

Rate Formula Template
Utilizing FERC Form 1 for the 12 months ended
 (Enter whether "Projected Data" or "Actual Data")

12/31/2007
 Projected Data

Oklahoma Gas and Electric Company

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Attachment H
Addendum 2-A

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OKLAHOMA GAS AND ELECTRIC COMPANY

For rates effective May 1, 2009

Line No.			Transmission Amount
1	BASE PLAN REVENUE REQUIREMENT	(Addendum 2-A, ln 17 + ln 18)	\$ 3,317,934
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, ln 21)	80,643,747
3	DIVISOR		
4	TO's Transmission Network Load	(Worksheet B, ln 14)	4,780,583
5	RATES		
6	Annual Cost (\$/kW/Yr)	(ln 2 / ln 4)	16.869
7	P-to-P Rate (\$/kW/Mo)	(ln 6 / 12)	1.406
			<u>Peak</u>
8	Weekly P-To-P Rate (\$/kW/Wk)	(ln 6 / 52; ln 6 / 52)	0.324
9	Daily P-To-P Rate (\$/kW/Day)	(ln 8 / 5; ln 8 / 7)	0.065 Capped at weekly rate
10	Hourly P-To-P Rate (\$/MWh)	(ln 9 / 16; ln 9 / 24 both x 1,000)	4.055 Capped at weekly & daily rate
			<u>Off-Peak</u>
			0.324
			0.046
			1.931

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OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.			Total	Allocator	Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(ln 117)			\$ 94,905,809
12	REVENUE CREDITS	(Note A)			
13					
14	Other Transmission Revenue	(Worksheet A)	10,944,129	DA 1.00000	\$ 10,944,129
15	Total Revenue Credits		10,944,129		\$ 10,944,129
16	NET REVENUE REQUIREMENT (w/o incentives)	(ln 11 less ln 15)			\$ 83,961,680
17	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Worksheet G) (Note X)			\$ 3,317,934
18	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP	(Worksheet L)			\$ -
19	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST	(Worksheet L)			\$ -
20	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)	(Note C) & (Worksheet F, ln 61)			\$ -
21	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(ln 16 - ln 17 - ln 18 - ln 19 + ln 20)			\$ 80,643,747
22	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
23	Annual Rate	((ln 16 / ln 46) x 100)			18.03%
24	Monthly Rate	(ln 23 / 12)			1.50%
25	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)			
26	Annual Rate	(((ln 16 - ln 92) / ln 46) x 100)			14.48%
27	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN	(Note B)			
28	Annual Rate	(((ln 16 - lns 92 - ln 115 - ln 116) / lns 46) x 100)			3.29%

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.	(1) <u>RATE BASE CALCULATION</u>	(2) <u>Data Sources</u> <u>(See "General Notes")</u>	(3) <u>TO Total</u>	(4) <u>Allocator</u>	(5) <u>Total Transmission</u>
29	GROSS PLANT IN SERVICE				
30	Production	(Worksheet K)	2,604,797,553	NA	
31	Transmission	(Worksheet K)	806,672,491	TP 0.94148	759,469,526
32	Distribution	(Worksheet K)	2,506,200,922	NA	
33	General Plant	(Worksheet K) (Note J)	219,416,041	W/S 0.05499	12,065,964
34	Intangible Plant	(Worksheet K) (Note V)	<u>31,795,484</u>	W/S 0.05499	<u>1,748,474</u>
35	TOTAL GROSS PLANT	(sum Ins 30 to 34)	6,168,882,490		773,283,963
36	GROSS PLANT ALLOCATOR	(In 35 - Col. 5 / Col. 3)		GP= 0.125352	
37	ACCUMULATED DEPRECIATION				
38	Production	(Worksheet K)	1,156,070,219	NA	
39	Transmission	(Worksheet K)	312,102,467	TP 0.94148	293,839,588
40	Distribution	(Worksheet K)	868,944,235	NA	
41	General Plant	(Worksheet K) (Note J)	86,015,947	W/S 0.05499	4,730,125
42	Intangible Plant	(Worksheet K) (Note V)	<u>21,004,981</u>	W/S 0.05499	<u>1,155,090</u>
43	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 38 to 42)	2,444,137,849		299,724,804
44	NET PLANT IN SERVICE				
45	Production	(In 30 - In 38)	1,448,727,334	NA	
46	Transmission	(In 31 - In 39)	494,570,023		465,629,937
47	Distribution	(In 32 - In 40)	1,637,256,687	NA	
48	General Plant	(In 33 - In 41)	133,400,094		7,335,839
49	Intangible Plant	(In 34 - In 42)	<u>10,790,503</u>		<u>593,383</u>
50	TOTAL NET PLANT IN SERVICE	(sum Ins 45 to 49)	3,724,744,840		473,559,159
51	NET PLANT ALLOCATOR	(In 50 - Col. 5 / Col. 3)		NP= 0.127139	
52	ADJUSTMENTS TO RATE BASE	(Note D)			
53	Account No. 281	(Worksheet C)	-		-
54	Account No. 282	(Worksheet C)	(606,799,508)		(71,970,266)
55	Account No. 283	(Worksheet C)	(73,634,774)		(1,774,182)
56	Account No. 190	(Worksheet C)	48,394,972		2,018,421
57	Account No. 255	(Worksheet C)	(24,376,393)		-
58	Unfunded Reserves	(Worksheet N)	<u>(1,521,835)</u>	DA 1.00000	<u>(1,521,835)</u>
59	TOTAL ADJUSTMENTS	(sum Ins 53 to 57)	(657,937,538)		(73,247,862)
60	UNAMORTIZED ABANDONED PLANT	(Note R)	0	DA 1.00000	0
61	LAND HELD FOR FUTURE USE	(Worksheet I) (Note F)	682,728	TP 0.94148	642,778
62	WORKING CAPITAL	(Note G)			
63	CWC	(1/8 * In 90)	14,378,707		2,371,541
64	Materials & Supplies -- Transmission Related	(Worksheet K) (Note S)	7,302,194	TP 0.94148	6,874,901
65	Prepayments (Account 165)	(Worksheet K)	<u>4,020,503</u>	GP 0.12535	<u>503,979</u>
66	TOTAL WORKING CAPITAL	(sum Ins 63 to 65)	25,701,403		9,750,421
67	RATE BASE (sum Ins 50, 59, 60, 61, 66)		3,093,191,234		<u>410,704,496</u>

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator	(5) Total Transmission
	OPERATION & MAINTENANCE EXPENSE				
68	Transmission	321.112.b	23,804,917		
69	Less expenses for LSE cost responsibility	(Worksheet E, In 14)	539,879		
70	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)	9,004,036		
71	Less Account 565	321.96.b (Note I)	187,595		
72	Plus Acct 565 native load, zonal or pool	(Note I)	-		
73	Transmission Subtotal	(In 68 - In 69 - In 70 - In 71 + In 72)	<u>14,073,407</u>	TP 0.94148	<u>13,249,892</u>
74	Administrative and General	323.197.b (Note J)	105,218,022	NA	
75	Less: Acct. 924, Property Insurance	323.185.b	2,090,861	NA	
76	Less: Acct. 928, Reg. Com. Exp.	323.189.b	3,979,821	NA	
77	Less: Acct. 930.1, Gen. Advert. Exp.	323.191.b	25,504	NA	
78	Less: Acct. 930.2, Misc. General Exp.	323.192.b	29,820,355		
79	Less: PBOP amount included in Line 73	(Note T)	12,400,000		
80	Balance of A & G	(In 74 - sum In 75 to In 79)	56,901,481	W/S 0.05499	3,129,084
81	Plus: Acct. 924	(In 75)	2,090,861	GP 0.12535	262,094
82	Plus: Acct. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	3,756	DA 1.00000	3,756
83	Plus: Acct. 928 - Transmission Allocated	(Note K) (Worksheet D)	21,224	DA 1.00000	21,224
84	Plus: Acct. 930.1 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA 1.00000	-
85	Plus: Acct. 930.1 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
86	Plus: Acct. 930.2 - Adj. Misc. General Expenses	(Worksheet D)	29,538,924	W/S 0.05499	1,624,383
87	Plus: PBOP Amount	(Note T)	12,400,000	W/S 0.05499	681,892
88	A & G Subtotal	(sum Ins 80 to 87)	<u>100,956,246</u>		<u>5,722,433</u>
89	Transmission Lease Payments	(Worksheet D)	-	DA 1.00000	-
90	TOTAL O & M EXPENSE	(In 73 + In 88 + In 89)	<u>115,029,653</u>		<u>18,972,325</u>
	DEPRECIATION AND AMORTIZATION EXPENSE				
91	Transmission	336.7.b	17,553,338	TP 0.94148	16,526,193
92	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	10,464	TP 0.94148	9,852
93	Plus: Recovery of Abandoned Incentive Plant	(Note R)	0	DA 1.00000	0
94	General	336.10.b	10,756,597	W/S 0.05499	591,519
95	Intangible	336.1.f	2,829,927	W/S 0.05499	155,621
96	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 92 to 96)	<u>31,150,326</u>		<u>17,283,185</u>
	TAXES OTHER THAN INCOME				
98	Labor Related	(Note L)			
99	Payroll	263.i	7,418,364	W/S 0.05499	407,945
100	Plant Related	263.i	48,762,970	GP 0.12535	6,112,553
101	Property	263.i	-		
102	Gross Receipts	263.i	104,806	GP 0.12535	13,138
103	Other	263.i	-		
104	TOTAL OTHER TAXES	In 100 + (sum Ins 102 to 104)	<u>56,286,140</u>		<u>6,533,636</u>
	INCOME TAXES				
106	T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =	(Note M)	38.80%		
107	CIT=(T/1-T) * (1-(WCLTD/R)) =		43.81%		
108	where WCLTD=(In 137) and R= (In 140)				
109	and FIT, SIT & p are as given in Note M.				
110	1 / (1 - T) = (from In 107)		1.6339		
111	Amortized Investment Tax Credit	266.8.f (enter negative)	(4,812,540)		
112	Income Tax Calculation	(In 108 * In 116)	121,875,553	NA	16,182,264
113	ITC adjustment	(In 111 * In 112)	<u>(7,863,055)</u>	NP 0.127139	<u>(999,699)</u>
114	TOTAL INCOME TAXES	(sum Ins 113 to 114)	<u>114,012,498</u>		<u>15,182,566</u>
115	RETURN (Rate Base * Rate of Return)	(In 67 * In 140)	278,166,484	NA	36,934,097
116	REVENUE REQUIREMENT (sum Ins 90, 97, 105, 115, 116)		<u>594,645,102</u>		<u>94,905,809</u>

OKLAHOMA GAS AND ELECTRIC COMPANY

SUPPORTING CALCULATIONS

In No.	(1)	(2)	(3)	(4)	(5)
	TRANSMISSION PLANT INCLUDED IN SPP TARIFF				
118	Total transmission plant	(In 31)			806,672,491
119	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)			15,476,794
120	Less Production Related Transmission Facilities	(Worksheet H) (Note O)			<u>31,726,171</u>
121	Transmission plant included in SPP Tariff	(In 118 - In 119 - In 120)			759,469,526
122	Percent of transmission plant in SPP Tariff	(In 121 / In 118)		TP=	0.94148
123	WAGES & SALARY ALLOCATOR (W/S)				
124	Production	354.20.b	46,082,703	NA	-
125	Transmission	354.21.b	5,784,680	TP	0.94148 5,446,186
126	Distribution	354.23.b	27,260,273	NA	-
127	Other (Excludes A&G)	354.24,25,26.b	<u>19,909,645</u>	NA	-
128	Total	(sum Ins 124 to 127)	<u>99,037,301</u>		<u>5,446,186</u>
129	Transmission related amount	(In 128 - Col. 5 / Col. 3)		W/S=	0.05499
130	RETURN (R)				
131	Preferred Dividends	(118.29.c) (positive number)			-
132	Development of Common Stock:				
133	Long Term Debt	(Worksheet K) (Note Q)		38.46%	845,373,077
134	Preferred Stock	(Worksheet K) (Note Q)		0.00%	-
135	Common Stock	(Worksheet K) (Note Q)		61.54%	<u>1,352,886,523</u>
136	Total	(sum Ins 133 to 135)			<u>2,198,259,599</u>
				Cost (Note Q)	Weighted
137	Long Term Debt		<u>\$ 967,234,224</u>	0.0631	0.0278
138	Preferred Stock	112.3.c	-	0.0000	0.0000
139	Common Stock		<u>1,231,025,376</u>	0.1110	<u>0.0622</u>
140	Total (sum Ins 137 to 139)		<u>2,198,259,599</u>	R	0.0899

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Notes

- General Notes: a) References to data from Form 1 are indicated as: page#.line#.col.#
b) If transmission owner ("TO") functionalizes its costs to transmission on its books, those costs are shown above and on any supporting workpapers rather than using the allocations above.

Note
Letter

- A The revenues credited shall include a) amounts received directly from the SPP for service under this tariff reflecting the TO's integrated transmission facilities and b) amounts from customers taking service under grandfathered agreements. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or facilities excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. Revenues from coincident peak loads included in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense. See Worksheet A for details.
- B The annual and monthly net plant carrying charges on page 2 are to be used to compute the revenue requirement for directly assigned transmission facilities, Base Plan Upgrades, Transmission Service Upgrades, Sponsored, Economic Portfolio Upgrades and Generator Interconnection Facilities, etc. whose revenue requirement is calculated in Worksheet G and recovered pursuant to Attachments J and Z, or successor attachments, of the SPP OATT.
- C This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet F shows the calculation of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC. These individual additional revenue requirements shall be summed, for the relevant year, and included here. When calculating the Baseline ATRR, the "Relevant Year" is the year being true-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected.
- D Reflects the transmission related portion of balances in Accounts 281, 282, 283, 190 and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note M. Transmission allocations shall be shown on Worksheet C, including amounts excluded through direct assignment to incentive plant, as shown on separate workpapers.
- E Reserved for future use.
- F Identified as being only transmission related or functionally booked to transmission.
- G Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 90. Prepayments are limited to electric related items.
- H Reserved for future use
- I Only include transmission costs paid to others by the TO for which the transmission customer under the tariff receives a benefit (such as the payment of Base Plan Charges allocated to the TO's zone and not otherwise recovered by SPP from customers). Charges related to Base Plan Upgrades under Attachment J, Future Roll-Ins under Attachment Z and replacement of Existing Facilities are to be included. Direct Assignment Facilities, Economic Upgrades, Requested Upgrades and generator related to Network Upgrades (as defined in Attachment J) are to be excluded.
- J General Plant and Administrative and General expenses will be functionalized based on the indicated allocator on each line.
- K Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet D how these expense items are allocated to transmission. FERC Assessment Fees and Annual Charges shall not be allocated to transmission. Account 930.1 shall include only safety-related advertising cost booked to the account.
- L Includes only FICA, unemployment, highway, property and other assessments charged in the relevant year. When calculating the Baseline ATRR, the "Relevant Year" is the year being true-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected. Gross receipts tax and taxes related to income are excluded.
- M The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 112) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.
- | | | |
|------------------|-------|---|
| Inputs Required: | FIT = | 35.00% |
| | SIT = | 5.84% (State Income Tax Rate or Composite SIT - Worksheet J) |
| | p = | 0.00% (percent of federal income tax deductible for state purposes) |
- N Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities or is otherwise not eligible to be recovered under this Tariff.
- O Removes the dollars of plant booked to transmission (e.g. step-up transformers) that are included in the development of OATT ancillary services rates and not already removed in Note N above.
- P Removes the dollars of expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.
- Q Long Term Debt cost rate calculated in Section V of Worksheet K. Preferred Stock cost rate = preferred dividends (In 131) / preferred outstanding (In 138). Common Stock cost rate (ROE) = 11.10%, the rate accepted by FERC in Docket No. ER08-281. It includes an additional 50 basis points for the TO remaining a member of the SPP RTO. This rate shall not change until a new rate is accepted by FERC in a subsequent filing under the FPA, including Sections 205 and 206. The percentage of equity used in determining the weighted cost of equity for OG&E for purposes of the Settlement Formula Rate shall not exceed 56% ("Equity Cap") as accepted by FERC in Docket No. ER09-281 regardless of OG&E's actual percentage of equity. To the extent OG&E's actual percentage of equity exceeds the Equity Cap, such amount in excess of the Equity Cap shall be treated as Long-Term Debt for purposes of the Settlement Formula Rate. The Equity Cap shall not change until a new Equity Cap is accepted by FERC in a subsequent filing under the FPA, including Sections 205 and 206. Include in the interest on Debt from Associated Companies only the interest on Long-Term Debt.
- R OG&E must make the appropriate filing at FERC before inputting or changing amounts on lines 60 & 94 (abandoned plant).
- S The Formula Rate will functionalize Material and Supplies for Construction on the basis of a single-year usage ratio in accordance with the most recent FERC Form 1, and will true-up these costs based on the true-up year's Form 1. M&S for Construction will utilize 13 month average balances as reflected in Worksheet K, Section II and exclude any M&S booked in Account 107.
- T PBOP base amount, initially set at \$12,400,000, shall not be changed absent a separate filing made with the FERC.
- U Transmission Service Study and Generation Interconnection Study costs shall be recorded in FERC Accounts 561.6 and 561.7, respectively. Costs of studies performed by SPP on behalf of OG&E, costs of studies performed by OG&E at SPP's request, reimbursement of study costs from SPP for studies performed by OG&E at SPP's request and studies for OG&E's retail load shall be recorded in FERC Accounts 561.6 & 561.7. FERC Accounts 561.6 and 561.7 are excluded from the Formula Rate.

