



## ONE GAS, INC.

### WHISTLEBLOWER POLICY

*Procedures for the Submission of Complaints or Concerns  
Regarding Financial Statement Disclosures, Accounting,  
Internal Accounting Controls, or Auditing Matters*

Section 301 of the Sarbanes-Oxley Act of 2002, the applicable rules of the Securities and Exchange Commission, and the listing standards of the New York Stock Exchange require the Audit Committee (the “Committee”) of ONE Gas, Inc. (the “Company”) to establish formal procedures for: (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and (b) the confidential, anonymous submission by employees of the Company, of concerns regarding questionable accounting or auditing matters.

The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. Accordingly, in order to facilitate the reporting of concerns and complaints, the Company’s Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, including concerns regarding questionable accounting or auditing matters (collectively, “Accounting Matters”), and (2) the confidential, anonymous submission by employees of the Company of concerns regarding Accounting Matters.

#### **Submission of Complaints**

Any person, including employees, with a concern or complaint regarding Accounting Matters may submit their concern or complaint in writing to the Chair of the Audit Committee of the Company at its corporate headquarters by regular mail or facsimile as follows:

Chair  
Audit Committee  
ONE Gas, Inc.  
First Place Tower  
15 E. 5<sup>th</sup> Street  
Tulsa, OK 74103  
918.947.6117

The person submitting a complaint should include a telephone number in the submission at which he or she may be contacted if the person requests contact or if the Audit Committee determines that contact is appropriate.

Any employee of the Company may submit a concern or complaint regarding Accounting Matters to the management of the Company without fear of dismissal or retaliation of any kind. The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of an employee with respect to good faith reporting of concerns or complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Employees may forward concerns or complaints regarding Accounting Matters on a **confidential and anonymous** basis to the Chair of the Audit Committee through the Company's whistleblower hotline as follows:

1. Internet

To send a message directly to the Audit Committee via the internet, go to this website address:

[onegas.ethicspoint.com](http://onegas.ethicspoint.com)

Be advised that to use this system with complete anonymity, you should send this message from an unidentifiable location such as a public library terminal.

2. VoiceMail

Call 1-855-654-5560 to leave a message with the Audit Committee.

### **Scope of Matters Covered by These Procedures**

These procedures relate to concerns or complaints relating to any questionable Accounting Matters including, without limitation, the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- Fraud or deliberate error in the recording and maintaining of financial records of the Company;
- Deficiencies in or noncompliance with the Company's internal accounting controls;
- Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- Deviation from full and fair reporting of the Company's financial condition.

## **Treatment of Complaints**

- Upon receipt of a concern or complaint, the Chair of the Audit Committee will (i) determine whether the concern or complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the concern or complaint to the submitter.
- Concerns or complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the General Counsel, Audit Services or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- When possible and when determined appropriate by the Audit Committee, notice of any corrective action taken will be given to the person who submitted the concern or complaint.

## **Reporting and Retention of Complaints and Investigations**

The General Counsel will maintain a log of all concerns or complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and the log will be maintained in accordance with the Company's document retention policy.

Adopted by the Board of Directors on December 13, 2013