

<p>Form 5500</p> <p>Department of the Treasury Internal Revenue Service</p> <hr/> <p>Department of Labor Employee Benefits Security Administration</p> <hr/> <p>Pension Benefit Guaranty Corporation</p>	<p>Annual Return/Report of Employee Benefit Plan</p> <p>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p>▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	<p>OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: 24pt; font-weight: bold;">2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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Part I Annual Report Identification Information
 For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A This return/report is for: a multiemployer plan a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan a DFE (specify) _____

B This return/report is: the first return/report the final return/report

an amended return/report a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. ▶

D Check box if filing under: Form 5558 automatic extension the DFVC program

special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶

Part II Basic Plan Information—enter all requested information

<p>1a Name of plan <u>SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN</u></p>	<p>1b Three-digit plan number (PN) ▶ <u>505</u></p>
<p>2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>SOUTHERN STAR CENTRAL GAS PIPELINE, INC.</u></p> <p><u>4700 STATE ROUTE 56</u> <u>OWENSBORO, KY 42301</u></p>	<p>1c Effective date of plan <u>01/01/2011</u></p> <p>2b Employer Identification Number (EIN) <u>73-0183220</u></p> <p>2c Plan Sponsor's telephone number <u>270-852-5000</u></p> <p>2d Business code (see instructions) <u>486000</u></p>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2025	REGINA HERMANN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2025	REGINA HERMANN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	284
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	284
	6a(2)	282
	6b	0
	6c	0
	6d	282
	6e	
	6f	
	6g(1)	
6g(2)		
6h		
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:
4A 4B 4E

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input checked="" type="checkbox"/> Insurance	(1) <input checked="" type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input checked="" type="checkbox"/> General assets of the sponsor	(4) <input checked="" type="checkbox"/> General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules	b General Schedules
(1) <input type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input checked="" type="checkbox"/> A (Insurance Information) – Number Attached <u>4</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) Yes No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) Yes No

11c Enter the Receipt Confirmation Code for the 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN		B Three-digit plan number (PN) ▶ 505
C Plan sponsor's name as shown on line 2a of Form 5500 SOUTHERN STAR CENTRAL GAS PIPELINE, INC.		D Employer Identification Number (EIN) 73-0183220

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

VISION SERVICE PLAN

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1227840	39616	12209422	24	01/01/2024	12/31/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

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	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

b Balance at the end of the previous year	7b	0
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
(6) Total additions	7c(6)	0
d Total of balance and additions (add lines 7b and 7c(6))	7d	0
e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
	(5) Total deductions	
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** Health (other than dental or vision)
- b** Dental
- c** Vision
- d** Life insurance
- e** Temporary disability (accident and sickness)
- f** Long-term disability
- g** Supplemental unemployment
- h** Prescription drug
- i** Stop loss (large deductible)
- j** HMO contract
- k** PPO contract
- l** Indemnity contract
- m** Other (specify) ▶

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)		
	(2) Increase (decrease) in amount due but unpaid	9a(2)		
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3))		9a(4)	0
b	Benefit charges (1) Claims paid	9b(1)		
	(2) Increase (decrease) in claim reserves	9b(2)		
	(3) Incurred claims (add (1) and (2))		9b(3)	0
	(4) Claims charged		9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)		
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies	9c(1)(F)		
	(G) Other retention charges	9c(1)(G)		
	(H) Total retention		9c(1)(H)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
	(2) Claim reserves		9d(2)	
	(3) Other reserves		9d(3)	
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a		3878
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b		

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

<p style="text-align: center;">SCHEDULE A (Form 5500)</p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: x-small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p style="font-size: 24pt;">2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN	B Three-digit plan number (PN) ▶	505
C Plan sponsor's name as shown on line 2a of Form 5500 SOUTHERN STAR CENTRAL GAS PIPELINE, INC.	D Employer Identification Number (EIN) 73-0183220	

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
SIERRA HEALTH AND LIFE INSURANCE COMPANY, INC

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
94-0734860	71420	25456/H2001	366	01/01/2024	12/31/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid 51432	(b) Total amount of fees paid 0
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid
ALLIANT INSURANCE SERVICES, INC. 800 GESSNER, SUITE 300 HOUSTON, TX 77024

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
51432			3

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

- a** Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

b Balance at the end of the previous year	7b	0
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
(6) Total additions	7c(6)	0
d Total of balance and additions (add lines 7b and 7c(6))	7d	0
e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
	(5) Total deductions	
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** Health (other than dental or vision)
- b** Dental
- c** Vision
- d** Life insurance
- e** Temporary disability (accident and sickness)
- f** Long-term disability
- g** Supplemental unemployment
- h** Prescription drug
- i** Stop loss (large deductible)
- j** HMO contract
- k** PPO contract
- l** Indemnity contract
- m** Other (specify) **▶ MEDICARE ADVANTAGE**

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)		
	(2) Increase (decrease) in amount due but unpaid	9a(2)		
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3))		9a(4)	0
b	Benefit charges (1) Claims paid	9b(1)		
	(2) Increase (decrease) in claim reserves	9b(2)		
	(3) Incurred claims (add (1) and (2))		9b(3)	0
	(4) Claims charged		9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)		
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies	9c(1)(F)		
	(G) Other retention charges	9c(1)(G)		
	(H) Total retention		9c(1)(H)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
	(2) Claim reserves		9d(2)	
	(3) Other reserves		9d(3)	
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a		1189799
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b		

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

**SCHEDULE A
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN	B Three-digit plan number (PN) ▶ 505
C Plan sponsor's name as shown on line 2a of Form 5500 SOUTHERN STAR CENTRAL GAS PIPELINE, INC.	D Employer Identification Number (EIN) 73-0183220

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier

LIFE INSURANCE COMPANY OF NORTH AMERICA

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
23-1503749	65498	FLX963175	282	01/01/2024	12/31/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
---	--------------------------------------

