



# NAPAC

*North American*

*Petroleum Accounting Conference*

**May 14-15, 2020 • Dallas, Texas • Westin Galleria**

The hotel is located at 13340 Dallas Parkway, Dallas, TX., 75240.

Self-parking is complimentary at the hotel as well as shared parking with the Galleria Mall

## **Keynotes**

**David Ramsden-Wood** / #hottakeoftheday

**Jonathan Duersch** / Associate Chief Accountant, U.S.  
Securities & Exchange Commission

**Dr. Ed Ireland** / Director, Ralph Lowe Energy  
Management Program, Texas Christian University

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in Dallas  
May 14-15**

# *Two Days of Quality, Educational Sessions Designed Specifically For Oil and Gas Industry Professionals*

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NAPAC brings petroleum industry professionals together for educational sessions enhanced by lively, productive discussions. This popular conference features topical general sessions and detailed, track-based concurrent technical sessions, as well as annual reviews of important legislative updates. NAPAC provides access to outstanding industry experienced speakers from both the government and private sectors and informative exhibits from leading industry vendors. This perennial favorite, considered by many to be the premier oil and gas industry accounting conference, has been running for more than 4 decades and remains a very highly regarded and well-attended event.

## **Who Should Attend**

- Accounting and financial management leaders working in upstream and midstream accounting in oil and gas
- Public accounting and governmental entity personnel
- Tax and audit personnel seeking to gain valuable insight into current regulations, laws and standards
- Those new to the industry seeking overall knowledge of the industry from accounting, financial and technical aspects in upstream and midstream accounting functions

**Advanced Prep:** None

**Prerequisites:** A general knowledge of the oil and gas industry as it relates to accounting and auditing standards, financial reporting, tax regulations and policy, and energy economics.

**Recommended CPE Credit:** Up to 14 hours

**Accommodations:** The Westin Galleria is offering a special group room rate of \$209. Be sure to identify your reservation as NAPAC to receive this preferred rate based on availability. Call 888-627-8536 or go online at [pdi.org](http://pdi.org) to make your reservation. Availability is NOT guaranteed before or after the cut-off date of April 28, 2020. If the block sells out before the cut-off date, it is at the hotel's discretion whether to accept additional reservations, which will be subject to prevailing rates and availability.

**Terms and Conditions:** Please note that the following apply to all registrants, whether pre-paid or invoiced. A participant may receive a full refund by providing to PDI written cancellation 10 or more business days prior to the starting date of the program. No refunds will be granted within 10 business days of the starting date of the program. No refunds will be granted after the start of the program. Substitutions are accepted at any time up to and including the starting date of the program. If the enrollment is not sufficient to warrant holding the program, PDI reserves the right to cancel. If this situation does occur, you would receive a full refund. PDI is not responsible for any expenses (such as airline tickets) incurred by registrant due to cancellation.

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# Schedule

## Thursday, May 14, 2020

**7:30 a.m. Registration/  
Continental Breakfast**

**8:00 a.m. Opening Remarks**

**8:20-9:20 a.m. General Session**

**9:20-9:30 a.m. Transition**

**9:30-10:20 a.m. Concurrent Sessions**

### **M&A for Oil and Gas Companies After TCJA**

*(Tax/Intermediate)*

**David Wheat, Partner/Kirkland & Ellis LLP/Houston**

Join this discussion on how the TCJA is affecting mergers and acquisitions in the oil patch. Attendees will learn about issues impacting both buyers and sellers and will include a number of practical pointers and tips for structuring transactions after the TCJA.

#### **Learning Objectives:**

- The effect of Section 163(j) on financing the transaction
- The operation of the new tax rates
- New NOL restrictions and new 100% expensing in the context of energy deals

### **Deals Getting Done and Not Getting Done in the Oil Patch**

*(Business Law/Basic)*

**Jason Schumacher, Partner/Locke, Lord, Bissell & Liddell LLP/Dallas**

A review of recent transactions, trends and structure being utilized in the upstream and midstream space in the oil and gas industry given the capital constraints from traditional sources and current and looming bankruptcies,

#### **Learning Objectives:**

- Discover the trends of current oil and gas transactions marketplace
- Find out the common hurdles and obstacles to oil and gas transactions
- Learn what the legal solutions are to such hurdles and obstacles

### **The Impact of the Mounting Pressure of Capital Discipline on US E&Ps**

*(Economics/Basic)*

**Erika Coombs, Manager of Consulting Services/BTU Analytics/Lakewood, CO**

This presentation will deliver an energy-market analysis.

