

JONES DAY

51 LOUISIANA AVENUE, N.W. • WASHINGTON, D.C. 20001-2113
TELEPHONE: 202-879-3939 • FACSIMILE: 202-626-1700

Direct Number: (202) 879-3430
jcbeh@jonesday.com

June 1, 2010

VIA ELECTRONIC FILING

Ms. Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, D.C. 20426

Re: *Oklahoma Gas and Electric Company*, Docket Nos. ER08-281-000 and -001;
Informational Filing of Formula Rate True-Up Adjustment

Dear Secretary Bose:

Pursuant to the Formula Rate Implementation Protocols (“Protocols”) contained in Attachment H – Addendum 2-B of the Open Access Transmission Tariff (“OATT” or “Tariff”) of Southwest Power Pool, Inc. (“SPP”) and Attachment H – Addendum 2-B of the Oklahoma Gas and Electric Company (“OG&E”) OATT, OG&E hereby submits a True-Up Adjustment for the transmission formula rate (“Formula Rate”) for the rate year from January 1, through December 31, 2009 (“2009 Rate Year”). As described more fully herein, the True-Up Adjustment reconciles the Projected Annual Transmission Revenue Requirement (“ATRR”) with OG&E’s actual costs of service for the relevant period and provides for refunds as appropriate to implement that reconciliation.

As provided for by the governing Protocols,¹ this submission is provided to the Federal Energy Regulatory Commission (“Commission”) for informational purposes only. A copy of this filing will also be posted on the SPP and OG&E OASIS sites. However, this submission is not intended to be subject to the Commission’s notice requirements, and it is not intended that the Commission take any action in response to this informational filing. In lieu of Commission-initiated procedures, the Protocols set out a detailed process that will enable interested parties to review and, if warranted, challenge aspects of the True-Up Adjustment, which may include the submission of Formal Challenges before the Commission.

¹ Oklahoma Gas and Electric Company, FERC Electric Tariff, Fifth Revised Volume No. 2, First Revised Sheet No. 229 – Original Sheet No. 233D; Southwest Power Pool, FERC Electric Tariff, Fifth Revised Volume No. 1, Second Revised Sheet No. 224AQ.09 – Original Sheet No. 224AQ.18.

I. Background.

OG&E is an electric public utility with plant, property, and other assets dedicated to the production, transmission, distribution, and sale of electric energy to wholesale and retail customers in Oklahoma and Arkansas. OG&E is a wholly-owned subsidiary of OGE Energy Corp. and is a member of SPP.

On June 25, 2009, in Docket Nos. ER08-281-000 and -001, the Commission approved a settlement agreement (“Settlement Agreement”), which establishes OG&E’s Formula Rate.² The Formula Rate applies to transmission service provided pursuant to the SPP OATT within the OG&E pricing zone and pursuant to the OG&E OATT. Under the Formula Rate, OG&E’s ATRR is derived from a formula that tracks increases and decreases in actual costs and projected capital additions every year, subject to the True-Up Adjustment, through which amounts over-collected or under-collected are returned to or collected from customers, with interest. The Formula Rate’s Protocols set out the terms and conditions applicable to annual True-Up Adjustments, and this informational filing was prepared and submitted in accordance with the requirements of the Protocols.

II. True-Up Adjustment.

Pursuant to the Protocols, on June 1 of each calendar year (or the next business day if June 1 falls on a holiday or weekend), OG&E is required to calculate the Baseline ATRR for the Rate Year that has most recently concluded, reconcile the Projected ATRR with the Baseline ATRR for the corresponding Rate Year, and calculate the amount of any over- or under-recovery. These calculations, plus any corrections pursuant to Section 1.10 of the Protocols (concerning certain corrections to OG&E’s FERC Form No. 1 or its books and records) or any changes to account for the resolution of any Preliminary Challenge, Formal Challenge, or a proceeding initiated *sua sponte* by FERC challenging a True-Up Adjustment, to the extent such changes have not been reflected in a prior Annual Update, constitute the True-Up Adjustment. The True-Up Adjustment is incorporated into the computation of the Projected ATRR for the following Rate Year, as part of the Annual Update, which OG&E provides to customers on or about September 1 of each calendar year.

The Projected ATRR for the 2009 Rate Year was \$85,301,630. The Actual ATRR for the 2009 Rate Year was \$80,372,300. The resulting refund of \$4,929,330 is reflected in Worksheet L of the Formula Rate Template and will be refunded with interest through the rates applicable for the 2011 Rate Year.³ The data-populated Rate Formula Template detailing the True-Up Adjustment is appended hereto at Attachment 1.

² *Oklahoma Gas & Elec. Co.*, 127 FERC ¶ 61,296 (2009).

³ The rates established by the Settlement Agreement took effect on May 1, 2009. *Oklahoma Gas & Elec. Co.*, Order of Chief Judge Granting Motion for Interim Rate Relief, Docket No. ER08-281-000 (issued May 20, 2009). During the first four months of 2009, before the Settlement Agreement became effective, OG&E’s ATRR was \$94,758,543. The ATRR established by the Settlement Agreement, effective May through December 2009, was

III. Other Information and Materials.

A. Supporting Information.

Much of the information contained in the True-Up Adjustment is taken from OG&E's FERC Form 1 for the year ending 2009. With regard to the "supporting information" described at Section 1.3(a)(2) of the Protocols, a data-populated Rate Formula Template in a fully-functioning Excel file is posted and available on the SPP OASIS, at <http://sppoasis.spp.org/documents/SWPP/MemberRelatedPostings/MemberRelatedPostings.asp>, and on the OG&E OASIS, at <http://oasis.oge.com/Formula/FormulaDocs.htm>. The Rate Formula Template, including associated workpapers, demonstrates and explains information not otherwise set out in OG&E's FERC Form 1. A side-by-side comparison of the of the Rate Formula Template components as compared to the most recent Baseline ATRR is appended hereto as Attachment 2. Attachment 3, also appended hereto, shows OG&E's Average Accumulated Deferred Income Taxes Account Balance Calculation for the 2008 and 2009 Rate Years.

B. Accounting Changes and Tariff Changes.

Section 1.4(b) of the Protocols provides that in each True-Up Adjustment filing OG&E shall identify and provide an explanation of any Accounting Changes and/or Tariff Changes, as those terms are defined therein. There are no Accounting Changes or Tariff Changes to report for the True-Up Adjustment that is the subject of this informational filing.

C. True-Up Meeting.

Pursuant to Section 2.1(a) of the Protocols, notice is hereby given that the annual True-Up Meeting will be held from 1:00 to 4:00 p.m. (CST) on June 17, 2010, at OG&E's Corporate Headquarters, 321 N. Harvey Ave., Oklahoma City, Oklahoma, 73102.

(continued...)

\$80,643,747. To establish the correct overall Projected ATRR for the 2009 Rate Year, a 33% allocator was applied to the January through April ATRR, and a 67% allocator was applied to the May through December ATRR. The 33% figure represents the fact that the January through April ATRR applied during 4/12 of the year, and the 67% figure represents the fact that the May through December ATRR applied during 8/12 of the year. The sum of the resulting figures equals the Projected ATRR for 2009. This same methodology was applied to the true-up calculations for Base Plan Upgrades.

D. Service of Informational Filing.

In accordance with the Protocols, OG&E is providing the True-Up Adjustment and supporting information to SPP for posting on the publicly accessible portion of the SPP website.⁴ Also as required by the Protocols, OG&E has this date served the True-Up Adjustment and supporting information to SPP transmission customers taking Network Transmission Service on the OG&E facilities operated by SPP, upon transmission service customers taking service under the OG&E OATT, affected regulatory commissions, and other parties that have submitted a request for such information.⁵

Respectfully submitted,

James C. Beh
James C. Beh
Brooke Proto
JONES DAY
51 Louisiana Avenue, N.W.
Washington, D.C. 20001
Telephone: 202-879-3939
Facsimile: 202-626-1700
jcbeh@jonesday.com
bmproto@jonesday.com

Kimber Shoop
Oklahoma Gas and Electric Company
P.O. Box 321
321 N. Harvey Ave.
Oklahoma City, OK 73102
Telephone: 405-553-3023
shoopkl@oge.com

*Attorneys for Oklahoma Gas and Electric
Company*

WAI-2967611v1

⁴ Southwest Power Pool, FERC Electric Tariff, Fifth Revised Volume No. 1, Second Revised Sheet No. 224AQ.10; Oklahoma Gas and Electric Company, FERC Electric Tariff, Fifth Revised Volume No. 2, First Revised Sheet No. 230.