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Notes - continued

- V Accumulated Amortization for Intangible Plant shall be reflected as a Rate Base Adjustment under "Accumulated Depreciation".
- W OG&E may only include the amortization of transmission-related extraordinary property losses if: (1) OG&E makes a filing with the Oklahoma Corporation Commission requesting approval for the new amount to be recovered and the amortization period and (2) OG&E makes a single issue FPA Section 205 filing that requests the same recovery treatment from the FERC. OG&E shall be obligated to make such a single issue FPA Section 205 filing whenever it requests amortized extraordinary property loss costs recovery from the Oklahoma Corporation Commission.
- X SPP OATT Related Upgrades include Base Plan Upgrades, Sponsored, Economic Portfolio Upgrades, Transmission Service Upgrades and Generator Interconnection Facilities, etc. whose individual Revenue Requirements are calculated and summarized in Worksheet L. The sum of the individual Revenue Requirements is credited to zonal network customers on line 17 above.

List of Allocators:

Direct Assigned	DA	1.000000
Gross Plant	GP	0.125352
Net Plant	NP	0.127139
Trans. Plant in SPP	TP	0.941484
Wages & Salaries	W/S	0.054991
No Allocator	NA	

Worksheet A

Line No.

I. Account 454, Rent from Electric Property - Relevant Year = 2007 (Note 1)
 (Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and explanations in Section V, Notes below)

	Data Sources	2007 YE Balance	GP Allocator		Allocated to Transmission
1	Rent from Electric Property	\$1,146,823	12.5352%		\$143,757
2					
3					
4					
					\$143,757

Net Account 454 - Credited as transmission pole rentals =

II. Account 456, Other Electric Revenue - Relevant Year = 2007 (Notes 1 & 2)
 (Other electric revenues including miscellaneous transmission revenues. Provide data sources and explanations in Section V, Notes below)

		(A) 2007 YE Balance	(B) Power Production	(C) Distribution	(D) Utility Commercial	(E) Utility A & G	(F) Miscellaneous	(G) Transmission (Load in Divisor)	(H) Other Transmission
5		\$64,853,142							
6	Miscellaneous - McClain Adder		\$74,353						
7	Miscellaneous - Scrap Sales		\$91,218						
8	Miscellaneous		\$2,621	\$163					
9	Miscellaneous - Honeywell Energy Management				\$41,881				
10	Miscellaneous - Sale of Residual Oil								\$30,909
11	Reimbursed Payroll Costs		\$1,335	\$4,059		\$110			
12	Remuneration Sales Taxes Collection - Oklahoma					\$118,032			
13	Franchise & Privilege Tax Adjustment					\$379			
14	Oil Lease & Royalties					\$16,185			
15	Pace Payments					(\$14,380)			
16	Transmission Service Revenues - from OG&E LSE							\$64,166,175	
17	Transmission Service Revenues - Unbundled OK & AR							\$438,991	
18	Transmission Service Revenues - Direct Assigned Facilities								
19	Salvage Clearing		\$26,538	\$185,530					\$108,086
20	Off-System Sales Credit - Oklahoma								\$484
21	Renewable Energy Certificate Sales - OK & AR								
22									
23									
24									
25									
26	TOTALS (Sum lns 6 - 25)	\$64,853,142	\$196,066	\$189,762	\$44,417	\$120,326	(\$442,064)	\$64,605,166	\$139,479

Net Account 454 - Credited as Transmission Revenues [(A)-(B)-(C)-(D)-(E)-(F)-(G)] =

\$139,479

Worksheet A

III. Account 456.1, Revenues from Transmission of Electricity of Others - Relevant Year = 2007

(Provide data sources and any detailed explanations necessary in Section V, Notes below)

328-330.Total.n \$16,612,631

(Notes 1 & 3)

**Transmission
(Load In Divisor)**

\$0
\$0
\$0
\$0
\$5,310,613
\$0
\$287,480
\$0
\$353,545

Less:

- 28 TO's LSE Direct Assignment Revenue Credits
- 29 TO's LSE Sponsored (Requested or Economic) Upgrade Revenue Credits
- 30 TO's LSE Network Upgrades for Generation Interconnection - Credits
- 31 TO's Point-To-Point Revenue for GFA's Associated with Load Included in the Divisor
- 32 Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor
- 33 TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff
- 34 Wholesale Distribution charges
- 35 TO's LSE Revenue from Ancillary Services Provided
- 36 Network Service Ancillary Revenues (Schedule 1) Associated With Load Included in the Divisor
- 37
- 38
- 39
- 40
- 41

Total Revenues Adjusted from Account 456.1 (Revenues retained by OG&E for load included in the divisor) =

(Sum Ins 28 thru 39)

\$5,951,638

Net Account 456.1 Included in Template (PTP revenues to be credited) =

((328-330.Total.n) - In 40)

\$10,660,893

IV. Revenue from Grandfathered Interzonal Transactions - Revelant Year = 2007

(Provide data sources and any detailed explanations necessary in Section V, Notes below)

(Note 3)

Revenues from Grandfathered Interzonal Transactions

0

Revenues received from SPP for PTP service

0

Sum of Parts I, II & III

(Addendum 2-A, In 14)

\$10,944,129

V. Notes

(Provide data sources for Sections I, II, III and IV along with any detailed explanations necessary.)

1. When calculating the Baseline ATRR, the "Revelant Year" is the year being Ined-up. When calculating the Projected ATRR, the "Revelant Year" is the year of the most recent FERC Form 1.
2. Section II, Other Electric Revenues reflects revenues received from SPP for Directly Assigned Upgrades and Other Transmission Revenues to be credited to customers. of this Attachment H - Addendum 2-A.
3. Section III, Net Account 456.1 reflects SPP Point-to-Point revenues to be credited to customers.

Worksheet C

I. Account 281 - ADIT - Accelerated Amortization Property

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	Relevant Year = (C) 100% Non-Transmission Related	2007 (D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
1	Net Total Property and Accumulated Depreciation								Accumulated deferred income taxes-Accelerated amortization property.
2	Other								
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24	Subtotal - Form 1, p273								
25	Less FASB 109 Above if not separately removed								
26	Less FASB 106 Above if not separately removed								
27	Total (In 24 - In 25 - In 26)								
28	Transmission Allocator [GP or WIS]		0.0000%	0.0000%	100.0000%	12.5352%	5.4991%	0	
29	Total (In 27 + In 28)		0.0000%	0	0	0	0	0	

II. Account 282 - ADIT - Other Property

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	Relevant Year = (C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
30	Net Total Property and Accumulated Depreciation	(574,143,701)							
31	Income Taxes Recoverable/Refundable, net	(32,655,807)	(32,655,807)						
32	Other								
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50	Subtotal - Form 1, p276	(606,799,508)	(32,655,807)			(574,143,701)			
51	Less FASB 109 Above if not separately removed								
52	Less FASB 106 Above if not separately removed								
53	Total (In 51 - In 52 - In 53)	(606,799,508)	(32,655,807)			(574,143,701)			
54	Transmission Allocator [GP or WIS]		0.0000%	0.0000%	100.0000%	12.5352%	5.4991%	0	
55	Total (In 54 + In 55)		0	0	0	(71,970,266)	0	(71,970,266)	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

III. Account 283 - ADIT - Other (A)

Line No.	Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) Relevant Year = 100% Non-Transmission Related	(D) 2007 100% Related to facilities excluded in Worksheet H	(E) (Note 2) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
57	Accumulated Deferred Income Tax:								
58	Prepaid Expenses	(1,512,850)	-	-	-	(756,425)	(756,425)	(1,512,850)	Book accrual vs. actual payments for tax.
59	Pension Plans	(55,663,079)	(55,663,079)	-	-	-	-	(6,276,075)	- ADIT related to Pre-paid Pension Expense.
60	Bond Redemption - Unamortized Call Premium Costs	(6,276,075)	-	-	-	(6,276,075)	-	(6,276,075)	Expenses amortized for books; deducted for tax prior years when incurred/paid.
61	Regulatory Assets - Power Plant - McClain Expenses	(535,383)	(535,383)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
62	Regulatory Assets - Power Plant - Red Rock Abandonment	(2,898,166)	(2,898,166)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
63	Regulatory Assets - Excess 2007 Storm Costs Deferred	(6,789,219)	-	-	-	(6,789,219)	-	(6,789,219)	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
64	Other	-	-	-	-	-	-	-	
65		-	-	-	-	-	-	-	
66		-	-	-	-	-	-	-	
67		-	-	-	-	-	-	-	
68		-	-	-	-	-	-	-	
69		-	-	-	-	-	-	-	
70		-	-	-	-	-	-	-	
71		-	-	-	-	-	-	-	
72		-	-	-	-	-	-	-	
73		-	-	-	-	-	-	-	
74		-	-	-	-	-	-	-	
75		-	-	-	-	-	-	-	
76		-	-	-	-	-	-	-	
77		-	-	-	-	-	-	-	
78		-	-	-	-	-	-	-	
79		-	-	-	-	-	-	-	
80		-	-	-	-	-	-	-	
81		-	-	-	-	-	-	-	
82		-	-	-	-	-	-	-	
83		-	-	-	-	-	-	-	
84		-	-	-	-	-	-	-	
85		-	-	-	-	-	-	-	
86		-	-	-	-	-	-	-	
87		-	-	-	-	-	-	-	
88		-	-	-	-	-	-	-	
89		-	-	-	-	-	-	-	
90		-	-	-	-	-	-	-	
91		-	-	-	-	-	-	-	
92		-	-	-	-	-	-	-	
93		-	-	-	-	-	-	-	
94		-	-	-	-	-	-	-	
95		-	-	-	-	-	-	-	
96		-	-	-	-	-	-	-	
97		-	-	-	-	-	-	-	
98		-	-	-	-	-	-	-	
99		-	-	-	-	-	-	-	
100		-	-	-	-	-	-	-	
101		-	-	-	-	-	-	-	
102		-	-	-	-	-	-	-	
103		-	-	-	-	-	-	-	
104		-	-	-	-	-	-	-	
105		-	-	-	-	-	-	-	
106		-	-	-	-	-	-	-	
107		-	-	-	-	-	-	-	
108		-	-	-	-	-	-	-	
109	Subtotal - Form 1, 1277.9.x	(73,634,774)	(59,056,630)	-	-	(13,821,719)	(756,425)	(756,425)	
110	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
111	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
112	Total (In 109 - In 110 - In 111)	(73,634,774)	(59,056,630)	-	-	(13,821,719)	(756,425)	(756,425)	
113	Transmission Allocator (GP or WIS)	-	0.0000%	0.0000%	100.0000%	12.5352%	5.4951%	17.5352%	
114	Total (In 112 + In 113)	-	0	0	0	(1,732,885)	(41,597)	(1,774,482)	

Worksheet C

IV. Account 190 - ADIT

(Note 2)

Relevant Year = 2007

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	Relevant Year = 2007		(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratabase (E)-(F)-(G)	(I) Description/Justification
			(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H					
115	Accrued Vacation	3,893,291	-	-	-	-	3,893,291	Book accrual vs. actual payments for tax.	
116	Derivative Instruments	(134,635)	(134,635)	-	-	-	-	Tax deduction for Mark-to-Market discount permitted by Section 465.	
117	Bad Debts	1,324,738	1,324,738	-	-	-	-	Book accrual vs. actual payments for tax.	
118	Accrued Interest	1,247,350	-	-	1,247,350	-	1,247,350	Book accrual vs. actual payments for tax.	
119	Accrued Liability-Public Liability	922,185	-	-	461,093	-	922,185	Book accrual vs. actual payments for tax. Split 50% labor, 50% plant	
120	Accrued Liability-Employee Related	969,648	-	-	461,093	-	969,648	Book accrual vs. actual payments for tax.	
121	Regulatory Liabilities-Gain on Emission Allowances	746,397	746,397	-	-	-	-	Taxable gains recorded as Regulatory Liabilities for book.	
122	Rate Refund Accrual	235,473	235,473	-	-	-	-	Deferred revenue accrual per books vs. actual revenue for tax purposes.	
123	Income Taxes Recoverable, net (Pens & Medicare Part D)	3,269,236	-	-	-	-	-	Anticipated Medicare subsidy.	
124	Post-Retirement Benefits	17,895,112	-	-	-	-	-	Book accrual vs. actual payments for tax purposes.	
125	Consumer Loans	12,219	12,219	-	-	-	-	Income, losses and expenses recognized for tax but not for book.	
126	Deferred Fed Investment Tax Credits	9,445,033	9,445,033	-	-	-	-	ADIT for Unamortized ITC balance. ITC utilized for tax purposes in prior years.	
127	Tax Credit Carryover	2,247,300	2,247,300	-	-	-	-	ADIT for Tax Credit Carryover	
128	Net Operating Loss	-	-	-	-	-	-	- ADIT for Net Operating Loss carryover	
129	Medicare Part D Subsidy	6,321,625	-	-	-	-	6,321,625	ADIT for Non-taxable government subsidy (IRC Section 139A) FAS 158	
130	Other	-	-	-	-	-	-		
131		-	-	-	-	-	-		
132		-	-	-	-	-	-		
133		-	-	-	-	-	-		
134		-	-	-	-	-	-		
135		-	-	-	-	-	-		
136		-	-	-	-	-	-		
137		-	-	-	-	-	-		
138		-	-	-	-	-	-		
139		-	-	-	-	-	-		
140		-	-	-	-	-	-		
141		-	-	-	-	-	-		
142		-	-	-	-	-	-		
143		-	-	-	-	-	-		
144		-	-	-	-	-	-		
145		-	-	-	-	-	-		
146		-	-	-	-	-	-		
147		-	-	-	-	-	-		
148		-	-	-	-	-	-		
149		-	-	-	-	-	-		
150	Subtotal - Form 1, p234.3.c	48,394,972	13,876,525	-	1,709,443	-	32,810,005		
151	Less FASB 109 Above if not separately removed	-	-	-	-	-	-		
152	Less FASB 106 Above if not separately removed	-	-	-	-	-	-		
153	Less FASB 106 Above if not separately removed	-	-	-	-	-	-		
154	Total (In 151 - In 152 - In 153)	48,394,972	13,876,525	-	1,709,443	-	32,810,005		
155	Transmission Allocator (GP or WIS)	-	0.00000%	0.00000%	12.5352%	5.4981%	-		
156	Total (In 154 + In 155)	0	0	0	214,157	1,804,263	2,018,421		

Worksheet C
 V. Account 255 - Accumulated Deferred Investment Tax Credits

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	Relevant Year = 2007				(H) Total Included in Database (E+F+G)
			(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	
157	Accumulated Deferred Investment Tax Credits	(24,376,393)	(24,376,393)	-	-	-	-
158		-	-	-	-	-	-
159		-	-	-	-	-	-
160		-	-	-	-	-	-
161		-	-	-	-	-	-
162		-	-	-	-	-	-
163		-	-	-	-	-	-
164		-	-	-	-	-	-
165		-	-	-	-	-	-
166		-	-	-	-	-	-
167		-	-	-	-	-	-
168		-	-	-	-	-	-
169		-	-	-	-	-	-
170		-	-	-	-	-	-
171		-	-	-	-	-	-
172		-	-	-	-	-	-
173		-	-	-	-	-	-
174		-	-	-	-	-	-
175	Subtotal - Form 1, p287.5.h	(24,376,393)	(24,376,393)	-	-	-	-
177	Less FASB 109 Above if not separately removed	-	-	-	-	-	-
178	Less FASB 106 Above if not separately removed	-	-	-	-	-	-
179	Less Post 1974 ITC Property Under F2 Option	(24,376,393)	(24,376,393)	-	-	-	-
180	Total (in 176 - in 177 - in 178 - in 179)	-	-	0.00000%	100.00000%	5.4991%	0
181	Transmission Allocator [GP or WIS]	-	-	0	0	0	0
182	Total (in 180 - in 181)	-	-	0	0	0	0

NOTE:
 1. A worksheet will be provided to support the average of beginning and ending balances for items in ADIT Accounts 281, 282, 283, 190 & 255.
 2. When calculating the Baseline ATRR, the "Relevant Year" is the year being tried-up. When calculating the Projected ATRR, the "Relevant Year" is the year of the most recent FERC Form 1.

