

<p style="text-align: center;">EMPLOYEE COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS</p>

Personnel Administration

April 4, 2003

Any employee of the company may submit a good faith complaint regarding accounting or auditing matters to the management of the company without fear of dismissal or retaliation of any kind. The company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The company's Audit Committee will oversee treatment of employee concerns in this area.

In order to facilitate the reporting of employee 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 ("Accounting Matters") and (2) the confidential, anonymous submission by employees of concerns regarding questionable "Accounting Matters."

Receipt of Employee Complaints Regarding Accounting Matters

- Employees may report their complaints directly to the General Counsel of the company at the company's toll free number 1-800-722-3612 or the Tulsa Main Number of 493-7700; or
- Employees may report their complaints on a confidential or anonymous basis to the company's independent "Compliance Reportline" ("Reportline") toll free at (888) 595-1322 or locally at 595-5090. The Reportline is staffed by a party other than the company. When a person calls the Reportline they are advised by a recorded message that the caller can remain anonymous if they choose and that they will not be retaliated against for making a complaint. An operator will then come on the line and will find out the nature of the caller's needs and if the caller wishes to remain anonymous, the intake operator will request that the caller call back within five days for a response regarding the complaint.

Scope of Matters Covered by These Procedures

These procedures relate to employee complaints relating to any questionable accounting or auditing 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 complaint made directly to the General Counsel, the General Counsel will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- Upon receipt of an anonymous complaint, the General Counsel will receive the anonymous information from the “Compliance Reportline.”
- Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the General Counsel, Internal Auditor 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.
- 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 such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations

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