⁵ *Id.*

Attachment 1

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

12/31/2009
Actual Data

Oklahoma Gas and Electric Company

Index of Worksheets

1	<u>Worksheet</u>	<u>Description</u>
2	Attachment H - Addendum 2-A	Rate Formula Template Utilizing FERC Form 1 for the 12 months ended 12/31/2009 and "Actual Data"
3	Worksheet A	Account 454, Rent from Electric Property
4		Account 456, Other Electric Revenues
4		Account 456.1, Revenues from Transmission of Electricity of Others, Current Year Less Credits
5		Revenue from Grandfathered Interzonal Transactions and amounts received from SPP for PTP service
6	Worksheet B	Transmission Network Load (MW)
7	Worksheet C	Account 281, Accumulated Deferred Income Taxes - Accelerated Amortization Property
8		Account 282, Accumulated Deferred Income Taxes - Other Property
9		Account 283, Accumulated Deferred Income Taxes - Other
10		Account 190, Accumulated Deferred Income Taxes
11		Account 255, Accumulated Deferred Investment Tax Credits
12	Worksheet D	Account 928, Regulatory Commission Expense Allocations
13		Account 930.1, General Advertising Allocations (safety related only to trans.)
14		Account 930.2, Miscellaneous General Expenses
15		Transmission Lease Payments
16	Worksheet E	Adjustments to Transmission Expense to Reflect TO's LSE Cost Responsibility
17	Worksheet F	Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase
18		Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 100 basis point ROE increase
19		Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives
20	Worksheet G	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
21	Worksheet H	Transmission Plant Adjustments
22	Worksheet I	Plant Held for Future Use
23	Worksheet J	Development of Composite State Income Tax Rates
24	Worksheet K	13 Month Balances for Plant & Accumulated Depreciation, Material & Stores and Debt & Equity
25		Account 165, Prepayments Calculation
26		Long Term Debt Cost Calculation
27	Worksheet L	True-Up Adjustment with Interest for Prior Year, Prior Period, Base Plan Projects and Prepayment Calculation
28	Worksheet M	Depreciation Rates
29	Worksheet N	Unfunded Reserves Calculation
30	Worksheet O	Amortizations for Extraordinary O&M and Storm Costs

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

12/31/2009
 Actual Data

OKLAHOMA GAS AND ELECTRIC COMPANY

For rates effective mmm dd, yyyy

Line No.				Transmission Amount
1	BASE PLAN REVENUE REQUIREMENT	(Addendum 2-A, In 17 + In 18)		\$ 3,153,565
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, In 21)		80,372,300
3	DIVISOR			
4	TO's Transmission Network Load	(Worksheet B, In 14)		4,854,836
5	RATES			
6	Annual Cost (\$/kW/Yr)	(In 2 / In 4)	16.555	
7	P-to-P Rate (\$/kW/Mo)	(In 6 / 12)	1.380	
			<u>Peak</u>	<u>Off-Peak</u>
8	Weekly P-To-P Rate (\$/kW/Wk)	(In 6 / 52; In 6 / 52)	0.318	0.318
9	Daily P-To-P Rate (\$/kW/Day)	(In 8 / 5; In 8 / 7)	0.064 Capped at weekly rate	0.045
10	Hourly P-To-P Rate (\$/MWh)	(In 9 / 16; In 9 / 24 both x 1,000)	3.980 Capped at weekly & daily rate	1.895

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.			Total	Allocator	Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(In 117)			\$ 95,044,345
12	REVENUE CREDITS	(Note A)			
13					\$ -
14	Other Transmission Revenue	(Worksheet A)	11,518,480	DA 1.00000	\$ 11,518,480
15	Total Revenue Credits		11,518,480		\$ 11,518,480
16	NET REVENUE REQUIREMENT (w/o incentives)	(In 11 less In 15)			\$ 83,525,865
17	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Worksheet G) (Note X)			\$ 3,153,565
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, In 61)			\$ -
21	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(In 16 - In 17 - In 18 - In 19 + In 20)			\$ 80,372,300
22	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
23	Annual Rate	((In 16 / In 46) x 100)			18.08%
24	Monthly Rate	(In 23 / 12)			1.51%
25	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)			
26	Annual Rate	(((In 16 - In 92) / In 46) x 100)			13.90%
27	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN	(Note B)			
28	Annual Rate	(((In 16 - Ins 92 - In 115 - In 116) / Ins 46) x 100)			3.00%

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)	2,776,440,568	NA	
31	Transmission	(Worksheet K)	821,378,623	TP 0.92063	756,184,610
32	Distribution	(Worksheet K)	2,571,194,753	NA	
33	General Plant	(Worksheet K) (Note J)	211,649,782	W/S 0.05677	12,016,051
34	Intangible Plant	(Worksheet K) (Note V)	<u>27,217,584</u>	W/S 0.05677	<u>1,545,231</u>
35	TOTAL GROSS PLANT	(sum Ins 30 to 34)	6,407,881,309		769,745,892
36	GROSS PLANT ALLOCATOR	(In 35 - Col. 5 / Col. 3)		GP= 0.120125	
37	ACCUMULATED DEPRECIATION				
38	Production	(Worksheet K)	1,414,165,836	NA	
39	Transmission	(Worksheet K)	319,637,474	TP 0.92063	294,267,384
40	Distribution	(Worksheet K)	859,486,561	NA	
41	General Plant	(Worksheet K) (Note J)	79,857,935	W/S 0.05677	4,533,796
42	Intangible Plant	(Worksheet K) (Note V)	<u>21,139,646</u>	W/S 0.05677	<u>1,200,167</u>
43	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 38 to 42)	2,694,287,452		309,001,347
44	NET PLANT IN SERVICE				
45	Production	(In 30 - In 38)	1,362,274,732	NA	
46	Transmission	(In 31 - In 39)	501,741,149		461,917,226
47	Distribution	(In 32 - In 40)	1,711,708,192	NA	
48	General Plant	(In 33 - In 41)	131,791,847		7,482,254
49	Intangible Plant	(In 34 - In 42)	<u>6,077,937</u>		<u>345,064</u>
50	TOTAL NET PLANT IN SERVICE	(sum Ins 45 to 49)	3,713,593,857		469,744,545
51	NET PLANT ALLOCATOR	(In 50 - Col. 5 / Col. 3)		NP= 0.126493	
52	ADJUSTMENTS TO RATE BASE	(Note D)			
53	Account No. 281	(Worksheet C)	-		-
54	Account No. 282	(Worksheet C)	(805,926,447)		(92,791,029)
55	Account No. 283	(Worksheet C)	(107,025,154)		(2,228,736)
56	Account No. 190	(Worksheet C)	104,239,996		3,429,805
57	Account No. 255	(Worksheet C)	(15,213,997)		-
58	Unfunded Reserves	(Worksheet N)	<u>(1,629,160)</u>	DA 1.00000	<u>(1,629,160)</u>
59	TOTAL ADJUSTMENTS	(sum Ins 53 to 57)	(825,554,762)		(93,219,119)
60	UNAMORTIZED ABANDONED PLANT	(Note R)	0	DA 1.00000	0
61	LAND HELD FOR FUTURE USE	(Worksheet I) (Note F)	780,532	TP 0.92063	718,580
62	WORKING CAPITAL	(Note G)			
63	CWC	(1/8 * In 90)	12,563,968		2,136,317
64	Materials & Supplies -- Transmission Related	(Worksheet K) (Note S)	17,494,137	TP 0.92063	16,105,602
65	Prepayments (Account 165)	(Worksheet K)	<u>8,244,622</u>	GP 0.12012	<u>990,384</u>
66	TOTAL WORKING CAPITAL	(sum Ins 63 to 65)	38,302,727		19,232,303
67	RATE BASE (sum Ins 50, 59, 60, 61, 66)		2,927,122,354		<u>396,476,309</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
68	OPERATION & MAINTENANCE EXPENSE				
68	Transmission	321.112.b	29,685,276		
68a	Less Extraordinary & Storm Cost Amortization	(Worksheet O)	-		
69	Less expenses for LSE cost responsibility	(Worksheet E, In 14)	5,827,805		
70	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)	9,773,191		
71	Less Account 565	321.96.b (Note I)	1,058,012		
72	Plus Acct 565 native load, zonal or pool	(Note I)	-		
73	Transmission Subtotal	(In 68-In 68a-In 69-In 70-In 71+In 72)	13,026,268	TP 0.92063	11,992,354
74	Administrative and General	323.197.b (Note J)	90,790,720	NA	
75	Less: Acct. 924, Property Insurance	323.185.b	1,651,034	NA	
76	Less: Acct. 928, Reg. Com. Exp.	323.189.b	4,522,890	NA	
77	Less: Acct. 930.1, Gen. Advert. Exp.	323.191.b	1,625	NA	
78	Less: Acct. 930.2, Misc. General Exp.	323.192.b	14,919,172		
79	Less: PBOP amount included in Line 74	(Note T)	11,100,000		
80	Balance of A & G	(In 74 - sum In 75 to In 79)	58,595,999	W/S 0.05677	3,326,687
81	Plus: Acct. 924	(In 75)	1,651,034	GP 0.12012	198,330
82	Plus: Acct. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	11,018	DA 1.00000	11,018
83	Plus: Acct. 928 - Transmission Allocated	(Note K) (Worksheet D)	17,341	DA 1.00000	17,341
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)	14,810,084	W/S 0.05677	840,817
87	Plus: PBOP Amount	(Note T)	12,400,000	W/S 0.05677	703,989
88	A & G Subtotal	(sum Ins 80 to 87)	87,485,476		5,098,182
89	Transmission Lease Payments	(Worksheet D)	-	DA 1.00000	-
90	TOTAL O & M EXPENSE	(In 73 + In 88 + In 89)	100,511,744		17,090,536
91	DEPRECIATION AND AMORTIZATION EXPENSE				
92	Transmission	336.7.b	20,977,544	TP 0.92063	19,312,526
93	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	10,464	TP 0.92063	9,634
94	Plus: Recovery of Abandoned Incentive Plant	(Note R)	0	DA 1.00000	0
95	General	336.10.b	12,995,380	W/S 0.05677	737,790
96	Intangible	336.1.f	4,216,474	W/S 0.05677	239,383
97	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 92 to 96)	38,199,862		20,299,333
98	TAXES OTHER THAN INCOME	(Note L)			
99	Labor Related				
100	Payroll	263.i	8,598,019	W/S 0.05677	488,138
101	Plant Related				
102	Property	263.i	56,728,987	GP 0.12012	6,814,562
103	Gross Receipts	263.i	-		
104	Other	263.i	111,689	GP 0.12012	13,417
105	TOTAL OTHER TAXES	In 100 + (sum Ins 102 to 104)	65,438,695		7,316,116
106	INCOME TAXES	(Note M)			
107	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		38.97%		
108	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		43.53%		
109	where WCLTD=(In 137) and R=(In 140)				
110	and FIT, SIT & p are as given in Note M.				
111	$1 / (1 - T) =$ (from In 107)		1.6385		
112	Amortized Investment Tax Credit	266.8.f (enter negative)	(4,231,644)		
113	Income Tax Calculation	(In 108 * In 116)	114,679,135	NA	15,533,194
114	ITC adjustment	(In 111 * In 112)	(6,933,446)	NP 0.126493	(877,034)
115	TOTAL INCOME TAXES	(sum Ins 113 to 114)	107,745,689		14,656,160
116	RETURN (Rate Base * Rate of Return)	(In 67 * In 140)	263,436,080	NA	35,682,200
117	REVENUE REQUIREMENT (sum Ins 90, 97, 105, 115, 116)		575,332,071		95,044,345

