

CONFIDENTIAL

KANSAS CORPORATION COMMISSION  
OIL & GAS CONSERVATION DIVISION

ORIGINAL

Form ACO-1  
September 1999  
Form Must Be Typed

AMENDED

12/19/08

WELL COMPLETION FORM  
WELL HISTORY - DESCRIPTION OF WELL & LEASE

Operator: License # 33365  
Name: Layne Energy Operating, LLC  
Address: 1900 Shawnee Mission Parkway  
City/State/Zip: Mission Woods, KS 66205  
Purchaser: \_\_\_\_\_  
Operator Contact Person: M. Brent Natrass  
Phone: (913) 748-3960  
Contractor: Name: MOKAT Drilling  
License: 5831

Designate Type of Completion:  
 New Well     Re-Entry     Workover  
 Oil     SWD     SIOW     Temp. Abd.  
 Gas     ENHR     SIGW  
 Dry     Other (Core, WSW, Expl., Cathodic, etc)

If Workover/Re-entry: Old Well Info as follows:  
Operator: \_\_\_\_\_  
Well Name: \_\_\_\_\_  
Original Comp. Date: \_\_\_\_\_ Original Total Depth: \_\_\_\_\_  
 Deepening     Re-perf.     Conv. to Enhr./SWD  
 Plug Back     Plug Back Total Depth  
 Commingled    Docket No. \_\_\_\_\_  
 Dual Completion    Docket No. \_\_\_\_\_  
 Other (SWD or Enhr.?)    Docket No. \_\_\_\_\_

8/22/2006    8/23/2006    5/14/2007  
Spud Date or    Date Reached TD    Completion Date or  
Recompletion Date       Recompletion Date

API No. 15 - 125-31186-00-00  
County: Montgomery  
SE - SE Sec. 16 Twp. 33 S. R. 16  East  West  
964 feet from (S) N (circle one) Line of Section  
681 feet from (E) W (circle one) Line of Section

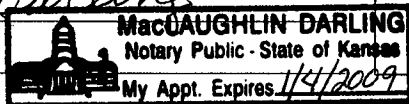
Footages Calculated from Nearest Outside Section Corner:  
(circle one) NE (SE) NW SW  
Lease Name: Mitchell Well #: 16-16  
Field Name: Cherokee Basin Coal Area  
Producing Formation: Cherokee Coals  
Elevation: Ground: 752' Kelly Bushing: \_\_\_\_\_  
Total Depth: 1145' Plug Back Total Depth: 1137'  
Amount of Surface Pipe Set and Cemented at 21.5 Feet  
Multiple Stage Cementing Collar Used?  Yes  No  
If yes, show depth set \_\_\_\_\_ Feet  
If Alternate II completion, cement circulated from 1137  
feet depth to Surface w/ 120 sx cmt.

Drilling Fluid Management Plan 04 8121108  
(Data must be collected from the Reserve Pit)  
Chloride content N/A ppm Fluid volume \_\_\_\_\_ bbls  
Dewatering method used N/A - Air Drilled  
Location of fluid disposal if hauled offsite: \_\_\_\_\_  
Operator Name: \_\_\_\_\_  
Lease Name: \_\_\_\_\_ License No.: \_\_\_\_\_  
Quarter \_\_\_\_\_ Sec. \_\_\_\_\_ Twp. \_\_\_\_\_ S. R. \_\_\_\_\_  East  West  
County: \_\_\_\_\_ Docket No.: \_\_\_\_\_

**INSTRUCTIONS:** An original and two copies of this form shall be filed with the Kansas Corporation Commission, 130 S. Market - Room 2078, Wichita, Kansas 67202, within 120 days of the spud date, recompletion, workover or conversion of a well. Rule 82-3-130, 82-3-106 and 82-3-107 apply. Information of side two of this form will be held confidential for a period of 12 months if requested in writing and submitted with the form (see rule 82-3-107 for confidentiality in excess of 12 months). One copy of all wireline logs and geologist well report shall be attached with this form. ALL CEMENTING TICKETS MUST BE ATTACHED. Submit CP-4 form with all plugged wells. Submit CP-111 form with all temporarily abandoned wells.