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information
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4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier **6b**

c Premiums due but unpaid at the end of the year **6c**

d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**
 Specify nature of costs ▶

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

b Balance at the end of the previous year	7b	0
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
(6) Total additions	7c(6)	0
d Total of balance and additions (add lines 7b and 7c(6))	7d	0
e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
	(5) Total deductions	
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** Health (other than dental or vision)
- b** Dental
- c** Vision
- d** Life insurance
- e** Temporary disability (accident and sickness)
- f** Long-term disability
- g** Supplemental unemployment
- h** Prescription drug
- i** Stop loss (large deductible)
- j** HMO contract
- k** PPO contract
- l** Indemnity contract
- m** Other (specify) ▶

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)		
	(2) Increase (decrease) in amount due but unpaid	9a(2)		
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3))		9a(4)	0
b	Benefit charges (1) Claims paid	9b(1)		
	(2) Increase (decrease) in claim reserves	9b(2)		
	(3) Incurred claims (add (1) and (2))		9b(3)	0
	(4) Claims charged		9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)		
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies	9c(1)(F)		
	(G) Other retention charges	9c(1)(G)		
	(H) Total retention		9c(1)(H)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
	(2) Claim reserves		9d(2)	
	(3) Other reserves		9d(3)	
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a		129868
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b		

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

<p style="text-align: center;">SCHEDULE A (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="text-align: center; font-size: small;">Pension Benefit Guaranty Corporation</p>	<p>Insurance Information</p> <p>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p>▶ File as an attachment to Form 5500.</p> <p>▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).</p>	<p>OMB No. 1210-0110</p> <hr/> <p style="font-size: 24pt;">2024</p> <hr/> <p>This Form is Open to Public Inspection</p>
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

<p>A Name of plan SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p>505</p>
<p>C Plan sponsor's name as shown on line 2a of Form 5500 SOUTHERN STAR CENTRAL GAS PIPELINE, INC.</p>	<p>D Employer Identification Number (EIN) 73-0183220</p>	

Part I Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
UNITED HEALTHCARE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
36-2739571	79413	906239	282	01/01/2024	12/31/2024

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
---	--------------------------------------

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information
 Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end.....	5	

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) individual policies (2) group deferred annuity
 (3) other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) deposit administration (2) immediate participation guarantee
 (3) guaranteed investment (4) other ▶

b Balance at the end of the previous year	7b	0
c Additions: (1) Contributions deposited during the year	7c(1)	
	7c(2)	
	7c(3)	
	7c(4)	
	7c(5)	
(6) Total additions	7c(6)	0
d Total of balance and additions (add lines 7b and 7c(6))	7d	0
e Deductions: (1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	7e(2)	
	7e(3)	
	7e(4)	
	(5) Total deductions	7e(5)
f Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	0

Part III Welfare Benefit Contract Information
 If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** Health (other than dental or vision)
- b** Dental
- c** Vision
- d** Life insurance
- e** Temporary disability (accident and sickness)
- f** Long-term disability
- g** Supplemental unemployment
- h** Prescription drug
- i** Stop loss (large deductible)
- j** HMO contract
- k** PPO contract
- l** Indemnity contract
- m** Other (specify) ▶

9 Experience-rated contracts:

a	Premiums: (1) Amount received	9a(1)		
	(2) Increase (decrease) in amount due but unpaid	9a(2)		
	(3) Increase (decrease) in unearned premium reserve	9a(3)		
	(4) Earned ((1) + (2) - (3))		9a(4)	0
b	Benefit charges (1) Claims paid	9b(1)		
	(2) Increase (decrease) in claim reserves	9b(2)		
	(3) Incurred claims (add (1) and (2))		9b(3)	0
	(4) Claims charged		9b(4)	
c	Remainder of premium: (1) Retention charges (on an accrual basis) --			
	(A) Commissions	9c(1)(A)		
	(B) Administrative service or other fees	9c(1)(B)		
	(C) Other specific acquisition costs	9c(1)(C)		
	(D) Other expenses	9c(1)(D)		
	(E) Taxes	9c(1)(E)		
	(F) Charges for risks or other contingencies	9c(1)(F)		
	(G) Other retention charges	9c(1)(G)		
	(H) Total retention		9c(1)(H)	0
	(2) Dividends or retroactive rate refunds. (These amounts were <input type="checkbox"/> paid in cash, or <input type="checkbox"/> credited.)		9c(2)	
d	Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
	(2) Claim reserves		9d(2)	
	(3) Other reserves		9d(3)	
e	Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a	Total premiums or subscription charges paid to carrier	10a		81310
b	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.	10b		

Specify nature of costs.

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? Yes No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN	B Three-digit plan number (PN) ▶	505
C Plan sponsor's name as shown on line 2a of Form 5500 SOUTHERN STAR CENTRAL GAS PIPELINE, INC.	D Employer Identification Number (EIN) 73-0183220	

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

VERISOURE SERVICES, INC.

76-0554001

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15	NONE	54811	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

UNITED HEALTHCARE SERVICES, INC.