Worksheet D

III. Transmission Lease Payments

Relevant Year = 2007

(A)	(B)	(C)
<u>Item No.</u>	<u>Description</u>	<u>Expense</u>

Total Transmission Lease Payments

IV. Account 930.2 - Misc. General Expenses

Relevant Year = 2007

<u>Item No.</u>	<u>Description</u>	<u>Date Sources</u>	<u>TO Total</u>	<u>Explanation</u>
1	Miscellaneous General Expenses	323.192.b	29,820,355	
2	Less: Industry Association Dues	335.1.b	726,734	
3	Plus: EEI Dues		439,303	
4	Plus: SPP Dues		<u>6,000</u>	
5	Adjusted Miscellaneous General Expenses	(In 1-In 2+In 3+In 4)	29,538,924	

NOTE:

1. When calculating the Baseline ATRR, the "Relevant Year" is the year being true-up. When calculating the Projected ATRR, the "Relevant Year" is the year of the most recent FERC Form 1.
2. All Industry Assn. Dues shall be removed from Acct. 930.2 and the Formula Rate except for EEI and SPP.
3. In sections I and II, the explanation will include why the cost is related to transmission service as the basis for the allocation

Worksheet E

**Additional Revenue Requirement from
Adjustments to Transmission Expense to Reflect TO's LSE Cost Responsibility**

		Relevant Year 2007
1	Other Expenses:	
2	Direct Assignment Charge	\$280,241
3	Sponsored (Requested or Economic) Upgrades Charge	-
4	Firm and Non-Firm Point-To-Point Charges	-
5	Base Plan Charges	35,082
6	Schedule 9 Charges	-
7	SPP Schedule 1-A	-
8	SPP Annual Assessment	-
9	NERC Assessment	224,556
10	Ancillary Services Expenses	-
11	Other	-
12	Other	-
13	Other	-
14	Total (Sum of Ins 2 through 13)	\$ 539,879

Notes:

1. When calculating the Baseline ATRR, the "Relevant Year" is the year being trued-up. When calculating the Projected ATRR, the "Relevant Year" is the year of the most recent FERC Form No. 1.
2. Adjustment to charges that are booked to transmission accounts that are the responsibility of the TO's LSE.

Worksheet F

I. Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase.

A. Determine "R" with hypothetical 100 basis point increase in ROE.				
Line No.				
1	ROE w/o incentives (Addendum 2-A, In 139)			11.10%
2	ROE with additional 100 basis point incentive			12.10%
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Addendum 2-A, Ins 137 through 139)			
4		<u>%</u>	<u>Cost</u>	<u>Weighted cost</u>
5	Long Term Debt	44.00%	0.0631	0.0278
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	56.00%	0.1210	<u>0.0678</u>
			R =	0.0955

B. Determine Return using "R" with hypothetical 100 basis point ROE increase.

8	Rate Base (Addendum 2-A, In 67)	410,704,496
9	R (from A. above)	0.0955
10	Return (Rate Base x R)	39,234,042

C. Determine Income Taxes using Return with hypothetical 100 basis point ROE increase.

11	Return (from B. above)	39,234,042
12	CIT (Addendum 2-A, In 108)	43.81%
13	Income Tax Calculation (Return x CIT)	17,189,960
14	ITC Adjustment (Addendum 2-A, In 114)	(999,699)
15	Income Taxes	16,190,261

II. Calculate Net Plant Carrying Charge Rate (NPCC) with hypothetical 100 basis point ROE increase.

A. Determine Net Revenue Requirement less Return and Income Taxes.

16	Net Revenue Requirement (Addendum 2-A, In 16)	83,961,680
17	Return (Addendum 2-A, In 116)	36,934,097
18	Income Taxes (Addendum 2-A, In 115)	<u>15,182,566</u>
19	Net Revenue Requirement, Less Return and Taxes	31,845,017

B. Determine Net Revenue Requirement with hypothetical 100 basis point increase in ROE.

20	Net Revenue Requirement, Less Return and Taxes	31,845,017
21	Return (from I.B. above)	39,234,042
22	Income Taxes (from I.C. above)	<u>16,190,261</u>
23	Net Revenue Requirement, with 100 Basis Point ROE increase	87,269,321
24	Transmission Plant Depreciation Expense (Addendum 2-A, Ins 92)	<u>16,526,193</u>
25	Net Rev. Req. w/100 Basis Point ROE increase, less Depreciation	70,743,128

C. Determine NPCC with hypothetical 100 basis point ROE increase.

26	Net Transmission Plant (Addendum 2-A, Ins 46)	465,629,937
27	Net Revenue Requirement, with 100 Basis Point ROE increase	87,269,321
28	NPCC with 100 Basis Point increase in ROE	18.74%
29		
30	Net Rev. Req. w/100 Basis Point ROE increase, less Dep.	70,743,128
31	NPCC with 100 Basis Point ROE increase, less Depreciation	15.19% (use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	14.48% (Addendum 2-A, In 26)
33	NPCC w/o Return, income taxes and Depreciation	3.29% (use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	0.71%

III. Calculation of Composite Depreciation Rate.

35	Transmission Plant @ Beginning of Period (p.206, In 58, col. b)	642,720,203
36	Transmission Plant @ End of Period (p.207, In 58, col. g)	<u>723,159,334</u>
37		1,365,879,537
38	Average Balance of Transmission Investment	682,939,769
39	Annual Depreciation (p.336, In 7, col. f)	<u>17,553,338</u>
40	Composite Depreciation Rate	2.57%
41	Depreciable Life for Composite Depreciation Rate	38.91
42	Depreciable Life Rounded to Nearest Whole Year	39

NOTE:

Incentives shall not be included in the revenue requirement calculation unless approved by the FERC in a separate single issue filing.

Worksheet F

IV. Summary of Additional Revenue Requirements Detailed in Section V below.

SUMMARY OF ADDITIONAL REVENUE REQUIREMENT FOR FACILITIES RECEIVING INCENTIVES					
Line No.	Proj. No.	Project Description Summary	In-Service	Investment	Additional Rev. Requirement
43	1				\$ -
44	2				
45	3				
46	4				
47	5				
48	6				
49	7				
50	8				
51	9				
52	10				
53	11				
54	12				
55	13				
56	14				
57	15				
58	16				
59					
60					
61		TOTALS		\$ -	\$ -

Worksheet F

V. Determine the Additional Revenue Requirement for facilities receiving incentives.

A. Facilities receiving incentives

Project 1. Approved by FERC in Docket No. (e.g. ER05-925-000)

Line No.	Details					
	Investment	Current Year				2008
62	Service Year (yyyy)	2008	ROE increase accepted by FERC (Basis Points)			50
63	Service Month (1-12)	6	NPCC w/o incentives, less depreciation			14.48%
64	Useful Life	39	NPCC w/incentives approved for these facilities, less dep.			14.84%
65	CIAC (Yes or No)	No	Annual Depreciation Expense (Investment / Useful Life)			-
66						
67						
68						
69						
70						
71						
72						
73						
74						
75						
76						
77						
78						
79						
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81						
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133						

Worksheet G

I. Project Summary

A. BASE PLAN UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATRR
1	Reno-Sunny Lane 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 67,511	\$ 11,007
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	\$ 2,765,703	\$ 450,921
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 107,896	\$ 17,591
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation	6/1/2006	\$ 31,518	\$ 5,139
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	\$ 3,897,313	\$ 642,656
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	\$ 9,320,377	\$ 1,536,904
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	\$ 3,790,016	\$ 636,691
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	\$ 85,105	\$ 14,192
9	Ft. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipment	12/1/2008	\$ 133,000	\$ 1,605
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	6/1/2008	\$ 12,637	\$ 1,228
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
BASE PLAN UPGRADE TOTALS			\$ 20,211,076	\$ 3,317,934

B. TRANSMISSION SERVICE UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATRR
1				
2				
3				
4				
5				
6				
7				
TRANSMISSION SERVICE UPGRADE TOTALS				

C. SPONSORED OR ECONOMIC PORTFOLIO UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATRR
1				
2				
3				
4				
5				
6				
7				
SPONSORED OR ECONOMIC PORTFOLIO UPGRADE TOTALS				

D. GENERATOR INTERCONNECTION FACILITIES ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATRR
1				
2				
3				
4				
5				
6				
7				
GENERATOR INTERCONNECTION FACILITIES TOTALS				

TOTAL SPP OATT RELATED UPGRADES REVENUE REQUIREMENT (Sum of Parts A, B, C & D above) \$ **3,317,934**

NOTES:

1. Base Plan Upgrades and Economic Portfolio revenue requirement are estimates and will be trued-up to actual amounts in the True-up Adjustment.
2. Base Plan and Economic Portfolio revenue requirements in the Summaries will be provided to SPP for their Cost Allocation calculations.

Worksheet G

II. Determine the Revenue Requirement for SPP OATT Related Upgrades including Base Plan Upgrades, Transmission Service Upgrades, Sponsored or Economic Portfolio Upgrades and Generator Interconnection Facilities.

A. Base Plan facilities.

Project 1: Reno - Sunny Lane 69kV Line -- Replace wave trap and current transformers to allow 1200A limit. 2006-2016 STEP project.

The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year matching Current Year. Values prior and subsequent to Current Year will change as Attachment H-1 is updated. These changes will not result in a refund or additional charge related to years prior to Current Year.

Line No.

		Details				2008	
1	Investment	\$ 67,511	Current Year				
2	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			14.48%	
3	Service Month (1-12)	6					
4	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$ 1,731		
5	CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation		
8	2006	\$ 67,511	\$ 866	\$ 66,646	\$ 6,559	\$ 6,559	
9	2007	\$ 66,646	\$ 1,731	\$ 64,915	\$ 11,258	\$ 11,258	
10	2008	\$ 64,915	\$ 1,731	\$ 63,184	\$ 11,007	\$ 11,007	
11	2009	\$ -	\$ -	\$ -	\$ -	\$ -	
12	2010	\$ -	\$ -	\$ -	\$ -	\$ -	
13	2011	\$ -	\$ -	\$ -	\$ -	\$ -	
14	2012	\$ -	\$ -	\$ -	\$ -	\$ -	
15	2013	\$ -	\$ -	\$ -	\$ -	\$ -	
16	2014	\$ -	\$ -	\$ -	\$ -	\$ -	
17	2015	\$ -	\$ -	\$ -	\$ -	\$ -	
18	2016	\$ -	\$ -	\$ -	\$ -	\$ -	
19	2017	\$ -	\$ -	\$ -	\$ -	\$ -	
20	2018	\$ -	\$ -	\$ -	\$ -	\$ -	
21	2019	\$ -	\$ -	\$ -	\$ -	\$ -	
22	2020	\$ -	\$ -	\$ -	\$ -	\$ -	
23	2021	\$ -	\$ -	\$ -	\$ -	\$ -	
24	2022	\$ -	\$ -	\$ -	\$ -	\$ -	
25	2023	\$ -	\$ -	\$ -	\$ -	\$ -	
26	2024	\$ -	\$ -	\$ -	\$ -	\$ -	
27	2025	\$ -	\$ -	\$ -	\$ -	\$ -	
28	2026	\$ -	\$ -	\$ -	\$ -	\$ -	
29	2027	\$ -	\$ -	\$ -	\$ -	\$ -	
30	2028	\$ -	\$ -	\$ -	\$ -	\$ -	
31	2029	\$ -	\$ -	\$ -	\$ -	\$ -	
32	2030	\$ -	\$ -	\$ -	\$ -	\$ -	
33	2031	\$ -	\$ -	\$ -	\$ -	\$ -	
34	2032	\$ -	\$ -	\$ -	\$ -	\$ -	
35	2033	\$ -	\$ -	\$ -	\$ -	\$ -	
36	2034	\$ -	\$ -	\$ -	\$ -	\$ -	
37	2035	\$ -	\$ -	\$ -	\$ -	\$ -	
38	2036	\$ -	\$ -	\$ -	\$ -	\$ -	
39	2037	\$ -	\$ -	\$ -	\$ -	\$ -	
40	2038	\$ -	\$ -	\$ -	\$ -	\$ -	
41	2039	\$ -	\$ -	\$ -	\$ -	\$ -	
42	2040	\$ -	\$ -	\$ -	\$ -	\$ -	
43	2041	\$ -	\$ -	\$ -	\$ -	\$ -	
44	2042	\$ -	\$ -	\$ -	\$ -	\$ -	
45	2043	\$ -	\$ -	\$ -	\$ -	\$ -	
46	2044	\$ -	\$ -	\$ -	\$ -	\$ -	
47	2045	\$ -	\$ -	\$ -	\$ -	\$ -	
48	2046	\$ -	\$ -	\$ -	\$ -	\$ -	
49	2047	\$ -	\$ -	\$ -	\$ -	\$ -	
50	2048	\$ -	\$ -	\$ -	\$ -	\$ -	
51	2049	\$ -	\$ -	\$ -	\$ -	\$ -	
52	2050	\$ -	\$ -	\$ -	\$ -	\$ -	
53	Project Totals			\$ 28,823	\$ 28,823	\$ 28,823	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 2: Richards Tap-Richards 138kV Line -- Construct new 138kV line. 2006 - 2016 STEP project.

The calculated Rev. Req. from Customers and Credit shown below are only valid for Investment Year matching Current Year. Values prior and subsequent to Current Year will change as Attachment H-1 is updated. These changes will not result in a refund or additional charge related to years prior to Current Year.