#### **Learning Objectives:**

- What are the fundamentals driving oil and gas prices in 2020?
- Is shale debt a looming disaster or necessary catalyst?
- Will U.S. production decline in 2020?

### **U.S. Oil and Gas Midstream Segment Influences**

*(Specialized Knowledge/Basic)*

**Dick Moore/Instructor/Professional Development Institute/Denton, TX**

Oil and gas commodity demand, supply, transport capacity and rates as well as commodity quality specifications all meet in the midstream segment. The physical midstream path is a reflection of and response to these factors providing the commodities where and when needed and in the proper form.

#### **Learning Objectives:**

- Examination of factors that interact with each other and also influence commodity price, basis differentials, drilling activity and midstream capacity decisions
- Discussion about how the signals to producers, midstreamers, and consumers are mixed causing the players to respond early or late
- Identification and discussion of signals sent to oil and gas producers and transporters that can be mixed causing early or late responses which increases volatility. Equilibrium is something passed through on the way to a shortage or surplus

**10:20-10:30 a.m. Transition**

**10:30-11:45 a.m. Concurrent Sessions**

### **Tax Policy and Politics: A View From Inside the Beltway**

*(Tax/Update)*

**Storme Sixeas, Tax Policy Group/Washington National Tax, Deloitte Tax LLP/Washington D.C.**

This session will provide an update of the key political and economic forces driving the tax and fiscal debates in Washington D.C. and what that means for future lawmaking.

#### **Learning Objectives:**

- What tax legislation has been done – and left undone – last year by a divided Congress
- Look at the landscape for this November's elections, the leading Presidential candidates tax ideas, and what the outcome bodes for the agenda in the tax arena

### **2020 Elections and Impacts on Energy**

*(Specialized Knowledge/Basic)*

**Brad Ayers, Sr. Director-Government Affairs/Altice USA**

## **New Professionals – This is Our Why**

*(Personal Development/Basic)*

### **New Professionals Panel**

What is your why? Professionals new to the energy industry will discuss what brought them to the industry, what their biggest challenges are to keep up in accounting and finance, and why they stay.

#### **Learning Objectives:**

- Gather insight into the reputation of our industry with the younger generation
- Understand which accounting and finance issues create the most difficulty in the execution of their roles

## **Corporate Risk from Hacking** *(IT/Basic)*

**Brandon Neff, CEO/SCAN13, Inc./Boerne, TX**

Hackers know more about your business than you think. This presentation explains how company leaders, employees, and vendors/contractors are accepting unnecessary risk for your business. This session is devoted to the needs and interest of business leaders in finance, accounting, operations, and administration with special attention to implementing. Find out what hackers cannot afford for you to know.

#### **Learning Objectives:**

- Examination of corporate-level performance metrics
- Implementing policies and controls
- Learn about vendor/contractor risk management programs

## **12:00-1:15 p.m. Luncheon**

## **State of the Industry**

*(Specialized Knowledge/Basic)*

**David Ramsden-Wood, Chief Content Officer/#hottakeoftheday/Denver**

## **1:30-2:45 p.m. Concurrent Sessions**

## **IRC Section 45(Q)** *(Tax/Intermediate)*

**Jeremy DeMuth, Senior Manager/Deloitte Tax LLP/Chicago**

This session will cover the IRC section 45Q carbon capture and sequestration credit, including the significant modifications made to the 45Q credit in the Bipartisan Budget Act of 2018. Hear about the highly anticipated guidance released in February 2020 (effective March 9, 2020) and how it clarifies general credit qualification.

#### **Learning Objectives:**

- Learn necessary definitions such as “carbon capture equipment”
- Understand two methods for beginning construction and continuity requirement that are primarily adapted from previous rules for energy tax credits
- Application of the 80/20 Rule
- Transfers of ownership of a qualified facility
- Discuss the new safe harbor for tax credit monetization by partnerships (developers and investors)

- Cover what critical guidance is remaining, including utilization of the captured carbon for “any other purpose for which a commercial market exists” and recapture provisions
- Provide an update on the proposed bill to permanently extend the 45Q credit in the federal tax code

## **Private Equity Update** *(TBA)*

## **Changes to the Accounting Procedure Through the Years and a Vision Toward the Future**

*(Accounting/Basic)*

**Mike Cougevan, Vice President/Martindale Consultants/Denver**

COPAS created its first accounting procedure in 1962 and has modernized it numerous times. Given the various forms still in effect it's imperative to understand the differences.

