



## Report of Independent Accountants

To the Board of Directors and Management of Oklahoma Natural Gas

We have examined management's assertion that Oklahoma Natural Gas (the "Company") complied with the servicing criteria described in the accompanying Form of Annual Servicing Criteria Compliance Certificate as of December 31, 2023. Oklahoma Natural Gas's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion about Oklahoma Natural Gas's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

Our examination does not provide a legal determination on Oklahoma Natural Gas's compliance with the specified requirements.

In our opinion, management's assertion that Oklahoma Natural Gas complied with the servicing criteria described in the accompanying Form of Annual Servicing Criteria Compliance Certificate as of December 31, 2023 is fairly stated, in all material respects.

This report is intended solely for the information and use of management of Oklahoma Natural Gas and the Oklahoma Development Finance Authority and is not intended to be and should not be used by anyone other than these specified parties.

*PricewaterhouseCoopers LLP*

March 29, 2024

**PricewaterhouseCoopers LLP**  
**Oklahoma Natural Gas – Attestation**  
**For the Year Ended December 31, 2023**  
**PwC Required Communications**

We reaffirm our responsibility to bring to your attention any accounting, auditing, or other related matter that we believe warrants your consideration in conjunction with our attestation procedures for Oklahoma Natural Gas (the “Company”) for the year ended December 31, 2023. This report and the information that it contains is intended solely for the information and use of those charged with governance, and management, and should not be used by anyone other than these specified parties.

Our required communications set forth below comply with AICPA requirements related to our 2023 procedures for the Companies. We have completed our procedures and provide the status update below.

Fraud is a broad legal concept and auditors do not make legal determinations of whether fraud has occurred. Rather, the auditor's interest specifically relates to acts that result in a material misstatement of the financial statements. The primary factor that distinguishes fraud from error is whether the underlying action that results in the misstatement of the financial statements is intentional. The following two types of misstatements are relevant to the auditor's consideration of fraud – (1) misstatement arising from fraudulent financial reporting, and (2) misstatements arising from misappropriation of assets. We discussed considerations around fraud with those charged with financial reporting oversight as part of our planning procedures to inform our assessment of fraud risks. Key items discussed were:

- Programs and controls in place to mitigate the risk of fraud and error
- Specific concerns about the risk of fraud or error
- Any actual, alleged or suspected fraud
- Oversight of the assessment of fraud risks and mitigating controls
- Violations or possible violations of law
- Nature and extent of communications about misappropriations by lower level employees
- Other matters relevant to the audit

➤ ***Required communications***

During the course of our audit, we received management’s full cooperation and complete access to all the Companies’ financial records. There were no:

- Changes in the terms of the engagement
- Updates to our audit strategy
- Changes to our significant audit risks
- Changes to significant accounting policies or estimates
- Alternative accounting treatments
- Examples of bias or other quality issues in the Companies’ financial reporting
- Undisclosed significant risks or exposures which could have a material impact on the Companies
- Scope restrictions
- Disagreements with management
- Difficult or contentious issues
- Consultations with other accountants about significant auditing or accounting matters for which we had a concern
- Errors or irregularities noted
- Significant deficiencies or material weaknesses identified by us or management
- Other matters or material written communications

- Changes in the relationship between our Firm and the Companies which may reasonably be thought to bear on our independence

In addition, we are not aware of any:

- Fraud or illegal acts involving senior management or employees in key financial reporting roles, or that would cause a material misstatement in the financial statements
- Related party transactions that warrant disclosure in the financial statements, which are not already disclosed
- Material uncertainties or events which might cast substantial doubt on the companies' ability to continue as a going concern
- Instances of non-compliance with laws and regulations

➤ ***Other material written communications***

- Appendix 1 includes copies of management's representation letter.
- Appendix 2 includes copies of in-house counsel's legal representation letter.
- Appendix 3 includes copies of our audit report.



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March 29, 2024

PricewaterhouseCoopers LLP  
6120 S. Yale Ave Suite #1850  
Tulsa, OK 74136

We are providing this letter in connection with your examination related to management's assertion that Oklahoma Natural Gas (the "Company") complied with the servicing criteria described in the Form of Annual Servicing Criteria Compliance Certificate as of December 31, 2023. We confirm that we are responsible for the design, implementation, and maintenance of internal controls relevant to the preparation of the subject matter that is free from material misstatement, whether due to fraud or error.

Certain representations in this letter are described as being limited to those matters that are material. Items are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by intended users based on the subject matter.

We confirm, to the best of our knowledge and belief, as of March 29, 2024, the date of your report, the following representations made to you during your engagement:

1. We are responsible for the subject matter and management's assertion related thereto.
2. We are responsible for selecting the servicing criteria to be used in the Form of Annual Servicing Criteria Compliance Certificate, and for determining that the criteria are suitable, appropriate for the purpose of the engagement, and will be available to the intended users of the subject matter.
3. All relevant matters are reflected in the Form of Annual Servicing Criteria Compliance Certificate and management's assertion related thereto.
4. We have made available to you:
  - a. access to all information necessary for purposes of the engagement.
  - b. unrestricted access to personnel of the Company from whom you have requested information.
5. There are no known material matters contradicting the subject matter or management's assertion.
6. There are no communications from regulatory agencies or others affecting the subject matter or management's assertion, including communications received between December 31, 2023 and the date of your report.
7. We have disclosed to you all deficiencies in internal control relevant to the engagement of which we are aware.
8. We have no knowledge of any actual, suspected or alleged fraud or noncompliance with laws or regulations affecting the subject matter.
9. We have made available to you all changes or expected changes to the Company's affiliates/beneficial owners, as defined in Rule 2-01 of Regulation S-X, during the period ended December 31, 2023. We understand that such changes could have come about, for example, as a result of mergers, acquisitions, investments or establishment of new entities. Changes were communicated prior to the date for which independence was required with respect to the affiliate/beneficial owner (e.g., in coordination with the letter of intent or the commitment date of the transaction). The independence

rules encompass not only the Company, but also its affiliates and beneficial owners, as defined in Rule 2-01 of Regulation S-X.

10. We have disclosed to you all amendments made to monthly or semi-annual servicer's certificates.
11. The amended semi-annual servicer's certificate filed on April 28, 2023, was made, after discussions with the Trustee, to provide the most updated amounts prior to the first required payment on May 1, 2023, and was not made as a result of incorrect data in the original filing on April 25, 2023.
12. The amended semi-annual servicer's certificate filed on December 12, 2023, was made after discussions with the ODFA, to display the bucketing of expenses in a consistent manner across all utilities within the state and was not made as a result of incorrect data in the original filing of October 25, 2023.

To the best of our knowledge and belief, no events have occurred subsequent to December 31, 2023 and through the date of this letter that would have a material effect on the subject matter or management's assertion.

DocuSigned by:

*Christopher P. Sighinolfi*

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Christopher P. Sighinolfi  
Senior Vice President and Chief Financial Officer

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**BRIAN BRUMFIELD**

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Brian Brumfield  
Vice President, Chief Accounting Officer and Controller

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*BKS*