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)			821,378,623																									
119	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)			18,521,292																									
120	Less Production Related Transmission Facilities	(Worksheet H) (Note O)			46,672,721																									
121	Transmission plant included in SPP Tariff	(In 118 - In 119 - In 120)			<u>756,184,610</u>																									
122	Percent of transmission plant in SPP Tariff	(In 121 / In 118)		TP=	0.92063																									
WAGES & SALARY ALLOCATOR (W/S)																														
124	Production	354.20.b	51,909,552	NA	-																									
125	Transmission	354.21.b	7,237,937	TP	0.92063 6,663,451																									
126	Distribution	354.23.b	35,161,973	NA	-																									
127	Other (Excludes A&G)	354.24,25,26.b	23,060,052	NA	-																									
128	Total	(sum Ins 124 to 127)	117,369,514		<u>6,663,451</u>																									
129	Transmission related amount	(In 128 - Col. 5 / Col. 3)		W/S=	0.05677																									
RETURN (R)																														
131	Preferred Dividends	(118.29.c) (positive number)	0		-																									
Development of Common Stock:																														
133	Long Term Debt	(Worksheet K) (Note Q)		44.72%	1,545,303,846																									
134	Preferred Stock	(Worksheet K) (Note Q)		0.00%	-																									
135	Common Stock	(Worksheet K) (Note Q)		55.28%	1,910,285,534																									
136	Total	(sum Ins 133 to 135)			<u>3,455,589,381</u>																									
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">\$</th> <th style="text-align: center;">%</th> <th style="text-align: center;">Cost (Note Q)</th> <th style="text-align: center;">Weighted</th> </tr> </thead> <tbody> <tr> <td>137 Long Term Debt</td> <td style="text-align: right;">1,545,303,846</td> <td style="text-align: right;">44.72%</td> <td style="text-align: right;">0.0640</td> <td style="text-align: right;">0.0286</td> </tr> <tr> <td>138 Preferred Stock</td> <td style="text-align: right;">-</td> <td style="text-align: right;">0.00%</td> <td style="text-align: right;">0.0000</td> <td style="text-align: right;">0.0000</td> </tr> <tr> <td>139 Common Stock</td> <td style="text-align: right;">1,910,285,534</td> <td style="text-align: right;">55.28%</td> <td style="text-align: right;">0.1110</td> <td style="text-align: right;">0.0614</td> </tr> <tr> <td>140 Total (sum Ins 137 to 139)</td> <td style="text-align: right;"><u>3,455,589,381</u></td> <td></td> <td></td> <td style="text-align: right;">R 0.0900</td> </tr> </tbody> </table>							\$	%	Cost (Note Q)	Weighted	137 Long Term Debt	1,545,303,846	44.72%	0.0640	0.0286	138 Preferred Stock	-	0.00%	0.0000	0.0000	139 Common Stock	1,910,285,534	55.28%	0.1110	0.0614	140 Total (sum Ins 137 to 139)	<u>3,455,589,381</u>			R 0.0900
	\$	%	Cost (Note Q)	Weighted																										
137 Long Term Debt	1,545,303,846	44.72%	0.0640	0.0286																										
138 Preferred Stock	-	0.00%	0.0000	0.0000																										
139 Common Stock	1,910,285,534	55.28%	0.1110	0.0614																										
140 Total (sum Ins 137 to 139)	<u>3,455,589,381</u>			R 0.0900																										

OKLAHOMA GAS AND ELECTRIC COMPANY

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 trued-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 trued-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: <table style="margin-left: 20px; border: none;"> <tr> <td style="padding-right: 20px;">FIT =</td> <td style="text-align: right;">35.00%</td> <td></td> </tr> <tr> <td>SIT =</td> <td style="text-align: right;">6.10%</td> <td>(State Income Tax Rate or Composite SIT - Worksheet J)</td> </tr> <tr> <td>p =</td> <td style="text-align: right;">0.00%</td> <td>(percent of federal income tax deductible for state purposes)</td> </tr> </table>	FIT =	35.00%		SIT =	6.10%	(State Income Tax Rate or Composite SIT - Worksheet J)	p =	0.00%	(percent of federal income tax deductible for state purposes)
FIT =	35.00%									
SIT =	6.10%	(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 trued-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.									

Rate Formula Template
Utilizing FERC Form 1 for the 12 months Ended 12/31/2009
(Enter whether "Projected Data" or "Actual Data") Actual Data

OKLAHOMA GAS AND ELECTRIC COMPANY

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	0.120125
Net Plant	NP	0.126493
Trans. Plant in SPP	TP	0.920629
Wages & Salaries	W/S	0.056773
No Allocator	NA	

Worksheet A

Line No.

I. Account 454, Rent from Electric Property - Relevant Year = **2009** (Note 1)
 (Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and explanations in Section V, Notes below)

	Data Sources	2009 YE Balance	GP Allocator	Allocated to Transmission
1	Rent from Electric Property	300.19.b	12.0125%	\$154,415
2				
3				
4	Net Account 454 - Credited as transmission pole rentals =			\$154,415

II. Account 456, Other Electric Revenue - Relevant Year = **2009** (Notes 1 & 2)
 (Other electric revenues including miscellaneous transmission revenues. Provide data sources and explanations in Section V, Notes below)

	(A) 2009 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	300.21.b	\$92,225,167						
6	Miscellaneous - McClain Adder							
7	Miscellaneous - Scrap Sales		\$19,127					
8	Miscellaneous - OMPA Admin Fee		\$120,801					
9	Miscellaneous		\$72	\$30,790		\$9,269		
10	Miscellaneous - Honeywell Energy Management							
11	Miscellaneous - Sale of Residual Oil							
12	Reimbursed Payroll Costs		\$1,253	\$3,832	\$2,832	\$50		
13	Remuneration Sales Taxes Collection - OK & AR					\$115,159		
14	Franchise & Privilege Tax Adjustment					\$152		
15	Oil Lease & Royalties					\$10,124		
16	Pace Payments							
17	Transmission Service Revenues - from OG&E LSE						\$83,852,324	
18	Transmission Service Revenues - Unbundled OK & AR						\$277,758	
19	Transmission Service Revenues - Direct Assigned Facilities							
20	Salvage Clearing		\$2,880	\$54,131	\$1,748			
21	Off-System Sales Credit - Oklahoma					\$1,715,839		
22	Discount on Purchased Wind Credits					\$86,197		
23	Renewable Energy Certificate Sales - OK & AR				\$612,037			
24	Base Plan Revenues - 2008 & 2009						\$3,851,809	\$1,456,983
25								
26	TOTALS (Sum Ins 6 - 25)	\$92,225,167	\$144,133	\$88,753	\$4,580	\$737,522	\$1,811,305	\$87,981,891

Net Account 454 - Credited as Transmission Revenues [(A)-(B)-(C)-(D)-(E)-(F)-(G)] = \$1,456,983

27

Worksheet A

III. Account 456.1, Revenues from Transmission of Electricity of Others - Relevant Year =	2009	(Notes 1 & 3)	328-330.Total.n	\$17,615,928	
(Provide data sources and any detailed explanations necessary in Section V, Notes below)					
				Transmission (Load in Divisor)	
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			\$6,980,799	
33	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff				
34	Wholesale Distribution charges			\$311,758	
35	TO's LSE Revenue from Ancillary Services Provided				
36	Network Service Ancillary Revenues (Schedule 1) Associated With Load Included in the Divisor			\$416,289	
37					
38					
39					
40	Total Revenues Adjusted from Account 456.1 (Revenues retained by OG&E for load included in the divisor) =			(Sum lns 28 thru 39)	\$7,708,846
41	Net Account 456.1 Included in Template (PTP revenues to be credited) =			[(328-330.Total.n) - ln 40]	\$9,907,082

IV. Revenue from Grandfathered Interzonal Transactions - Revelant Year =	2009	(Note 3)			
(Provide data sources and any detailed explanations necessary in Section V, Notes below)					
42	Revenues from Grandfathered Interzonal Transactions				
43	0				
44	Revenues received from SPP for PTP service				
45	0				
46	Sum of Parts I, II & III			(Addendum 2-A, ln 14)	<u>\$11,518,480</u>

- V. Notes** (Provide data sources for Sections I, II, III and IV along with any detailed explanations necessary.)
- 47 1. When calculating the Baseline ATRR, the "Revelant Year" is the year being trued-up. When calculating the Projected ATRR, the "Revelant Year" is the year of the most recent FERC Form 1.
 - 48 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.
 - 49 3. Section III, Net Account 456.1 reflects SPP Point-to-Point revenues to be credited to customers.