#### **Learning Objectives:**

- Understand the subtle and not-so-subtle differences between the model forms so you can properly account for joint operations
- Explore some of the concepts being discussed for the newest COPAS model form currently being drafted

## **Geology for Accountants**

*(Specialized Knowledge/Basic)*

**Edward Ramirez, Owner/Earth Resources Exploration & Review, LLC/Frisco, TX**

New advances in computer software and other technologies are designed and marketed to allow companies to study and cover more areas/data faster and for less costs and more predictability. Success does not lie with the software or technologies themselves but requires diligent and methodological approach to all analyses. The greater chance for success is based on a firm fundamental grasp of the geology and geophysical data and the techniques and pitfalls in acquisition, processing and interpretation of the various data sets.

#### **Learning Objectives:**

- Fundamental principles of geological processes and geologic data acquisition
- Basic reservoir characteristics and factors affecting those properties
- Basics of oil generation and migration
- Fundamental principles of geophysics acquisition-processing-interpretation and the limitations in imaging subsurface objectives
- Basics of business costs of the various geologic and geophysical techniques

## **2:45-2:55 p.m. Transition**

## 2:55-3:45 p.m. Concurrent Sessions

### State and Local Tax Updates: How Changes in State Taxation Will Impact Your Bottom Line

(Tax/Intermediate)

**Marty Tschida, Principal/Moss Adams LLP/Denver**

The Tax Cuts and Jobs Act of 2017 is not the only tax change impact to energy companies. This presentation will focus on income and franchise tax updates and changes across the E&P footprint.

#### Learning Objectives:

- Educate attendees on significant cases, policy changes, and laws regarding state income taxation
- Provide updates on indirect state and local taxes in order to capture both compliance changes and tax opportunities

### Hedge Fund Perspectives on the Market

(Finance/Intermediate)

**Jonathon Flte, President/Professional Development Institute/Denton**

This session will delve into a hedge fund manager's view of the current market landscape and energy company valuations.

#### Learning Objectives:

- Provide an overview of broader stock market drives
- Examine the current interest rate environment
- Learn how the recent wave of consolidation and restructuring effect energy company valuations

### Surviving the Royalty Audit Process

(Audit/Basic)

**Mike Matthews, Policy Analyst/State of Wyoming Department of Audit - Mineral Audit Division/Cheyenne**

This session will provide a brief overview of the royalty audit process.

#### Learning Objectives:

- Learn the auditor's view of making the process less intrusive, time consuming and shorter for the auditee.
- Discuss current royalty audit issues

### The Impact of Technology on Energy Industry Financial Reporting

(IT/Basic)

**Darren Heffernan, President, Mid-Market/Trintech/Addison, TX**

Our industry is in the middle of a monumental shift in how accounting and finance tasks are performed within organizations. Technology and automation have made their way into our everyday lives, both personal and professional. Gone are the days of accepting clunky and manual business process. Many organizations have already started revisiting how their financial application tech stack can better support their mission, drive value, and reduce risk. Organizations choosing to embrace the benefits of leveraging technology to support the financial reporting and close processes will be better positioned for the future.

## Learning Objectives:

- How CFOs and executives are thinking about technology investments and why they find such high return when focusing on their financial close process
- How a technologically enabled close cycle can have a positive impact on the financial reporting process
- How to better manage the increasing pressure from regulators, management, the board, etc. using technology

## 3:45-3:55 p.m. Transition

## 3:55-5:00 p.m. Concurrent Sessions

### Qualified Opportunity Zone Investments - A Primer

(Tax/Basic)

**Todd Keator, Partner/Thompson and Knight LLP/Dallas**

This presentation will provide an overview of the new Qualified Opportunity Zone regime and the tax benefits for investors.

#### Learning Objectives:

- Highlight key aspects of the final QOZ regulations released last December and will describe various structuring considerations
- Describe situations in which QOZ program may have application to the oil and gas industry

### Lease Accounting Standard (Accounting/Basic)

**Claude Seaman, CAO/Continental Resources/**

**Oklahoma City**

This presentation will expose the challenges related to the application of and lessons learned from implementation of the new lease accounting standard (ASU 2016-02) to upstream oil and gas primarily from the lessee perspective.

