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# The General Ledger

COPAS of Oklahoma City Newsletter



May 2005

[www.copasokc.org](http://www.copasokc.org)

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## Meeting Information

**Tuesday, May 17, 2005**

**No Committee Meetings  
(except Education Committee)**

**Employer Luncheon**

**Oklahoma Ballroom**

**Registration**

**11:30 am-11:45 am**

**Announcements**

**11:45 am-12:00 pm**

**Technical Session**

**12:00 pm-1:00 pm**

**Lunch**

**1:00 pm**

**Guest Fee: \$25**

**Technical Session** We are honored to have as the technical session speaker this month Mr. Chuck Watson. Mr. Watson is a Houston entrepreneur in energy, real estate, and sports entertainment. He is Chairman of Eagle Energy Partners; a principal of Caldwell Watson Real Estate Group; and Chairman of the Houston Super Bowl XXXVIII Host Committee. Mr. Watson is the owner of the AHL Houston Aeros hockey franchise and minority owner and board member of the NFL Houston Texans. Mr. Watson was the Chairman and CEO of Houston-based Dynegy Inc. He established NGC Corp., Dynegy's predecessor, in 1985 and served as

## Meeting Location

**NOTICE! New Meeting Location!**

**Crowne Plaza  
2945 Northwest Expressway  
(north side of NW Expressway  
between N May and Independence)**

Chairman and CEO until his departure in May of 2002.

Mr. Watson has served on the boards of the Independent Petroleum Association of America (IPAA), Natural Gas Supply Association (NGSA), Interstate Natural Gas Association of America (INGAA), Edison Electric Institute (EEI), Natural Gas Council (NGC) and is currently on the board of Baker Hughes. He is also on the board of the Baylor College of Medicine and a member of the Governors Business Council.

Mr. Watson is a graduate of Oklahoma State University where he has served as governor, trustee and chairman of the OSU Foundation, was inducted into the OSU Alumni Hall Of Fame in 1997, and in 2001, following his commencement address, received OSU's highest honor of the Henry G. Bennett Award. Also in 2001, he was inducted into the Texas Business Hall of Fame and was named "Master Entrepreneur" by Ernst & Young.

Please join us for what will be our premier speaker of the year.

**Dinner Menu:** Spinach salad with onions, mandarin oranges, feta and olives; London Broil with potato duchesne and vegetable medley; Peanut Butter Chocolate pie for dessert.

## President's Message

Well, another year for COPAS of Oklahoma City has passed. It sure did go by fast. Our society accomplished a lot this year. Listed are a few.

- We finished this year with 220 members; surpassing our highest membership set in 1993 of 217 members.
- We formed two new committees – Midstream / Downstream and Financial Reporting / SOX.
- We averaged an attendance of 100 members at Society meetings.
- We continued to offer some great educational opportunities through meetings and seminars such as the Oklahoma Gross Production Tax seminar and the Midstream / Downstream Symposium.

- We continued to gain young new members in our society. Hopefully, they will help keep this organization growing.

We conclude this year with our Annual Employer Appreciation Luncheon, and I know Randy has a great speaker lined up for us. So please make sure you invite your managers or those responsible for allowing you to join COPAS this year to the luncheon. This is our way of saying thank you for supporting our organization.

Additionally, our annual Education Day will be June 2 at the University of Central Oklahoma. The Education Committee has been working hard on the agenda, and it is shaping up to be good one. Please make sure you sign up to attend.

I would like to make one last mention about the meeting last week in Corpus Christi, Texas. As I sat in several meetings and attended the Board of Directors meeting, it dawned on me just how involved our society is at the National level for COPAS. I would like to recognize those who have served at the National level for the past couple of years to current.

Barb Koch	* Co-Chair of Small Oil and Gas Companies * Board of Director * Chair of National Meeting Advisory Committee * Vice-Chair of National Editorial Committee
Pat Martindale	* Board of Director * Chair of Publication Committee
Nita Durant	* Co-Chair of Small Oil and Gas Companies
Jean Hale	* Vice-Chair of Financial Reporting
Cindy Heymans	* Nominating Committee
Marvinette Ponder	*Chair of Revenue Committee
Jodie Ford	*Chair of Small Oil and Gas Companies *Nominating Committee
Roger Gann	*Chair of CEPS Control Panel *Vice-Chair of Emerging Issues

We are a very active society, and I would like to thank everyone for their contributions this last year.

I hope to see everyone at our next meeting.

Roger



**May 17, 2005**  
Society Meeting  
Employer Appreciation Luncheon

**June 2, 2005 – UCO**  
Education Day

## Committee News

Acct 1300 Audit

Chair: Todd Attalla, Martindale

For the April meeting, the Audit Committee had four members in attendance representing three companies. The JI and Audit committees began with a good discussion about several issues within Draft #5 of the Field Office Costs document along with the comments and related National Committee responses regarding Draft #4. Melissa Gruenewald then gave a brief summary of the Payout Document. Finally, the group suggested a couple of corrections to the wording in the Chargeability of Offsite Technology that Dennis will forward to Alan Gopen. We look forward to completion and publication of these important documents and thank you all for your participation in our discussions.

