

ONE Gas, Inc.
Form 11-K
June 16, 2015
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, DC 20549

FORM 11-K

X ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the fiscal year ended December 31, 2014

OR

__ TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____

Commission file number 001-36108

A. Full title of the plan and the address of the plan, if different from that of the issuer named below:

ONE Gas, Inc. 401(k) Plan

B. Name of issuer of the securities held pursuant to the plan and the address of its principal executive office:

ONE Gas, Inc.
15 East Fifth Street
Tulsa, Oklahoma 74103

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ONE Gas, Inc. 401(k) Plan

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The following financial statements prepared in accordance with the financial reporting requirements of the Employee Retirement Income Security Act of 1974, as amended (ERISA), and exhibits are filed for the ONE Gas, Inc. 401(k) Plan:

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All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA are omitted as they are inapplicable or not required.

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REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

ONE Gas, Inc. Audit Committee
ONE Gas, Inc. Benefit Plan Administration Committee
ONE Gas, Inc. 401(k) Plan
Tulsa, Oklahoma

We have audited the accompanying statement of net assets available for benefits of the ONE Gas, Inc. 401(k) Plan (the Plan) as of December 31, 2014, and the related statement of changes in net assets available for benefits for the year then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Plan is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing auditing 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 over financial reporting. Accordingly, we express no such opinion. Our audit also included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management and evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2014, and the changes in net assets available for benefits for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The accompanying supplemental information has been subjected to audit procedures performed in conjunction with the audit of the Plan's financial statements. The supplemental information is the responsibility of the Plan's management. Our audit procedures included determining whether the supplemental information reconciles to the financial statements or the underlying accounting and other records, as applicable, and performing procedures to test the completeness and accuracy of the information presented in the supplemental information. In forming our opinion on the supplemental information, we evaluated whether the supplemental information, including its form and content, is presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. In our opinion, the supplemental information is fairly stated, in all material respects, in relation to the financial statements as a whole.

/s/ BKD, LLP
Tulsa, Oklahoma
June 16, 2015

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ONE Gas, Inc. 401(k) Plan
 Statement of Net Assets Available for Benefits
 December 31, 2014
 (In thousands)

	2014
Plan interest in the Master Trust	\$683,330
Receivables:	
Participant contributions	228
Employer contributions	171
Notes receivable from participants	13,599
Total receivables	13,998
Net assets available for benefits	\$697,328

See accompanying Notes to Financial Statements.

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ONE Gas, Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

Year ended December 31, 2014

(In thousands)

	2014
Additions to net assets attributed to:	
Investment income:	
Plan interest in the Master Trusts investment income	\$52,128
Other Income:	
Interest on notes receivable from participants	439
Contributions:	
Participants	14,541
Employer	9,733
Rollovers	1,131
Total contributions	25,405
Total additions	77,972
Deductions to net assets attributed to:	
Benefits paid to participants	(117,300)
Net decrease in net assets available for benefits	(39,328)
Transfer from ONEOK, Inc. 401(k) Plan	736,656
Net assets available for benefits, beginning of period	—
Net assets available for benefits, end of period	\$697,328

See accompanying Notes to Financial Statements.

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NOTES TO FINANCIAL STATEMENTS

(1) Description of Plan

A brief description of the ONE Gas, Inc. 401(k) Plan (the Plan), follows and is provided for general information only. Participants should refer to the entire plan document for complete information.

(a) General

The Plan is administered by the ONE Gas, Inc. Benefit Plan Administration Committee (the Plan Administrator) and is provided for the benefit of the employees of ONE Gas, Inc. and subsidiary (“ONE Gas” or “the Company”). The Plan is a defined contribution plan that covers substantially all employees of the Company and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

On January 31, 2014, we became an independent, publicly traded company as a result of the distribution of all the shares of ONE Gas common stock to ONEOK, Inc. (“ONEOK”) shareholders. In anticipation of the separation, the Plan was established effective as of January 1, 2014. All ONE Gas employees and former ONEOK employees who directly supported the natural gas distribution business’ operations (including retirees and terminated vested participants) who were participants in the ONEOK, Inc. 401(k) Plan automatically became participants in the Plan and were thereafter excluded from participation in the ONEOK, Inc. 401(k) Plan on January 1, 2014. Plan assets of our participants were transferred to the Plan in accordance with Section 414(l) of the Internal Revenue Code. The net assets of the ONEOK, Inc. 401(k) Plan that were transferred to the Plan totaled \$736.7 million.

