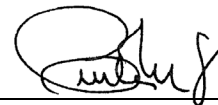
**CERTIFICATE OF SERVICE**

I hereby certify that on the 15th day of March 2022, a full, true, and correct copy of the above and foregoing instrument was served on the following persons by **ELECTRONIC MAIL** and by **UNITED STATES CERTIFIED MAIL**, postage prepaid to:

Brandy L. Wreath  
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OKLAHOMA CORPORATION COMMISSION  
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Curtis M. Long