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	Relevant Year = (C) 100% Non-Transmission Related	2009 (D) 100% Related to facilities excluded in Worksheet H	(Note 2)	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
					(E) 100% Transmission Related				
57	Accumulated Deferred Income Tax:								
58	Prepaid Expenses	(2,160,820)	-	-	-	(1,080,410)	(1,080,410)	(2,160,820)	Book accrual vs. actual payments for tax.
59	Pension Plans	(79,161,220)	(79,161,220)	-	-	-	-	-	ADIT related to Pre-paid Pension Expense.
60	Bond Redemption - Unamortized Call Premium Costs	(5,444,354)	-	-	-	(5,444,354)	-	(5,444,354)	Expenses amortized for books; deducted for tax prior years when incurred/paid.
61	Reg Asset - Deferred Excess 2007 Storm Expenses - OK	(11,444,010)	-	-	-	(11,444,010)	-	(11,444,010)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
62	Reg Asset - Deferred McClain Plant Costs - OK	(1,205,143)	(1,205,143)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
63	Reg Asset - Deferred Red Rock Plant Costs - OK	(2,814,213)	(2,814,213)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
64	Reg Asset - Deferred Excess 2007 Storm Expenses - AR	(74,096)	-	-	-	(74,096)	-	(74,096)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
65	Reg Asset - Deferred Excess Pension Expenses - OK	(2,491,900)	(2,491,900)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
66	Reg Asset - Deferred Excess Pension Expenses - AR	33,741	33,741	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
67	Deferred Other - Rate Case Consult/Expert Witness Costs	(235,369)	(235,369)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
68	Deferred Rate Case Expense - OK	(113,972)	(113,972)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
69	LIFO Inventory Adjustments - Fuels Stock	(1,913,799)	(1,913,799)	-	-	-	-	-	Full Adj charged to 2008 Book Income vs Taxable Income over 4 yrs per Sec 481.
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, p277.9.k	(107,025,154)	(87,901,875)	-	-	(18,042,870)	(1,080,410)		
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)	(107,025,154)	(87,901,875)	-	-	(18,042,870)	(1,080,410)		
113	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	12.0125%	5.6773%		
114	Total (In 112 + In 113)		0	0	0	(2,167,397)	(61,338)	(2,228,736)	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

IV. Account 190 - ADIT

Relevant Year = 2009 (Note 2)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Identification	Relevant Year Average of BOY and EOY Balance	100% Non-Transmission Related	100% Related to facilities excluded in Worksheet H	100% Transmission Related	Plant Related	Labor Related	Total Included in Ratebase (E)+(F)+(G)	Description / Justification
Line No.								
115	Accrued Vacation	4,202,206	-	-	-	4,202,206	4,202,206	Book accrual vs. actual payments for tax.
116	Derivative Instruments	129,259	129,259	-	-	-	-	- Tax deduction for Mark-to-Market discount permitted by Section 465.
117	Bad Debts	883,243	883,243	-	-	-	-	- Book accrual vs. actual payments for tax.
118	Accrued Interest	1,030,526	-	-	1,030,526	-	1,030,526	Book accrual vs. actual payments for tax.
119	Accrued Liability-Public Liability	724,556	-	-	-	362,278	724,556	Book accrual vs. actual payments for tax. Split 50% labor, 50% plant
120	Accrued Liability-Employee Related	590,758	-	-	-	590,758	590,758	Book accrual vs. actual payments for tax.
121	Regulatory Liabilities- Deferred Gains - Property Sales	6,397	6,397	-	-	-	-	- Taxable gains recorded as Regulatory Liabilities for book.
122	Rate Refund Accrual	244,723	244,723	-	-	-	-	- Deferred revenue accrual per books vs. actual revenue for tax purposes.
123	Income Taxes Recoverable, net (Pens & Medicare Part D)	6,442,710	-	-	-	6,442,710	6,442,710	Anticipated Medicare subsidy.
124	Post-Retirement Benefits	29,233,798	-	-	-	29,233,798	29,233,798	Book accrual vs. actual payments for tax purposes.
125	Consumer Loans	-	-	-	-	-	-	Income, losses and expenses recognized for tax but not for book.
126	Deferred Fed Investment Tax Credits	5,893,853	5,893,853	-	-	-	-	ADIT for Unamortized ITC balance. ITC utilized for tax purposes in prior years.
127	Tax Credit Carryover	33,296,514	33,296,514	-	-	-	-	- ADIT for Tax Credit Carryover
128	Net Operating Loss	230,811	230,811	-	-	-	-	- ADIT for Net Operating Loss carryover
129	Medicare Part D Subsidy	16,633,572	-	-	-	16,633,572	16,633,572	ADIT for Non-taxable government subsidy (IRC Section 139A) FAS 158
130	Other - Investments in Partnerships	72,491	72,491	-	-	-	-	- ADIT for Book vs. Tax Partnership Income and Expense differences.
131	Kaw Water Storage Agreement Liability	3,137,726	3,137,726	-	-	-	-	- ADIT for Book vs. Tax Differences due to differences in Imputed Interest Rates
132	Charitable Contributions Carryover	1,486,853	1,486,853	-	-	-	-	- ADIT for Limited Charitable Contributions Carryover
133								
134								
135								
136								
137								
138								
139								
140								
141								
142								
143								
144								
145								
146								
147								
148								
149								
150								
151	Subtotal - Form 1, p234.8.c	104,239,996	45,381,870	-	-	1,392,804	57,465,323	
152	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	
153	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	
154	Total (In 151 - In 152 - In 153)	104,239,996	45,381,870	-	-	1,392,804	57,465,323	
155	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	12.0125%	5.6773%	
156	Total (In 154 * In 155)		0	0	0	167,310	3,262,494	3,429,805

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

V. Account 255 - Accumulated Deferred Investment Tax Credits

Relevant Year = **2009** (Note 2)

Line No.	(A) <u>Identification</u>	(B) <u>Relevant Year Average of BOY and EOY Balance</u>	(C) <u>100% Non-Transmission Related</u>	(D) <u>100% Related to facilities excluded in Worksheet H</u>	(E) <u>100% Transmission Related</u>	(F) <u>Plant Related</u>	(G) <u>Labor Related</u>	(H) <u>Total Included in Ratebase (E)+(F)+(G)</u>
157	Accumulated Deferred Investment Tax Credits	(15,213,997)	(15,213,997)	-	-	-	-	-
158								
159								
160								
161								
162								
163								
164								
165								
166								
167								
168								
169								
170								
171								
172								
173								
174								
175								
176	Subtotal - Form 1, p267.8.h	(15,213,997)	(15,213,997)	-	-	-	-	-
177	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-
178	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-
179	Less Post 1971 ITC Property Under F2 Option	-	-	-	-	-	-	-
180	Total (In 176 - In 177 - In 178 - In 179)	(15,213,997)	(15,213,997)	-	-	-	-	-
181	Transmission Allocator [GP or W/S]		<u>0.0000%</u>	<u>0.0000%</u>	<u>100.0000%</u>	<u>12.0125%</u>	<u>5.6773%</u>	
182	Total (In 180 * In 181)		0	0	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 trued-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 = 2009

(A) Item No.	(B) Description	(C) Expense

Total Transmission Lease Payments

IV. Account 930.2 - Misc. General Expenses

Relevant Year = 2009

Item No.	Description	Date Sources	TO Total	Explanation
1	Miscellaneous General Expenses	323.192.b	14,919,172	
2	Less: Industry Association Dues	335.1.b	626,487	
3	Plus: EEI Dues		511,399	
4	Plus: SPP Dues		6,000	
5	Adjusted Miscellaneous General Expenses	(In 1-In 2+In 3+In 4)	14,810,084	

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
			2009
1	Other Expenses:		
2	Direct Assignment Charge		
3	Sponsored (Requested or Economic) Upgrades Charge		
4	Firm and Non-Firm Point-To-Point Charges		
5	Base Plan Charges		4,837,746
6	Schedule 9 Charges		935,695
7	SPP Schedule 1-A		
8	SPP Annual Assessment		
9	NERC Assessment		
10	Ancillary Services Expenses		54,364
11	Other		
12	Other		
13	Other		
14	Total	(Sum of Ins 2 through 13)	\$ 5,827,805

Notes:

1. 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 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		%	Cost	Weighted cost
5	Long Term Debt	44.72%	0.0640	0.0286
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	55.28%	0.1210	0.0669
			R =	0.0955

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

8	Rate Base (Addendum 2-A, In 67)	396,476,309
9	R (from A. above)	0.0955
10	Return (Rate Base x R)	37,873,962

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

11	Return (from B. above)	37,873,962
12	CIT (Addendum 2-A, In 108)	43.53%
13	Income Tax Calculation (Return x CIT)	16,487,313
14	ITC Adjustment (Addendum 2-A, In 114)	(877,034)
15	Income Taxes	15,610,279

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)	83,525,865
17	Return (Addendum 2-A, In 116)	35,682,200
18	Income Taxes (Addendum 2-A, In 115)	14,656,160
19	Net Revenue Requirement, Less Return and Taxes	33,187,505

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

20	Net Revenue Requirement, Less Return and Taxes	33,187,505
21	Return (from I.B. above)	37,873,962
22	Income Taxes (from I.C. above)	15,610,279
23	Net Revenue Requirement, with 100 Basis Point ROE increase	86,671,746
24	Transmission Plant Depreciation Expense (Addendum 2-A, Ins 92)	19,312,526
25	Net Rev. Req, w/100 Basis Point ROE increase, less Depreciation	67,359,220

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

26	Net Transmission Plant (Addendum 2-A, Ins 46)	461,917,226
27	Net Revenue Requirement, with 100 Basis Point ROE increase	86,671,746
28	NPCC with 100 Basis Point increase in ROE	18.76%
29		
30	Net Rev. Req, w/100 Basis Point ROE increase, less Dep.	67,359,220
31	NPCC with 100 Basis Point ROE increase, less Depreciation	14.58% (use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	13.90% (Addendum 2-A, In 26)
33	NPCC w/o Return, income taxes and Depreciation	3.00% (use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	0.68%

III. Calculation of Composite Depreciation Rate.

35	Transmission Plant @ Beginning of Period (p.206, In 58, col. b)	789,771,070
36	Transmission Plant @ End of Period (p.207, In 58, col. g)	860,448,242
37		1,650,219,312
38	Average Balance of Transmission Investment	825,109,656
39	Annual Depreciation (p.336, In 7, col. f)	20,977,731
40	Composite Depreciation Rate	2.54%
41	Depreciable Life for Composite Depreciation Rate	39.33
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. [redacted] (e.g. ER05-925-000)



Line

No.

