VIKING GAS TRANSMISSION COMPANY

IMPLEMENTATION PROCEDURES

STANDARDS OF CONDUCT

PURSUANT TO 18 C.F.R. PART 358 AND §284.286

REVISED: APRIL 1, 2007

PURPOSE

Viking Gas Transmission Company (Company), an interstate natural gas pipeline company, has developed the following procedures to implement and ensure compliance with the Federal Energy Regulatory Commission's (Commission's) Standards of Conduct (SOC) set forth in 18 C.F.R. Part 358.

POSTING

Pursuant to 18 C.F.R. §§ 358.4(e)(1) and (3), Company shall post these procedures on its website.

STANDARDS OF CONDUCT

To ensure compliance with the requirements of the SOC as applicable to interstate natural gas pipelines under 18 C.F.R. § 358.1(a), Company adopts and will utilize the following procedures implementing each of the individual provisions of 18 C.F.R. § 358.4 and § 358.5 in the manner set forth below, section-by-section.

§358.4 INDEPENDENT FUNCTIONING

(a) Separation of functions.

(1) Pursuant to 18 C.F.R. §358.4(a)(1), except in emergency circumstances affecting system reliability, the Transmission Function Employees (TFEs) of Company, as defined in 18 C.F.R. Part 358.3(j), will function independently of the Marketing Affiliates' employees.

IMPLEMENTATION PROCEDURES

VIKING GAS TRANSMISSION COMPANY – STANDARDS OF CONDUCT

Viking Gas Transmission Company (Company), a Delaware corporation, is ultimately owned by ONEOK Partners, L.P. and ONEOK Partners Intermediate Limited Partnership (collectively referred to as ONEOK Partners). ONEOK Partners GP, L.L.C. (ONEOK Partners GP or Operator) is the general partner of ONEOK Partners. The Company does not have any employees but rather the employees of ONEOK Services Company, a subsidiary of ONEOK, Inc. (ONEOK), perform their job duties on behalf of the Company.[1] ONEOK Services Company personnel provide the gas volume scheduling services, gas control function, and marketing of transportation services for the Company. These operating responsibilities are not shared with employees of any Marketing Affiliate. There are some ONEOK Services Company employees that provide support services to both Company and a Marketing Affiliate but none of these shared employees are TFEs. The employees of ONEOK Services Company also have the responsibility to operate, in addition to Company, Midwestern Gas Transmission Company and Guardian Pipeline L.L.C.

The Chief Compliance Officer (CCO), in conjunction with the General Counsel and the Director of Human Resources (HR), has determined that Company does not share TFEs with its Marketing Affiliates.

ONEOK provides certain common services to Company, other Transmission Providers and their Marketing Affiliates that have ownership associations with ONEOK and ONEOK Partners. The common services may include but are not limited to, legal services, human resources and employee benefits, information technology, insurance and risk management, purchasing, inventory control, accounting, SEC reporting, budgeting support, treasury services, tax and internal audit services. Employees providing these common support services are not TFEs. The Company's organizational information is posted on its Internet website in accordance with §358.4(b)(3).

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[1] Where these procedures refer to employees of Company, it should be noted that this reference is made for ease of understanding only, and the personnel are actually employees of ONEOK Services Company. Certain employees may be TFEs of more than one Transmission Provider.

In addition, security measures restricting physical access to areas where transmission information may be accessed have been implemented. The transmission function employees perform their daily activities in an area secured by key-card security access. Marketing Affiliate employees are not permitted access to these secured areas. Company employees are also responsible for ensuring that Marketing Affiliate employees do not have access to any transmission information. All relevant Company employees have been provided Standards of Conduct training, and are on notice, of their special duties not to be a conduit of Company's transmission information to a Marketing Affiliate.

In emergency situations affecting transmission system reliability, the Commission's regulations allow transmission providers to deviate from the SOC. Accordingly, Company may utilize the services of an employee of a Marketing Affiliate in the case of emergency circumstances. However, in such an event, and in accordance with the provisions of 18 C.F.R. Part 358.4(a)(2), a full report will be given to the CCO describing the nature of the services performed by the employee of the Marketing Affiliate.

Further, Company will report to the Commission, and post on its Internet website, each emergency that results in any deviation from the SOC (*i.e.*, if TFEs and employees of Marketing Affiliates do not function independently), within 24-hours of such deviation. Such posting will be made under Informational Postings; Category-Non-discriminatory Rqts; Subcategory-Emergency Deviations and shall remain posted for a period of at least 90-days.