All requirements of the statutes, rules and regulations promulgated to regulate the oil and gas industry have been fully complied with and the statements herein are complete and correct to the best of my knowledge.

Signature: MB Natrass  
Title: Agent Date: 9/10/07  
Subscribed and sworn to before me this 10 day of September  
20 07.  
Notary Public: MacLaughlin Darling  
Date Commission Expires: 1/4/2009



**KCC Office Use ONLY**  
Y Letter of Confidentiality Attached  
If Denied, Yes  Date: \_\_\_\_\_  
 Wireline Log Received  
 Geologist Report Received **RECEIVED**  
 UIC Distribution **KANSAS CORPORATION COMMISSION**  
**SEP 11 2007**

Operator Name: Layne Energy Operating, LLC Lease Name: Mitchell Well #: 16-16  
 Sec. 16 Twp. 33 S. R. 16  East  West County: Montgomery

**INSTRUCTIONS:** Show important tops and base of formations penetrated. Detail all cores. Report all final copies of drill stems tests giving interval tested, time tool open and closed, flowing and shut-in pressures, whether shut-in pressure reached static level, hydrostatic pressures, bottom hole temperature, fluid recovery, and flow rates if gas to surface test, along with final chart(s). Attach extra sheet if more space is needed. Attach copy of all Electric Wireline Logs surveyed. Attach final geological well site report.

Drill Stem Tests Taken <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>(Attach Additional Sheets)</i>  Samples Sent to Geological Survey <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  Cores Taken <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No  Electric Log Run <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <i>(Submit Copy)</i>  List All E. Logs Run:  Compensated Density Neutron Dual Induction	<input checked="" type="checkbox"/> Log Formation (Top), Depth and Datum <input type="checkbox"/> Sample  <table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">Name</td> <td style="width:20%;">Top</td> <td style="width:20%;">Datum</td> </tr> <tr> <td>Pawnee Lime</td> <td>445 GL</td> <td>307</td> </tr> <tr> <td>Excello Shale</td> <td>617 GL</td> <td>135</td> </tr> <tr> <td>V Shale</td> <td>670 GL</td> <td>828'</td> </tr> <tr> <td>Mineral Coal</td> <td>716 GL</td> <td>36</td> </tr> <tr> <td>Mississippian</td> <td>1057 GL</td> <td>-305</td> </tr> </table>	Name	Top	Datum	Pawnee Lime	445 GL	307	Excello Shale	617 GL	135	V Shale	670 GL	828'	Mineral Coal	716 GL	36	Mississippian	1057 GL	-305
Name	Top	Datum																	
Pawnee Lime	445 GL	307																	
Excello Shale	617 GL	135																	
V Shale	670 GL	828'																	
Mineral Coal	716 GL	36																	
Mississippian	1057 GL	-305																	

KCC  
 DEC 19 2006  
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CASING RECORD <input checked="" type="checkbox"/> New <input type="checkbox"/> Used							
Report all strings set-conductor, surface, intermediate, production, etc.							
Purpose of String	Size Hole Drilled	Size Casing Set (In O.D.)	Weight Lbs. / Ft.	Setting Depth	Type of Cement	# Sacs Used	Type and Percent Additives
Surface	11"	8.625"	24	21.5'	Class A	4	Type 1 cement
Casing	6.75"	4.5"	10.5	1137'	Thick Set	120	10# KOL seal @ sx

ADDITIONAL CEMENTING / SQUEEZE RECORD				
Purpose:	Depth Top Bottom	Type of Cement	#Sacks Used	Type and Percent Additives
<input type="checkbox"/> Perforate <input type="checkbox"/> Protect Casing <input type="checkbox"/> Plug Back TD <input type="checkbox"/> Plug Off Zone				

Shots Per Foot	PERFORATION RECORD - Bridge Plugs Set/Type Specify Footage of Each Interval Perforated	Acid, Fracture, Shot, Cement Squeeze Record (Amount and Kind of Material Used)	Depth
	See Attached Page		

TUBING RECORD		Size	Set At	Packer At	Liner Run			
		2-3/8"	1010'		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
Date of First, Resumerd Production, SWD or Enhr. <b>SI - waiting for pipeline</b>			Producing Method					
			<input type="checkbox"/> Flowing <input type="checkbox"/> Pumping <input type="checkbox"/> Gas Lift <input type="checkbox"/> Other (Explain)					
Estimated Production Per 24 Hours	Oil	Bbls.	Gas	Mcf	Water	Bbls.	Gas-Oil Ratio	Gravity