Line No.	Details					
55	Investment	\$ 2,765,703	Current Year			2008
56	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			14.48%
57	Service Month (1-12)	6				
58	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	70,915
59	CIAC (Yes or No)	No				
60	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
61						
62	2006	\$ 2,765,703	\$ 35,458	\$ 2,730,245	\$ 268,682	\$ 268,682
63	2007	\$ 2,730,245	\$ 70,915	\$ 2,659,330	\$ 461,192	\$ 461,192
64	2008	\$ 2,659,330	\$ 70,915	\$ 2,588,414	\$ 450,921	\$ 450,921
65	2009	\$ -	\$ -	\$ -	\$ -	\$ -
66	2010	\$ -	\$ -	\$ -	\$ -	\$ -
67	2011	\$ -	\$ -	\$ -	\$ -	\$ -
68	2012	\$ -	\$ -	\$ -	\$ -	\$ -
69	2013	\$ -	\$ -	\$ -	\$ -	\$ -
70	2014	\$ -	\$ -	\$ -	\$ -	\$ -
71	2015	\$ -	\$ -	\$ -	\$ -	\$ -
72	2016	\$ -	\$ -	\$ -	\$ -	\$ -
73	2017	\$ -	\$ -	\$ -	\$ -	\$ -
74	2018	\$ -	\$ -	\$ -	\$ -	\$ -
75	2019	\$ -	\$ -	\$ -	\$ -	\$ -
76	2020	\$ -	\$ -	\$ -	\$ -	\$ -
77	2021	\$ -	\$ -	\$ -	\$ -	\$ -
78	2022	\$ -	\$ -	\$ -	\$ -	\$ -
79	2023	\$ -	\$ -	\$ -	\$ -	\$ -
80	2024	\$ -	\$ -	\$ -	\$ -	\$ -
81	2025	\$ -	\$ -	\$ -	\$ -	\$ -
82	2026	\$ -	\$ -	\$ -	\$ -	\$ -
83	2027	\$ -	\$ -	\$ -	\$ -	\$ -
84	2028	\$ -	\$ -	\$ -	\$ -	\$ -
85	2029	\$ -	\$ -	\$ -	\$ -	\$ -
86	2030	\$ -	\$ -	\$ -	\$ -	\$ -
87	2031	\$ -	\$ -	\$ -	\$ -	\$ -
88	2032	\$ -	\$ -	\$ -	\$ -	\$ -
89	2033	\$ -	\$ -	\$ -	\$ -	\$ -
90	2034	\$ -	\$ -	\$ -	\$ -	\$ -
91	2035	\$ -	\$ -	\$ -	\$ -	\$ -
92	2036	\$ -	\$ -	\$ -	\$ -	\$ -
93	2037	\$ -	\$ -	\$ -	\$ -	\$ -
94	2038	\$ -	\$ -	\$ -	\$ -	\$ -
95	2039	\$ -	\$ -	\$ -	\$ -	\$ -
96	2040	\$ -	\$ -	\$ -	\$ -	\$ -
97	2041	\$ -	\$ -	\$ -	\$ -	\$ -
98	2042	\$ -	\$ -	\$ -	\$ -	\$ -
99	2043	\$ -	\$ -	\$ -	\$ -	\$ -
100	2044	\$ -	\$ -	\$ -	\$ -	\$ -
101	2045	\$ -	\$ -	\$ -	\$ -	\$ -
102	2046	\$ -	\$ -	\$ -	\$ -	\$ -
103	2047	\$ -	\$ -	\$ -	\$ -	\$ -
104	2048	\$ -	\$ -	\$ -	\$ -	\$ -
105	2049	\$ -	\$ -	\$ -	\$ -	\$ -
106	2050	\$ -	\$ -	\$ -	\$ -	\$ -
107						
108	Project Totals			\$	1,180,795	\$ 1,180,795

Worksheet G

Project 3: Van Buren AVEC - Van Buren Interconnect 69kV Line -- Wave trap and current transformer ratio work to increase limit to 1200A.
2006 - 2016 STEP project.

The calculated Rev. Req. from Customers and Credit shown below are only valid for Investment Year matching Current Year. Values prior and subsequent to Current Year will change as Attachment H-1 is updated. These changes will not result in a refund or additional charge related to years prior to Current Year.

Line No.	Details					
109	Investment	\$ 107,896	Current Year	2008		
110	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation	14.48%		
111	Service Month (1-12)	6				
112	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)	\$ 2,767		
113	CIAC (Yes or No)	No				
114	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
115	2006	\$ 107,896	\$ 1,383	\$ 106,513	\$ 10,482	\$ 10,482
116	2007	\$ 106,513	\$ 2,767	\$ 103,747	\$ 17,992	\$ 17,992
117	2008	\$ 103,747	\$ 2,767	\$ 100,980	\$ 17,591	\$ 17,591
118	2009	\$ -	\$ -	\$ -	\$ -	\$ -
119	2010	\$ -	\$ -	\$ -	\$ -	\$ -
120	2011	\$ -	\$ -	\$ -	\$ -	\$ -
121	2012	\$ -	\$ -	\$ -	\$ -	\$ -
122	2013	\$ -	\$ -	\$ -	\$ -	\$ -
123	2014	\$ -	\$ -	\$ -	\$ -	\$ -
124	2015	\$ -	\$ -	\$ -	\$ -	\$ -
125	2016	\$ -	\$ -	\$ -	\$ -	\$ -
126	2017	\$ -	\$ -	\$ -	\$ -	\$ -
127	2018	\$ -	\$ -	\$ -	\$ -	\$ -
128	2019	\$ -	\$ -	\$ -	\$ -	\$ -
129	2020	\$ -	\$ -	\$ -	\$ -	\$ -
130	2021	\$ -	\$ -	\$ -	\$ -	\$ -
131	2022	\$ -	\$ -	\$ -	\$ -	\$ -
132	2023	\$ -	\$ -	\$ -	\$ -	\$ -
133	2024	\$ -	\$ -	\$ -	\$ -	\$ -
134	2025	\$ -	\$ -	\$ -	\$ -	\$ -
135	2026	\$ -	\$ -	\$ -	\$ -	\$ -
136	2027	\$ -	\$ -	\$ -	\$ -	\$ -
137	2028	\$ -	\$ -	\$ -	\$ -	\$ -
138	2029	\$ -	\$ -	\$ -	\$ -	\$ -
139	2030	\$ -	\$ -	\$ -	\$ -	\$ -
140	2031	\$ -	\$ -	\$ -	\$ -	\$ -
141	2032	\$ -	\$ -	\$ -	\$ -	\$ -
142	2033	\$ -	\$ -	\$ -	\$ -	\$ -
143	2034	\$ -	\$ -	\$ -	\$ -	\$ -
144	2035	\$ -	\$ -	\$ -	\$ -	\$ -
145	2036	\$ -	\$ -	\$ -	\$ -	\$ -
146	2037	\$ -	\$ -	\$ -	\$ -	\$ -
147	2038	\$ -	\$ -	\$ -	\$ -	\$ -
148	2039	\$ -	\$ -	\$ -	\$ -	\$ -
149	2040	\$ -	\$ -	\$ -	\$ -	\$ -
150	2041	\$ -	\$ -	\$ -	\$ -	\$ -
151	2042	\$ -	\$ -	\$ -	\$ -	\$ -
152	2043	\$ -	\$ -	\$ -	\$ -	\$ -
153	2044	\$ -	\$ -	\$ -	\$ -	\$ -
154	2045	\$ -	\$ -	\$ -	\$ -	\$ -
155	2046	\$ -	\$ -	\$ -	\$ -	\$ -
156	2047	\$ -	\$ -	\$ -	\$ -	\$ -
157	2048	\$ -	\$ -	\$ -	\$ -	\$ -
158	2049	\$ -	\$ -	\$ -	\$ -	\$ -
159	2050	\$ -	\$ -	\$ -	\$ -	\$ -
160						
161						
162	Project Totals			\$ 46,066	\$ 46,066	\$ 46,066

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 4: Brown Explorer Tap 138kV Line – Upgrade current transformers at Brown Substation. 2006 - 2016 STEP project.

The calculated Rev. Req. from Customers and Credit shown below are only valid for Investment Year matching Current Year. Values prior and subsequent to Current Year will change as Attachment H-1 is updated. These changes will not result in a refund or additional charge related to years prior to Current Year.

Line No.	Details					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
163	Investment	\$ 31,518				
164	Service Year (yyyy)	2006		Current Year	2008	
165	Service Month (1-12)	6		NPCC w/o incentives, less depreciation		14.48%
166	Useful Life	39		Annual Depreciation Expense (Investment / Useful Life)		\$ 808
167	CIAC (Yes or No)	No				
168						
169						
170	2006	\$ 31,518	\$ 404	\$ 31,114	\$ 3,062	\$ 3,062
171	2007	\$ 31,114	\$ 808	\$ 30,306	\$ 5,256	\$ 5,256
172	2008	\$ 30,306	\$ 808	\$ 29,498	\$ 5,139	\$ 5,139
173	2009	\$ -	\$ -	\$ -	\$ -	\$ -
174	2010	\$ -	\$ -	\$ -	\$ -	\$ -
175	2011	\$ -	\$ -	\$ -	\$ -	\$ -
176	2012	\$ -	\$ -	\$ -	\$ -	\$ -
177	2013	\$ -	\$ -	\$ -	\$ -	\$ -
178	2014	\$ -	\$ -	\$ -	\$ -	\$ -
179	2015	\$ -	\$ -	\$ -	\$ -	\$ -
180	2016	\$ -	\$ -	\$ -	\$ -	\$ -
181	2017	\$ -	\$ -	\$ -	\$ -	\$ -
182	2018	\$ -	\$ -	\$ -	\$ -	\$ -
183	2019	\$ -	\$ -	\$ -	\$ -	\$ -
184	2020	\$ -	\$ -	\$ -	\$ -	\$ -
185	2021	\$ -	\$ -	\$ -	\$ -	\$ -
186	2022	\$ -	\$ -	\$ -	\$ -	\$ -
187	2023	\$ -	\$ -	\$ -	\$ -	\$ -
188	2024	\$ -	\$ -	\$ -	\$ -	\$ -
189	2025	\$ -	\$ -	\$ -	\$ -	\$ -
190	2026	\$ -	\$ -	\$ -	\$ -	\$ -
191	2027	\$ -	\$ -	\$ -	\$ -	\$ -
192	2028	\$ -	\$ -	\$ -	\$ -	\$ -
193	2029	\$ -	\$ -	\$ -	\$ -	\$ -
194	2030	\$ -	\$ -	\$ -	\$ -	\$ -
195	2031	\$ -	\$ -	\$ -	\$ -	\$ -
196	2032	\$ -	\$ -	\$ -	\$ -	\$ -
197	2033	\$ -	\$ -	\$ -	\$ -	\$ -
198	2034	\$ -	\$ -	\$ -	\$ -	\$ -
199	2035	\$ -	\$ -	\$ -	\$ -	\$ -
200	2036	\$ -	\$ -	\$ -	\$ -	\$ -
201	2037	\$ -	\$ -	\$ -	\$ -	\$ -
202	2038	\$ -	\$ -	\$ -	\$ -	\$ -
203	2039	\$ -	\$ -	\$ -	\$ -	\$ -
204	2040	\$ -	\$ -	\$ -	\$ -	\$ -
205	2041	\$ -	\$ -	\$ -	\$ -	\$ -
206	2042	\$ -	\$ -	\$ -	\$ -	\$ -
207	2043	\$ -	\$ -	\$ -	\$ -	\$ -
208	2044	\$ -	\$ -	\$ -	\$ -	\$ -
209	2045	\$ -	\$ -	\$ -	\$ -	\$ -
210	2046	\$ -	\$ -	\$ -	\$ -	\$ -
211	2047	\$ -	\$ -	\$ -	\$ -	\$ -
212	2048	\$ -	\$ -	\$ -	\$ -	\$ -
213	2049	\$ -	\$ -	\$ -	\$ -	\$ -
214	2050	\$ -	\$ -	\$ -	\$ -	\$ -
215						
216	Project Totals				\$ 13,456	\$ 13,456

Worksheet G

Project 5: NE Enid - Glenwood 138kV Line – Construct new 138kV line. 2006 - 2016 STEP project.

The calculated Rev. Req. from Customers and Credit shown below are only valid for Investment Year matching Current Year. Values prior and subsequent to Current Year will change as Attachment H-1 is updated. These changes will not result in a refund or additional charge related to years prior to Current Year.

Line No.	Details					
217	Investment	\$ 3,897,313	Current Year			2008
218	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			14.48%
219	Service Month (1-12)	12				
220	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)			\$ 99,931
221	CIAC (Yes or No)	No				
222	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
223						
224	2006	\$ 3,897,313	\$ -	\$ 3,897,313	\$ 47,036	\$ 47,036
225	2007	\$ 3,897,313	\$ 99,931	\$ 3,797,382	\$ 657,128	\$ 657,128
226	2008	\$ 3,797,382	\$ 99,931	\$ 3,697,451	\$ 642,656	\$ 642,656
227	2009	\$ -	\$ -	\$ -	\$ -	\$ -
228	2010	\$ -	\$ -	\$ -	\$ -	\$ -
229	2011	\$ -	\$ -	\$ -	\$ -	\$ -
230	2012	\$ -	\$ -	\$ -	\$ -	\$ -
231	2013	\$ -	\$ -	\$ -	\$ -	\$ -
232	2014	\$ -	\$ -	\$ -	\$ -	\$ -
233	2015	\$ -	\$ -	\$ -	\$ -	\$ -
234	2016	\$ -	\$ -	\$ -	\$ -	\$ -
235	2017	\$ -	\$ -	\$ -	\$ -	\$ -
236	2018	\$ -	\$ -	\$ -	\$ -	\$ -
237	2019	\$ -	\$ -	\$ -	\$ -	\$ -
238	2020	\$ -	\$ -	\$ -	\$ -	\$ -
239	2021	\$ -	\$ -	\$ -	\$ -	\$ -
240	2022	\$ -	\$ -	\$ -	\$ -	\$ -
241	2023	\$ -	\$ -	\$ -	\$ -	\$ -
242	2024	\$ -	\$ -	\$ -	\$ -	\$ -
243	2025	\$ -	\$ -	\$ -	\$ -	\$ -
244	2026	\$ -	\$ -	\$ -	\$ -	\$ -
245	2027	\$ -	\$ -	\$ -	\$ -	\$ -
246	2028	\$ -	\$ -	\$ -	\$ -	\$ -
247	2029	\$ -	\$ -	\$ -	\$ -	\$ -
248	2030	\$ -	\$ -	\$ -	\$ -	\$ -
249	2031	\$ -	\$ -	\$ -	\$ -	\$ -
250	2032	\$ -	\$ -	\$ -	\$ -	\$ -
251	2033	\$ -	\$ -	\$ -	\$ -	\$ -
252	2034	\$ -	\$ -	\$ -	\$ -	\$ -
253	2035	\$ -	\$ -	\$ -	\$ -	\$ -
254	2036	\$ -	\$ -	\$ -	\$ -	\$ -
255	2037	\$ -	\$ -	\$ -	\$ -	\$ -
256	2038	\$ -	\$ -	\$ -	\$ -	\$ -
257	2039	\$ -	\$ -	\$ -	\$ -	\$ -
258	2040	\$ -	\$ -	\$ -	\$ -	\$ -
259	2041	\$ -	\$ -	\$ -	\$ -	\$ -
260	2042	\$ -	\$ -	\$ -	\$ -	\$ -
261	2043	\$ -	\$ -	\$ -	\$ -	\$ -
262	2044	\$ -	\$ -	\$ -	\$ -	\$ -
263	2045	\$ -	\$ -	\$ -	\$ -	\$ -
264	2046	\$ -	\$ -	\$ -	\$ -	\$ -
265	2047	\$ -	\$ -	\$ -	\$ -	\$ -
266	2048	\$ -	\$ -	\$ -	\$ -	\$ -
267	2049	\$ -	\$ -	\$ -	\$ -	\$ -
268	2050	\$ -	\$ -	\$ -	\$ -	\$ -
269						
270	Project Totals			\$ 1,346,820	\$ 1,346,820	\$ 1,346,820

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 6: Razorback - Short Mountain 69kV Line -- Construct new 69kV line. 2006 - 2016 STEP project.