The report must describe the use of any Marketing Affiliate personnel, whether any transmission information was shared with any Marketing Affiliate and any other interaction with any Marketing Affiliate of Company, the time the emergency terminated and the time the employee of the Marketing Affiliate ceased providing services for Company. At the time of cessation of services, the Company or Operator employee responsible for obtaining the services of the employee of the Marketing Affiliate shall be responsible for providing a copy of the SOC to the employee of the Marketing Affiliate and the

employee of the Marketing Affiliate shall sign a certification that he or she will not act as a conduit of information to the Marketing Affiliate. Such reporting and posting by Company would also occur if TFE employees were utilized in emergency circumstances of the Marketing Affiliate.

(3) Pursuant to 18 C.F.R. §358.4(a)(3), Company prohibits the employees of Marketing Affiliates from: (i) conducting transmission system operations or reliability functions and (ii) having access to the system control center or similar facilities used for transmission operations or reliability functions.

Operator, on behalf of Company, controls access with a key-card security system, managed by the Vice President of Corporate Services, restricting the access of a Marketing Affiliate employee to the public areas of Operator's office space. The SOC training makes it clear that employees of Marketing Affiliates shall not have access to the system control center of Company. Company does not share field employees with any Marketing Affiliate and therefore no special procedures need to be implemented in the field.

(4) Pursuant to 18 C.F.R. §358.4(a)(4), Company shares a limited number of support employees with its Marketing Affiliates. All shared support employees are noted within the organization chart and job descriptions. Hiring supervisors are required to provide advance notice to the Director of HR and the Chief Compliance Officer in the event any shared position changes within ONEOK Partners GP. In the event a change has occurred, Company will prepare a revised posting and ensure that the posting is made within seven (7) business days of the change. Company shall post its comprehensive Organization Charts on its Internet website under Informational Postings; Category-Organization Charts.

Shared functions include the consolidation of the books of account and records of the Marketing Affiliates with other affiliates (including the Company) to provide reports to senior management. All other shared functions are support-type functions. The transmission information of Company is

physically separated from the Marketing Affiliates so the employees of the Marketing Affiliates can not obtain access to any Company transmission information.

(5) Pursuant to 18 C.F.R. §358.4(a)(5), Transmission Provider may share senior officers and directors who are not TFEs with their Marketing Affiliates. Certain senior officers and directors of ONEOK Partners GP provide overall leadership and strategic direction for both the Company and Marketing Affiliates and are not TFEs.

(b) Identifying affiliates on the public Internet website.

(1) Pursuant to 18 C.F.R. §358.4(b)(1) Company posts the names and addresses of its Marketing Affiliates on its Internet website. Company has in place procedures that require the Corporate Secretary of ONEOK to notify the CCO of ONEOK Partners GP (i) additions, (ii) sales, deletions or dissolutions, and (iii) name changes of all corporate entities which qualify as "Marketing Affiliates." The procedures further provide that the CCO shall notify the administrators of the database of any additional Marketing Affiliate, any Marketing Affiliate which is dissolved, sold or which otherwise goes out of existence and any Marketing Affiliate with a name change. The CCO shall ensure that the change is posted on Company's Internet website under Informational Postings; Category-Marketing Affiliate Info; Subcategory-Names and Addresses within seven (7) business days of the date of the change.

Company does not make any commercial sales of gas. However, Company may make operational purchases and sales of gas to maintain its pipeline system's operational integrity. Since 18 C.F.R. §358.3(e)(3) exempts "incidental purchase or sales of natural gas to operate interstate natural gas pipeline transmission facilities" from the definition of "Marketing, sales or brokering," these sales are appropriately administered by Company. These Company employees do not qualify as marketing employees and do not constitute a sales unit to which the regulations apply.

(2) Pursuant to 18 C.F.R. §358.4(b)(2) Company posts its shared facilities on its Internet website under Informational Postings; Category-Marketing Affiliate Info; Subcategory-Shared Facilities. Any required changes shall be posted within seven (7) business days of the effective date of the change.

(3) Pursuant to 18 C.F.R. §358.4(b)(3)(i)

(i) Company posts on its Internet website a chart showing the organizational structure of the parent companies and the relative position of all Marketing Affiliates and all service companies to Company. Company shall post such comprehensive Organization Charts on its Internet website under Informational Postings; Category-Organization Charts.

The Corporate Secretary shall submit to the CCO the appropriate changes to the Organization Chart whenever there is the addition or deletion of a Marketing Affiliate, a name change, or an address change and the change posted on the Company's Internet website within seven (7) business days of the effective date of the change.