41-1289245

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12 49	CLAIMS PROCESSOR	42038	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

ALLIANT INSURANCE SERVICES

33-0785439

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
55	BROKER	28819	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

DEAN DORTON

27-3858252

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	NONE	22500	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

U.S. BANK

31-0841368

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	TRUSTEE	20846	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

RUDD & WILSON

1211 WEST 22ND STREET
SUITE 202
OAKBROOK, IL 60523

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	ACTUARY	8729	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN	B Three-digit plan number (PN) ▶ 505
C Plan sponsor's name as shown on line 2a of Form 5500 SOUTHERN STAR CENTRAL GAS PIPELINE, INC.	D Employer Identification Number (EIN) 73-0183220

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	4021	634
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)	80782	51059
(3) Other	1b(3)	212475	134310
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	18062852	5265548
(2) U.S. Government securities	1c(2)	5157569	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	7648808	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	2479713	32421656
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	2906625	0

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)		
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	36552845	37873207
Liabilities			
g Benefit claims payable.....	1g	139177	221464
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	139177	221464
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	36413668	37651743

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	1500000	
(B) Participants.....	2a(1)(B)	553616	
(C) Others (including rollovers).....	2a(1)(C)		
(2) Noncash contributions.....	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2053616
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)		
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)		
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	1835999	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)		
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-649864
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		3239751

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	379108	
(2) To insurance carriers for the provision of benefits	2e(2)	1276260	
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		1655368
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees	2i(2)	28409	
(3) Recordkeeping fees	2i(3)	188955	
(4) IQPA audit fees	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	48250	
(6) Bank or trust company trustee/custodial fees	2i(6)	1393	
(7) Actuarial fees	2i(7)	18733	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	11953	
(11) Other expenses	2i(11)	48615	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		346308
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2001676

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1238075
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **DEAN DORTON ALLEN FORD, PLLC**

(2) EIN: **27-3858252**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.



Financial Statements and Supplemental Schedules

for

**SOUTHERN STAR RETIREE MEDICAL
COVERAGE PLAN**

Years ended December 31, 2024 and 2023
with Independent Auditor's Report

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NOTE: All other schedules required by 29 CFR 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable to this Plan for the audit years addressed in the Independent Auditor's Report.

Independent Auditor's Report

To the Participants and the Benefit Investment Committee of
Southern Star Retiree Medical Coverage Plan
Owensboro, Kentucky

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of Southern Star Retiree Medical Coverage Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of benefit obligations and net assets available for benefits as of December 31, 2024 and 2023, the related statements of changes in benefit obligations and net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the years ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- The amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (GAAP).
- The information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements, continued

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2024 and Schedule H, Line 4j - Schedule of Reportable Transactions for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Dean Dotson Allen Ford, PLLC

Louisville, Kentucky
October 8, 2025

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Statements of Benefit Obligations and Net Assets Available for Benefits

December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Postretirement benefit obligations, net of amounts currently payable		
Medical benefits:		
Current retirees	\$ 16,112,322	\$ 17,533,806
Participants fully eligible for benefits	3,201,695	3,190,322
Participants not yet fully eligible for benefits	621,588	556,656
Life insurance benefits	<u>2,638,473</u>	<u>2,890,015</u>
Total benefit obligations	22,574,078	24,170,799
Assets		
Cash	634	4,021
Investments, at fair value:		
Money market funds	5,265,548	18,062,852
U.S. Government securities	-	5,157,569
Corporate debt instruments	-	7,648,808
Mutual funds	32,421,656	2,479,713
Municipal securities	<u>-</u>	<u>2,906,625</u>
Total investments, at fair value	37,687,204	36,255,567
Participant contribution receivable	51,059	80,782
Prepaid fees	108,956	95,903
Accrued income	<u>25,354</u>	<u>116,572</u>
Total assets	37,873,207	36,552,845
Liabilities		
Payable to employer	<u>221,464</u>	<u>139,177</u>
Net assets available for benefits	<u>37,651,743</u>	<u>36,413,668</u>
Net assets available for benefits in excess of benefit obligations	\$ 15,077,665	\$ 12,242,869

See accompanying notes.

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Statements of Changes in Benefit Obligations and Net Assets Available for Benefits

Years ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Net increase (decrease) in postretirement benefit obligations		
Net increase (decrease) in postretirement benefits attributable to:		
Service costs	\$ 295,739	\$ 274,673
Interest costs	1,076,607	1,112,647
Net benefits and expenses paid	(1,449,054)	(1,405,073)
CMS Medicare Part D subsidies received	-	195,179
Changes in actuarial assumptions	956,000	1,404,000
Actuarial gain	<u>(2,476,013)</u>	<u>(3,567,648)</u>
Net decrease in benefit obligations	(1,596,721)	(1,986,222)
Changes in net assets available for benefits		
Additions (reductions):		
Contributions:		
Employer	1,500,000	1,500,000
Participants	<u>553,616</u>	<u>609,794</u>
Total contributions	2,053,616	2,109,794
Net (depreciation) appreciation in fair value of investments	(649,864)	1,406,950
Interest and dividend income	<u>1,835,999</u>	<u>1,135,853</u>
Total additions	3,239,751	4,652,597
Deductions:		
Claims paid	379,108	625,843
Premiums paid	1,276,260	1,261,544
Administrative expenses	297,693	234,531
Other expenses	<u>48,615</u>	<u>17,380</u>
Total deductions	<u>2,001,676</u>	<u>2,139,298</u>
Net increase in net assets available for benefits	<u>1,238,075</u>	<u>2,513,299</u>
Increase in net assets available for benefits over benefit obligations	2,834,796	4,499,521
Net assets available for benefits in excess of benefit obligations:		
Beginning of year	<u>12,242,869</u>	<u>7,743,348</u>
End of year	\$ <u>15,077,665</u>	\$ <u>12,242,869</u>

See accompanying notes.

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Notes to the Financial Statements

1. Description of the Plan

The following description of the Southern Star Retiree Medical Coverage Plan (the Plan) provides general information about the Plan's provisions. Participants should refer to the Plan document and summary plan description for a more complete description of the Plan's provisions, copies of which may be obtained from Southern Star Central Gas Pipeline, Inc. (the Company, Plan Sponsor and Plan Administrator).