(b) Participation and Contributions

An employee may begin participation on the first day of the month following or coinciding with employment. There is no minimum service or age requirement. Participants may make pre-tax and/or Roth 401(k) contributions of any whole percentage of their eligible compensation up to a combined maximum of 24 percent if certain regulatory contribution limitations are not exceeded. The pre-tax contributions and their earnings are taxable at the time of distribution. Earnings on Roth 401(k) contributions may not be taxable, subject to certain IRS rules and requirements. In addition to pre-tax and/or Roth 401(k) contributions, participants may make after-tax contributions of any whole percentage of their eligible compensation up to a maximum of six percent. Earnings on after-tax contributions are taxable at the time of distribution.

Participants age 50 and older before the end of the calendar year may make an additional pre-tax or Roth 401(k) catch-up contribution if they are either deferring the 24 percent maximum pre-tax and/or Roth 401(k) contribution or will reach the maximum Internal Revenue Service (IRS) annual contribution limit. The maximum annual contribution limit allowed in 2014 was \$17,500, and the maximum catch-up contribution allowed was \$5,500. Catch-up contributions are not eligible for Company matching contributions.

Non-bargaining unit employees are eligible for Company matching contributions immediately upon enrollment in the Plan. Employees covered by a collective bargaining unit agreement are eligible for Company matching contributions after one year of service. The Company matches pre-tax, Roth 401(k) and/or after-tax contributions, up to a combined maximum of six percent of eligible compensation.

The Plan is a defined contribution plan subject to the combined annual contribution limit. There are limits on the total combined employee and employer annual contributions for all defined contribution plans sponsored by the Company. For 2014, the maximum for employee and employer combined annual contributions was the lesser of 100 percent of the participant’s base earnings or \$52,000, pursuant to the Internal Revenue Code (the Code) section 415 (c)(1)(A).

These limits are indexed and may be adjusted periodically by the IRS.

Participants who have ONE Gas common stock as an investment option may be eligible to receive cash payments for dividends paid on that stock. ONE Gas common stock dividends are credited to each participant's Plan account and are distributed or reinvested according to each participant's election. The election choices for dividends paid on ONE Gas common stock are:

1. If the quarterly dividend is less than \$100 and the participant has elected to receive dividends by direct deposit into a bank account, receive all of the dividend in cash;

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2. If the quarterly dividend is \$100 or more, receive all of the dividend in cash;
3. If the quarterly dividend is \$200 or more, receive 50 percent of the dividend in cash and have 50 percent of the dividend reinvested in ONE Gas common stock in participant's Plan account; or
4. Have 100 percent of the dividends reinvested in ONE Gas common stock. This is the default election.

Dividends reinvested are considered pre-tax contributions but are not subject to Plan limits or limits under applicable rules of the IRS. Dividends received in cash constitute additional income for federal and state, if applicable, income tax purposes and are included in each participant's gross taxable income in the year received.

(c) Participant Accounts

Participants have the right to direct the investment of their account balances, including their contributions, deferrals and the Company matching contributions. If no investment option is elected by a participant, the funds in the participant's account are invested in the Schwab Managed Retirement Trust Fund maturing closest to the year in which the participant will attain age 65. Participants may direct the investment of their account balances to more than one option. However, the minimum investment that can be directed to any one option is one percent, and whole increments of one percent must be used.

Participants may direct the sale or other disposition of securities in their account and may change their investment elections with Fidelity Management Trust Company (Plan Trustee) on a daily basis except for officers, directors and employees designated as "ONE Gas Insiders" during scheduled suspension periods at quarter end through three days following our release of earnings information. ONE Gas Insiders must obtain approval of all trading activity in the participant's Plan account that involves ONE Gas common stock prior to the execution of the transaction. Neither the Company nor the Plan Trustee guarantees the value of the investments nor do they indemnify any participant against any loss that may result from such investments.

All interest, dividends and other income received by the Plan Trustee and all gains and losses from the sale of securities are credited or charged to the respective participant's account. Brokerage commissions, transfer taxes, and other charges and expenses in connection with the purchase or sale of securities for the Plan are either added to the cost of the securities purchased or deducted from the proceeds of the sale. The cost charged to a participant's account for each share of ONE Gas common stock purchased is 2.9 cents.

Dividends are generally declared on ONE Gas common stock after the end of each calendar quarter. A record date for determining the shareholders entitled to receive a quarterly dividend is set by the Company's Board of Directors.

Certain mutual fund companies have implemented market-timing restrictions designed to protect the long-term investors in the mutual fund. These restrictions limit the number of exchanges an investor may initiate within a given period of time, and certain funds charge a redemption fee. Regularly scheduled sales to fund distributions to plan participants and purchases from payroll contributions are not subject to the restrictions.