(ii) Pursuant to 18 C.F.R. §358.4(b)(3)(ii), Company posts on its Internet website Organization Charts and accompanying listing of Job Descriptions of Company showing the business units, job titles and descriptions, and chain of command for all positions, including officers and directors (if applicable), with the exception of clerical, maintenance, and field positions. Company shall post such comprehensive organization charts on its Internet website under Informational Postings; Category-Organization Charts. In addition, the job titles and descriptions shall include an indication whether the employee is involved in transmission or sales, whether the employee is shared with a Marketing Affiliate, and the name of the supervisory employees who manage non-clerical employees involved in transmission functions.

As a part of the procedures designed to ensure that the posting of Organization Chart of Company is kept current, Company has instituted procedures which require hiring supervisors to provide the Director of HR advance notice of any change of officers, directors (if applicable), chain of command, business units, personnel, positions, and job titles or descriptions. The procedures specify that the Director of HR shall make the appropriate changes to the Organization Chart(s) and Job Descriptions postings of Company and post the new chart(s) no later than seven (7) business days after the effective date of the change.

(iii) Pursuant to 18 C.F.R. §358.4(b)(3)(iii), in the event that there are employees (a) who are engaged in transmission functions for Company and marketing or sales functions (if such are instituted) or (b) who are engaged in transmission functions for Company and are employed by any of the Marketing Affiliates (if there are any such employees in the future), Company will post (a) the name of the business unit within the marketing or sales unit (if such is instituted) or (b) the Marketing Affiliate, the organizational structure in which the employee is located, the employee's name, job title, and job description in the marketing or sales unit (if such is instituted) or Marketing Affiliate, and the employee's position within the chain or command of the marketing or sales unit or Marketing Affiliate.

(iv) Pursuant to 18 C.F.R. §358.4(b)(3)(iv), Company will update the information on its Internet website required by §§358.4(b)(1), (2) and (3), no later than seven (7) business days after any change, and post the date on which the information was updated. Company shall post such information on its Internet website under Informational Postings; Category-Organization Charts.

(v) Pursuant to 18 C.F.R. §358.4(b)(3)(v), Company will post the names and addresses of potential merger partners as affiliates no later than seven (7) business days after the potential merger is announced. Such information shall be posted on its Internet website under Informational Postings; Category-Marketing Affiliate Info; Subcategory-Potential Mergers.

(vi) Pursuant to 18 C.F.R. §358.4(b)(3)(vi), Company's postings will comply with the requirements of 18 C.F.R. §§284.12(a) and §§284.12(b)(3)(v).

(c) Transfers.

To ensure compliance with 18 C.F.R. §358.4(c), Operator will identify information necessary for posting a notice on Company's Internet website of any employee transfer between Company and a Marketing Affiliate and that the posting will include: the name of the transferring employee, the respective titles held while performing each function (i.e., on behalf of Company or the Marketing Affiliate), and the effective date of the transfer. The procedure provides that the posting will remain on the Company Internet website for 90 days. Such information shall be posted on the Company's Internet website under Informational Postings; Category-Marketing Affiliate Info; Subcategory-Employee Transfers.

Company has identified all companies that qualify as a Marketing Affiliate, as that term is defined in 18 C.F.R. Part 358, has provided for a procedure to update this list no later than seven (7) business days of any change and to use this list in the determination of when a transfer between Company and an Marketing Affiliate occurs. Operator has also implemented procedures for transfers to and from an Marketing Affiliate which provide that on the date of transfer there will be (i) a change in employee's access to company IT applications, (ii) deletion of the employee from all distribution lists of the company from which the employee transfers and (iii) the provision of a copy of the SOC to the employee. If the transfer is to Company or Operator, the procedures provide for SOC training within the first week of employment with Company or Operator. If the transfer is to a Marketing Affiliate, the procedures provide for an exit interview and the execution of a commitment not to be a conduit of information from Company to the Marketing Affiliate.

(d) Books and records.

Pursuant to 18 C.F.R. §358.4(d), Company will maintain its books of account and records (as prescribed under 18 C.F.R. Parts 101, 125, 201 and 225) separately from those of its Marketing Affiliates and these will be available for Commission inspections.

(e) Written Procedures.

Regarding the following requirements under 18 C.F.R. §358.4(e), Company has fulfilled and carried out such requirements and has maintained the necessary documentation.

(1) Pursuant to 18 C.F.R. §358.4(e)(1), on or before February 9, 2004, Company made its Informational Filing setting forth its plan and schedule for implementing the SOC and posted the Informational Filing on the Company's Internet website.

(2) Pursuant to 18 C.F.R. §358.4(e)(2), Company has been in compliance with the SOC since September 22, 2004.

