

Answer: I am one of the founding members of Navigator CO2, which was formed in 2020. I have over 20 years of energy-related financial experience. Before joining Navigator Energy Services in 2014, I was a co-founder and CFO of JP Energy Partners. I spent three years as Senior Vice President and CFO for Lonestar Midstream Partners, a natural gas pipeline company that sold to PVR Partners in 2008. I was also a long-time consultant for several oil and gas companies. I have taught courses in mergers and acquisitions and corporate finance at the Cox School of Business at Southern Methodist University. I have a doctoral degree in Finance and Econometrics from Purdue University. A copy of my resume is attached as Exhibit A.

5. Which portions of David Giles’s prefiled testimony are you qualified and able to testify to at the hearing?

Answer: I have personal knowledge of and sufficient education, training, and experience to testify to the following subjects from Giles’s prefiled testimony:

- Paragraph 6—that Navigator Heartland Greenway is organized and in good standing in Delaware;
- Paragraph 7—that NHG is registered to do business in South Dakota and in good standing;
- Paragraph 8—the ownership interests in NHG;
- Paragraph 9—the other companies affiliated with NHG that are involved in the development of the Project;
- Paragraph 14—the ownership of the Pipeline;
- Paragraph 15—the Project management team’s experience;
- Paragraph 16—the principal members of the management team;

- Paragraph 17—the estimated cost of the Project and construction of the pipeline in South Dakota;
- Paragraph 18—the sources of NHG’s anticipated sources of capital to develop and construct the Project.

I adopt these questions and answers from Giles’s prefiled testimony as my own and will be able to answer questions about these subjects at the evidentiary hearing.

6. Who will testify to the other subjects in Giles’s prefiled testimony?

Answer: Steve Lee is adopting the other paragraphs in Giles’s testimony through supplemental testimony.

7. Does this conclude your testimony?

Answer: Yes.

Dated this 25th Day of May, 2023.

/s/ Jeff Allen

Jeff Allen



Navigator CO₂

PROFILE

As EVP and CFO, Jeff is responsible for all financial, accounting, and administrative functions of Navigator CO₂. Key responsibilities include stakeholder communications, financial planning, financial analysis, risk management, M&A evaluation and due diligence, financial reporting, accounting controls and procedures, and strategic planning.

CONTACT

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JEFF ALLEN

EXECUTIVE VICE PRESIDENT AND CHIEF FINANCIAL OFFICER

WORK EXPERIENCE

Navigator, **Executive Vice President & Chief Financial Officer**
[2014-current]

Serves as Chief Financial Officer for each of the three Navigator companies, Navigator Energy Services (Big Spring Gateway) 2015-2017, Glass Mountain Pipeline companies (Oklahoma and Texas crude pipelines) 2017-current, and Navigator CO₂, 2020-current

JP Energy Partners, **Co-Founder & Chief Financial Officer**
[2010-2012]

Completed 12 acquisitions that formed the operating foundation of the company. Instrumental in obtaining private equity funding in support of growth opportunities

Cox School of Business, SMU, **Tenured / Clinical Professor of Finance**
[1994-2016]

Taught Corporate Finance and Mergers & Acquisitions in Executive MBA programs. Recognized with several teaching and research awards. Extensive outside consulting and management development engagements

EDUCATION

Purdue University

Doctor of Philosophy (Ph.D.), Finance and Econometrics

CAREER HIGHLIGHTS & ASSOCIATIONS

- Publications in Journal of Finance, Journal of Business, Journal of Financial Economics and Journal of Financial & Quantitative Analysis
- Financial Executives International
- American Finance Association