(d) Vesting

Company contributions to the account of a participant and income and earnings, if any, attributable to the account of the participant are immediately and fully vested for the benefit of that participant upon receipt by the Plan Trustee (subject to subsequent loss, if any, through a decline in the market value of investments).

(e) Distributions and Withdrawals

Participants may borrow from the Plan a minimum of \$1,000 with a maximum amount not to exceed \$50,000 or 50 percent of the nonforfeitable account balance of the participant, whichever is less. Participant loans are reflected as notes receivable from participants in the Statement of Net Assets Available for Benefits. The Plan allows a participant up to two loans per account at any time.

The participant loans have a repayment schedule of no more than 60 months, with the exception of proceeds used to purchase a principal residence, in which case the term of the loan repayment may be for a period not to exceed 120 months. The participant has the option to repay the loan in full at any time without penalty.

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The interest rate on participant loans is the prime interest rate provided by Reuters the first day of the month when requested. The interest rate remains the same throughout the term of the repayment schedule. Interest rates on the participant loans at December 31, 2014, ranged from 3.25 percent to 11.25 percent.

In-service withdrawals from a participant's account are permitted under specific circumstances, as follows:

After-tax employee contributions may be withdrawn for at least \$500 or the full value of the participant's after-tax contributions if less than \$500. There is a six-month suspension of Company matching contributions on new contributions by the participant into the Plan for all after-tax withdrawals.

Unlimited in-service withdrawals are permitted when participants reach age 59½ and have completed five years of Plan participation, at any time and for any reason, without qualifying for a hardship withdrawal or suspending Plan contributions or Company matching contributions.

Former Western Resources, Inc. employees have grandfathered withdrawal options based on their account balances as of January 11, 1999. A withdrawal using these grandfathered withdrawal options results in a six-month suspension of Company matching contributions on new contributions by the participant into the Plan.

Roth 401(k) contributions and related earnings are not eligible for in-service withdrawals.

Hardship withdrawals from a participant's account are allowed after a participant has exhausted all in-service withdrawals and loans as well as submitted an application to the Plan Administrator showing current proof of qualifying hardship. If a hardship withdrawal is approved, the participant is ineligible to make contributions to the Plan or receive Company matching contributions during the subsequent six months.

The full value of the participant's Plan account balance becomes payable if any of the following occur:

1. the participant retires or otherwise terminates employment with the Company, for any reason, or the participant's total account balance does not exceed \$5,000;
2. the participant dies;
3. the Plan is terminated; or
4. the Plan is modified in such a way that it adversely affects the participant's right to the use of or withdrawal from the account (as long as the participant's request is made within 90 days of the effective date of the modification).

If a participant retires or otherwise terminates employment with the Company and the total account balance is more than \$5,000, the participant may leave the balance in the Plan, make a direct rollover from the Plan to another employer's qualified retirement plan or an Individual Retirement Account (IRA) or receive a single lump-sum payment from the Plan as soon as administratively possible after separating service from the Company. Such participant who leaves the balance in the Plan may elect to defer distribution of the account until a later date but not beyond April 1 of the calendar year following the calendar year the participant attains age 70½, at which time a distribution of the full account is required. If the participant's account balance does not exceed \$5,000, the full value of the account will be distributed to the participant as soon as administratively possible, unless the participant directs a rollover to another employer's qualified plan or an IRA. If the participant does not request a distribution and the account balance is less than \$1,000, a lump-sum cash payment will be made. If a distribution is not requested and the balance is between \$1,000 and \$5,000, the account balance will be transferred to an IRA established on behalf of the participant.

If a participant receives a lump-sum distribution from the Plan, the IRS requires the Plan to automatically withhold 20 percent for federal income taxes, which is submitted to the IRS by the Plan Trustee on behalf of the participant. In addition to federal income taxes, some states require mandatory withholding of state income taxes on taxable distributions. The 20 percent federal income taxes and applicable state income taxes are not withheld if a participant elects to make a direct rollover of the distribution to an IRA or another employer's qualified retirement plan. An additional ten percent excise tax generally will be imposed on the taxable portion of distributions or withdrawals unless the participant has reached age 59½, or separates from the Company after attainment of age 55.

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(f) Plan Termination

Although it has not expressed any intent to do so, the Company has the right to terminate the Plan at any time subject to the provisions of ERISA. Upon termination of the Plan, each participant would receive distribution of the entire balance of his/her Plan account.