Disposition of Gas	METHOD OF COMPLETION	Production Interval
<input type="checkbox"/> Vented <input type="checkbox"/> Solid <input type="checkbox"/> Used on Lease <i>(If vented, Submit ACO-18.)</i>	<input type="checkbox"/> Open Hole <input type="checkbox"/> Perf. <input type="checkbox"/> Dually Comp. <input type="checkbox"/> Commingled <input type="checkbox"/> Other (Specify) _____	<b>RECEIVED</b> <b>KANSAS CORPORATION COMMISSION</b>

SEP 11 2007

<b>Operator Name:</b>	Layne Energy Operating, LLC.		
<b>Lease Name:</b>	Mitchell 16-16		
	Sec. 16 Twp. 33S Rng. 16E, Montgomery County		
<b>API:</b>	15-125-31186-00-00		
<b>Shots per Foot</b>	<b>Perforation Record</b>	<b>Acid, Fracture, Shot, Cement Squeeze Record</b>	<b>Depth</b>
<b>Initial Perforations</b>			
4	Rowe 984' - 985.5' Sycamore Shale 825' - 830'	5300 lbs 20/40 sand 451 bbls water 800 gals 15% HCl acid	825' - 985.5'
4	Weir 792' - 794.5' Mineral 717' - 719.5' Croweburg 670.5' - 673.5'	5200 lbs 20/40 sand 477 bbls water 850 gals 15% HCl acid	670.5' - 794.5'

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KANSAS CORPORATION COMMISSION

SEP 11 2007

CONSERVATION DIVISION  
WICHITA, KS

*Layne Energy, Inc.*

12/19/08

1900 Shawnee Mission Parkway, Mission Woods, Kansas 66205 Phone: (913) 748-3987 Fax: (913) 748-3970

September 10, 2007

Mr. Steve Bond  
Kansas Corporation Commission  
Oil & Gas Conservation Division  
130 S. Market, Room 2078  
Wichita, KS 67202

KCC  
DEC 19 2006  
CONFIDENTIAL

Re: Amended Well Completion Forms

Dear Mr. Bond:

I have enclosed the **amended** ACO-1 form and associated data for the following well:

API # 15-125-31186-00-00  
Mitchell 16-16

We respectfully request that all information submitted be kept confidential. Per provision E-4 of K.A. R. 82-3-107, we request that the term of the confidentiality be extended by one year.

If you need additional information, please contact me at (913) 748-3960.

Sincerely,

*MacLaughlin Darling*  
MacLaughlin Darling  
Engineering Technician

Enclosures

cc: Well File  
Field Office

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KANSAS CORPORATION COMMISSION

SEP 11 2007

CONSERVATION DIVISION  
WICHITA, KS



12/19/08

# Layne Energy, Inc.

1900 Shawnee Mission Parkway, Mission Woods, Kansas 66205 Phone: (913) 748-3987 Fax: (913) 748-3970

December 19, 2006

Kansas Corporation Commission  
Oil & Gas Conservation Division  
130 S. Market, Room 2078  
Wichita, KS 67202

KCC  
DEC 19 2006  
CONFIDENTIAL

Re: Well Completion Form

To Whom It May Concern:

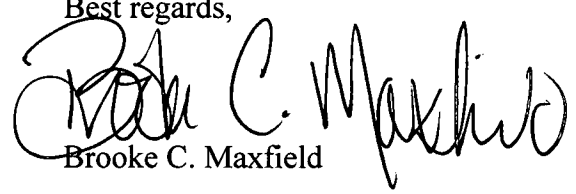
I have enclosed the ACO-1 form and associated data for the following wells:

API # 15-125-31186  
Mitchell 16-16

We respectfully request that all information submitted be kept confidential and per provision E-4 of K.A. R. 82-3-107, we request that the term of the confidentiality be extended by one year.

If you need additional information or have any questions or comments, please contact me at (913) 748-3987.