The calculated Rev. Req. from Customers and Credit shown below are only valid for Investment Year matching Current Year. Values prior and subsequent to Current Year will change as Attachment H-1 is updated. These changes will not result in a refund or additional charge related to years prior to Current Year.

Line No.	Details					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
271	Investment	\$ 9,320,377				
272	Service Year (yyyy)	2006	Current Year	2008		
273	Service Month (1-12)	12	NPCC w/o incentives, less depreciation			14.48%
274	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)			\$ 238,984
275	CIAC (Yes or No)	No				
276						
277						
278	2006	\$ 9,320,377	\$ -	\$ 9,320,377	\$ 112,486	\$ 112,486
279	2007	\$ 9,320,377	\$ 238,984	\$ 9,081,393	\$ 1,571,515	\$ 1,571,515
280	2008	\$ 9,081,393	\$ 238,984	\$ 8,842,409	\$ 1,536,904	\$ 1,536,904
281	2009	\$ -	\$ -	\$ -	\$ -	\$ -
282	2010	\$ -	\$ -	\$ -	\$ -	\$ -
283	2011	\$ -	\$ -	\$ -	\$ -	\$ -
284	2012	\$ -	\$ -	\$ -	\$ -	\$ -
285	2013	\$ -	\$ -	\$ -	\$ -	\$ -
286	2014	\$ -	\$ -	\$ -	\$ -	\$ -
287	2015	\$ -	\$ -	\$ -	\$ -	\$ -
288	2016	\$ -	\$ -	\$ -	\$ -	\$ -
289	2017	\$ -	\$ -	\$ -	\$ -	\$ -
290	2018	\$ -	\$ -	\$ -	\$ -	\$ -
291	2019	\$ -	\$ -	\$ -	\$ -	\$ -
292	2020	\$ -	\$ -	\$ -	\$ -	\$ -
293	2021	\$ -	\$ -	\$ -	\$ -	\$ -
294	2022	\$ -	\$ -	\$ -	\$ -	\$ -
295	2023	\$ -	\$ -	\$ -	\$ -	\$ -
296	2024	\$ -	\$ -	\$ -	\$ -	\$ -
297	2025	\$ -	\$ -	\$ -	\$ -	\$ -
298	2026	\$ -	\$ -	\$ -	\$ -	\$ -
299	2027	\$ -	\$ -	\$ -	\$ -	\$ -
300	2028	\$ -	\$ -	\$ -	\$ -	\$ -
301	2029	\$ -	\$ -	\$ -	\$ -	\$ -
302	2030	\$ -	\$ -	\$ -	\$ -	\$ -
303	2031	\$ -	\$ -	\$ -	\$ -	\$ -
304	2032	\$ -	\$ -	\$ -	\$ -	\$ -
305	2033	\$ -	\$ -	\$ -	\$ -	\$ -
306	2034	\$ -	\$ -	\$ -	\$ -	\$ -
307	2035	\$ -	\$ -	\$ -	\$ -	\$ -
308	2036	\$ -	\$ -	\$ -	\$ -	\$ -
309	2037	\$ -	\$ -	\$ -	\$ -	\$ -
310	2038	\$ -	\$ -	\$ -	\$ -	\$ -
311	2039	\$ -	\$ -	\$ -	\$ -	\$ -
312	2040	\$ -	\$ -	\$ -	\$ -	\$ -
313	2041	\$ -	\$ -	\$ -	\$ -	\$ -
314	2042	\$ -	\$ -	\$ -	\$ -	\$ -
315	2043	\$ -	\$ -	\$ -	\$ -	\$ -
316	2044	\$ -	\$ -	\$ -	\$ -	\$ -
317	2045	\$ -	\$ -	\$ -	\$ -	\$ -
318	2046	\$ -	\$ -	\$ -	\$ -	\$ -
319	2047	\$ -	\$ -	\$ -	\$ -	\$ -
320	2048	\$ -	\$ -	\$ -	\$ -	\$ -
321	2049	\$ -	\$ -	\$ -	\$ -	\$ -
322	2050	\$ -	\$ -	\$ -	\$ -	\$ -
323						
324	Project Totals			\$ 3,220,905	\$ 3,220,905	\$

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 7: Richards - Piedmont 138kV Line – Construct new 138kV line. 2006 - 2016 STEP project.

The calculated Rev. Req. from Customers and Credit shown below are only valid for Investment Year matching Current Year. Values prior and subsequent to Current Year will change as Attachment H-1 is updated. These changes will not result in a refund or additional charge related to years prior to Current Year.

Line No.	Details					
325	Investment	\$	3,790,016	Current Year		2008
326	Service Year (yyyy)		2007	NPCC w/o incentives, less depreciation		14.48%
327	Service Month (1-12)		10			
328	Useful Life		39	Annual Depreciation Expense (Investment / Useful Life)	\$	97,180
329	CIAC (Yes or No)		No			
330	Investment Year		Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement
331						Rev. Req. for SPP Allocation
332	2007	\$	3,790,016	\$ 16,197	\$ 3,773,819	\$ 154,007
333	2008	\$	3,773,819	\$ 97,180	\$ 3,676,639	\$ 636,691
334	2009	\$	-	-	-	-
335	2010	\$	-	-	-	-
336	2011	\$	-	-	-	-
337	2012	\$	-	-	-	-
338	2013	\$	-	-	-	-
339	2014	\$	-	-	-	-
340	2015	\$	-	-	-	-
341	2016	\$	-	-	-	-
342	2017	\$	-	-	-	-
343	2018	\$	-	-	-	-
344	2019	\$	-	-	-	-
345	2020	\$	-	-	-	-
346	2021	\$	-	-	-	-
347	2022	\$	-	-	-	-
348	2023	\$	-	-	-	-
349	2024	\$	-	-	-	-
350	2025	\$	-	-	-	-
351	2026	\$	-	-	-	-
352	2027	\$	-	-	-	-
353	2028	\$	-	-	-	-
354	2029	\$	-	-	-	-
355	2030	\$	-	-	-	-
356	2031	\$	-	-	-	-
357	2032	\$	-	-	-	-
358	2033	\$	-	-	-	-
359	2034	\$	-	-	-	-
360	2035	\$	-	-	-	-
361	2036	\$	-	-	-	-
362	2037	\$	-	-	-	-
363	2038	\$	-	-	-	-
364	2039	\$	-	-	-	-
365	2040	\$	-	-	-	-
366	2041	\$	-	-	-	-
367	2042	\$	-	-	-	-
368	2043	\$	-	-	-	-
369	2044	\$	-	-	-	-
370	2045	\$	-	-	-	-
371	2046	\$	-	-	-	-
372	2047	\$	-	-	-	-
373	2048	\$	-	-	-	-
374	2049	\$	-	-	-	-
375	2050	\$	-	-	-	-
376	2051	\$	-	-	-	-
377						
378	Project Totals	\$			\$ 790,698	\$ 790,698

Worksheet G

Project 8: OG&E Windfarm - WFEC Mooreland 138kV Line – Upgrade conductor to 795AS33. 2006 Aggregate Study 1 and 2006 - 2016 STEP project.

The calculated Rev. Req. from Customers and Credit shown below are only valid for Investment Year matching Current Year. Values prior and subsequent to Current Year will change as Attachment H-1 is updated. These changes will not result in a refund or additional charge related to years prior to Current Year.

Line No.	Details					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
379	Investment	\$ 85,105				
380	Service Year (yyyy)	2007				2008
381	Service Month (1-12)	6				14.48%
382	Useful Life	39				
383	CIAC (Yes or No)	No				
384						
385						
386	2007	\$ 85,105	\$ 1,091	\$ 84,014	\$ 8,268	\$ 8,268
387	2008	\$ 84,014	\$ 2,182	\$ 81,832	\$ 14,192	\$ 14,192
388	2009	\$ -	\$ -	\$ -	\$ -	\$ -
389	2010	\$ -	\$ -	\$ -	\$ -	\$ -
390	2011	\$ -	\$ -	\$ -	\$ -	\$ -
391	2012	\$ -	\$ -	\$ -	\$ -	\$ -
392	2013	\$ -	\$ -	\$ -	\$ -	\$ -
393	2014	\$ -	\$ -	\$ -	\$ -	\$ -
394	2015	\$ -	\$ -	\$ -	\$ -	\$ -
395	2016	\$ -	\$ -	\$ -	\$ -	\$ -
396	2017	\$ -	\$ -	\$ -	\$ -	\$ -
397	2018	\$ -	\$ -	\$ -	\$ -	\$ -
398	2019	\$ -	\$ -	\$ -	\$ -	\$ -
399	2020	\$ -	\$ -	\$ -	\$ -	\$ -
400	2021	\$ -	\$ -	\$ -	\$ -	\$ -
401	2022	\$ -	\$ -	\$ -	\$ -	\$ -
402	2023	\$ -	\$ -	\$ -	\$ -	\$ -
403	2024	\$ -	\$ -	\$ -	\$ -	\$ -
404	2025	\$ -	\$ -	\$ -	\$ -	\$ -
405	2026	\$ -	\$ -	\$ -	\$ -	\$ -
406	2027	\$ -	\$ -	\$ -	\$ -	\$ -
407	2028	\$ -	\$ -	\$ -	\$ -	\$ -
408	2029	\$ -	\$ -	\$ -	\$ -	\$ -
409	2030	\$ -	\$ -	\$ -	\$ -	\$ -
410	2031	\$ -	\$ -	\$ -	\$ -	\$ -
411	2032	\$ -	\$ -	\$ -	\$ -	\$ -
412	2033	\$ -	\$ -	\$ -	\$ -	\$ -
413	2034	\$ -	\$ -	\$ -	\$ -	\$ -
414	2035	\$ -	\$ -	\$ -	\$ -	\$ -
415	2036	\$ -	\$ -	\$ -	\$ -	\$ -
416	2037	\$ -	\$ -	\$ -	\$ -	\$ -
417	2038	\$ -	\$ -	\$ -	\$ -	\$ -
418	2039	\$ -	\$ -	\$ -	\$ -	\$ -
419	2040	\$ -	\$ -	\$ -	\$ -	\$ -
420	2041	\$ -	\$ -	\$ -	\$ -	\$ -
421	2042	\$ -	\$ -	\$ -	\$ -	\$ -
422	2043	\$ -	\$ -	\$ -	\$ -	\$ -
423	2044	\$ -	\$ -	\$ -	\$ -	\$ -
424	2045	\$ -	\$ -	\$ -	\$ -	\$ -
425	2046	\$ -	\$ -	\$ -	\$ -	\$ -
426	2047	\$ -	\$ -	\$ -	\$ -	\$ -
427	2048	\$ -	\$ -	\$ -	\$ -	\$ -
428	2049	\$ -	\$ -	\$ -	\$ -	\$ -
429	2050	\$ -	\$ -	\$ -	\$ -	\$ -
430	2051	\$ -	\$ -	\$ -	\$ -	\$ -
431						
432	Project Totals				\$ 22,459	\$ 22,459

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 9: Ft. Smith - Colony 161kV Line - Replace 1200A terminal equipment with 2000A equipment to utilize line rating.

The calculated Rev. Req. from Customers and Credit shown below are only valid for Investment Year matching Current Year. Values prior and subsequent to Current Year will change as Attachment H-1 is updated. These changes will not result in a refund or additional charge related to years prior to Current Year.

Line No.	Details					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
433	2008	\$ 133,000	\$ -	\$ 133,000	\$ 1,605	\$ 1,605
434	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			14.48%
435	Service Month (1-12)	12				
436	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)			\$ 3,410
437	CIAC (Yes or No)	No				
438						
439						
440	2009	\$ -	\$ -	\$ -	\$ -	\$ -
441	2010	\$ -	\$ -	\$ -	\$ -	\$ -
442	2011	\$ -	\$ -	\$ -	\$ -	\$ -
443	2012	\$ -	\$ -	\$ -	\$ -	\$ -
444	2013	\$ -	\$ -	\$ -	\$ -	\$ -
445	2014	\$ -	\$ -	\$ -	\$ -	\$ -
446	2015	\$ -	\$ -	\$ -	\$ -	\$ -
447	2016	\$ -	\$ -	\$ -	\$ -	\$ -
448	2017	\$ -	\$ -	\$ -	\$ -	\$ -
449	2018	\$ -	\$ -	\$ -	\$ -	\$ -
450	2019	\$ -	\$ -	\$ -	\$ -	\$ -
451	2020	\$ -	\$ -	\$ -	\$ -	\$ -
452	2021	\$ -	\$ -	\$ -	\$ -	\$ -
453	2022	\$ -	\$ -	\$ -	\$ -	\$ -
454	2023	\$ -	\$ -	\$ -	\$ -	\$ -
455	2024	\$ -	\$ -	\$ -	\$ -	\$ -
456	2025	\$ -	\$ -	\$ -	\$ -	\$ -
457	2026	\$ -	\$ -	\$ -	\$ -	\$ -
458	2027	\$ -	\$ -	\$ -	\$ -	\$ -
459	2028	\$ -	\$ -	\$ -	\$ -	\$ -
460	2029	\$ -	\$ -	\$ -	\$ -	\$ -
461	2030	\$ -	\$ -	\$ -	\$ -	\$ -
462	2031	\$ -	\$ -	\$ -	\$ -	\$ -
463	2032	\$ -	\$ -	\$ -	\$ -	\$ -
464	2033	\$ -	\$ -	\$ -	\$ -	\$ -
465	2034	\$ -	\$ -	\$ -	\$ -	\$ -
466	2035	\$ -	\$ -	\$ -	\$ -	\$ -
467	2036	\$ -	\$ -	\$ -	\$ -	\$ -
468	2037	\$ -	\$ -	\$ -	\$ -	\$ -
469	2038	\$ -	\$ -	\$ -	\$ -	\$ -
470	2039	\$ -	\$ -	\$ -	\$ -	\$ -
471	2040	\$ -	\$ -	\$ -	\$ -	\$ -
472	2041	\$ -	\$ -	\$ -	\$ -	\$ -
473	2042	\$ -	\$ -	\$ -	\$ -	\$ -
474	2043	\$ -	\$ -	\$ -	\$ -	\$ -
475	2044	\$ -	\$ -	\$ -	\$ -	\$ -
476	2045	\$ -	\$ -	\$ -	\$ -	\$ -
477	2046	\$ -	\$ -	\$ -	\$ -	\$ -
478	2047	\$ -	\$ -	\$ -	\$ -	\$ -
479	2048	\$ -	\$ -	\$ -	\$ -	\$ -
480	2049	\$ -	\$ -	\$ -	\$ -	\$ -
481	2050	\$ -	\$ -	\$ -	\$ -	\$ -
482	2051	\$ -	\$ -	\$ -	\$ -	\$ -
483	2052	\$ -	\$ -	\$ -	\$ -	\$ -
484						
485						
486	Project Totals				\$ 1,605	\$ 1,605

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 10: Cedar Lane - Canadian 138kV Line - Replace 800A wave trap at Cedar Lane

The calculated Rev. Req. from Customers and Credit shown below are only valid for Investment Year matching Current Year. Values prior and subsequent to Current Year will change as Attachment H-1 is updated. These changes will not result in a refund or additional charge related to years prior to Current Year.