Details			
Investment	-	Current Year	2009
Service Year (yyyy)	2009	ROE increase accepted by FERC (Basis Points)	50
Service Month (1-12)	6	NPCC w/o incentives, less depreciation	13.90%
Useful Life	39	NPCC w/incentives approved for these facilities, less dep.	14.24%
CIAC (Yes or No)	No	Annual Depreciation Expense (Investment / Useful Life)	-

	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement
69	w/o incentives 2009	-	-	-	\$ -	-
70	w/incentives 2009	-	-	-	\$ -	-
71	w/o incentives 2010	-	-	-	\$ -	-
72	w/incentives 2010	-	-	-	\$ -	-
73	w/o incentives 2011	-	-	-	\$ -	-
74	w/incentives 2011	-	-	-	\$ -	-
75	w/o incentives 2012	-	-	-	\$ -	-
76	w/incentives 2012	-	-	-	\$ -	-
77	w/o incentives 2013	-	-	-	\$ -	-
78	w/incentives 2013	-	-	-	\$ -	-
79	w/o incentives 2014	-	-	-	\$ -	-
80	w/incentives 2014	-	-	-	\$ -	-
81	w/o incentives 2015	-	-	-	\$ -	-
82	w/incentives 2015	-	-	-	\$ -	-
83	w/o incentives 2016	-	-	-	\$ -	-
84	w/incentives 2016	-	-	-	\$ -	-
85	w/o incentives 2017	-	-	-	\$ -	-
86	w/incentives 2017	-	-	-	\$ -	-
87	w/o incentives 2018	-	-	-	\$ -	-
88	w/incentives 2018	-	-	-	\$ -	-
89	w/o incentives 2019	-	-	-	\$ -	-
90	w/incentives 2019	-	-	-	\$ -	-
91	w/o incentives 2020	-	-	-	\$ -	-
92	w/incentives 2020	-	-	-	\$ -	-
93	w/o incentives 2021	-	-	-	\$ -	-
94	w/incentives 2021	-	-	-	\$ -	-
95	w/o incentives 2022	-	-	-	\$ -	-
96	w/incentives 2022	-	-	-	\$ -	-
97	w/o incentives 2023	-	-	-	\$ -	-
98	w/incentives 2023	-	-	-	\$ -	-
99	w/o incentives 2024	-	-	-	\$ -	-
100	w/incentives 2024	-	-	-	\$ -	-
101	w/o incentives 2025	-	-	-	\$ -	-
102	w/incentives 2025	-	-	-	\$ -	-
103	w/o incentives 2026	-	-	-	\$ -	-
104	w/incentives 2026	-	-	-	\$ -	-
105	w/o incentives 2027	-	-	-	\$ -	-
106	w/incentives 2027	-	-	-	\$ -	-
107	w/o incentives 2028	-	-	-	\$ -	-
108	w/incentives 2028	-	-	-	\$ -	-
109	w/o incentives 2029	-	-	-	\$ -	-
110	w/incentives 2029	-	-	-	\$ -	-
111	w/o incentives 2030	-	-	-	\$ -	-
112	w/incentives 2030	-	-	-	\$ -	-
113	w/o incentives 2031	-	-	-	\$ -	-
114	w/incentives 2031	-	-	-	\$ -	-
115	w/o incentives 2032	-	-	-	\$ -	-
116	w/incentives 2032	-	-	-	\$ -	-
117	w/o incentives 2033	-	-	-	\$ -	-
118	w/incentives 2033	-	-	-	\$ -	-
119	w/o incentives 2034	-	-	-	\$ -	-
120	w/incentives 2034	-	-	-	\$ -	-
121	w/o incentives 2035	-	-	-	\$ -	-
122	w/incentives 2035	-	-	-	\$ -	-
123	w/o incentives 2036	-	-	-	\$ -	-
124	w/incentives 2036	-	-	-	\$ -	-
125	w/o incentives 2037	-	-	-	\$ -	-
126	w/incentives 2037	-	-	-	\$ -	-
127	w/o incentives 2038	-	-	-	\$ -	-
128	w/incentives 2038	-	-	-	\$ -	-
129	w/o incentives 2039	-	-	-	\$ -	-
130	w/incentives 2039	-	-	-	\$ -	-
131	w/o incentives ....	....	....	....	....	....
132	w/incentives ....	....	....	....	....	....
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	\$ 10,378
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	\$ 2,765,703	\$ 425,166
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 107,896	\$ 16,587
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation	6/1/2006	\$ 31,518	\$ 4,845
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	\$ 3,897,313	\$ 606,254
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	\$ 9,320,377	\$ 1,449,850
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	\$ 3,790,016	\$ 601,118
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	\$ 85,105	\$ 13,394
9	Ft. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipmen	12/1/2008	\$ 136,512	\$ 22,234
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	6/1/2008	\$ 23,213	\$ 3,738
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
BASE PLAN UPGRADE TOTALS			\$ 20,225,164	\$ 3,153,565

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) **\$ 3,153,565**

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				
1	Investment	\$ 67,511	Current Year			2009
2	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.90%
3	Service Month (1-12)	6				
4	Useful Life	39	Annual Depreciation Expense	(Investment / Useful Life)	\$	1,731
5	CIAC (Yes or No)	No				
6						
7						
8	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
9	2006	\$ 67,511	\$ 888	\$ 66,623	\$ 7,038	\$ 7,038
10	2007	\$ 66,623	\$ 1,777	\$ 64,846	\$ 12,060	\$ 12,060
11	2008	\$ 64,846	\$ 1,777	\$ 63,070	\$ 11,782	\$ 11,782
12	2009	\$ 63,070	\$ 1,731	\$ 61,339	\$ 10,378	\$ 10,378
13	2010	\$ -	\$ -	\$ -	\$ -	\$ -
14	2011	\$ -	\$ -	\$ -	\$ -	\$ -
15	2012	\$ -	\$ -	\$ -	\$ -	\$ -
16	2013	\$ -	\$ -	\$ -	\$ -	\$ -
17	2014	\$ -	\$ -	\$ -	\$ -	\$ -
18	2015	\$ -	\$ -	\$ -	\$ -	\$ -
19	2016	\$ -	\$ -	\$ -	\$ -	\$ -
20	2017	\$ -	\$ -	\$ -	\$ -	\$ -
21	2018	\$ -	\$ -	\$ -	\$ -	\$ -
22	2019	\$ -	\$ -	\$ -	\$ -	\$ -
23	2020	\$ -	\$ -	\$ -	\$ -	\$ -
24	2021	\$ -	\$ -	\$ -	\$ -	\$ -
25	2022	\$ -	\$ -	\$ -	\$ -	\$ -
26	2023	\$ -	\$ -	\$ -	\$ -	\$ -
27	2024	\$ -	\$ -	\$ -	\$ -	\$ -
28	2025	\$ -	\$ -	\$ -	\$ -	\$ -
29	2026	\$ -	\$ -	\$ -	\$ -	\$ -
30	2027	\$ -	\$ -	\$ -	\$ -	\$ -
31	2028	\$ -	\$ -	\$ -	\$ -	\$ -
32	2029	\$ -	\$ -	\$ -	\$ -	\$ -
33	2030	\$ -	\$ -	\$ -	\$ -	\$ -
34	2031	\$ -	\$ -	\$ -	\$ -	\$ -
35	2032	\$ -	\$ -	\$ -	\$ -	\$ -
36	2033	\$ -	\$ -	\$ -	\$ -	\$ -
37	2034	\$ -	\$ -	\$ -	\$ -	\$ -
38	2035	\$ -	\$ -	\$ -	\$ -	\$ -
39	2036	\$ -	\$ -	\$ -	\$ -	\$ -
40	2037	\$ -	\$ -	\$ -	\$ -	\$ -
41	2038	\$ -	\$ -	\$ -	\$ -	\$ -
42	2039	\$ -	\$ -	\$ -	\$ -	\$ -
43	2040	\$ -	\$ -	\$ -	\$ -	\$ -
44	2041	\$ -	\$ -	\$ -	\$ -	\$ -
45	2042	\$ -	\$ -	\$ -	\$ -	\$ -
46	2043	\$ -	\$ -	\$ -	\$ -	\$ -
47	2044	\$ -	\$ -	\$ -	\$ -	\$ -
48	2045	\$ -	\$ -	\$ -	\$ -	\$ -
49	2046	\$ -	\$ -	\$ -	\$ -	\$ -
50	2047	\$ -	\$ -	\$ -	\$ -	\$ -
51	2048	\$ -	\$ -	\$ -	\$ -	\$ -
52	2049	\$ -	\$ -	\$ -	\$ -	\$ -
53	2050	\$ -	\$ -	\$ -	\$ -	\$ -
54	Project Totals			\$	41,258	\$ 41,258