Best regards,



Brooke C. Maxfield

Enclosures

Cc Well File  
Field Office

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KANSAS CORPORATION COMMISSION  
DEC 20 2006  
CONSERVATION DIVISION  
WICHITA, KS



CONFIDENTIAL

KANSAS CORPORATION COMMISSION  
OIL & GAS CONSERVATION DIVISION

ORIGINAL

Form ACO-1  
September 1999  
Form Must Be Typed

12/19/08

WELL COMPLETION FORM  
WELL HISTORY - DESCRIPTION OF WELL & LEASE

Operator: License # 33365  
Name: Layne Energy Operating, LLC  
Address: 1900 Shawnee Mission Parkway  
City/State/Zip: Mission Woods, KS 66205  
Purchaser: \_\_\_\_\_  
Operator Contact Person: M. B. Natrass  
Phone: (913) 748-3987  
Contractor: Name: MOKAT Drilling  
License: 5831

Wellsite Geologist: \_\_\_\_\_  
Designate Type of Completion:  
 New Well  Re-Entry  Workover  
 Oil  SWD  SIOW  Temp. Abd.  
 Gas  ENHR  SIGW  
 Dry  Other (Core, WSW, Expl., Cathodic, etc)

If Workover/Re-entry: Old Well Info as follows:  
Operator: \_\_\_\_\_  
Well Name: \_\_\_\_\_  
Original Comp. Date: \_\_\_\_\_ Original Total Depth: \_\_\_\_\_  
 Deepening  Re-perf.  Conv. to Enhr./SWD  
 Plug Back  Plug Back Total Depth  
 Commingled  Docket No. \_\_\_\_\_  
 Dual Completion  Docket No. \_\_\_\_\_  
 Other (SWD or Enhr.?)  Docket No. \_\_\_\_\_

8/22/2006 8/23/2006  
Spud Date or Recompletion Date Date Reached TD Completion Date or Recompletion Date

API No. 15 - 125-31186-00-00  
County: Montgomery  
\_\_\_\_ - \_\_\_\_ - SE - SE Sec. 16 Twp. 33 S. R. 16  East  West  
964 feet from (S) N (circle one) Line of Section  
681 feet from (E) W (circle one) Line of Section

Footages Calculated from Nearest Outside Section Corner:  
(circle one) NE SE NW SW  
Lease Name: Mitchell Well #: 16-16  
Field Name: Cherokee Basin Coal Area  
Producing Formation: Cherokee Coals  
Elevation: Ground: 752 Kelly Bushing: \_\_\_\_\_  
Total Depth: 1145 Plug Back Total Depth: 1137  
Amount of Surface Pipe Set and Cemented at 21.5 Feet  
Multiple Stage Cementing Collar Used?  Yes  No  
If yes, show depth set \_\_\_\_\_ Feet  
If Alternate II completion, cement circulated from 1137  
feet depth to Surface w/ 120 sx cmt.

Drilling Fluid Management Plan AIF II NH 8-21-08  
(Data must be collected from the Reserve Pit)  
Chloride content N/A ppm Fluid volume \_\_\_\_\_ bbls  
Dewatering method used N/A - Air Drilled  
Location of fluid disposal if hauled offsite: \_\_\_\_\_  
Operator Name: \_\_\_\_\_  
Lease Name: \_\_\_\_\_ License No.: \_\_\_\_\_  
Quarter \_\_\_\_\_ Sec. \_\_\_\_\_ Twp. \_\_\_\_\_ S. R. \_\_\_\_\_  East  West  
County: \_\_\_\_\_ Docket No.: \_\_\_\_\_

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All requirements of the statutes, rules and regulations promulgated to regulate the oil and gas industry have been fully complied with and the statements herein are complete and correct to the best of my knowledge.