(2) Summary of Significant Accounting Policies

(a) Basis of Presentation

The accompanying financial statements of the Plan have been prepared on an accrual basis of accounting.

(b) Investment and Notes Receivable Valuation and Income Recognition

Quoted market prices, if available, are used to value the investments included in the ONE Gas, Inc. Defined Contribution Plans Master Trust (the Master Trust). Mutual funds are valued at the net asset value of shares held at year-end. The units of the Schwab Managed Retirement Trust Funds are held in common/collective trusts and valued at fair value using the net asset value as determined by the issuer based on the current fair values of the underlying assets of the funds. Notes receivable from participants are stated at their unpaid principal balance plus any accrued but unpaid interest.

Purchases and sales of investments are recorded on a trade-date basis. Dividend income is recorded as of the ex-dividend date and is allocated to participants' accounts on the date of payment.

The Plan provides for investments in various investment securities that, in general, are exposed to risks, such as interest rate, credit and overall price and market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the value of investment securities held in participants' accounts will occur in the near term and that such changes could materially affect the amounts reported in the Statement of Net Assets Available for Benefits.

(c) Administrative Costs

All costs and expenses for administering the Plan, including expenses of the Plan Administrator and fees and expenses of the Plan Trustee are paid by the Company or the Plan as provided by the plan document, except for costs paid by the participant which include loan origination fees, brokerage commissions, investment fund expense ratios, redemption fees and transfer taxes applicable to investment of securities or investments acquired or sold for a participant's account. The Company did not seek any reimbursement from the Plan for any fees paid for the period ending December 31, 2014.

(d) Payment of Benefits

Benefits or withdrawals are recorded when paid.

(e) Income Taxes

The Plan is intended in all respects to be a qualified plan under the Code. The Plan received a favorable determination letter from the IRS dated May 6, 2015, stating that the Plan document was in compliance with the applicable requirements of the Code.

The Plan is amended periodically to conform to changes in applicable law and to reflect discretionary changes in plan design approved by the Plan Administrator. The Plan Administrator believes that the Plan and Master Trust remain in documentary compliance with the tax qualification requirements of the Code.

(f) Use of Estimates

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America requires a number of estimates and assumptions by the Plan Administrator relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

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(g) Fair Value of Plan Assets

Fair value is defined as the price that would be received upon sale of an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan utilizes a fair value hierarchy that prioritizes inputs to valuation techniques based on observable and unobservable data and categorizes the inputs into three levels. The levels of the hierarchy are described below.

Level 1 - Unadjusted quoted prices in active markets for identical assets or liabilities;

Level 2 - Significant observable pricing inputs other than quoted prices included within Level 1 that are, either directly or indirectly, observable as of the reporting date. Essentially, this represents inputs that are derived principally from or corroborated by observable market data; and

Level 3 - May include one or more unobservable inputs that are significant in establishing a fair value estimate. These unobservable inputs are developed based on the best information available and may include our own internal data.

As of December 31, 2014, the Plan held no investments outside the Master Trust. See Note 3 for discussion of recurring fair value measurements of the Master Trust.

(h) Individual Investments Greater Than 5 percent of Net Assets Available for Benefits

The following table presents the fair value of individual investments that represent five percent or more of the Plan's net assets at December 31, 2014:

	2014 (In thousands)
Plan interest in the Master Trust	\$683,330

(3) Master Trust

The Plan Trustee maintains separate accounting reflecting the equitable share of the Plan in all investments, receipts, disbursements and other transactions, and reports the value of such equitable share in participant accounts. The Master Trust allocates assets and income to the Plan based on the Plan's specific interest in the net assets of the Master Trust. The Plan's interest in the Master Trust in the Statement of Net Assets Available for Benefits represents approximately 97 percent of the Master Trust at December 31, 2014.

A summary of the Master Trust assets at December 31, 2014, is as follows:

	2014 (In thousands)
Investments, at fair value:	
Money market fund	\$38,868
Mutual funds	262,696
Common/collective trusts	65,652
Common stock of ONE Gas, Inc.	96,556
Common stock of ONEOK, Inc.	236,017
Common stock of Westar Energy, Inc.	1,189
Total investments, at fair value	\$700,978

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The following is a summary of the investment income of the Master Trust for the period of March 1, 2014 to December 31, 2014:

	2014 (In thousands)	
Net appreciation (depreciation) in fair value of investments:		
Mutual funds:		
Equity growth funds	\$3,814	
Equity value funds	341	
Equity blended funds	3,259	
International equity funds	(822)
Asset allocation funds	(1,918)
Bond funds	(614)
Common/collective trusts	2,201	
Common stock of ONE Gas, Inc.	15,719	
Common stock of ONEOK, Inc.	(40,172)
Common stock of Westar Energy, Inc.	215	
	(17,977)
Dividends	27,016	
Total investment income	\$9,039	