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			2009
56	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.90%
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						
61	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
62	2006	\$ 2,765,703	\$ 36,391	\$ 2,729,312	\$ 288,312	\$ 288,312
63	2007	\$ 2,729,312	\$ 72,782	\$ 2,656,531	\$ 494,074	\$ 494,074
64	2008	\$ 2,656,531	\$ 72,782	\$ 2,583,749	\$ 482,687	\$ 482,687
65	2009	\$ 2,583,749	\$ 70,915	\$ 2,512,834	\$ 425,166	\$ 425,166
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			\$	1,690,239	\$ 1,690,239

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			2009	
110	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.90%	
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	
116	2006	\$ 107,896	\$ 1,420	\$ 106,477	\$ 11,248	\$ 11,248	
117	2007	\$ 106,477	\$ 2,839	\$ 103,637	\$ 19,275	\$ 19,275	
118	2008	\$ 103,637	\$ 2,839	\$ 100,798	\$ 18,831	\$ 18,831	
119	2009	\$ 100,798	\$ 2,767	\$ 98,031	\$ 16,587	\$ 16,587	
120	2010	\$ -	\$ -	\$ -	\$ -	\$ -	
121	2011	\$ -	\$ -	\$ -	\$ -	\$ -	
122	2012	\$ -	\$ -	\$ -	\$ -	\$ -	
123	2013	\$ -	\$ -	\$ -	\$ -	\$ -	
124	2014	\$ -	\$ -	\$ -	\$ -	\$ -	
125	2015	\$ -	\$ -	\$ -	\$ -	\$ -	
126	2016	\$ -	\$ -	\$ -	\$ -	\$ -	
127	2017	\$ -	\$ -	\$ -	\$ -	\$ -	
128	2018	\$ -	\$ -	\$ -	\$ -	\$ -	
129	2019	\$ -	\$ -	\$ -	\$ -	\$ -	
130	2020	\$ -	\$ -	\$ -	\$ -	\$ -	
131	2021	\$ -	\$ -	\$ -	\$ -	\$ -	
132	2022	\$ -	\$ -	\$ -	\$ -	\$ -	
133	2023	\$ -	\$ -	\$ -	\$ -	\$ -	
134	2024	\$ -	\$ -	\$ -	\$ -	\$ -	
135	2025	\$ -	\$ -	\$ -	\$ -	\$ -	
136	2026	\$ -	\$ -	\$ -	\$ -	\$ -	
137	2027	\$ -	\$ -	\$ -	\$ -	\$ -	
138	2028	\$ -	\$ -	\$ -	\$ -	\$ -	
139	2029	\$ -	\$ -	\$ -	\$ -	\$ -	
140	2030	\$ -	\$ -	\$ -	\$ -	\$ -	
141	2031	\$ -	\$ -	\$ -	\$ -	\$ -	
142	2032	\$ -	\$ -	\$ -	\$ -	\$ -	
143	2033	\$ -	\$ -	\$ -	\$ -	\$ -	
144	2034	\$ -	\$ -	\$ -	\$ -	\$ -	
145	2035	\$ -	\$ -	\$ -	\$ -	\$ -	
146	2036	\$ -	\$ -	\$ -	\$ -	\$ -	
147	2037	\$ -	\$ -	\$ -	\$ -	\$ -	
148	2038	\$ -	\$ -	\$ -	\$ -	\$ -	
149	2039	\$ -	\$ -	\$ -	\$ -	\$ -	
150	2040	\$ -	\$ -	\$ -	\$ -	\$ -	
151	2041	\$ -	\$ -	\$ -	\$ -	\$ -	
152	2042	\$ -	\$ -	\$ -	\$ -	\$ -	
153	2043	\$ -	\$ -	\$ -	\$ -	\$ -	
154	2044	\$ -	\$ -	\$ -	\$ -	\$ -	
155	2045	\$ -	\$ -	\$ -	\$ -	\$ -	
156	2046	\$ -	\$ -	\$ -	\$ -	\$ -	
157	2047	\$ -	\$ -	\$ -	\$ -	\$ -	
158	2048	\$ -	\$ -	\$ -	\$ -	\$ -	
159	2049	\$ -	\$ -	\$ -	\$ -	\$ -	
160	2050	\$ -	\$ -	\$ -	\$ -	\$ -	
161	Project Totals					\$ 65,941	\$ 65,941

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	Current Year	2009		
164	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		13.90%	
165	Service Month (1-12)	6				
166	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)	\$ 808		
167	CIAC (Yes or No)	No				
170	2006	\$ 31,518	\$ 415	\$ 31,103	\$ 3,286	\$ 3,286
171	2007	\$ 31,103	\$ 829	\$ 30,274	\$ 5,630	\$ 5,630
172	2008	\$ 30,274	\$ 829	\$ 29,444	\$ 5,501	\$ 5,501
173	2009	\$ 29,444	\$ 808	\$ 28,636	\$ 4,845	\$ 4,845
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	Project Totals			\$ 19,262	\$ 19,262	

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			2009
218	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.90%
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						
223						
224						
225						
226						
227						
228						
229						
230						
231						
232						
233						
234						
235						
236						
237						
238						
239						
240						
241						
242						
243						
244						
245						
246						
247						
248						
249						
250						
251						
252						
253						
254						
255						
256						
257						
258						
259						
260						
261						
262						
263						
264						
265						
266						
267						
268						
269						
270	Project Totals				\$ 2,049,520	\$ 2,049,520

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					
271	Investment	\$ 9,320,377	Current Year			2009
272	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.90%
273	Service Month (1-12)	12				
274	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$ 238,984	
275	CIAC (Yes or No)	No				
276	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
277						
278	2006	\$ 9,320,377	\$ -	\$ 9,320,377	\$ 121,510	\$ 121,510
279	2007	\$ 9,320,377	\$ 245,273	\$ 9,075,104	\$ 1,684,207	\$ 1,684,207
280	2008	\$ 9,075,104	\$ 245,273	\$ 8,829,831	\$ 1,645,835	\$ 1,645,835
281	2009	\$ 8,829,831	\$ 238,984	\$ 8,590,847	\$ 1,449,850	\$ 1,449,850
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			\$ 4,901,402	\$ 4,901,402	\$ -

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			2009
326	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			13.90%
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	Rev. Req. for SPP Allocation
332	2007	\$ 3,790,016	\$ 16,623	\$ 3,773,393	\$ 165,505	\$ 165,505
333	2008	\$ 3,773,393	\$ 99,737	\$ 3,673,656	\$ 682,261	\$ 682,261
334	2009	\$ 3,673,656	\$ 97,180	\$ 3,576,476	\$ 601,118	\$ 601,118
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			\$	1,448,884	\$ 1,448,884

OKLAHOMA GAS AND ELECTRIC COMPANY

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						
379	Investment	\$ 85,105	Current Year			2009
380	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			13.90%
381	Service Month (1-12)	6				
382	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	2,182
383	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement		Rev. Req. for SPP Allocation
386	2007	\$ 85,105	\$ 1,120	\$ 83,985	\$ 8,872	\$ 8,872
387	2008	\$ 83,985	\$ 2,240	\$ 81,746	\$ 15,203	\$ 15,203
388	2009	\$ 81,746	\$ 2,182	\$ 79,564	\$ 13,394	\$ 13,394
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	Project Totals			\$	37,469	\$ 37,469

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					
433	Investment	\$ 136,512	Current Year			2009
434	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			13.90%
435	Service Month (1-12)	12				
436	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	3,500
437	CIAC (Yes or No)	No				
438	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
440	2008	\$ 136,512	\$ -	\$ 136,512	\$ 1,780	\$ 1,780
441	2009	\$ 136,512	\$ 3,500	\$ 133,012	\$ 22,234	\$ 22,234
442	2010	\$ -	\$ -	\$ -	\$ -	\$ -
443	2011	\$ -	\$ -	\$ -	\$ -	\$ -
444	2012	\$ -	\$ -	\$ -	\$ -	\$ -
445	2013	\$ -	\$ -	\$ -	\$ -	\$ -
446	2014	\$ -	\$ -	\$ -	\$ -	\$ -
447	2015	\$ -	\$ -	\$ -	\$ -	\$ -
448	2016	\$ -	\$ -	\$ -	\$ -	\$ -
449	2017	\$ -	\$ -	\$ -	\$ -	\$ -
450	2018	\$ -	\$ -	\$ -	\$ -	\$ -
451	2019	\$ -	\$ -	\$ -	\$ -	\$ -
452	2020	\$ -	\$ -	\$ -	\$ -	\$ -
453	2021	\$ -	\$ -	\$ -	\$ -	\$ -
454	2022	\$ -	\$ -	\$ -	\$ -	\$ -
455	2023	\$ -	\$ -	\$ -	\$ -	\$ -
456	2024	\$ -	\$ -	\$ -	\$ -	\$ -
457	2025	\$ -	\$ -	\$ -	\$ -	\$ -
458	2026	\$ -	\$ -	\$ -	\$ -	\$ -
459	2027	\$ -	\$ -	\$ -	\$ -	\$ -
460	2028	\$ -	\$ -	\$ -	\$ -	\$ -
461	2029	\$ -	\$ -	\$ -	\$ -	\$ -
462	2030	\$ -	\$ -	\$ -	\$ -	\$ -
463	2031	\$ -	\$ -	\$ -	\$ -	\$ -
464	2032	\$ -	\$ -	\$ -	\$ -	\$ -
465	2033	\$ -	\$ -	\$ -	\$ -	\$ -
466	2034	\$ -	\$ -	\$ -	\$ -	\$ -
467	2035	\$ -	\$ -	\$ -	\$ -	\$ -
468	2036	\$ -	\$ -	\$ -	\$ -	\$ -
469	2037	\$ -	\$ -	\$ -	\$ -	\$ -
470	2038	\$ -	\$ -	\$ -	\$ -	\$ -
471	2039	\$ -	\$ -	\$ -	\$ -	\$ -
472	2040	\$ -	\$ -	\$ -	\$ -	\$ -
473	2041	\$ -	\$ -	\$ -	\$ -	\$ -
474	2042	\$ -	\$ -	\$ -	\$ -	\$ -
475	2043	\$ -	\$ -	\$ -	\$ -	\$ -
476	2044	\$ -	\$ -	\$ -	\$ -	\$ -
477	2045	\$ -	\$ -	\$ -	\$ -	\$ -
478	2046	\$ -	\$ -	\$ -	\$ -	\$ -
479	2047	\$ -	\$ -	\$ -	\$ -	\$ -
480	2048	\$ -	\$ -	\$ -	\$ -	\$ -
481	2049	\$ -	\$ -	\$ -	\$ -	\$ -
482	2050	\$ -	\$ -	\$ -	\$ -	\$ -
483	2051	\$ -	\$ -	\$ -	\$ -	\$ -
484	2052	\$ -	\$ -	\$ -	\$ -	\$ -
485						
486	Project Totals				\$ 24,014	\$ 24,014