Line No.	Details					
487	Investment	\$	12,637	Current Year		2008
488	Service Year (yyyy)		2008	NPCC w/o incentives, less depreciation		14.48%
489	Service Month (1-12)		6			
490	Useful Life		39	Annual Depreciation Expense (Investment / Useful Life)	\$	324
491	CIAC (Yes or No)		No			
492	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
494	2008	\$ 12,637	\$ 162	\$ 12,475	\$ 1,228	\$ 1,228
495	2009	\$ -	\$ -	\$ -	\$ -	\$ -
496	2010	\$ -	\$ -	\$ -	\$ -	\$ -
497	2011	\$ -	\$ -	\$ -	\$ -	\$ -
498	2012	\$ -	\$ -	\$ -	\$ -	\$ -
499	2013	\$ -	\$ -	\$ -	\$ -	\$ -
500	2014	\$ -	\$ -	\$ -	\$ -	\$ -
501	2015	\$ -	\$ -	\$ -	\$ -	\$ -
502	2016	\$ -	\$ -	\$ -	\$ -	\$ -
503	2017	\$ -	\$ -	\$ -	\$ -	\$ -
504	2018	\$ -	\$ -	\$ -	\$ -	\$ -
505	2019	\$ -	\$ -	\$ -	\$ -	\$ -
506	2020	\$ -	\$ -	\$ -	\$ -	\$ -
507	2021	\$ -	\$ -	\$ -	\$ -	\$ -
508	2022	\$ -	\$ -	\$ -	\$ -	\$ -
509	2023	\$ -	\$ -	\$ -	\$ -	\$ -
510	2024	\$ -	\$ -	\$ -	\$ -	\$ -
511	2025	\$ -	\$ -	\$ -	\$ -	\$ -
512	2026	\$ -	\$ -	\$ -	\$ -	\$ -
513	2027	\$ -	\$ -	\$ -	\$ -	\$ -
514	2028	\$ -	\$ -	\$ -	\$ -	\$ -
515	2029	\$ -	\$ -	\$ -	\$ -	\$ -
516	2030	\$ -	\$ -	\$ -	\$ -	\$ -
517	2031	\$ -	\$ -	\$ -	\$ -	\$ -
518	2032	\$ -	\$ -	\$ -	\$ -	\$ -
519	2033	\$ -	\$ -	\$ -	\$ -	\$ -
520	2034	\$ -	\$ -	\$ -	\$ -	\$ -
521	2035	\$ -	\$ -	\$ -	\$ -	\$ -
522	2036	\$ -	\$ -	\$ -	\$ -	\$ -
523	2037	\$ -	\$ -	\$ -	\$ -	\$ -
524	2038	\$ -	\$ -	\$ -	\$ -	\$ -
525	2039	\$ -	\$ -	\$ -	\$ -	\$ -
526	2040	\$ -	\$ -	\$ -	\$ -	\$ -
527	2041	\$ -	\$ -	\$ -	\$ -	\$ -
528	2042	\$ -	\$ -	\$ -	\$ -	\$ -
529	2043	\$ -	\$ -	\$ -	\$ -	\$ -
530	2044	\$ -	\$ -	\$ -	\$ -	\$ -
531	2045	\$ -	\$ -	\$ -	\$ -	\$ -
532	2046	\$ -	\$ -	\$ -	\$ -	\$ -
533	2047	\$ -	\$ -	\$ -	\$ -	\$ -
534	2048	\$ -	\$ -	\$ -	\$ -	\$ -
535	2049	\$ -	\$ -	\$ -	\$ -	\$ -
536	2050	\$ -	\$ -	\$ -	\$ -	\$ -
537	2051	\$ -	\$ -	\$ -	\$ -	\$ -
538	2052	\$ -	\$ -	\$ -	\$ -	\$ -
539	Project Totals			\$	1,228	\$ 1,228

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 11:

The calculated Rev. Req. from Customers and Credit shown below are only valid for Investment Year matching Current Year. Values prior and subsequent to Current Year will change as Attachment H-1 is updated. These changes will not result in a refund or additional charge related to years prior to Current Year.

Line No.	Details					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
541	Investment					
542	Service Year (yyyy)	2008	Current Year	2008		
543	Service Month (1-12)		NPCC w/o incentives, less depreciation	14.48%		
544	Useful Life	38	Annual Depreciation Expense (Investment / Useful Life)		\$	-
545	CIAC (Yes or No)	No				
546						
547						
548	2008	\$ -	\$ -	\$ -	\$ -	\$ -
549	2009	\$ -	\$ -	\$ -	\$ -	\$ -
550	2010	\$ -	\$ -	\$ -	\$ -	\$ -
551	2011	\$ -	\$ -	\$ -	\$ -	\$ -
552	2012	\$ -	\$ -	\$ -	\$ -	\$ -
553	2013	\$ -	\$ -	\$ -	\$ -	\$ -
554	2014	\$ -	\$ -	\$ -	\$ -	\$ -
555	2015	\$ -	\$ -	\$ -	\$ -	\$ -
556	2016	\$ -	\$ -	\$ -	\$ -	\$ -
557	2017	\$ -	\$ -	\$ -	\$ -	\$ -
558	2018	\$ -	\$ -	\$ -	\$ -	\$ -
559	2019	\$ -	\$ -	\$ -	\$ -	\$ -
560	2020	\$ -	\$ -	\$ -	\$ -	\$ -
561	2021	\$ -	\$ -	\$ -	\$ -	\$ -
562	2022	\$ -	\$ -	\$ -	\$ -	\$ -
563	2023	\$ -	\$ -	\$ -	\$ -	\$ -
564	2024	\$ -	\$ -	\$ -	\$ -	\$ -
565	2025	\$ -	\$ -	\$ -	\$ -	\$ -
566	2026	\$ -	\$ -	\$ -	\$ -	\$ -
567	2027	\$ -	\$ -	\$ -	\$ -	\$ -
568	2028	\$ -	\$ -	\$ -	\$ -	\$ -
569	2029	\$ -	\$ -	\$ -	\$ -	\$ -
570	2030	\$ -	\$ -	\$ -	\$ -	\$ -
571	2031	\$ -	\$ -	\$ -	\$ -	\$ -
572	2032	\$ -	\$ -	\$ -	\$ -	\$ -
573	2033	\$ -	\$ -	\$ -	\$ -	\$ -
574	2034	\$ -	\$ -	\$ -	\$ -	\$ -
575	2035	\$ -	\$ -	\$ -	\$ -	\$ -
576	2036	\$ -	\$ -	\$ -	\$ -	\$ -
577	2037	\$ -	\$ -	\$ -	\$ -	\$ -
578	2038	\$ -	\$ -	\$ -	\$ -	\$ -
579	2039	\$ -	\$ -	\$ -	\$ -	\$ -
580	2040	\$ -	\$ -	\$ -	\$ -	\$ -
581	2041	\$ -	\$ -	\$ -	\$ -	\$ -
582	2042	\$ -	\$ -	\$ -	\$ -	\$ -
583	2043	\$ -	\$ -	\$ -	\$ -	\$ -
584	2044	\$ -	\$ -	\$ -	\$ -	\$ -
585	2045	\$ -	\$ -	\$ -	\$ -	\$ -
586	2046	\$ -	\$ -	\$ -	\$ -	\$ -
587	2047	\$ -	\$ -	\$ -	\$ -	\$ -
588	2048	\$ -	\$ -	\$ -	\$ -	\$ -
589	2049	\$ -	\$ -	\$ -	\$ -	\$ -
590	2050	\$ -	\$ -	\$ -	\$ -	\$ -
591	2051	\$ -	\$ -	\$ -	\$ -	\$ -
592	2052	\$ -	\$ -	\$ -	\$ -	\$ -
593						
594	Project Totals				\$ -	\$ -

Worksheet G

B. Transmission Service Upgrades.

Project 1, (Describe)

The calculated Rev. Req. from Customers and Credit shown below are only valid for Investment Year matching Current Year. Values prior and subsequent to Current Year will change as Attachment H-1 is updated. These changes will not result in a refund or additional charge related to years prior to Current Year.

Line No.

Details					
Investment	-	Current Year		2008	
Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			14.48%
Service Month (1-12)	-	Rev. Req. allocated to TO's Identified Customers			100.00%
Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)			-
CIAC (Yes or No)	no				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
602	2006	-	-	\$ -	\$ -
603	2007	-	-	-	\$ -
604	2008	-	-	-	\$ -
605	2009	-	-	-	\$ -
606	2010	-	-	-	\$ -
607	2011	-	-	-	\$ -
608	2012	-	-	-	\$ -
609	2013	-	-	-	\$ -
610	2014	-	-	-	\$ -
611	2015	-	-	-	\$ -
612	2016	-	-	-	\$ -
613	2017	-	-	-	\$ -
614	2018	-	-	-	\$ -
615	2019	-	-	-	\$ -
616	2020	-	-	-	\$ -
617	2021	-	-	-	\$ -
618	2022	-	-	-	\$ -
619	2023	-	-	-	\$ -
620	2024	-	-	-	\$ -
621	2025	-	-	-	\$ -
622	2026	-	-	-	\$ -
623	2027	-	-	-	\$ -
624	2028	-	-	-	\$ -
625	2029	-	-	-	\$ -
626	2030	-	-	-	\$ -
627	2031	-	-	-	\$ -
628	2032	-	-	-	\$ -
629	2033	-	-	-	\$ -
630	2034	-	-	-	\$ -
631	2035	-	-	-	\$ -
632	2036	-	-	-	\$ -
633	2037	-	-	-	\$ -
634	2038	-	-	-	\$ -
635	2039	-	-	-	\$ -
636	2040	-	-	-	\$ -
637	2041	-	-	-	\$ -
638	2042	-	-	-	\$ -
639	2043	-	-	-	\$ -
640	2044	-	-	-	\$ -
641	2045	-	-	-	\$ -
642	2046	-	-	-	\$ -
643	2047	-	-	-	\$ -
644	2048	-	-	-	\$ -
645	2049	-	-	-	\$ -
646	2050	-	-	-	\$ -
647	2051	-	-	-	\$ -
648	2052	-	-	-	\$ -
649	2053	-	-	-	\$ -
650	2054	-	-	-	\$ -
651	2055	-	-	-	\$ -
652	2056	-	-	-	\$ -
653	....	....	....	....	....
654					

Worksheet G

C. Sponsored or Economic Portfolio Upgrades.

Project 1, (Describe)

The calculated Rev. Req. from Sponsor and Credit shown below are only valid for Investment Year matching Current Year. Values prior and subsequent to Current Year will change as Attachment H-1 is updated. These changes will not result in a refund or additional charge related to years prior to Current Year.

Line No.

Details						
655	Investment	-	Current Year		2008	
656	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		14.48%	
657	Service Month (1-12)	-	Rev. Req. allocated to Sponsoring Entity		100.00%	
658	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)		-	
659	CIAC (Yes or No)	no				
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
660	2006	-	-	-	\$ -	-
661	2007	-	-	-	-	-
662	2008	-	-	-	-	-
663	2009	-	-	-	-	-
664	2010	-	-	-	-	-
665	2011	-	-	-	-	-
666	2012	-	-	-	-	-
667	2013	-	-	-	-	-
668	2014	-	-	-	-	-
669	2015	-	-	-	-	-
670	2016	-	-	-	-	-
671	2017	-	-	-	-	-
672	2018	-	-	-	-	-
673	2019	-	-	-	-	-
674	2020	-	-	-	-	-
675	2021	-	-	-	-	-
676	2022	-	-	-	-	-
677	2023	-	-	-	-	-
678	2024	-	-	-	-	-
679	2025	-	-	-	-	-
680	2026	-	-	-	-	-
681	2027	-	-	-	-	-
682	2028	-	-	-	-	-
683	2029	-	-	-	-	-
684	2030	-	-	-	-	-
685	2031	-	-	-	-	-
686	2032	-	-	-	-	-
687	2033	-	-	-	-	-
688	2034	-	-	-	-	-
689	2035	-	-	-	-	-
690	2036	-	-	-	-	-
691	2037	-	-	-	-	-
692	2038	-	-	-	-	-
693	2039	-	-	-	-	-
694	2040	-	-	-	-	-
695	2041	-	-	-	-	-
696	2042	-	-	-	-	-
697	2043	-	-	-	-	-
698	2044	-	-	-	-	-
699	2045	-	-	-	-	-
700	2046	-	-	-	-	-
701	2047	-	-	-	-	-
702	2048	-	-	-	-	-
703	2049	-	-	-	-	-
704	2050	-	-	-	-	-
705	2051	-	-	-	-	-
706	2052	-	-	-	-	-
707	2053	-	-	-	-	-
708	2054	-	-	-	-	-
709	2055	-	-	-	-	-
710	2056	-	-	-	-	-
711						
712						
713	....	....	....	....	....	....
714						

Worksheet G

D. Generator Interconnect Upgrades.

i. Project 1, (Describe)

The calculated Rev. Req. from Generator and Credit shown below are only valid for Investment Year matching Current Year. Values prior and subsequent to Current Year will change as Attachment H-1 is updated. These changes will not result in a refund or additional charge related to years prior to Current Year.

Line No.	Details					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
715	Investment	-	Current Year	2008		
716	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			14.48%
717	Service Month (1-12)	-	Rev. Req. allocated to TO's Zone			100.00%
718	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)			-
719	CIAC (Yes or No)	no				
720	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
721	2006	-	-	-	\$ -	\$ -
722	2007	-	-	-	-	-
723	2008	-	-	-	-	-
724	2009	-	-	-	-	-
725	2010	-	-	-	-	-
726	2011	-	-	-	-	-
727	2012	-	-	-	-	-
728	2013	-	-	-	-	-
729	2014	-	-	-	-	-
730	2015	-	-	-	-	-
731	2016	-	-	-	-	-
732	2017	-	-	-	-	-
733	2018	-	-	-	-	-
734	2019	-	-	-	-	-
735	2020	-	-	-	-	-
736	2021	-	-	-	-	-
737	2022	-	-	-	-	-
738	2023	-	-	-	-	-
739	2024	-	-	-	-	-
740	2025	-	-	-	-	-
741	2026	-	-	-	-	-
742	2027	-	-	-	-	-
743	2028	-	-	-	-	-
744	2029	-	-	-	-	-
745	2030	-	-	-	-	-
746	2031	-	-	-	-	-
747	2032	-	-	-	-	-
748	2033	-	-	-	-	-
749	2034	-	-	-	-	-
750	2035	-	-	-	-	-
751	2036	-	-	-	-	-
752	2037	-	-	-	-	-
753	2038	-	-	-	-	-
754	2039	-	-	-	-	-
755	2040	-	-	-	-	-
756	2041	-	-	-	-	-
757	2042	-	-	-	-	-
758	2043	-	-	-	-	-
759	2044	-	-	-	-	-
760	2045	-	-	-	-	-
761	2046	-	-	-	-	-
762	2047	-	-	-	-	-
763	2048	-	-	-	-	-
764	2049	-	-	-	-	-
765	2050	-	-	-	-	-
766	2051	-	-	-	-	-
767	2052	-	-	-	-	-
768	2053	-	-	-	-	-
769	2054	-	-	-	-	-
770	2055	-	-	-	-	-
771	2056	-	-	-	-	-
772						
773	....	....	....	....	....	....
774						

Worksheet H - Transmission Plant Adjustments

I. Transmission Plant Adjusted for SPP Tariff

Line No.	(A) <u>Plant Description</u>	(B) <u>Amount</u>
1	Radial Lines	\$ 15,476,794
2		
3	Other Adjustments - Transfers:	
4	Distribution Assets Reclassified as Transmission Assets	-
5	Transmission Assets Reclassified as Distribution Assets	-
6		
7	Plant Transfers Excluded from SPP Tariff (line 119)	<u>\$ 15,476,794</u>
8		
9		

II. Production Related Transmission Facilities

Line No.	(A) <u>Plant Description</u>	(B) <u>Amount</u>
10	Generation Radial Ties (Centennial)	\$ 9,593,053
11	Generation Step Up Transformers (GSU's) and Related Equipment	22,133,118
12		
13	Total (line 120)	<u>\$ 31,726,171</u>

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet I - Account 105 - Electric Plant Held for Use