(3) Pursuant to 18 C.F.R. §358.4(e)(3), on September 22, 2004, Company posted its Implementation Procedures on its Internet website. Company posted a revised version of these Implementation Procedures on its Internet website on April 2, 2007.

(4) Pursuant to 18 C.F.R. §358.4(e)(4), Operator, on behalf of Company, distributed its Implementation Procedures to Company's employees and employees of Company's Marketing Affiliates by September 22, 2004. It will distribute the revised Implementation Procedures to all employees of Company and

Company's Marketing Affiliates no later than seven days after posting of the revised Implementation Procedures.

(5) Pursuant to 18 C.F.R. §358.4(e)(5), Company shall provide annual training to officers and directors as well as employees with access to transmission information or information concerning gas or electric purchases, sales, or marketing functions. The Company shall require each employee to sign a document or certify electronically signifying that s/he has participated in the training.

(6) Pursuant to 18 C.F.R. §358.4(e)(6), Company has designated a CCO as follows:

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100 West 5th Street
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Joseph.Miller@ONEOK.com

The CCO will be responsible for implementation and maintenance of the SOC compliance, posting of the Implementation Procedures, and employee training. The CCO will make arrangements to conduct internal audits on a periodic basis to ensure continued compliance with the SOC and the Implementation Procedures.

§358.5 NON-DISCRIMINATION REQUIREMENTS.

(a) Information access.

(1) Pursuant to 18 C.F.R. §358.5(a)(1), Operator has conducted training instructing employees of Company that any employee of any Marketing Affiliate may only have access to transmission information available to Company's transmission customers via postings on Company's Internet website and must not have access to any transmission information about Company's system that is not available to all users of the Company Internet website. Currently, Marketing Affiliate employees do not have non-public area access to the floors of Company's office building where Company conducts transmission functions or stores transmission function information. Marketing Affiliate employees do not have access to IT databases containing Company's transmission information. Consequently, Company's transmission information is secure on a day-to-day basis from employees of Marketing Affiliates. In the event an employee of a Marketing Affiliate would visit a floor of Operator's office building where Company conducts transmission functions or stores transmission function information, the visiting employee would be accompanied by a Company employee who would monitor the activities of the employee of the Marketing Affiliate to ensure that no transmission data is available to that employee.

(2) Pursuant to 18 C.F.R. §358.5(a)(2), Company's procedures specify and Operator has conducted training for Company's employees instructing that any employee of a Marketing Affiliate is prohibited from obtaining information about Company's transmission system (including, but not limited to, information about available transmission capability, price, curtailments, storage, ancillary services, balancing, maintenance activity, capacity expansion plans, or similar information) through access to transmission information not posted on the Company Internet website or that is not otherwise also available to the general public without restriction.

Transportation service requests are maintained in computer databases located in Operator's office building in Tulsa, Oklahoma. Access to these databases is limited to Operator's personnel. The procedures to protect confidential databases are as follows:

(i) Confidential databases are physically stored on a secured local area network environment to prevent unauthorized access.

(ii) The network file server and network communications server are physically located in a locked room accessible only to Operator's systems operations personnel.

(iii) System operations personnel perform network administrator functions including, but not limited to, physical hardware connection, user identification assignments and password initialization, program and data access controls for individual network users, and system backup.

(iv) Database access is provided only to personnel who have a business requirement to add, update, or view the data contained in the database. For multi-user, multi-access databases, update capability is provided only to personnel who have a business requirement to change data. For personnel who have a business requirement to view the information contained in the database, read-only capability is provided.

(v) To protect the network from unauthorized dial-up access, additional security measures have been implemented:

a) Dial-up users must use Virtual Private Network (VPN) communications software package;

b) The VPN dial-up option requires active directory authentication;

(vi) Regarding the shared electronic communication systems, instructions to Operator employees have been provided to ensure that their calendars and electronic mail are not accessed by Marketing Affiliate employees.

(b) Prohibited disclosure.

(1) Pursuant to 18 C.F.R. §358.5(b)(1), Operator has conducted training for Company's employees instructing that Company employees may not disclose to employees of Company's Marketing Affiliates any information concerning the transmission system of Company or the transmission system of another (including, but not limited to, information received from non-affiliates or information about available transmission capability, price, curtailments, storage, ancillary services, balancing, maintenance activity, capacity expansion plans, or similar information) through non-public communications conducted off the Company Internet website or through access to information not posted on the Company Internet website that is not contemporaneously available to the public.