General

The Company is responsible for the general administration of the Plan. US Bank, N.A. serves as trustee for the Plan. The Plan's assets are held in Voluntary Employees' Beneficiary Association (VEBA) trusts for union and non-union retirees. Retirees are individuals who were employed by the Sponsor on November 16, 2002, have attained at least age 55 on their retirement date, have not elected COBRA coverage under the Southern Star Group Medical-Health Plan, maintained continuous coverage under the Plan, and have met one of the following past plan participation requirements, as specified in the Plan document. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Qualified participants and their eligible dependents are able to elect retiree medical coverage during an annual enrollment period or qualifying event as outlined in the Plan. The Plan is closed to new participants.

The benefits for qualified union employees are funded through a trust agreement under the Southern Star VEBA for Collectively Bargained Employees (Union Trust) and the benefits for qualified non-union employees are funded through a separate trust agreement under the Southern Star VEBA for Non-Collectively Bargained Employees (Non-Union Trust). Qualified employees who were at any time prior to retirement an officer making over \$175,000 during the 2024 and 2023 Plan years are considered to be Key Employees. The benefits for qualified Key Employees are funded by the Company. The tax status for these trusts is discussed in Note 5.

Contributions

The Company will determine from time to time what portion of premiums charged by insurance carriers for coverage under the Plan, and/or what portion of the cost of coverage under any "self-insured" component of the Plan, is to be charged to the participant as a condition to receiving coverage under the Plan. Participants pay specified amounts based on the coverage and the provider selected by the participant. Such premiums or other costs of coverage are collected, for a fee, by an outside service provider who then deposits the funds into the appropriate trust.

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Notes to the Financial Statements, continued

1. Description of the Plan, continued

Contributions, continued

Participants were required to contribute the following applicable annual premiums to maintain medical coverage as of December 31, 2024 and 2023:

	Annual Retiree Contribution			
	2024		2023	
	Retiree Only	Retiree & Spouse	Retiree Only	Retiree & Spouse
Pre-65 Plan:				
United Healthcare Choice Plus PPO Retiree Plan	\$ 3,835	\$ 7,116	\$ 3,835	\$ 7,116
Post-65 Plan:				
United Healthcare Medicare Advantage Plan	1,560	3,120	1,200	2,400

The Company's funding is based on requirements stipulated in its latest rate settlement with the Federal Energy Regulatory Commission (FERC) and limitations imposed on the Non-Union Trust by the Internal Revenue Code (IRC) Section 419A for deductible contributions. The terms of the RP13-941 rate settlement, which became non-appealable May 23, 2014, allows the Company to recover, in its rates, approximately \$7.8 million annually for pension benefits and postretirement benefits other than pensions. Funding for this recovery is at the Company's discretion, which allows the Company to fund pension benefits and postretirement benefits other than pensions in a manner that maximizes the tax deductibility of the deposits and adhere to minimum and maximum funding requirements. For both of the years ended December 31, 2024 and 2023, the Company contributed \$1,500,000 to the Plan, excluding amounts paid for Key Employee claims.

Benefits

The Plan provides medical (including prescription drug), vision, and life insurance benefits to certain employees who retired under the Company's retirement plans.

Certain medical benefits are self-insured by the Plan. The post-Medicare medical coverage is fully insured by a third party. The claims for self-insured benefits are processed by the Plan's third party administrators; however, the responsibility for payments to providers and participants is retained by the Plan. The Plan also maintains stop-loss insurance coverage for all other claims that do not fall under the post-Medicare medical coverage.

Administrative Expenses

The Plan pays administrative expenses that consist primarily of administrative fees paid to third party administrators, the trustee, and actuary. These expenses are reported on the statements of changes in benefit obligations and net assets available for benefits as administrative expenses.

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Notes to the Financial Statements, continued

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP).

Management's Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, benefit obligations and changes therein, and disclosure of contingent assets and liabilities. Actual amounts could differ from those estimates.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, health care inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Contributions

Employer and participant contributions are accrued in the period in which they become an obligation of the Company or the participants.

Payment of Claims and Premiums

Claim payments are recorded when paid by the claims administrator, United Healthcare (UHC). Amounts due to the Plan Sponsor for claims that have been paid to the claims administrator but not yet reimbursed by the Plan are recorded as payable to employer in the accompanying statements of benefit obligations and net assets available for benefits.

Certain premiums and claims are paid from the general assets of the Company; however, all premiums and claims are recorded in the accompanying statements of changes in benefit obligations and net assets available for benefits, regardless of whether they were paid from Plan assets or from the general assets of the Company.

Rebates

Rebates from prescription drugs are returned to the Plan Sponsor which are used to offset UHC claims paid by the Plan.

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Notes to the Financial Statements, continued

2. Summary of Significant Accounting Policies, continued

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Benefit Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Postretirement Benefit Obligations

A postretirement benefit obligation has been recognized for retiree medical benefits for eligible participants and their dependents upon retirement. The benefit obligation represents the actuarial present value of the cost of those estimated future benefits that are attributed by the terms of the Plan to employee service rendered to the date of the financial statements reduced by the actuarial present value of contributions expected to be received in the future from current retirees of the Plan. The obligation represents the amounts that are expected to be funded by contributions from the Company and from existing assets of the Plan. Postretirement benefits include future benefits expected to be paid to or for (a) currently retired employees and their beneficiaries and (b) active employees and their beneficiaries.

The actuarial present value of the expected postretirement benefit obligation is determined by an actuary and is the amount that results from applying actuarial assumptions to historical claims-cost data to estimate future annual incurred claims costs per participant and to adjust such estimates for the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as those for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

For measurement purposes, an 8.50% weighted-average annual rate of increase in the average per capita cost of covered health care benefits was assumed for 2024; the rate was assumed to decrease gradually to 5.30% by 2034 and remain at that level. For 2023, an 8.50% weighted-average annual rate of increase in the average per capita cost of covered health care benefits was assumed; the rate was assumed to decrease gradually to 5.15% by 2032 and remain at that level. The weighted-average health care costs trend rate assumption has a significant effect on the amounts reported as postretirement benefit obligations.