Signature: MB Natrass  
Title: Agent Date: 12/19/06  
Subscribed and sworn to before me this 19 day of December  
ae  
Notary Public: Brooke C. Maxfield  
Date Commission Expires: 12/28/09

NOTARY PUBLIC - State of Kansas  
BROOKE C. MAXFIELD  
My Appt. Exp. 12/28/09

KCC Office Use ONLY  
 Letter of Confidentiality Attached  
If Denied, Yes  Date: \_\_\_\_\_  
 Wireline Log Received  
 Geologist Report Received  
 UIC Distribution  
**RECEIVED**  
KANSAS CORPORATION COMMISSION  
DEC 20 2006  
CONSERVATION DIVISION  
WICHITA, KS

Operator Name: Layne Energy Operating, LLC Lease Name: Mitchell Well #: 16-16  
 Sec. 16 Twp. 33 S. R. 16  East  West County: Montgomery

**INSTRUCTIONS:** Show important tops and base of formations penetrated. Detail all cores. Report all final copies of drill stems tests giving interval tested, time tool open and closed, flowing and shut-in pressures, whether shut-in pressure reached static level, hydrostatic pressures, bottom hole temperature, fluid recovery, and flow rates if gas to surface test, along with final chart(s). Attach extra sheet if more space is needed. Attach copy of all Electric Wireline Logs surveyed. Attach final geological well site report.

Drill Stem Tests Taken <i>(Attach Additional Sheets)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<input checked="" type="checkbox"/> Log	Formation (Top), Depth and Datum	<input type="checkbox"/> Sample
Samples Sent to Geological Survey	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Name	Top	Datum
Cores Taken	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Pawnee Lime	445 GL	307
Electric Log Run <i>(Submit Copy)</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Excello Shale	617 GL	135
List All E. Logs Run:		V Shale	670 GL	828'
Compensated Density Neutron		Mineral Coal	716 GL	36
Dual Induction		Mississippian	1057 GL	-305

CASING RECORD <input checked="" type="checkbox"/> New <input type="checkbox"/> Used							
Report all strings set-conductor, surface, intermediate, production, etc.							
Purpose of String	Size Hole Drilled	Size Casing Set (In O.D.)	Weight Lbs. / Ft.	Setting Depth	Type of Cement	# Sacjs Used	Type and Percent Additives
Surface	11	8.65	24	21.5'	Class A	4	Type 1 cement
Casing	6.75	4.5	10.5	1137'	Thick Set	120	

ADDITIONAL CEMENTING / SQUEEZE RECORD				
Purpose:	Depth Top Bottom	Type of Cement	#Sacks Used	Type and Percent Additives
<input type="checkbox"/> Perforate				
<input type="checkbox"/> Protect Casing				
<input type="checkbox"/> Plug Back TD				
<input type="checkbox"/> Plug Off Zone				

Shots Per Foot	PERFORATION RECORD - Bridge Plugs Set/Type Specify Footage of Each Interval Perforated	Acid, Fracture, Shot, Cement Squeeze Record <i>(Amount and Kind of Material Used)</i>	Depth
	SI - waiting on completion		

TUBING RECORD	Size	Set At	Packer At	Liner Run <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
---------------	------	--------	-----------	---

Date of First, Resumerd Production, SWD or Enhr. SI - waiting on pipeline	Producing Method <input type="checkbox"/> Flowing <input type="checkbox"/> Pumping <input type="checkbox"/> Gas Lift <input type="checkbox"/> Other (Explain)
--	--

Estimated Production Per 24 Hours	Oil Bbls.	Gas Mcf	Water Bbls.	Gas-Oil Ratio	Gravity
-----------------------------------	-----------	---------	-------------	---------------	---------

Disposition of Gas	METHOD OF COMPLETION	Production Interval
<input type="checkbox"/> Vented <input type="checkbox"/> Sold <input type="checkbox"/> Used on Lease <i>(If vented, Submit ACO-18.)</i>	<input type="checkbox"/> Open Hole <input type="checkbox"/> Perf. <input type="checkbox"/> Dually Comp. <input type="checkbox"/> Commingled <input type="checkbox"/> Other (Specify) _____	

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**KANSAS CORPORATION COMMISSION**  
**DEC 20 2006**  
 CONSERVATION DIVISION  
 WICHITA, KS