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	\$ 23,213		Current Year		2009	
488	Service Year (yyyy)	2008		NPCC w/o incentives, less depreciation			13.90%
489	Service Month (1-12)	6					
490	Useful Life	39		Annual Depreciation Expense (Investment / Useful Life)		\$	595
491	CIAC (Yes or No)	No					
492							
493							
494							
495							
496							
497							
498							
499							
500							
501							
502							
503							
504							
505							
506							
507							
508							
509							
510							
511							
512							
513							
514							
515							
516							
517							
518							
519							
520							
521							
522							
523							
524							
525							
526							
527							
528							
529							
530							
531							
532							
533							
534							
535							
536							
537							
538							
539							
540	Project Totals				\$ 6,158	\$	6,158

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						
541	Investment		Current Year		2009	
542	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation		13.90%	
543	Service Month (1-12)					
544	Useful Life	38	Annual Depreciation Expense (Investment / Useful Life)		\$	-
545	CIAC (Yes or No)	No				
546	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
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					
595	Investment	-	Current Year		2009
596	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		13.90%
597	Service Month (1-12)	-	Rev. Req. allocated to TO's Identified Customers		100.00%
598	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)		-
599	CIAC (Yes or No)	no			
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
600	2006	-	-	\$ -	\$ -
601	2007	-	-	-	-
602	2008	-	-	-	-
603	2009	-	-	-	-
604	2010	-	-	-	-
605	2011	-	-	-	-
606	2012	-	-	-	-
607	2013	-	-	-	-
608	2014	-	-	-	-
609	2015	-	-	-	-
610	2016	-	-	-	-
611	2017	-	-	-	-
612	2018	-	-	-	-
613	2019	-	-	-	-
614	2020	-	-	-	-
615	2021	-	-	-	-
616	2022	-	-	-	-
617	2023	-	-	-	-
618	2024	-	-	-	-
619	2025	-	-	-	-
620	2026	-	-	-	-
621	2027	-	-	-	-
622	2028	-	-	-	-
623	2029	-	-	-	-
624	2030	-	-	-	-
625	2031	-	-	-	-
626	2032	-	-	-	-
627	2033	-	-	-	-
628	2034	-	-	-	-
629	2035	-	-	-	-
630	2036	-	-	-	-
631	2037	-	-	-	-
632	2038	-	-	-	-
633	2039	-	-	-	-
634	2040	-	-	-	-
635	2041	-	-	-	-
636	2042	-	-	-	-
637	2043	-	-	-	-
638	2044	-	-	-	-
639	2045	-	-	-	-
640	2046	-	-	-	-
641	2047	-	-	-	-
642	2048	-	-	-	-
643	2049	-	-	-	-
644	2050	-	-	-	-
645	2051	-	-	-	-
646	2052	-	-	-	-
647	2053	-	-	-	-
648	2054	-	-	-	-
649	2055	-	-	-	-
650	2056	-	-	-	-
651	....	....	.....	.....	....

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		2009
656	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		13.90%
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
662	2006	-	-	\$ -	\$ -
663	2007	-	-	-	-
664	2008	-	-	-	-
665	2009	-	-	-	-
666	2010	-	-	-	-
667	2011	-	-	-	-
668	2012	-	-	-	-
669	2013	-	-	-	-
670	2014	-	-	-	-
671	2015	-	-	-	-
672	2016	-	-	-	-
673	2017	-	-	-	-
674	2018	-	-	-	-
675	2019	-	-	-	-
676	2020	-	-	-	-
677	2021	-	-	-	-
678	2022	-	-	-	-
679	2023	-	-	-	-
680	2024	-	-	-	-
681	2025	-	-	-	-
682	2026	-	-	-	-
683	2027	-	-	-	-
684	2028	-	-	-	-
685	2029	-	-	-	-
686	2030	-	-	-	-
687	2031	-	-	-	-
688	2032	-	-	-	-
689	2033	-	-	-	-
690	2034	-	-	-	-
691	2035	-	-	-	-
692	2036	-	-	-	-
693	2037	-	-	-	-
694	2038	-	-	-	-
695	2039	-	-	-	-
696	2040	-	-	-	-
697	2041	-	-	-	-
698	2042	-	-	-	-
699	2043	-	-	-	-
700	2044	-	-	-	-
701	2045	-	-	-	-
702	2046	-	-	-	-
703	2047	-	-	-	-
704	2048	-	-	-	-
705	2049	-	-	-	-
706	2050	-	-	-	-
707	2051	-	-	-	-
708	2052	-	-	-	-
709	2053	-	-	-	-
710	2054	-	-	-	-
711	2055	-	-	-	-
712	2056	-	-	-	-
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					
715	Investment	-	Current Year		2009
716	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		13.90%
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			
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
720	2006	-	-	\$ -	\$ -
721	2007	-	-	-	-
722	2008	-	-	-	-
723	2009	-	-	-	-
724	2010	-	-	-	-
725	2011	-	-	-	-
726	2012	-	-	-	-
727	2013	-	-	-	-
728	2014	-	-	-	-
729	2015	-	-	-	-
730	2016	-	-	-	-
731	2017	-	-	-	-
732	2018	-	-	-	-
733	2019	-	-	-	-
734	2020	-	-	-	-
735	2021	-	-	-	-
736	2022	-	-	-	-
737	2023	-	-	-	-
738	2024	-	-	-	-
739	2025	-	-	-	-
740	2026	-	-	-	-
741	2027	-	-	-	-
742	2028	-	-	-	-
743	2029	-	-	-	-
744	2030	-	-	-	-
745	2031	-	-	-	-
746	2032	-	-	-	-
747	2033	-	-	-	-
748	2034	-	-	-	-
749	2035	-	-	-	-
750	2036	-	-	-	-
751	2037	-	-	-	-
752	2038	-	-	-	-
753	2039	-	-	-	-
754	2040	-	-	-	-
755	2041	-	-	-	-
756	2042	-	-	-	-
757	2043	-	-	-	-
758	2044	-	-	-	-
759	2045	-	-	-	-
760	2046	-	-	-	-
761	2047	-	-	-	-
762	2048	-	-	-	-
763	2049	-	-	-	-
764	2050	-	-	-	-
765	2051	-	-	-	-
766	2052	-	-	-	-
767	2053	-	-	-	-
768	2054	-	-	-	-
769	2055	-	-	-	-
770	2056	-	-	-	-
771	....	....	.....	.....	....
772					
773					
774					

Worksheet H - Transmission Plant Adjustments

I. Transmission Plant Adjusted for SPP Tariff

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
1	Radial Lines	\$ 18,521,292
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>\$ 18,521,292</u>
8		
9		

II. Production Related Transmission Facilities

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
10	Generation Radial Ties (Centennial)	\$ 12,586,522
11	Generation Step Up Transformers (GSU's) and Related Equipment	34,086,199
12		
13	Total (line 120)	<u>\$ 46,672,721</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	1974	42,059.21		42,059.21	2013	
2	9114-D	Johnson Sub	1974	364.80		364.80	2013	
3	9335-D	Mountainburg Sub	1966	8,823.55		8,823.55	2012	
4	9335-D	Mountainburg Sub	1966	375.40		375.40	2012	
5	9216-D	Central Sub	2006	362,717.38		362,717.38	2014	
6	5110-D	Springdale Sub	1972	11,372.48		11,372.48	2018	
7	7322-D	Sacred Heart Sub	1973	2,631.89		2,631.89	2020	
8	7507-D	Seran Sub	1974	12,051.45		12,051.45	2020	
9	3336-D	Taft Sub	1973	5,236.53		5,236.53	2020	
10	8411-D	Acorn Sub	1969	5,907.07		5,907.07	2015	
11	8482-D	Aluma Sub	1970	10,303.87		10,303.87	2018	
12	8615-D	Anderson Road Sub	1965	5,543.15		5,543.15	2015	
13	7104-D	Bellcow Sub	2008	53,795.46		53,795.46	2010	
14	8210-D	Freeway Sub	1970	28,049.14		28,049.14	2011	
15	8493-D	Kelley Ave Sub	1962	11,055.26		11,055.26	2015	
16	8592-D	Post Road Sub	1970	18,589.47		18,589.47	2015	
17	8531-D	Ridgeview Sub	1967	16,928.49		16,928.49	2020	
18	8415-D	State Center Sub	1971	4,308.46		4,308.46	2015	
19	8164-D	SW 29th Street Sub	1974	22,359.07		22,359.07	2018	
20	8716-D	Midwest Blvd Sub	1987	5,281.72		5,281.72	2015	
21	8111-D	Newcastle Sub	1987	10,487.68		10,487.68	2011	
22	4152-D	Banner Sub	1969	9,576.66		9,576.66	2015	
23	8109-D	Canadian River Sub	1966	5,899.99		5,899.99	2018	
24	4319-D	Lovell Sub	1968	3,269.47		3,269.47	2018	
25	4117-D	Purdue Sub	1972	7,272.86		7,272.86	2018	
26	8165-D	Rancho Sub	1974	28,181.47		28,181.47	2016	
27	8699-D	S E 134th Sub	1967	5,231.43		5,231.43	2018	
28	8718-D	Sooner Road Sub	1967	10,167.51		10,167.51	2015	
29	8159-D	Wheatland Sub	1973	17,388.43		17,388.43	2020	
30	3610-D	Shady Grove Sub	2002	68,833.80		68,833.80	2018	
31	3216-D	Sahoma Lake Sub	2002	102,519.25		102,519.25	2018	
32	8359-D	Yukon Sub	2007	136,027.43		136,027.43	2015	
33	8133-D	Will Rogers Sub	2006	320,944.78		320,944.78	2014	
34	4229-D	Oil Sands Sub	2007	36,209.65		36,209.65	2015	
35	8135-D	Racer Sub	2007	7,543		7,543	2010	
36								
37								
38								
39								
40		TOTAL ARKANSAS		414,340		414,340		
41		TOTAL OKLAHOMA		982,968		982,968		
42		TOTAL ALL		<u>1,397,308</u>		<u>1,397,308</u>		
43								
44								
45		NON TRANSMISSION TOTAL		<u>1,397,308</u>				