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Notes to the Financial Statements, continued

2. Summary of Significant Accounting Policies, continued

Postretirement Benefit Obligations, continued

The following were other significant assumptions used in the valuations of the expected postretirement benefit obligations as of December 31, 2024 and 2023:

	2024	2023
Discount rate - Union	5.37%	4.77%
Discount rate - Non-union	5.50%	4.77%

	Annual Rates of Retirement Per 1,000 Eligible Participants			
	Union		Non-Union	
	Participants who meet the Rule of 70 as of the beginning of the year	Participants who do not meet the Rule of 70 as of the beginning of the year	Participants who meet the Rule of 70 as of the beginning of the year	Participants who do not meet the Rule of 70 as of the beginning of the year
Attained age:				
55	100	33	300	100
56	100	33	150	50
57	300	100	150	50
58	300	100	150	50
59	300	100	150	50
60	300	100	150	50
61	300	100	150	50
62	400	133	150	50
63	300	100	150	50
64	300	100	150	50
65	300	100	150	50
66	1,000	1,000	150	50
67	1,000	1,000	1,000	1,000

	Pre-retirement Mortality			
	Union		Non-Union	
	2024	2023	2024	2023
Pri-2012 Blue Collar Employee Table projected from the 2012 Base Year using the Scale MP-2021 mortality improvement rates	Pri-2012 Blue Collar Employee Table projected from the 2012 Base Year using the Scale MP-2021 mortality improvement rates	Pri-2012 White Collar Employee Table projected from the 2012 Base Year using the Scale MP-2021 mortality improvement rates	Pri-2012 White Collar Employee Table projected from the 2012 Base Year using the Scale MP-2021 mortality improvement rates	

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Notes to the Financial Statements, continued

2. Summary of Significant Accounting Policies, continued

Postretirement Benefit Obligations, continued

Union		Postretirement Mortality		Non-Union	
2024	2023	2024	2023	2024	2023
Pri-2012 Blue Collar Retiree Table projected from the 2012 Base Year using the Scale MP-2021 mortality improvement rates	Pri-2012 Blue Collar Retiree Table projected from the 2012 Base Year using the Scale MP-2021 mortality improvement rates	RP-2012 White Collar Retiree Table projected from the 2012 Base Year using the Scale MP-2021 mortality improvement rates	RP-2012 White Collar Retiree Table projected from the 2012 Base Year using the Scale MP-2021 mortality improvement rates		

The foregoing assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of the benefit obligations.

The Plan Sponsor fully insures the post-Medicare medical coverage. The post-Medicare per capita cost assumptions are based on an age/gender adjustment to the Medicare Advantage premium rate in effect in order to reflect the employer having entered into a fully insured product.

Accounting for Medicare Subsidy

The Plan's postretirement benefit obligation does not reflect an amount associated with the Medicare subsidy allowed under the Medicare Prescription Drug Improvement and Modernization Act of 2003 as the Plan is not directly entitled to the Medicare subsidy. The Company has included the effects of the Medicare subsidy in measuring its postretirement benefit obligation; therefore, the Plan's postretirement benefit obligation differs from that of the Company.

Subsequent Events

The Plan's management has evaluated subsequent events for accounting and disclosure requirements through October 8, 2025, the date that the financial statements were available to be issued.

3. Information Certified or Provided by Trustee

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the Plan Administrator has elected that information certified by the trustee not be subjected to any auditing procedures except for comparing such information to the related information contained in the financial statements and supplementary information.

US Bank, N.A. has certified to all investments (individually and in summary) as of December 31, 2024 and 2023. US Bank, N.A. also certified to the completeness and accuracy of investment income (loss) for the years ended December 31, 2024 and 2023.

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Notes to the Financial Statements, continued

3. Information Certified or Provided by Trustee, continued

The following tables set forth the Plan's investments at December 31, 2024 and 2023, and the investment income (loss) for the years ended December 31, 2024 and 2023 certified by the trustee:

	<u>2024</u>	<u>2023</u>
Money market funds	\$ 5,265,548	\$ 18,062,852
U.S. Government securities	-	5,157,569
Corporate debt instruments	-	7,648,808
Mutual funds	32,421,656	2,479,713
Municipal securities	<u>-</u>	<u>2,906,625</u>
 Total investments	 <u>\$ 37,687,204</u>	 <u>\$ 36,255,567</u>
 Net (depreciation) appreciation in fair value of investments	 \$ (649,864)	 \$ 1,406,950
Interest and dividends	1,835,999	1,135,853

4. Fair Value Measurements

The Plan classifies its investments based on a hierarchy consisting of: Level 1 (valued using quoted prices from active markets for identical assets), Level 2 (not traded on an active market but for which observable market inputs are readily available), and Level 3 (valued based on significant unobservable inputs). The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value on a recurring basis:

Money market funds: Valued at cost which approximates fair value.

U.S. Government securities: Valued using pricing models maximizing the use of observable inputs for similar securities.

Corporate debt instruments: Valued using yield curve matrix derived from quoted prices for similar assets in active markets

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Municipal securities: Valued at the quoted market price of shares held by the Plan at year end.

There have been no changes in the valuation methodologies used at December 31, 2024 and 2023.