#### Learning Objectives:

- Review the lease standard
- Focus on implementation issues and tips including contract review/completeness and examples of items that may qualify as leases
- Learn about the various accounting, data, technology, process and control challenges

### Permian Basin Water Management

(Specialized Knowledge/Basic)

**Alan Van Reet, Sr. Construction and Operations Manager and Lynn Lawson, Accounting Director/Pioneer Water Management, LLC**

An operational overview of Permian Basin water management.

#### Learning Objectives:

- Diagram the water cycle within oil and gas development
- Discuss the market space known as water management
- Demonstrate the industry trends in both

## #metoo: Is Your Company Next?

(Management Services/Basic)

**Audrey Mross, Partner and Co-Chair of the Employment and Labor Law Group/Munck Wilson Mandala LLP/Dallas**

Sexual harassment in the workplace dominates the news cycle and is ruining companies' reputations and individuals' lives. This presentation, which has been approved by two federal agencies, utilizes humor and facts to open hearts and minds to the methods that can stop this perpetual problem.

### Learning Objectives:

- Understand why sexual harassment happens
- What does harassment look like?
- How both employee and employer can prevent it and respond to it when necessary

**5:00-6:00 p.m.      Networking Reception**

## Friday, May 15, 2020

**7:30 a.m.              Continental Breakfast**

**8:15-9:15 a.m.      General Session**

### SEC Update (Specialized Knowledge/Basic)

**Jonathan Duersch, Associate Chief Accountant/U.S. Securities & Exchange Commission/Washington, D.C.**

The Office of the Chief Accountant is the primary adviser to the Commission on all accounting matters and has oversight of the FASB and the PCAOB. This session will discuss some relevant regulatory and accounting issues that impact oil and gas companies.

### Learning Objectives:

- Learn about recent enforcement actions
- Explain recent GAAP interpretations
- Present new SEC rules and recent FASB standards from a regulatory perspective

**9:15-9:25 a.m.      Transition**

**9:25-10:25 a.m.    Concurrent Sessions**

### Development of Interest in the Section 163(j) Interest Deduction Limitation (Tax/Update)

**Stefan Gottschalk, Senior Director/Washington National Tax/RSM US LLP/Washington, D.C.**

This presentation will focus on some important aspects of the new section 163(j) Treasury regulation package, if released in Spring 2020 as expected.

### Learning Objectives:

- Provide example situations that present section 163(j) interest disallowance issues faced by many companies

### Financial Reporting Update (Accounting/Update)

**Drew Warren, Oil and Gas Industry Resident/Ernst & Young LLP/New York**

This discussion will help you understand FASB, SEC and other standard setting activities that impact oil and gas entities.

### Learning Objectives:

- Focus on leases, SEC comments and trends
- Implementation of critical audit matters
- Explore other hot topics in the industry

### Land - Dissecting the Mineral Lease (Specialized Knowledge/Basic)

**Jim Hoffman, National Sales Director/Professional Development Institute/Denton**

This presentation is designed to familiarize upstream employees with the key components of a mineral lease and the implications of certain terms and phrases.

### Learning Objectives:

- Defining a mineral lease
- History of the mineral lease
- Learning the major clauses of a mineral lease and implications of the wording

### How to Survive a Merger or Acquisition

(Management Services/Basic)

**Elizabeth Lions, PHR/Lionsology/Dallas**

Many of the large oil and gas companies have experienced mergers in 2019 and more are expected in 2020. Organizational development models show that often businesses do not fail after a merger due to a bad business arrangement – they fail due to people. Unable to get along and blend company cultures, mergers can be stressful, confusing and frustrating. We often forget what made us once great was the teamwork, the process, the procedures, and without those, companies wouldn't have been able to merge. Most people during an acquisition experience fear and concern for their own jobs, wondering if they will be laid off and replaced.