Todd

Acct 1400 Certification

Chair: Jean Hale, Dominion

**CONGRATULATIONS TO MINCHUN (Alice) WILSON!** Minchun has successfully completed the APA examinations and received her APA certificate at the Spring National Meeting. The Oklahoma City Society now has three (3) fully accredited APAs, Joe Evans, Jeff Marsel and Minchun Wilson.

The next APA exam in Oklahoma City is scheduled for June 24 at the offices of Chaparral Energy. The deadline for registration is June 10. Reminder: The OKC Society has a library of APA study materials that are FREE to check out for COPAS OKC members.

Contact Jean Hale at [jean\\_e\\_hale@dom.com](mailto:jean_e_hale@dom.com) for more information about the APA or to check out study materials.

Jean

Acct 1500 Education

Chairs: Jean Hale, Dominion

The Education Committee met at 5:00 pm in the Wildcat Room of The Crown Plaza Hotel on Tuesday, April 19, 2005.

Nine members were present representing seven companies. The committee discussed arrangements for Education Day scheduled for Thursday, June 2. The agenda and registration form was emailed to all members on April 22. The deadline for the "Early-Bird" registration rate of \$40 for member company employees and \$75 for non-members is May 20. The registration deadline is May 27. Registration forms are also available on the OKC website at [www.copasokc.org](http://www.copasokc.org). The final meeting of the 2004-2005 year will be immediately following the Society Meeting dinner on Tuesday, May 17 in the State Room (room where dinner is held).

Next year will be a busy and exciting year for the Education Committee and we need more members. Please consider being a part of this committee by indicating as such on your membership renewal to be mailed in July.

For more information contact: Jean Hale, Education Committee Chair at [jean\\_e\\_hale@dom.com](mailto:jean_e_hale@dom.com) or 749-5245.

Jean

Acct 1600 Financial Reporting/Sarbanes Oxley  
Chair: Joe Evans, Evans, Gaither & Associates PLLC

The Financial Reporting / Sarbanes – Oxley Committee last met on Tuesday, March 22 for its initial meeting of the 2005 year. There were four members in attendance with four companies represented. The committee discussed its goals and objectives, which were to inform the members of the committee and COPAS of Oklahoma City about significant issues in generally accepted accounting principals and financial reporting. Our current focus will be to learn more about the Sarbanes – Oxley Act and its impact on public companies or those planning to become public. If you have requests for specific speakers or topics, please forward them to Joe Evans at [jevans@egacpas.com](mailto:jevans@egacpas.com).

Joe

Acct 1700 Joint Interest  
Chairs: Dennis McGee, Chesapeake  
Melissa Gruenewald, Chesapeake

Hello Everyone! At our April meeting, the JI committee had 23 attendees representing 9 different companies. The JI and Audit committees began with a good discussion about several issues within Draft #5 of the Field Office Costs document along with the comments and related National Committee responses regarding Draft #4. Melissa Gruenewald then gave a brief summary of the Payout Document. Finally, the group suggested a couple of corrections to the wording in the Chargeability of Offsite Technology that Dennis will forward to Alan Gopen. We look forward to completion and publication of these important documents and

thank you all for your participation in our discussions. Hope to see you in May!

Dennis

Acct 1800 Membership  
Chair: Jean Hale, Dominion

Membership stands at 220. The Membership Committee will be sending out 2005-2006 Membership Packets in July. If you know of someone that might be interested or benefit from membership in COPAS, please forward their contact information to Randy Goben, 2005-2006 Membership Chair at [rgoben@chkenergy.com](mailto:rgoben@chkenergy.com)

Acct 1900 Midstream / Downstream  
Chairs: Amanda Muniz, Devon  
Meagen Michael, Devon

We held a joint session between the Revenue Committee and the new Midstream/Downstream Committee. Scott McKinney from Devon Energy was our speaker. His presentation was on Utilizing GIS in Marketing/Midstream.

Amanda

Acct 2000 Revenue  
Chairs: Mark Evans, Chesapeake  
Melanie Hayhurst, Chesapeake

We had a joint session between the Revenue Committee and the new Midstream/Downstream Committee. We had 29 members present, representing 10 different companies. Scott McKinney from Devon Energy was our speaker. His presentation was on Utilizing GIS in Marketing/Midstream.

Mark & Melanie

Acct 2100 Small Oil and Gas Companies

Chairs: Richard Friant, Gulfport  
Bill Head, Earlsboro

Twenty-seven members representing twenty-one different companies were in attendance at the committee meeting to hear Trebor Nall's presentation on taxes.

Richard

Acct 2200 Tax

Chairs: Matt Johnson, OGE Energy  
Louise Cleary, Cleary Petroleum

The April Tax Committee monthly meeting was held on April 20, 2005. Rick Kroeker, the Chief Engineer with Enogex Measurements gave a presentation on Natural Gas Measurement. There were 26 people in attendance, representing 14 different companies.