Form I - Page 214 Detail

I. Non-Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
1	9114-D	Johnson Sub (AR)	1974	42,059		42,059	2012	LAND
2	9114-D	Johnson Sub (AR)	1974	365		365	2012	EASEMENT
3	9335-D	Mountainburg Sub(AR)	1966	8,824		8,824	2008	LAND
4	9335-D	Mountainburg Sub(AR)	1966	375		375	2008	EASEMENT
5	9216-D	Land Central Sub(AR)	2006	364,092		364,092	2011	LAND
6	7411-D	Dale Sub	1985	22,987		22,987	2006	LAND
7	5110-D	Springdale Sub	1972	11,372		11,372	2010	LAND
8	7322-D	Sacred Heart Sub	1973	2,632		2,632	2010	LAND
9	7507-D	Seran Sub	1974	12,051		12,051	2010	LAND
10	3336-D	Taft Sub	1973	5,237		5,237	2009	LAND
11	8411-D	Acorn Sub	1969	5,907		5,907	2008	LAND
12	8482-D	Aluma Sub	1970	10,304		10,304	2012	LAND
13	8615-D	Anderson Road Sub	1965	5,543		5,543	2009	LAND
14	8618-D	Barnes Sub	1972	14,009		14,009	2010	LAND
15	8398-D	Chisholm Creek Sub	1967	7,752		7,752	2010	LAND
16	8210-D	Freeway Sub	1970	28,049		28,049	2015	LAND
17	8493-D	Kelley Ave Sub	1962	11,055		11,055	2010	LAND
18	8592-D	Post Road Sub	1970	18,589		18,589	2012	LAND
19	8531-D	Ridgeview Sub	1967	16,928		16,928	2010	LAND
20	8415-D	State Center Sub	1971	4,308		4,308	2012	LAND
21	8164-D	SW 29th Street	1974	22,359		22,359	2012	LAND
22	8716-D	Midwest Blvd Sub	1987	5,282		5,282	2010	LAND
23	8111-D	Newcastle Sub	1987	10,488		10,488	2010	LAND
24	4152-D	Banner Sub	1969	9,577		9,577	2009	LAND
25	8109-D	Canadian River Sub	1966	5,900		5,900	2010	LAND
26	8723-D	Indian Hills Sub	1969	15,669		15,669	2008	LAND
27	4319-D	Lovell Sub	1968	3,269		3,269	2010	LAND
28	4117-D	Purdue Sub	1972	7,273		7,273	2011	LAND
29	8165-D	Rancho Sub	1974	28,181		28,181	2010	LAND
30	8699-D	S E 134th Sub	1967	5,231		5,231	2012	LAND
31	8718-D	Sooner Road Sub	1967	10,168		10,168	2010	LAND
32	8159-D	Wheatland Sub	1973	17,388		17,388	2018	LAND
33	3610-D	Shady Grove	2002	68,834		68,834	2018	LAND
34	3216-D	Sahoma Lake Sub	2002	102,519		102,519	2018	LAND
35	8359-D	Yukon Sub	2007	136,027		136,027	2011	LAND
36	4229-D	Oil Sands Sub	2007	64,871		64,871	2012	EASEMENT
37	8135-D	Racer Sub	2007	77,174		77,174	2010	EASEMENT
38								
39								
40		TOTAL ARKANSAS		415,715		415,715		
41		TOTAL OKLAHOMA		766,937		766,937		
42		TOTAL ALL		<u>1,182,652</u>		<u>1,182,652</u>		
43								
44								
45		NON TRANSMISSION TOTAL		<u>1,182,652</u>				

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet I - Account 105 - Electric Plant Held for Use

II. Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
46	Eastern	345 KV H-Frame	1983	54,656		54,656	2009	EASEMENT
47	34501-H	W. Ft. Smith Loop						
48	Eastern	161 KV H-Frame	1989	37,602		37,602	2009	EASEMENT
49	16101-H	W. Ft. Smith Loop						
50	Eastern	345 KV Tower	(5)1983,(5)1989	164,719		164,719	2009	EASEMENT
51	34501-T	W. Ft. Smith Loop						
52	3609-T	Garrison Sub	1978	140,076		140,076	2011	LAND
53	7707-T	Jaycee Sub	1974	30,197		30,197	2009	LAND
54	8131-T	Earlywine	1972	57,733		57,733	2007	LAND
55	8131-T	Earlywine Subsite	1972	1,193		1,193	2007	EASEMENT
56	7210-T	Diamond Sub	1971	6,336		6,336	2012	LAND
57	7119-T	Warwick Tap Sub	1972	4,126		4,126	2012	LAND
58	13802-S	138 KV Piedmont-Haymaker	2004	149,208		149,208	2015	EASEMENT
59	4160-T	Breckenridge Sub	1984	36,881		36,881	2011	LAND
60								
61								
62		TOTAL ARKANSAS		0		0		
63		TOTAL OKLAHOMA		682,728		682,728		
64		TOTAL ALL		682,728		682,728		
65								
66								
67		TRANSMISSION ONLY	(line 61)	682,728				
68								
69		TOTAL COMPANY	Form I, p.214	1,865,380				

NOTE:

1. To be included in transmission rate base, the land held for future use must be estimated to be in service within 10 years
2. When calculating the Baseline ATRR, use data from the year being trued-up to calculate "AVG BOY and EOY"; when calculating the Projected ATRR, use data from the most recent FERC Form 1 to calculate the "AVG BOY and EOY."

Worksheet J - Tax Apportionments by State

I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES

Line No.		For Tax Year 2006	
1	State Income Tax Rate - Oklahoma	Note 1	5.66%
2	Apportionment Factor	Note 2	93.37%
3	Oklahoma State Income Tax Rate	(In 1 * In 2)	<u>5.2851%</u>
4	State Income Tax Rate - Arkansas		6.50%
5	Apportionment Factor	Note 2	8.53%
6	Arkansas State Income Tax Rate	(In 4 * In 5)	<u>0.5542%</u>
7	Total State Income Tax Rate	(sum In 3 & In 6)	<u><u>5.8393%</u></u>

Note 1: The Oklahoma State Income Tax Rate of 6% is reduced to 5.66% due to the deductibility of Oklahoma State Income Taxes on the State Income Tax Return.

Note 2: Apportionment Factors are to be based on most recent annual income tax filings as calculated in Parts II. & III. Below

Worksheet J - Tax Apportionments by State

II. Calculation of Oklahoma Apportionment Factor

	<u>Column A</u> Total Within Oklahoma	<u>Column B</u> Without Oklahoma	<u>A divided by B</u> Percentage Within Oklahoma
1. Value of real and tangible personal property used in the unitary business (by averaging the value at the beginning and ending of the tax period).			
(a) Owned property (at original cost):			
(I) Inventories	81,621,671	82,547,875	
(II) Depreciable property	4,634,446,017	4,883,729,549	
(III) Land			
(IV) Total of section 1(a)	<u>4,716,067,688</u>	<u>4,966,277,424</u>	
(b) Rented property (capitalize at 8 times net rental paid)			
(c) TOTAL (sum of 1(a) and 1(b))	<u>4,716,067,688</u>	<u>4,966,277,424</u>	94.9618%
2. (a) Payroll	135,230,503	140,041,427	
(b) Less: Officers salaries	<u>2,264,572</u>	<u>2,264,572</u>	
(c) TOTAL (subtract 2(b) from 2(a))	<u>132,965,931</u>	<u>137,776,855</u>	96.5082%
3. Sales:			
(a) Sales delivered or shipped to Oklahoma purchasers:			
(I) Shipped from outside Oklahoma			
(II) Shipped from within Oklahoma	1,547,393,343		
(b) Sales shipped from Oklahoma to:			
(I) The United States Government	-		
(II) Purchasers in a state or country where the corporation is not taxable (i.e. under Public Law 85-272)	-		
(c) TOTAL (sum of 3(a) and 3(b))	<u>1,547,393,343</u>	<u>1,745,703,863</u>	88.6401%
TOTAL PERCENTAGES (sum of items 1(c), 2(c) and 3(c))			280.1101%
Average of TOTAL PERCENTAGES (1/3 of total percent)			<u>93.3700%</u>

III. Calculation of Arkansas Apportionment Factor

	<u>(A)</u> <u>Amounts in</u> <u>Arkansas</u>	<u>(B)</u> <u>Total Amounts</u>	<u>(C)</u> <u>Percentage (A) /</u> <u>(B)</u>
1. Property Used in Business:			
(a) Tangible Assets Used in Business and Inventories			
Less Construction in Progress:			
1. Amount Beginning of Year:	243,355,046	4,806,265,430	
2. Amount End of Year	257,064,425	5,126,289,416	
3. Total: (sum of 1(a) 1 and 1(a) 2)	500,419,471	9,932,554,846	
4. Average Tangible Assets: (divide 1(a) 3 by 2)	250,209,736	4,966,277,423	
(b) Rental Property: (8 times annual rent)	-	-	
(c) Average Value of Intangible Property:	-	-	
(d) TOTAL PROPERTY (sum of lines 1(a) 4, 1(b) and 1(c))	<u>250,209,736</u>	<u>4,966,277,423</u>	5.038175%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:	4,810,924	140,041,427	3.435358%
3. Sales/Receipts:			
(a) Destination Shipped From Within Arkansas:	198,310,520		
(b) Destination Shipped From Without Arkansas:	-		
(c) Origin Shipped From Within Arkansas to U.S. Govt:	-		
(d) Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:	-		
(e) Other Gross Receipts:	-		
(f) TOTAL SALES / RECEIPTS: (sum of lines 3(a) to 3(e))	<u>198,310,520</u>	<u>1,547,393,343</u>	12.815780%
DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1, (g) 1995) (Column C, Line 3(f) times 2)			25.631560%
4. TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))			34.105093%
5. Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)			<u>8.526273%</u>

OKLAHOMA GAS AND ELECTRIC COMPANY
Worksheet K - 13 Month Average Balances and Long Term Debt Costs

1. Plant Additions & Accumulated Depreciation Balances

Gross Plant (Note 1)														
Line No.	End. Balance Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	End. Balance Dec-09	13 Months Avg Balance
1	28,050,197	28,066,758	28,631,758	29,586,758	30,361,758	31,126,758	31,891,758	32,656,758	33,421,758	34,186,758	34,951,758	35,716,758	36,481,758	31,795,484
2	495,000,000	436,750,000	437,500,000	438,250,000	439,000,000	439,750,000	440,500,000	441,250,000	442,000,000	442,750,000	443,500,000	444,250,000	445,000,000	445,038,462
3	2,222,404,579	2,125,684,467	2,127,934,467	2,130,184,467	2,132,434,467	2,134,684,467	2,136,934,467	2,139,184,467	2,141,434,467	2,143,684,467	2,145,934,467	2,148,184,467	2,150,434,467	2,158,758,089
4	783,479,675	784,179,675	787,132,709	803,112,243	805,048,680	812,086,723	812,777,973	813,469,223	814,160,473	814,851,723	817,627,069	818,678,942	820,148,019	806,672,491
5	2,480,267,241	2,488,106,382	2,494,337,059	2,498,684,438	2,500,019,954	2,504,342,123	2,514,072,790	2,514,828,467	2,515,584,144	2,516,375,487	2,517,131,164	2,517,886,841	2,518,677,892	2,508,200,922
6	202,912,930	207,041,300	209,541,300	212,041,300	214,541,300	217,041,300	219,541,300	222,041,300	224,541,300	227,041,300	229,541,300	232,041,300	234,541,300	219,416,041
7	6,210,114,623	6,059,819,832	6,085,277,293	6,111,969,206	6,121,406,159	6,139,031,371	6,155,718,288	6,163,428,215	6,171,142,142	6,178,889,735	6,188,665,758	6,196,756,308	6,403,331,436	6,168,882,490

Accumulated Depreciation and Amortization (Note 2)														
Line No.	End. Balance Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	End. Balance Dec-09	13 Months Avg Balance
8	18,414,353	18,939,892	19,352,476	19,765,709	20,179,581	20,594,092	21,009,243	21,425,033	21,841,462	22,258,530	22,676,237	23,094,584	23,513,570	21,004,981
9	61,000,000	5,480,000	6,830,000	8,180,000	9,530,000	10,880,000	12,230,000	13,580,000	14,930,000	16,280,000	17,630,000	18,980,000	20,330,000	16,804,615
10	1,327,477,050	1,100,697,983	1,104,897,983	1,109,097,983	1,113,297,983	1,117,497,983	1,121,697,983	1,125,897,983	1,130,097,983	1,134,297,983	1,138,497,983	1,142,697,983	1,146,897,983	1,139,465,804
11	311,396,805	302,865,902	304,563,689	306,244,035	307,927,001	309,612,465	311,300,728	312,981,492	314,664,854	316,350,115	318,037,376	319,724,635	321,411,894	312,102,467
12	835,240,882	839,986,905	845,762,531	851,538,157	857,313,783	863,089,409	868,865,035	874,640,661	880,416,287	886,191,913	891,967,539	897,743,165	903,518,791	868,944,235
13	77,671,713	78,736,300	80,186,300	81,636,300	83,086,300	84,536,300	85,986,300	87,436,300	88,886,300	90,336,300	91,786,300	93,236,300	94,686,300	85,015,947
14	2,631,200,803	2,346,726,972	2,361,592,959	2,376,462,184	2,391,334,648	2,406,210,350	2,421,089,290	2,435,971,469	2,450,856,886	2,465,745,541	2,480,637,435	2,495,532,967	2,510,430,938	2,444,137,849

Net Plant (Gross Plant less Accumulated Depreciation and Amortization)														
Line No.	End. Balance Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	End. Balance Dec-09	13 Months Avg Balance
15	7,635,844	9,126,876	9,479,282	9,831,049	10,182,177	10,532,666	10,882,515	11,231,725	11,580,296	11,928,228	12,275,521	12,622,174	12,968,189	10,790,503
16	434,000,000	431,270,000	430,670,000	430,070,000	429,470,000	428,870,000	428,270,000	427,670,000	427,070,000	426,470,000	425,870,000	425,270,000	424,670,000	428,433,846
17	894,927,529	1,024,966,484	1,023,036,484	1,021,086,484	1,019,136,484	1,017,186,484	1,015,236,484	1,013,286,484	1,011,336,484	1,009,386,484	1,007,436,484	1,005,486,484	1,003,536,484	1,020,293,487
18	472,082,870	481,285,023	482,569,040	486,868,208	487,121,679	502,474,158	501,477,244	500,477,331	499,475,619	498,474,908	497,473,197	496,471,486	495,469,775	494,570,023
19	1,645,026,360	1,648,119,477	1,648,574,528	1,647,146,281	1,642,706,171	1,641,252,714	1,640,185,808	1,639,167,857	1,638,149,906	1,637,132,955	1,636,116,004	1,635,098,053	1,634,080,102	1,637,256,687
20	125,241,217	128,305,000	129,355,000	130,405,000	131,455,000	132,505,000	133,555,000	134,605,000	135,655,000	136,705,000	137,755,000	138,805,000	139,855,000	133,400,094
21	3,576,913,820	3,723,092,860	3,723,684,334	3,735,407,022	3,730,071,511	3,732,821,021	3,734,628,988	3,727,456,746	3,720,285,256	3,713,144,194	3,708,048,323	3,701,225,741	3,892,900,498	3,724,744,840

Notes:
 1. When calculating the Baseline ATRR, use the actual 13 month account balances for the year being trued-up. When calculating the Projected ATRR, the values for "Gross Plant" shall include net plant additions.
 2. When calculating the Projected ATRR, the values for Accumulated Depreciation and Amortization shall include both accumulated depreciation and amortization on existing plant through the end of the projected year.