During the first two months of 2014, the Plan investments were held in the ONEOK, Inc. Defined Contribution Plans Master Trust (“ONEOK Master Trust”) while working with the Plan Trustee to separate the Plan participants into the Master Trust. The ONEOK Master Trust allocated assets and income to the Plan based on the Plan’s specific interest in the net assets of the ONEOK Master Trust. The following is a summary of investment income of the Plan while held in the ONEOK Master Trust related to the ONE Gas 401(k) Plan investments.

	2014 (In thousands)	
Net appreciation (depreciation) in fair value:		
Mutual funds:		
Equity growth funds	\$2,977	
Equity value funds	309	
Equity blended funds	288	
International equity funds	311	
Asset allocation funds	1,294	
Bond funds	545	
Common/collective trusts	801	
Common stock of ONE Gas, Inc.	(909)
Common stock of ONEOK, Inc.	35,010	
Common stock of Westar Energy, Inc.	69	
	40,695	
Dividends	2,543	
Total investment income	\$43,238	

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The following table sets forth the Master Trust recurring fair value measurements for each level within the fair value hierarchy at the periods indicated:

	December 31, 2014			Total
	Level 1 (In thousands)	Level 2	Level 3	
Assets				
Money market fund	\$38,868	\$—	\$—	\$38,868
Mutual funds:				
Equity growth funds	100,037	—	—	100,037
Equity value funds	40,623	—	—	40,623
Equity blended funds	35,144	—	—	35,144
International equity funds	21,537	—	—	21,537
Asset allocation funds	32,377	—	—	32,377
Bond funds	32,978	—	—	32,978
Common/collective trusts	—	65,652	—	65,652
Common stock of ONE Gas, Inc.	96,556	—	—	96,556
Common stock of ONEOK, Inc.	236,017	—	—	236,017
Common stock of Westar Energy, Inc.	1,189	—	—	1,189
Total investments	\$635,326	\$65,652	\$—	\$700,978

The common stock of Westar Energy, Inc. investment option in the 401(k) Plan within the Master Trust is frozen, and no new participant or Company matching contributions may be invested in this investment option. The common stock of Westar Energy Inc. is not available in the Profit Sharing Plan. The common stock of ONEOK investment option within the Master Trust is frozen, and no new participant or Company matching contributions may be invested in this investment option.

(4) Related-Party Transactions

Party-in-interest transactions include those with fiduciaries or employees of the Plan, any person who provides services to the Plan, an employer whose employees participate in the Plan, an employer organization whose members participate in the Plan, a person who owns 50 percent or more of such an employer or employee association, or relatives of such persons. Transactions in the Master Trust are managed by Fidelity Management Trust Company (Fidelity), the Plan's trustee, and Fidelity Investments Institutional Operations Company (Fidelity Investments), the Plan's record keeper, and therefore transactions with Fidelity and Fidelity Investments qualify as party-in-interest transactions. Participant loan transactions qualify as party-in-interest transactions. Each party-in-interest transaction with the Plan is intended to satisfy a statutory or regulatory exemption so as to avoid constituting a nonexempt prohibited transaction under ERISA.

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ONE Gas, Inc. 401(k) Plan
 EIN 46-3561936 PLN 002
 Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
 December 31, 2014
 (In thousands)

Column (a) Party-in-Interest Identification	Column (b) Identity of Issuer Borrower, Lessor or Similar Party	Column (c) Description of Investment, Including Maturity Date, Rate of Interest, Par or Maturity Value	Column (d) Cost**	Column (e) Current Value
*	Plan interest in ONE Gas, Inc. Defined Contribution Plans Master Trust			\$683,330
*	Notes receivable from participants	Notes receivable from participants at interest rates ranging from 3.25% to 11.25% and various maturities		13,599
				\$696,929

* Party-in-interest.

** This column is not applicable to participant-directed investments.

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SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the ONE Gas, Inc. 401(k) Plan has duly caused this annual report to be signed on its behalf by the undersigned, hereunto duly authorized.

ONE Gas, Inc. 401(k) Plan

ONE Gas, Inc.

Date: June 16, 2015

By: /s/ Curtis L. Dinan
Curtis L. Dinan
Senior Vice President,
Chief Financial Officer and Treasurer

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EXHIBIT INDEX

Exhibit Number	Description
23	Consent of Independent Registered Public Accounting Firm
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