The May meeting is scheduled for Wednesday, May 18, 2005 at 11:30 a.m. at the Petroleum Club, Downtown OKC, Bank One Tower, 35<sup>th</sup> Floor. The presentation this month will be on Texas Tax Law and the speaker will be Keith Johnson with the Texas Comptroller of Public Accounts-Tulsa Audit Office. Additionally, we will be electing officers for the 2005-2006 terms. Submit your nominations to Matt Johnson ([johnsmd@oge.com](mailto:johnsmd@oge.com)). The slate will be presented at the meeting.

We encourage all members to attend and place your vote. Email Ralayna Hurley ([rhurley@chkenegy.com](mailto:rhurley@chkenegy.com)) by noon Monday, May 16, 2005 for a reservation. The cost is \$15 for COPAS members and \$20 for non-members.

Louise

Acct 2300 Nominating

Chairs: Cynthia Heymans, SeaDog Acctg  
Pat Martindale, Marticons  
David Arms, Earlsboro

The COPAS-Oklahoma City Society's Annual Meeting will be held on May 17, 2005. Each Regular Member in attendance will be entitled to vote for three candidates to fill vacancies on the Board of Directors for the three-year term beginning June 1, 2005. The positions are currently held by Jodie Ford, Barbara Koch and Marvinette Ponder, none of whom are eligible for re-election.

The Nominating Committee has identified three candidates for the upcoming Board vacancies.

**Janie Colliver** with Mustang Fuel Corporation has been a member for approximately 14 years and regularly attends the Revenue Committee meetings. Janie assisted with the last two national meetings hosted by our society. She is currently serving on the Education committee and is assisting in planning this year's Employer Appreciation Day.

**Kathy Jones**, Dutcher & Company, has been an active member of COPAS since 1999. Kathy served on the Registration subcommittee for the Fall 2002 National Meeting and helped plan the past two Holiday Meeting festivities as well as this year's Golf Tournament.

**Jim Tyler** with Reserve Petroleum Company first joined COPAS in 1980. Jim was our society's President from 1989-1990 and is looking forward to serving again.

Please contact a member of the Nominating Committee if you are interested in serving on the Board or if you would like to nominate someone for the Board.

We will also take nominations from the floor at the May 17, 2005 meeting. Any nominees must be willing to serve and must have their company's support. If you have any questions, do not hesitate to get in touch with a member of the Nominating Committee:

Cindy Heymans 405-843-8360  
[cheymans@sbcglobal.net](mailto:cheymans@sbcglobal.net)

Pat Martindale 405-728-3003  
[p.martindale@marticons.com](mailto:p.martindale@marticons.com)

David Arms 405-285-5388  
[darms@coxinet.net](mailto:darms@coxinet.net)

# BOARD OF DIRECTORS

## President

Roger Gann, Martindale Consultants  
Ph: 405-728-3003, Ext 18  
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**Board Liaison to:**  
Golf Committee

## President-Elect

Jean Hale, Dominion Resources  
Ph: 405-749-5245  
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**Board Liaison to:**  
Audit Committee  
Membership Committee  
Newsletter

## Vice-President

Randy Goben, Chesapeake Energy  
Ph: 405-879-9156  
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**Board Liaison to:**  
Education Committee  
Employer Appreciation Luncheon

## Secretary/Historian

Mandy Wright, Devon Energy  
Ph: 405-228-4402  
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Email: mandy.wright@dvn.com

**Board Liaison to:**  
Joint Interest Committee

## Treasurer

Jeanette Coker, Grant Thornton  
Ph: 405-218-2846  
Fax: 405-218-2801  
Email: jcoker@gt.com

**Board Liaison to:**  
Tax Committee

## Director

Jodie Ford, Mineral Acquisition Partners, Inc.  
Facilities Coordinator  
Ph: 405-516-7600, ext 102  
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Email: jford@maproyalty.com

**Board Liaison to:**  
Small Oil and Gas Companies Committee  
Financial Reporting/Sarbanes-Oxley Committee

## Director

Marvinette Ponder, Devon Energy  
Ph: 405-552-4722  
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Email: marvinette.ponder@dvn.com

**Board Liaison to:**  
Holiday Luncheon

## Director

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Ph: 405-627-4794  
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**Board Liaison to:**  
Revenue Committee

## Director (Ex-Officio)

Barbara Koch, Earlsboro Energies  
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Fax: 405-840-9419  
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**Board Liaison to:**  
Midstream Accounting Committee  
Nominating Committee  
Website

## National Board Liaison

Barbara Koch  
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# COMMITTEE CHAIRS

## Audit

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## Certification

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## Education

Jean Hale, Dominion  
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## Financial Reporting/Sarbanes-Oxley

Joe Evans, Evans, Gaither & Associates PLLC  
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## Joint Interest

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Melissa Gruenewald, Chesapeake Energy  
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## Membership

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## Midstream/Downstream

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## Revenue

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Melanie Hayhurst, Chesapeake Energy  
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## Small Oil and Gas Companies

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Email: rfriant@gulfportenergy.com

Bill Head, Earlsboro Energies  
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## Tax

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Louise Cleary, Cleary Petroleum  
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