(2) Pursuant to 18 C.F.R. §358.5(b)(2), Operator has conducted training of Company employees instructing that Company employees may not share any information acquired from non-affiliated transmission customers or potential nonaffiliated transmission customers, or developed in the course of responding to requests for transmission service on the Company Internet website, with employees of its Marketing Affiliates, except to the limited extent information is required to be posted on the Company Internet website in response to a request for transmission service. The Company's procedures for handling a request for information that is not public, is to refer the requestor to the Company's Internet website.

(3) Pursuant to 18 C.F.R. §358.5(b)(3), Operator has conducted training of Company employees instructing that if an employee of Company discloses information in a manner contrary to the requirements of §358.5(b)(1) and (2), the employee will notify the supervisor of his/her department and the CCO, who will immediately post such information on the Company's Internet website.

(4) Pursuant to 18 C.F.R. §358.5(b)(4), a non-affiliated transmission customer may voluntarily consent, in writing, to allow Company to share the non-affiliated customer's information with the Company's Marketing Affiliates. If a non-affiliated customer authorizes Company to share its information with the Company's Marketing Affiliates, Company shall post notice on its Internet website of the consent along with a statement that the Company did not provide any preferences, either operational or rate-related, in exchange for voluntary consent. Such information shall be posted on Company's Internet website under Informational Postings; Category-Non-discrimination Rqts; Subcategory-Information Disclosure.

(5) Pursuant to 18 C.F.R. §358.5(b)(5), Company's procedures specify and Operator has conducted training instructing that Company will not be required to contemporaneously disclose to all transmission customers or potential transmission customers information covered by §358.5(b)(1) if it relates solely to a Marketing Affiliate's specific request for transmission service.

(6) 18 CFR §358.5(b)(6) does not apply to natural gas companies.

(7) Pursuant to 18 C.F.R. §358.5(b)(7), Operator's training of all employees and training of new employees shall make it clear that neither Company nor an employee of Company is permitted either to be, or to use anyone as, a conduit for sharing Company or other transmission provider's customer information covered by the prohibitions of §358.5(b)(1) and (2) with its Marketing Affiliates. All Company employees are trained with regard to this requirement. In addition, Operator requires all employees that Company shares with Marketing Affiliates to certify that they will not be a conduit for Marketing Affiliates to obtain access to Company's transmission information.

(8) Pursuant to 18 C.F.R. §358.5(b)(8), Operator has conducted training instructing that Company and Operator are permitted to share operating information with Marketing Affiliates necessary to maintain the operations of the transmission system with its Marketing Affiliates.

(c) Implementing tariffs.

(1) Pursuant to 18 C.F.R. §358.5(c)(1), Operator has conducted training of relevant Company employees instructing that Company will strictly enforce all tariff provisions relating to the sale or purchase of open access transmission service, if these tariff provisions do not permit the use of discretion.

(2) Pursuant to 18 C.F.R. §358.5(c)(2), Operator has conducted training of relevant Company employees instructing that Company will apply all tariff provisions relating to the sale or purchase of open access transmission service in a fair and impartial manner that treats all transmission customers in a non-discriminatory manner, if these tariff provisions permit the use of discretion.

(3) Pursuant to 18 C.F.R. §358.5(c)(3), Operator has conducted training of relevant Company employees instructing that Company must process all similar requests for transmission in the same manner and within the same period of time.

(4) Pursuant to 18 C.F.R. §358.5(c)(4)(ii), Company maintains a written log of waivers that Company grants with respect to tariff provisions that provide for such discretionary waivers. Company will provide the log to any person requesting it within 24 hours of the request.

(5) Pursuant to 18 C.F.R. §358.5(c)(5), Operator has conducted training instructing that Company may not, through the Company tariff or otherwise, give preference to its Marketing Affiliates over any other wholesale customer, in matters relating to the sale or purchase of transmission service (including, but not limited to, issues of price, curtailments, scheduling, priority, ancillary services, or balancing).

(d) Discounts.

Pursuant to 18 C.F.R. §358.5(d), Operator has implemented a mechanism in its computer system that posts on Company's Internet website notice of any offer of a discount for any transmission service made by Company contemporaneously with the time that the offer is contractually binding. The posting includes: the name of the customer involved in the discount and whether it is an affiliate or whether an affiliate is involved in the transaction; the rate offered; the maximum rate; the time period for which the discount is to apply; the quantity of gas that the discount was based on; the delivery points under the transaction; and any conditions or requirements applicable to the discount. Operator shall post discounts for sixty (60) days on Company's Internet website under Informational Postings; Category-Non-discrimination Rqts; Subcategory-Discounts.