### Learning Objectives:

- How to audit your job – if you should stay and stick it out or leave
- Signs of potential layoffs or if you may be next on the list
- Best strategies to keep your job, if you'd like to do so
- How to stay calm during a merger and not have every day be a source of frustration
- Why the object of the game isn't necessarily surviving or not – it's keeping your poise during the process

**10:25-10:35 a.m.    Transition**

## 10:35-11:35 a.m. Concurrent Sessions

### **Partnership Tax Audit and Collection Rules Including Final Regulations** *(Tax/Update)*

**Joel Crouch, Managing Partner/Meadows, Collier, Reed, Cousins, Crouch & Ungerman, L.L.P./Dallas**

Effective January 1, 2018, new revised Partnership Audit Rules (Audit Rules) took effect, radically changing how entities taxed as partnerships will be audited, the resulting tax assessed and collected. The new Audit Rules adopt new concepts, procedures and elections.

#### **Learning Objectives:**

- How the tax resulting from the audit will now be assessed and collected from the partnership itself unless the partnership makes certain elections
- Learn about the new required appointment of a “partnership representative” with Czar-like powers in dealing with the IRS audit
- The importance of a timely election and how the economic burden could result in a shift of responsibility among partners

### **A Whole Lotta Shakin’ Goin’ On – Volatility in the Oil Patch** *(Business Law/Basic)*

**Eli Columbus, Partner and Austin Elam, Partner/Haynes & Boone/Dallas and Houston**

Volatility in the oil patch triggers loan defaults, bankruptcies, restructures, and distressed asset sales. This presentation will cover such recent developments in the oil and gas market. Discussions will also be led about recent trends in distressed transactions, including pre-packaged bankruptcies, smashcos, drillcos, and 363 sales.

#### **Learning Objectives:**

- Providing insight into the state of the oil and gas market
- Learning recent developments in oil and gas transactions
- How bankruptcies and distressed transactions impact the market

### **Recording Oil and Gas Sales Under the New Accounting Standard**

*(Accounting/Basic)*

**Don Looney, CPA/Tulsa**

This session will briefly discuss the general rules for recording sales under the new accounting standard. The discussion will then focus on the potential changes in recording oil and gas sales required by the new standard.

#### **Learning Objectives:**

- How to record severance taxes as production expense
- How to record gas sales under the entitlement method when the company is under delivered
- How to record NGL sales when gas is processed and the plant keeps a portion on the NGLs as a processing fee

### **A Contractor with a Platinum Record: Vendor Risk Management**

*(Management Services/Basic)*

**Rick Roybal, Senior Compliance Manager/Discovery Natural Resources/Denver**

If left unchecked, contractors can defraud any oil and gas organization. These deceptive persons or organizations identify gaps in an Operator’s internal control system. Having identified those gaps and weaknesses, they manipulate people and systems in order to illegally profit from the Operator’s lack of contractor oversight. This presentation walks through a recent case in which an Operator’s former employee, later turned contractor, was able to manipulate the Operator’s procure-to-pay system in order to extract millions of dollars.

#### **Learning Objectives:**

- Recognize potential methods of how contractors manipulate an Operator’s procure-to-pay process
- Identify internal controls to mitigate contractor fraud
- Establish best practices with contractors in order to minimize fraud

## 11:45 a.m.-1:00 p.m. Luncheon

### **The Future of the Oil and Natural Gas Industry**

*(Specialized Knowledge/Basic)*

**Dr. Ed Ireland, Ph.D., Director/Ralph Lowe Energy Management Program/Texas Christian University/Fort Worth**

In just 15 years, the U.S. oil and natural gas industry has been transformed from an industry facing a declining resource base to an industry that is the world’s largest producer and major exporter of both petroleum and natural gas. Unfortunately, this remarkable turnaround in U.S. energy production comes at a time when the world energy market is saturated, so oil and gas prices have been declining. Some analysts are predicting continued price declines as hydrocarbons are replaced by renewables. Dr. Ireland foresees a different picture.

#### **Learning Objectives:**

- Evaluate state of the oil and gas industry
- Predict the future of the oil and gas industry
- Determine the future mix of energy demand

## 1:15-2:15 p.m. Concurrent Sessions

### **Saving Money Through R&D Credits for the Oil and Gas Industry** *(Tax/Overview)*

**Matthew Ferreira, Managing Director/Specialized Tax Services/BDO USA, LLP/Dallas**

This session will provide an overview of the R&D tax credit, and highlight opportunities specific to the oil and gas industry. This presentation will also provide an update on how tax reform affects the utilization of R&D tax credits, and how these changes have presented new opportunities for taxpayers to claim this credit.