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Notes to the Financial Statements, continued

4. Fair Value Measurements, continued

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan Administrator believes the valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2024</u>				
Investments measured at fair value:				
Money market fund	\$ 5,265,548	\$ -	\$ -	\$ 5,265,548
Mutual funds	<u>32,421,656</u>	<u>-</u>	<u>-</u>	<u>32,421,656</u>
Total investments	<u>\$ 37,687,204</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 37,687,204</u>
<u>2023</u>				
Investments measured at fair value:				
Money market funds	\$ 18,062,582	\$ -	\$ -	\$ 18,062,582
U.S. Government securities	4,326,492	831,077	-	5,157,569
Corporate debt instruments	-	7,648,808	-	7,648,808
Mutual funds	2,479,713	-	-	2,479,713
Municipal securities	<u>-</u>	<u>2,906,625</u>	<u>-</u>	<u>2,906,625</u>
Total investments	<u>\$ 24,868,787</u>	<u>\$ 11,386,510</u>	<u>\$ -</u>	<u>\$ 36,255,297</u>

To assess the appropriate classification of investments within the fair value hierarchy, the availability of market data is monitored. Changes in economic conditions or valuation techniques may require the transfer of investments from one fair value level to another. Plan management evaluates the significance of transfers between levels based upon the nature of the investment and size of the transfer relative to total net assets available for benefits. For the years ended December 31, 2024 and 2023, there were no significant transfers in or out of Level 3.

5. Tax Status

The Union and Non-Union Trusts funding the Plan have received exemption letters from the Internal Revenue Service (IRS) dated October 25, 2004, stating that the trusts are tax-exempt under the provisions of Section 501 (c)(9) of the IRC as VEBAs. The Plan and trusts are required to operate in conformity with the IRC to maintain their tax-exempt status. The Plan has been amended since 2004, however, the Plan Administrator believes that the Plan is being operated in compliance with the applicable requirements of the IRC and therefore, believes that the related trusts are tax-exempt.

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Notes to the Financial Statements, continued

6. Related and Party-in-Interest Transactions

Certain Plan management fees were paid to US Bank, N.A., the trustee as defined by the Plan, and therefore, these transactions qualify as party-in-interest under ERISA. Administrative expenses of \$20,846 and \$21,522 for the years ended December 31, 2024 and 2023, respectively, are comprised of fees paid by the Plan to US Bank, N.A. The Plan pays additional direct fees to other parties-in-interest which is also included in administrative expenses on the statements of changes in net assets available for benefits.

Additionally, indirect fees are paid to US Bank, N.A. based on investment account values. These fees range from 0.03% to 1.04% of the investment account value. The fees are reported within net appreciation (depreciation) in fair value of investments on the statements of changes in net assets available for benefits.

7. Plan Termination

Although it has not expressed any intention to do so, the Plan Sponsor has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. Upon termination, the Plan's net assets will be allocated for payment in an order of priority determined in accordance with ERISA, applicable regulations, and the Plan document.

SUPPLEMENTAL SCHEDULES

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2024

Plan Sponsor: Southern Star Central Gas Pipeline, Inc.
 Plan Sponsor Employer Identification Number: 73-0183220
 Plan number: 005

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor, or similar party		Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value
Money Market Fund				
*	First American	Got Ob Fd Cl Z - Market price \$1.00	\$ 5,265,548	\$ 5,265,548
Mutual Funds				
	PIMCO	Short Term Fund Instl Cl	22,612,208	22,698,606
	PGIM	Return Bond Cl R6	5,754,575	5,656,466
	Fidelity	Long Term Treasury Bond	3,600,415	3,345,858
	T. Rowe Price	Large Cap Growth I	114,937	115,165
	Fidelity	500 Index Fund	110,393	111,297
	Putnam	Large Cap Value R6	115,579	107,131
	Fidelity	International Index Fund	82,165	76,867
	Victory	Sycamore Established Value	64,715	58,134
	PIMCO	Rae US Small Instl	51,650	51,880
	Vanguard	S P Mid Cap 400 Growth Etf	49,594	49,020
	Fidelity	Value Small Cap Growth K6	47,477	48,319
	Dfa Emerging Markets	Market Core Equity I	37,663	35,922
	Artisan	Intl Value Fund Ins	35,956	33,645
	Mfs International	New Discovery Fund	49	33,346
			<u>32,677,375</u>	<u>32,421,656</u>
	Total		<u>\$ 37,942,923</u>	<u>\$ 37,687,204</u>

* Represents a party-in-interest.

See Independent Auditor's Report.

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Schedule H, Line 4j - Schedule of Reportable Transactions**

Year ended December 31, 2024

Plan Sponsor: Southern Star Central Gas Pipeline, Inc.
 Plan Sponsor Employer Identification Number: 73-0183220
 Plan number: 005

(a)	(b)	(c)	(d)	(g)	(h)	(i)	
Identity of Party	Description of Assets	Number of Sales / Purchases	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Gain (Loss) on Sale
Individual Transactions:							
Fidelity	Long Term Treasury Bond	1	\$ 3,400,000	\$ -	\$ 3,400,000	\$ 3,400,000	\$ -
* First American	Govt Ob Fd Cl Z	1	3,800,000	-	3,800,000	3,800,000	-
* First American	Govt Ob Fd Cl Z	1	-	3,748,730	3,748,730	3,748,730	-
* First American	Govt Ob Fd Cl Z	1	4,800,000	-	4,800,000	4,800,000	-
* First American	Govt Ob Fd Cl Z	1	-	2,043,532	2,043,532	2,043,532	-
* First American	Govt Ob Fd Cl Z	1	-	2,738,796	2,738,796	2,738,796	-
* First American	Govt Ob Fd Cl Z	1	5,000,000	-	5,000,000	5,000,000	-
* First American	Govt Ob Fd Cl Z	1	-	5,467,822	5,467,822	5,467,822	-
* First American	Govt Ob Fd Cl Z	1	2,000,000	-	2,000,000	2,000,000	-
* First American	Govt Ob Fd Cl Z	1	-	2,044,876	2,044,876	2,044,876	-
* First American	Govt Ob Fd Cl Z	1	3,140,731	-	3,140,731	3,140,731	-
* First American	Govt Ob Fd Cl Z	1	3,788,859	-	3,788,859	3,788,859	-
* First American	Govt Ob Fd Cl Z	1	24,625,191	-	24,625,191	24,625,191	-
* First American	Govt Ob Fd Cl Z	1	6,650,861	-	6,650,861	6,650,861	-
* First American	Govt Ob Fd Cl Z	1	-	33,454,231	33,454,231	33,454,231	-
* First American	Govt Ob Fd Cl Z	1	26,800,000	-	26,800,000	26,800,000	-
* First American	Govt Ob Fd Cl Z	1	-	26,800,000	26,800,000	26,800,000	-
* First American	Govt Ob Fd Cl Z	1	-	2,000,000	2,000,000	2,000,000	-
* First American	Govt Ob Fd Cl Z	1	2,000,000	-	2,000,000	2,000,000	-
* First American	Govt Ob Fd Cl Z	1	-	2,160,000	2,160,000	2,160,000	-
* First American	Govt Ob Fd Cl Z	1	2,267,792	-	2,267,792	2,267,792	-
* First American	Govt Ob Fd Cl Z	1	-	2,510,000	2,510,000	2,510,000	-
PIMCO	Short Term Fund Instl Cl	1	20,000,000	-	20,000,000	20,000,000	-
PIMCO	Short Term Fund Instl Cl	1	2,000,000	-	2,000,000	2,000,000	-
PGIM	Return Bond Cl R6	1	3,400,000	-	3,400,000	3,400,000	-
PGIM	Return Bond Cl R6	1	2,275,000	-	2,275,000	2,275,000	-
U.S. Treasury Bill	1/25/2024	1	-	3,749,650	3,749,650	3,749,650	-
U.S. Treasury Bill	2/29/2024	1	-	4,684,325	4,684,325	4,684,325	-