OKLAHOMA GAS AND ELECTRIC COMPANY Worksheet K

II. Material and Supplies for Construction Balances

	End Balance Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	End Balance Dec-07	13 Months Avg. Balance
22 Production O&M	14,306,743	14,629,326	14,828,951	14,873,419	13,157,235	12,822,831	12,961,080	12,844,139	12,748,509	12,847,018	12,938,284	12,991,040	13,042,654	13,480,895
23 Transmission O&M	202,873	214,146	219,223	221,528	234,856	243,864	252,089	249,291	240,391	241,215	235,290	224,003	234,158	231,610
24 Distribution O&M	1,420,112	1,489,023	1,534,564	1,650,893	1,643,989	1,707,049	1,764,822	1,745,037	1,682,740	1,688,503	1,633,032	1,568,022	1,638,107	1,621,269
25 Prod. Construction	1,149,074	1,212,923	1,241,681	1,254,732	1,330,222	1,381,247	1,427,831	1,411,984	1,361,577	1,368,240	1,321,356	1,268,754	1,326,271	1,311,839
26 Trans. Construction	6,193,312	6,537,451	6,692,452	6,762,794	7,169,672	7,444,685	7,695,768	7,610,355	7,338,671	7,363,801	7,121,884	6,538,369	7,148,378	7,070,584
27 Dist. Construction	31,609,262	33,365,873	34,156,759	34,515,771	36,592,383	37,995,985	39,277,456	38,841,529	37,454,617	37,563,171	36,348,483	34,901,486	36,483,703	36,069,660
28 Total	54,881,376	57,458,542	58,673,630	59,178,937	60,128,357	61,595,461	63,378,846	62,702,335	60,826,805	61,089,948	59,584,329	57,791,674	59,674,271	59,782,655

Notes:

- When calculating the Baseline ATRR, use the actual 13 month account balances for the year being Inued-up. When calculating the Projected ATRR, use the 13 month account balances ending December of the most recent FERC Form No. 1.
- Transmission O&M (In 23) and Transmission Construction (In 26) are summed and reflected on page 3 of 6, line 64 of the Attachment H - Addendum 2-A.

III. Debt and Equity Balances

	End Balance Dec-06	Jan-07	Feb-07	Mar-07	Apr-07	May-07	Jun-07	Jul-07	Aug-07	Sep-07	Oct-07	Nov-07	End Balance Dec-07	13 Months Avg. Balance
29 Long Term Debt (Face Value)	845,400,000	845,400,000	845,400,000	845,400,000	845,400,000	845,400,000	845,350,000	845,350,000	845,350,000	845,350,000	845,350,000	845,350,000	845,350,000	845,373,077
30 Provenly Capital	1,322,066,895	1,322,813,922	1,301,985,369	1,298,583,190	1,298,777,488	1,292,770,895	1,323,597,616	1,359,885,318	1,408,122,213	1,407,604,369	1,416,548,754	1,416,802,109	1,423,352,530	1,359,147,044
31 Less: Acct. 204	102,951	102,951	102,951	102,951	102,951	102,951	102,951	102,951	102,951	102,951	102,951	102,951	102,841	102,943
32 Less: Acct. 216.1	682,009	1,410,015	56,492	-	-	-	-	-	-	-	-	-	-	157,578
33 Common Stock	1,321,361,735	1,321,300,956	1,301,825,926	1,298,480,239	1,298,674,537	1,292,868,044	1,323,484,865	1,359,782,367	1,408,019,262	1,407,501,418	1,416,448,803	1,416,698,158	1,423,249,689	1,352,886,523
34 LTD / (LTD + Common Stock)	98.0%	99.0%	99.4%	99.4%	99.4%	99.5%	99.0%	98.3%	97.5%	97.5%	97.4%	97.4%	97.3%	98.5%

Notes:

- Outstanding Long Term Debt are reported in Accts. 221-224 (112, 18-21.c & d) and the calculation shall include only current period costs and shall not include any deferred costs, (except as authorized by FERC), interest rate hedging costs/gains/losses, or credit facility expenses related to short-term indebtedness. Remove the value of any hedge contracts from Accts. 222-224 (257.h) for this purpose.
- When calculating the Baseline ATRR, use the actual 13 month account balances for the year being Inued-up. When calculating the Projected ATRR, use the 13 month account balances ending December of the most recent FERC Form No. 1.

OKLAHOMA GAS AND ELECTRIC COMPANY
Worksheet K

IV. Account 165 - Prepayments

	BOY Balance Relevant Year (111.57.d)	EOY Balance Relevant Year (111.57.c)	Average Balance 4,020,503
36	4,286,779	3,754,226	
37			4,020,503

Notes:
 1. When calculating the Baseline ATRR, the "Relevant Year" is the year being trued-up. When calculating the Projected ATRR, the "Relevant Year" is the year of the most recent FERC Form No. 1.

V. Long-Term Debt Costs

	Accounts	Reference	Calculation	Comments / Explanations
38	Acct 427 - Long-term interest expense	(117.62.c)	\$ 51,528,035	
39	Acct. 428 - Amortization of debt discount and expense	(117.63.c)	\$ 637,225	
40	Acct. 428.1 - Amortization of loss on reacquired debt	(117.64.c)	\$ 1,186,698	
41	Acct 430 - Interest on Long-term debt to Associated Companies In Acct. 223 (112.20.c)	(117.67.c)	\$ -	(per note on pg 450.1 for pg 256, col. i)
42	Less: Acct. 429 - Premium on debt discount	(117.65.c) (enter negative)	\$ -	
43	Less: Acct. 429.1 - Amortization of gain on reacquired debt	(117.66.c) (enter negative)	\$ -	
44	Total Long Term Interest	(sum lns 38 to 43)	\$ 53,351,958	
45	Average of the 13 month balances outstanding long-term debt	(ln 29)	\$ 845,373,077	
46	LONG TERM DEBT COST	(ln. 44 / ln. 45)	6.311%	

Notes:
 1. Unless approved in a Section 205 filing by FERC, gains and losses on interest rate hedging on long term debt shall not be flowed through interest expense, and the value of hedge contracts shall not be included in long term debt balances.

Worksheet L - True-Up Adjustment with interest for Prior Year, Prior Period, Base Plan Projects and Prepayment Calculation.

Line No.

I. Prior Year True-Up with Interest Calculation

This section will calculate the interest on the True-up Adjustment (refund or surcharge) for the Prior Rate Year.

					Rate Year
1	Projected Revenue Requirement				0
2	Baseline Revenue Requirement				0
3	True Up Adjustment Without Interest (TUA)	\$	-		

4 Average Interest Rate on Amount of Refunds or Surcharges
5 calculated per Section V below 0.0000%

			[A]	[B]	[C]	[D]	[E]
	Year		Amount	Interest Rate	Months	Interest	Refund / (Surcharge)
						cols [A] x [B] x [C]	cols [A] + [D]
6	0	6 months interest	\$ -	0.0000%	6	\$ -	-
7	1	12 months interest	\$ -	0.0000%	12	\$ -	-
8	2	6 months interest	\$ -	0.0000%	6	\$ -	-

II. Prior Period Correction True-Up with Interest Calculation

This section will calculate the interest on the True-up Adjustment (refund or surcharge) on a correction made in a Prior Period.

						Correction Rate Year
9	Baseline Revenue Requirement	\$	-			0
10	Revised Baseline Revenue Requirement	\$	-			0
11	True Up Adjustment Without Interest (TUA)	\$	-			

12 Average Interest Rate on Amount of Refunds or Surcharges
13 calculated per Section V below 0.0000%

			[A]	[B]	[C]	[D]	[E]
	Year		Amount	Interest Rate	Months	Interest	Refund / (Surcharge)
						cols [A] x [B] x [C]	cols [A] + [D]
14		6 months interest	\$ -	0.0000%	6	\$ -	-
15		months interest	\$ -	0.0000%		\$ -	-
16		6 months interest	\$ -	0.0000%	6	\$ -	-
17	TOTAL PRIOR YEAR TRUE-UP ADJUSTMENT			(ln 8[E] + ln 16[E])			\$ -

Worksheet L

III. Base Plan Upgrade True-Up Calculations

This section will calculate the interest on the True-up Adjustment (refund or surcharge) for the Prior Rate Year on Base Plan Upgrade Projects.

18 Average Interest Rate on Amount of Refunds or Surcharges calculated per Section V below.

Proj. No.		Projected ATRR - Prior Year (1)	Baseline ATRR - Prior Year (2)	True-Up Adjustment Without Interest	Refund / (Surcharge) 0	Refund / (Surcharge) 1	Refund / (Surcharge) 2
19	1	Reno-Sunny Lane 69kV Line	\$ -	\$ -	\$ -	\$ -	\$ -
20	2	Richards Tap-Richards 138kV Line	\$ -	\$ -	\$ -	\$ -	\$ -
21	3	Van Buren AVEC-Van Buren Interconnect 69kV Line	\$ -	\$ -	\$ -	\$ -	\$ -
22	4	Brown Explorer Tap 138kV Line	\$ -	\$ -	\$ -	\$ -	\$ -
23	5	NE Enid-Glenwood 138kV Line	\$ -	\$ -	\$ -	\$ -	\$ -
24	6	Razorback-Short Mountain 69kV Line	\$ -	\$ -	\$ -	\$ -	\$ -
25	7	Richards-Piedmont 138kV Line	\$ -	\$ -	\$ -	\$ -	\$ -
26	8	OG&E Windfarm-WFEC Mooreland 138kV Line	\$ -	\$ -	\$ -	\$ -	\$ -
27	9	Ft. Smith-Colony 161kV Line	\$ -	\$ -	\$ -	\$ -	\$ -
28	10	Cedar Lane-Canadian 138kV Line	\$ -	\$ -	\$ -	\$ -	\$ -
29	TOTAL PRIOR YEAR BASE PLAN UPGRADE PROJECTS TRUE-UP ADJUSTMENT				(sum in 19 thru in 28)	\$	-

NOTE: (1) Projected ATRR for individual Base Plan Projects comes from the Prior Year's Projected ATRR calculation, Worksheet G - Summary page
 (2) Baseline ATRR for individual Base Plan Projects comes from the Prior Year Baseline ATRR calculation, Worksheet G - Summary page

Worksheet L

IV. Calculation of Optional Prepayment and Prepayment Credit

		"Customer 1"	"Customer 2"	"Customer 3"	"Customer 4"
30	Prepayment Amount				
31	TUA with first year's interest	\$ -	\$ -	\$ -	\$ -
32	Line 31 plus 6 Months of year 2 Interest	\$ -	\$ -	\$ -	\$ -
33	Customer's Load in year preceeding the current Rate Year				
34	System Load in year preceeding the current Rate Year				
35	Amount of Prepayment	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
36	Prepayment Adjustment (Note 1)				
37	Customer's Load applicable in the current Rate Year				
38	System Load applicable in the current Rate Year				
39	Prepayment Adjustment	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
40	Line 39 plus 6 Months Interest	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
41	Prepayment Credit				
42	Total TUA with interest	\$ -	\$ -	\$ -	\$ -
43	Monthly Prepayment Credit	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Note;
 1. The Prepayment Adjustment is made to reflect any difference between the Network Customer's load ratio share percentage used to determine the Prepayment and the actual load ratio share percentage applicable in the Rate Year during which the True-Up Adjustment would otherwise have been collected.

Worksheet L

V. Average Interest Rate / Debt Cost Calculations

			[A] FERC Quarterly Interest Rate	[B] OG&E Short Term Debt Rate	[C] Rate for Surcharges (lesser of A or B)	[D] Rate for Refunds (column A)
44	Quarter	Year				
	3rd	0			0.00%	0.00%
45	4th	0			0.00%	0.00%
46	1st	1			0.00%	0.00%
47	2nd	1			0.00%	0.00%
48	Average Interest Rate Applicable to Surcharges from column [C]			0.00%		
49	Average Interest Rate Applicable to Refunds from column [D]			0.00%		

NOTE: (1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the quarter indicated.
 (2) The OG&E Short Term Debt Rate in column [B] is the weighted average Short Term Debt cost applicable to the quarter indicated.

Worksheet M - Depreciation Rates

Source: 2006 Form I, page 337.1 & 337.2, column (e)

<u>Transmission Plant Account</u>	<u>Account Description</u>	<u>Rate</u>
350	Land and Land Rights	1.56%
352	Structures and Improvements	0.92%
353	Station Equipment	1.79%
354	Towers and Fixtures	1.81%
355	Poles and Fixtures	3.65%
356	Overhead Conductors and Devices	3.13%
358	Underground Conductors and Devices	

<u>General Plant Account</u>	<u>Account Description</u>	<u>Rate</u>
389	Land and Land Rights	2.19%
390	Structures and Improvements	3.19%
391	Office Furniture and Equipment	5.01%
392	Transportation Equipment	10.99%
393	Stores Equipment	2.89%
394	Tools, Shop and Garage Equipment	5.32%
395	Laboratory Equipment	9.77%
396	Power Operated Equipment	1.78%
397	Communication Equipment	5.34%
398	Miscellaneous Equipment	3.50%
	Intangibles	10.28%

Note: These rates are fixed and will be changed only by a separate FPA 205 filing.

Worksheet N - Unfunded Reserves

I. Labor Related

<u>Line No.</u>	<u>Account No.</u>	<u>Account Title</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>	<u>Average</u>
1	228.2	Accumulated Provision for Injuries and Damages	\$ 1,305,000	\$ 2,405,000	\$ 1,855,000
2	242	Severance	\$ 66,312	\$ 72,881	\$ 69,597
3	242	Accrued Vacation Pay	\$ 11,994,469	\$ 12,462,546	\$ 12,228,508
4	242	Workers Compensation	\$ 1,195,785	\$ 1,143,660	\$ 1,169,723
5	242	Post Retirement Life Insurance	\$ 102,802	\$ 102,802	\$ 102,802
6	242	Incentive Compensation	\$ 9,682,395	\$ 10,510,769	\$ 10,096,582
7	242	Public Liability	\$ 900,000	\$ 436,000	\$ 668,000
8	242	Miscellaneous	\$ 10,154	\$ 2,957,672	\$ 1,483,913
9	xxx	Reserved for future	\$ -	\$ -	\$ -
10		Sub-Total	\$ 25,256,917	\$ 30,091,330	\$ 27,674,124
11		Wage & Salary Allocator			0.054991
12		Total Labor Related Reserves (In 10 times In 11)			\$ 1,521,835

II. Plant Related

13	xxx	Reserved for future	\$ -	\$ -	\$ -
14	xxx	Reserved for future	\$ -	\$ -	\$ -
15	xxx	Reserved for future	\$ -	\$ -	\$ -
16		Sub-Total	\$ -	\$ -	\$ -
17		Gross Plant Allocator			0.125352
18		Total Labor Related Reserves (In 16 times In 17)			\$ -
19		TOTAL REDUCTION TO RATE BASE (negative of In 12 plus In 18)			\$ (1,521,835)

Note:

The average of the beginning and ending balances of reserves that are unfunded (i.e. not set aside in an escrow) and whose balances have been included in the expenses recovered under the formula, will be deducted from rate base. This total will be represented as a negative amount on Line 58 of the Data tab.

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet O - Amortizations

I. Extraordinary O&M Amortization

Line No.	Justification	FERC Docket No	Effective Year	Amortization Term (yrs)	Beginning O&M Expense	Annual Amortization	Annual Year End Balance
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12	Total Extraordinary O&M Amortization					\$ -	\$ -

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet O - Amortizations

II. Storm Cost Amortization

	Justification	FERC Docket No Settlement	Effective Year	Amortization Term (yrs)	Beginning O&M Expense	Annual Amortization	Annual Year End Balance
13	2007 Ice Storm expenses		2009	5	\$ 52,321	\$ 10,464	\$ 41,857
14			2010				
15			2011				
16			2012				
17			2013				
18							
19							
20							
21							
22							
23							
24							
25							
26	Total Storm Costs Amortization					<u>\$ 10,464</u>	

27 **TOTAL AMORTIZATIONS** (entered in Data tab on In 93) (sum of lns 12 and 26) **\$ 10,464**