### **Learning Objectives:**

- Learn how the R&D credit works
- Identify cash saving opportunities by understanding the qualifying activities relevant to the industry
- Understand how tax reform and additional tax updates have made the R&D credit more valuable

### **Show Me the Money (Or How to Report and Remit Unclaimed Property to the Texas Comptroller)** *(Business Law, Basic)*

**Israel Miller, Attorney/Gray Reed & McGraw LLP/Dallas**

The Comptroller continues to employ third-party auditors to confirm that Texas businesses are complying with the State's unclaimed property laws. The penalties and interest that can be assessed against holders of unclaimed property are significant and can be minimized or eliminated with proper planning.

### **Learning Objectives:**

- Educate the attendees on the State's rules
- Explain when and how to enter into a voluntary disclosure program
- Encourage the attendees to adopt compliance programs that include reporting unclaimed property annually going forward

### **COPAS MFI-XX on Remote Technology Centers**

*(Accounting/Basic)*

**Deanna Duell, Director/BKD/Denver**

One of the emerging issues that needed to be addressed at COPAS are Remote Technology Centers (RTCs) and the application of accounting procedure requirements when it comes to the various JOAs that are circulating in our industry.

### **Learning Objectives:**

- Learn the reason this Model Form was developed
- Show examples of how RTCs are being addressed by COPAS
- Provide insights by industry on how the RTC benefits the joint account

### **Asset Retirement Obligations - Understanding, Calculation and Consequences in the Low Price Era**

*(Accounting/Basic)*

**Jim Harden, Partner/Moss Adams LLP/Houston**

Companies and their lenders are concerned as state and local governments become increasingly aware of operator responsibilities, and the potential liabilities of oil, gas operations; particularly of idled or abandoned oil and gas wells and facilities. Potential buyers are wary of acquiring these liabilities, further driving down value and marketability of the assets.

### **Learning Objectives:**

- Provide a deeper understanding of asset retirement obligations (AROs)
- Demonstrate how AROs are calculated
- To learn how low commodity prices affect the ARO and the effect on the balance sheet
- Show how various states are enforcing idled and abandoned oil and gas wells
- Provide recent examples of how changes in commodity prices, discount rates, timing and reserve assumptions can drastically affect the amount of the ARO liability

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## Registration

Registration fee is \$495 and includes luncheons and coffee breaks.

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### Please indicate which sessions you are interested in attending

#### Thursday, May 14

##### 9:30-10:20 a.m.

- M&A for Oil and Gas Companies After TCJA
- Deals in the Oil Patch
- Impact of Mounting Pressure on Capital Discipline
- Oil and Gas Midstream Segment Influences

##### 10:30-11:45 a.m.

- Tax Policy and Politics
- 2020 Elections Impact on Energy
- New Professionals - This is Our Why
- Corporate Risk from Hacking

##### 1:30-2:45 p.m.

- IRC Section 45Q
- Private Equity Update
- Changes to the COPAS Accounting Procedure Past and Future
- Geology for Accountants

##### 2:55-3:45 p.m.

- State and Local Tax Update
- Hedge Fund Perspectives on the Market
- Surviving Royalty Audit Process
- Impact of Technology on Financial Reporting

##### 3:55-5:00 p.m.

- Qualified Opportunity Zone Investments
- Lease Accounting Standard
- Permian Basin Water Management
- #meto: Is Your Company Next?

#### Friday, May 15

##### 9:25-10:25 a.m.

- Development of Interest in the Section 163(j) Int. Deduct. Limitation
- Financial Reporting Update
- Land - Dissecting the Mineral Lease
- How to Survive a Merger or Acquisition

##### 10:35-11:35 a.m.

- Partnership Tax Audit and Collection Rules
- Volatility in the Oil Patch
- Recording Oil and Gas Sales Under the New Accounting Standard
- Vendor Risk Management

##### 1:15-2:15 p.m.

- Saving Money Through R&D Credits
- How to Report and Remit Unclaimed Property to the Controller
- COPAS MFI-XX on Remote Technology Centers
- Asset Retirement Obligations

### Who Should Attend

- Accounting and financial management leaders in upstream and midstream accounting functions of the oil and gas industry, public accounting and governmental entities
- Tax and audit personnel seeking insight into current regulations, laws and standards
- Those relatively new to the industry seeking overall knowledge of the industry from an accounting, financial and technical aspect

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**ADA Special Services:** Please check here  if you require special accommodations to fully participate. Attach a written description.