

FORM OF STATEMENT PURSUANT TO TREASURY REGULATIONS

SECTION 1.355-5(b) BY (Name:) _____,

(Taxpayer Identification Number or Social Security Number:) _____,

A SIGNIFICANT DISTRIBUTE

On January 31, 2014, ONEOK, Inc. ("ONEOK") distributed all of the shares of common stock of ONE Gas, Inc. ("ONE Gas") to ONEOK shareholders (the "Distribution"). Pursuant to the Distribution, each ONEOK shareholder received one share of ONE Gas common stock for every four shares of ONEOK common stock held by such shareholder as of January 21, 2014 (the "Record Date"). ONEOK shareholders also received cash in lieu of the fractional shares of ONE Gas common stock that such ONEOK shareholders would otherwise have received in the Distribution.

The following information is provided pursuant to Treasury Regulations Section 1.355-5(b) with regard to the Distribution:

1. Name, address and employer identification number of the distributing corporation:

ONEOK, Inc.
100 West Fifth Street
Tulsa, OK 74103
EIN: 73-1520922

2. Name, address and employer identification number of the controlled corporation:

ONE Gas, Inc.
100 West Fifth Street
Tulsa, OK 74103
EIN: 46-3561936

3. The Distribution occurred on January 31, 2014.
4. The undersigned was a shareholder owning shares of ONEOK common stock as of the Record Date and received shares of ONE Gas common stock in the Distribution (and may have received cash in lieu of a fractional share of ONE Gas common stock). The aggregate fair market value of the ONE Gas common stock and any cash received by the undersigned was \$_____.
5. The undersigned did not surrender any stock or securities in ONEOK in connection with the Distribution.
6. ONEOK received a private letter ruling from the Internal Revenue Service and an opinion of its counsel to the effect that the Distribution will qualify as tax-free under Section 355 of the Internal Revenue Code of 1986, as amended.

Taxpayer's Signature

IF APPLICABLE, THIS FORM OF STATEMENT SHOULD BE COMPLETED AND ATTACHED TO YOUR 2014 U.S. FEDERAL INCOME TAX RETURN. IT SHOULD NOT BE SENT TO ONEOK OR ONE GAS.