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Schedule H, Line 4j - Schedule of Reportable Transactions**, continued

Year ended December 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)	
Identity of Party	Description of Assets	Number of Sales / Purchases	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Gain (Loss) on Sale
Individual Transactions, continued:							
U.S. Treasury Bill	3/28/2024	1	\$ -	\$ 4,893,298	\$ 4,893,298	\$ 4,893,298	\$ -
U.S. Treasury Bill	4/25/2024	1	-	1,952,281	1,952,281	1,952,281	-
U.S. Treasury Bill	2.875% 6/15/25	1	2,730,766	-	2,730,766	2,730,766	-
U.S. Treasury Bill	2.875% 6/15/25	1	-	2,751,328	2,751,328	2,751,328	-
U.S. Treasury Bill	4.625% 3/15/26	1	2,001,094	-	2,001,094	2,001,094	-
U.S. Treasury Bill	4.625% 3/15/26	1	-	2,002,813	2,001,094	2,001,094	1,719
U.S. Treasury Bill	3.625% 5/15/26	1	3,924,531	-	3,924,531	3,924,531	-
U.S. Treasury Bill	3.625% 5/15/26	1	-	3,941,094	3,936,463	3,936,463	4,631
U.S. Treasury Bill	5.000% 10/31/25	1	2,019,531	-	2,019,531	2,019,531	-
U.S. Treasury Bill	5.000% 10/31/25	1	1,996,250	-	1,996,250	1,996,250	-
U.S. Treasury Bill	5.000% 10/31/25	1	-	4,014,531	4,015,781	4,015,781	(1,250)
U.S. Treasury Bill	2.000% 8/15/25	1	-	4,083,023	4,083,023	4,083,023	-
Series of Transactions in Same Security:							
Fidelity	Long Term Treasury Bond	7	3,600,415	-	3,600,415	3,600,415	-
* First American	Govt Ob Fd Cl Z	210	92,547,372	-	92,547,372	92,547,372	-
* First American	Govt Ob Fd Cl Z	101	-	87,954,852	87,954,852	87,954,852	-
PIMCO	Short Term Fund Instl Cl	9	22,612,208	-	22,612,208	22,612,208	-
PGIM	Return Bond Cl R6	9	5,754,575	-	5,754,575	5,754,575	-

* Represents a party-in-interest

** All individual transactions or series of transactions which, when aggregated, exceed 5% of net assets available for benefits as of January 1, 2024.

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Schedule H, Line 4j - Schedule of Reportable Transactions**

Year ended December 31, 2024

Plan Sponsor: Southern Star Central Gas Pipeline, Inc.
 Plan Sponsor Employer Identification Number: 73-0183220
 Plan number: 005