KCC

DEC 19 2006

CONSOLIDATED OIL WELL SERVICES, INC.  
P.O. BOX 884, CHANUTE, KS 66720  
620-431-9210 OR 800-467-8676

CONFIDENTIAL

TICKET NUMBER 10623

LOCATION Eureka

FOREMAN Troy Strickler

TREATMENT REPORT & FIELD TICKET  
CEMENT

DATE	CUSTOMER #	WELL NAME & NUMBER	SECTION	TOWNSHIP	RANGE	COUNTY																
8-24-06	4758	Mitchell 16-16				MG																
CUSTOMER <u>Layne Energy</u>		<table border="1"> <thead> <tr> <th>TRUCK #</th> <th>DRIVER</th> <th>TRUCK #</th> <th>DRIVER</th> </tr> </thead> <tbody> <tr> <td>446</td> <td>Calin</td> <td></td> <td></td> </tr> <tr> <td>439</td> <td>Jarrid</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>					TRUCK #	DRIVER	TRUCK #	DRIVER	446	Calin			439	Jarrid						
TRUCK #	DRIVER						TRUCK #	DRIVER														
446	Calin																					
439	Jarrid																					
MAILING ADDRESS <u>P.O. Box 160</u>																						
CITY <u>Sycamore</u>	STATE <u>Ks</u>	ZIP CODE																				

JOB TYPE Longstring HOLE SIZE 6 7/8" HOLE DEPTH 1145 CASING SIZE & WEIGHT 4 1/2" 10.5"  
 CASING DEPTH 1137' DRILL PIPE \_\_\_\_\_ TUBING \_\_\_\_\_ OTHER \_\_\_\_\_  
 SLURRY WEIGHT 13.2° SLURRY VOL 3886l WATER gal/sk 8° CEMENT LEFT in CASING 0'  
 DISPLACEMENT 1886l DISPLACEMENT PSI 600 MIX PSI 1100 Bump Plug RATE \_\_\_\_\_

REMARKS: Safety Meeting; Rig up to 4 1/2" casing. Break Circulation w/ 2586l water.  
Pump 4sk Gel - Flush, 586l water, spacer, 1086l meter/lite, 986l Dye water.  
Mixed 120sk Thick set Cement w/ 10" Kol-Seal @ 13.2" Puff. Wash out  
Pump + lines. Release Plug. Displace w/ 1886l water. Final Pump Pressure  
600PSI. Pump Plug to 1100PSI wait 2min. Release Pressure. Float Held.  
Good Cement to surface = 686l slurry to fit.

Job Complete.

ACCOUNT CODE	QUANTITY or UNITS	DESCRIPTION of SERVICES or PRODUCT	UNIT PRICE	TOTAL
5401	1	PUMP CHARGE	800.00	800.00
5406	40	MILEAGE	3.15	126.00
1126A	120sk	Thick Set Cement	14.65	1758.00
1110A	1200"	Kol-Seal 10" Puff	.36"	432.00
1118A	200"	Gel-Flush	.14"	28.00
1111A	50"	Meter/lite Pre-Flush	1.65"	82.50
5407A	6.6 Ton	Ten-Mileage Bulk Truck	1.05	277.20
4404	1	4 1/2" Top Rubber Plug	40.00	40.00
RECEIVED KANSAS CORPORATION COMMISSION DEC 20 2006 Thank You! CONSERVATION DIVISION WICHITA, KS				
			Sub Total	3543.70
			SALES TAX	124.04
			ESTIMATED TOTAL	3667.74

AUTHORIZATION called by John Ed.

TITLE \_\_\_\_\_

DATE \_\_\_\_\_

208468

**GEOLOGIC REPORT**

LAYNE ENERGY  
Mitchell 16-16  
SE SE, 964 FSL, 681 FEL  
Section 16-T33S-R16E  
Montgomery County, KS

KCC  
DEC 19 2006  
CONFIDENTIAL

Spud Date: 8/22/2006  
Drilling Completed: 8/23/2006  
Logged: 8/23/2006  
A.P.I. #: 1512531186  
Ground Elevation: 752'  
Depth Driller: 1145'  
Depth Logger: 1145'  
Surface Casing: 8.625 inches at 21.5'  
Production Casing: 4.5 inches at 1137'  
Cemented Job: Consolidated  
Open Hole Logs: Dual Induction SFL/GR, High Resolution  
Compensated Density/Neutron

**Formation**

Kansas City Group  
Pawnee Limestone  
Excello Shale  
"V" Shale  
Mineral Coal  
Mississippian

**Tops (in feet below ground level)**

Surface (Drum Limestone)  
445  
617  
670  
716  
1,057

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WICHITA, KS