(a)	(b)	(c)	(d)	(g)	(h)	(i)	
Identity of Party	Description of Assets	Number of Sales / Purchases	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Gain (Loss) on Sale
Individual Transactions:							
Fidelity	Long Term Treasury Bond	1	\$ 3,400,000	\$ -	\$ 3,400,000	\$ 3,400,000	\$ -
* First American	Govt Ob Fd Cl Z	1	3,800,000	-	3,800,000	3,800,000	-
* First American	Govt Ob Fd Cl Z	1	-	3,748,730	3,748,730	3,748,730	-
* First American	Govt Ob Fd Cl Z	1	4,800,000	-	4,800,000	4,800,000	-
* First American	Govt Ob Fd Cl Z	1	-	2,043,532	2,043,532	2,043,532	-
* First American	Govt Ob Fd Cl Z	1	-	2,738,796	2,738,796	2,738,796	-
* First American	Govt Ob Fd Cl Z	1	5,000,000	-	5,000,000	5,000,000	-
* First American	Govt Ob Fd Cl Z	1	-	5,467,822	5,467,822	5,467,822	-
* First American	Govt Ob Fd Cl Z	1	2,000,000	-	2,000,000	2,000,000	-
* First American	Govt Ob Fd Cl Z	1	-	2,044,876	2,044,876	2,044,876	-
* First American	Govt Ob Fd Cl Z	1	3,140,731	-	3,140,731	3,140,731	-
* First American	Govt Ob Fd Cl Z	1	3,788,859	-	3,788,859	3,788,859	-
* First American	Govt Ob Fd Cl Z	1	24,625,191	-	24,625,191	24,625,191	-
* First American	Govt Ob Fd Cl Z	1	6,650,861	-	6,650,861	6,650,861	-
* First American	Govt Ob Fd Cl Z	1	-	33,454,231	33,454,231	33,454,231	-
* First American	Govt Ob Fd Cl Z	1	26,800,000	-	26,800,000	26,800,000	-
* First American	Govt Ob Fd Cl Z	1	-	26,800,000	26,800,000	26,800,000	-
* First American	Govt Ob Fd Cl Z	1	-	2,000,000	2,000,000	2,000,000	-
* First American	Govt Ob Fd Cl Z	1	2,000,000	-	2,000,000	2,000,000	-
* First American	Govt Ob Fd Cl Z	1	-	2,160,000	2,160,000	2,160,000	-
* First American	Govt Ob Fd Cl Z	1	2,267,792	-	2,267,792	2,267,792	-
* First American	Govt Ob Fd Cl Z	1	-	2,510,000	2,510,000	2,510,000	-
PIMCO	Short Term Fund Instl Cl	1	20,000,000	-	20,000,000	20,000,000	-
PIMCO	Short Term Fund Instl Cl	1	2,000,000	-	2,000,000	2,000,000	-
PGIM	Return Bond Cl R6	1	3,400,000	-	3,400,000	3,400,000	-
PGIM	Return Bond Cl R6	1	2,275,000	-	2,275,000	2,275,000	-
U.S. Treasury Bill	1/25/2024	1	-	3,749,650	3,749,650	3,749,650	-
U.S. Treasury Bill	2/29/2024	1	-	4,684,325	4,684,325	4,684,325	-

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Schedule H, Line 4j - Schedule of Reportable Transactions**, continued

Year ended December 31, 2024

(a)	(b)	(c)	(d)	(g)	(h)	(i)	
Identity of Party	Description of Assets	Number of Sales / Purchases	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Gain (Loss) on Sale
Individual Transactions, continued:							
U.S. Treasury Bill	3/28/2024	1	\$ -	\$ 4,893,298	\$ 4,893,298	\$ 4,893,298	\$ -
U.S. Treasury Bill	4/25/2024	1	-	1,952,281	1,952,281	1,952,281	-
U.S. Treasury Bill	2.875% 6/15/25	1	2,730,766	-	2,730,766	2,730,766	-
U.S. Treasury Bill	2.875% 6/15/25	1	-	2,751,328	2,751,328	2,751,328	-
U.S. Treasury Bill	4.625% 3/15/26	1	2,001,094	-	2,001,094	2,001,094	-
U.S. Treasury Bill	4.625% 3/15/26	1	-	2,002,813	2,001,094	2,001,094	1,719
U.S. Treasury Bill	3.625% 5/15/26	1	3,924,531	-	3,924,531	3,924,531	-
U.S. Treasury Bill	3.625% 5/15/26	1	-	3,941,094	3,936,463	3,936,463	4,631
U.S. Treasury Bill	5.000% 10/31/25	1	2,019,531	-	2,019,531	2,019,531	-
U.S. Treasury Bill	5.000% 10/31/25	1	1,996,250	-	1,996,250	1,996,250	-
U.S. Treasury Bill	5.000% 10/31/25	1	-	4,014,531	4,015,781	4,015,781	(1,250)
U.S. Treasury Bill	2.000% 8/15/25	1	-	4,083,023	4,083,023	4,083,023	-
Series of Transactions in Same Security:							
Fidelity	Long Term Treasury Bond	7	3,600,415	-	3,600,415	3,600,415	-
* First American	Govt Ob Fd Cl Z	210	92,547,372	-	92,547,372	92,547,372	-
* First American	Govt Ob Fd Cl Z	101	-	87,954,852	87,954,852	87,954,852	-
PIMCO	Short Term Fund Instl Cl	9	22,612,208	-	22,612,208	22,612,208	-
PGIM	Return Bond Cl R6	9	5,754,575	-	5,754,575	5,754,575	-

* Represents a party-in-interest

** All individual transactions or series of transactions which, when aggregated, exceed 5% of net assets available for benefits as of January 1, 2024.

SOUTHERN STAR RETIREE MEDICAL COVERAGE PLAN

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

December 31, 2024

Plan Sponsor: Southern Star Central Gas Pipeline, Inc.
 Plan Sponsor Employer Identification Number: 73-0183220
 Plan number: 005

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor, or similar party	Description of investment, including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current Value	
Money Market Fund				
* First American	Got Ob Fd Cl Z - Market price \$1.00	\$ 5,265,548	\$ 5,265,548	
Mutual Funds				
PIMCO	Short Term Fund Instl Cl	22,612,208	22,698,606	
PGIM	Return Bond Cl R6	5,754,575	5,656,466	
Fidelity	Long Term Treasury Bond	3,600,415	3,345,858	
T. Rowe Price	Large Cap Growth I	114,937	115,165	
Fidelity	500 Index Fund	110,393	111,297	
Putnam	Large Cap Value R6	115,579	107,131	
Fidelity	International Index Fund	82,165	76,867	
Victory	Sycamore Established Value	64,715	58,134	
PIMCO	Rae US Small Instl	51,650	51,880	
Vanguard	S P Mid Cap 400 Growth Etf	49,594	49,020	
Fidelity	Value Small Cap Growth K6	47,477	48,319	
Dfa Emerging Markets	Market Core Equity I	37,663	35,922	
Artisan	Intl Value Fund Ins	35,956	33,645	
Mfs International	New Discovery Fund	49	33,346	
		<u>32,677,375</u>	<u>32,421,656</u>	
Total		<u>\$ 37,942,923</u>	<u>\$ 37,687,204</u>	

* Represents a party-in-interest.

See Independent Auditor's Report.