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	34501-H	345 KV H-Frame -	1983	54,656.25		54,656.25	2018	
47		W. Ft. Smith Loop						
48	16101-H	161 KV H-Frame -	1989	37,601.73		37,601.73	2018	
49		W. Ft. Smith Loop						
50	34501-T	345 KV Tower -	1983 & 1989	164,719.48		164,719.48	2018	
51		W. Ft. Smith Loop						
52	13802-S	138 KV Piedmont-Haymaker	2004	149,208.47		149,208.47	2015	
53	3609-T	Garrison Sub	1978	140,076.15		140,076.15	2017	
54	7707-T	Jaycee Sub	1974	30,196.68		30,196.68	2016	
55	7210-T	Diamond Sub	1971	6,336.16		6,336.16	2018	
56	7120-T	Lincoln County Sub	1972	4,126.09		4,126.09	2012	
57	4160-T	Breckenridge Sub	1984	36,881		36,881	2016	
58	8329-T	Matthewson Sub	2009	156,729.95		156,729.95	2017	
59								
60								
61								
62								
63								
64								
65								
66								
67								
68								
69								
70								
71		TOTAL ARKANSAS		256,977		256,977		
72		TOTAL OKLAHOMA		<u>523,555</u>		<u>523,555</u>		
73		TOTAL ALL		<u>780,532</u>		<u>780,532</u>		
74								
75								
76		TRANSMISSION ONLY	(line 61)	<u>780,532</u>				
77								
78		TOTAL COMPANY	Form I, p.214	<u><u>2,177,840</u></u>				
79								

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 2008		
1	State Income Tax Rate - Oklahoma	Note 1	6.00%	
2	Apportionment Factor	Note 2	93.7%	
3	Oklahoma State Income Tax Rate	(In 1 * In 2)		5.6223%
4	State Income Tax Rate - Arkansas		6.50%	
5	Apportionment Factor	Note 2	7.41%	
6	Arkansas State Income Tax Rate	(In 4 * In 5)		0.4818%
7	Total State Income Tax Rate	(sum In 3 & In 6)		<u>6.1041%</u>

Note 1: The Oklahoma State Income Tax Rate of 6% can be reduced to 5.66% in years where credits are not available or offset tax. In 2008, a tax rate of 6% applies since all tax due was offset by credits. A deduction of Oklahoma State Income Taxes on the State Income Tax return cannot be taken when tax is not due because of offsetting credits.

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	113,871,954	115,004,314	
(II) Depreciable property	5,490,850,182	5,767,977,552	
(III) Land			
(IV) Total of section 1(a)	5,604,722,136	5,882,981,866	
(b) Rented property (capitalize at 8 times net rental paid)	5,396,024	5,663,920	
(c) TOTAL (sum of 1(a) and 1(b))	5,610,118,160	5,888,645,786	95.2701%
2. (a) Payroll	148,628,887	153,755,794	
(b) Less: Officers salaries	1,882,975	1,882,975	
(c) TOTAL (subtract 2(b) from 2(a))	146,745,912	151,872,819	96.6242%
3. Sales:			
(a) Sales delivered or shipped to Oklahoma purchasers:			
(I) Shipped from outside Oklahoma	-		
(II) Shipped from within Oklahoma	1,771,270,832		
(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))	1,771,270,832	1,985,257,004	89.2212%
TOTAL PERCENTAGES (sum of items 1(c), 2(c) and 3(c))			281.1155%
Average of TOTAL PERCENTAGES (1/3 of total percent)			<u><u>93.7052%</u></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) / (B)</u>
1. Property Used in Business:			
(a) Tangible Assets Used in Business and Inventories			
Less Construction in Progress:			
1. Amount Beginning of Year:	246,765,867	5,395,467,851	
2. Amount End of Year	309,753,593	6,370,495,880	
3. Total: (sum of 1(a) 1 and 1(a) 2)	556,519,460	11,765,963,731	
4. Average Tangible Assets: (divide 1(a) 3 by 2)	278,259,730	5,882,981,866	
(b) Rental Property: (8 times annual rent)	267,896	5,663,920	
(c) Average Value of Intangible Property:	-	-	
(d) TOTAL PROPERTY (sum of lines 1(a) 4, 1(b) and 1(c))	278,527,626	5,888,645,786	4.729910%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:	5,126,907	153,755,794	3.334448%
3. Sales/Receipts:			
(a) Destination Shipped From Within Arkansas:	213,986,172		
(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:	261,781		
(f) TOTAL SALES / RECEIPTS: (sum of lines 3(a) to 3(e))	214,247,953	1,985,167,032	10.792440%
DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1, (g) 1995) (Column C, Line 3(f) times 2)			21.584880%
4. TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))			29.649238%
5. Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)			<u><u>7.412310%</u></u>

Worksheet K - 13 Month Average Balances and Long Term Debt Costs

I. 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	Intangible	26,050,197	26,472,474	26,472,474	26,601,004	26,755,644	26,861,399	26,951,183	27,057,504	27,471,402	27,728,576	27,882,716	27,852,966	29,671,051	27,217,584
2	Production-Redbud	492,742,405	492,742,405	492,742,405	493,025,164	493,025,164	493,025,164	493,018,458	493,018,458	493,018,458	511,635,794	511,635,794	511,635,794	522,668,104	499,533,352
3	Production	2,238,869,324	2,238,869,324	2,238,869,324	2,245,272,195	2,245,272,195	2,245,272,195	2,262,118,235	2,262,118,235	2,262,118,235	2,243,810,806	2,236,821,978	2,374,158,037	2,506,223,729	2,276,907,216
4	Transmission	790,283,289	790,283,289	790,283,289	811,813,519	811,813,519	811,813,519	828,474,934	828,474,934	828,474,934	840,880,722	840,880,722	840,880,722	863,564,702	821,378,623
5	Distribution	2,505,158,062	2,517,142,260	2,525,078,697	2,544,163,232	2,548,432,069	2,569,145,616	2,573,430,690	2,582,074,796	2,597,125,048	2,607,484,340	2,607,484,340	2,607,484,340	2,641,328,297	2,571,194,753
6	General Plant	202,912,930	202,912,930	202,912,930	212,221,300	212,221,300	212,221,300	212,752,829	212,752,829	212,752,829	217,292,646	217,292,646	217,292,646	215,908,052	211,649,782
7	Total	6,256,016,207	6,268,422,682	6,276,359,119	6,333,096,414	6,337,519,891	6,358,339,193	6,396,746,329	6,405,496,756	6,420,960,906	6,448,832,884	6,441,998,197	6,579,304,506	6,779,363,935	6,407,881,309

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	Intangible	18,414,353	18,757,962	19,101,570	19,445,179	20,269,350	21,093,522	21,917,693	22,183,340	22,448,988	22,714,635	22,768,786	22,822,937	22,877,088	21,139,646
9	Production-Redbud	63,193,039	64,348,799	65,504,560	66,660,320	67,842,112	69,023,905	70,205,697	71,419,991	72,634,285	73,848,579	75,716,736	77,584,894	79,453,051	70,571,997
10	Production	1,324,280,599	1,327,729,964	1,331,179,328	1,334,628,693	1,337,626,900	1,340,625,106	1,343,623,313	1,347,286,625	1,350,949,936	1,354,613,248	1,356,335,989	1,358,058,729	1,359,781,470	1,343,593,838
11	Transmission	314,213,697	314,535,825	314,857,952	315,180,080	316,450,238	317,720,397	318,990,555	320,491,069	321,991,582	323,492,096	324,639,992	325,787,889	326,935,785	319,637,474
12	Distribution	835,245,654	840,719,405	844,472,587	846,063,292	850,764,557	853,596,047	861,135,815	864,728,286	868,369,714	871,376,513	874,942,129	881,071,163	880,840,133	859,486,561
13	General Plant	77,713,764	78,558,928	79,404,091	80,249,255	79,521,977	78,794,699	78,067,421	79,191,753	80,316,084	81,440,416	81,536,002	81,631,589	81,727,175	79,857,935
14	Total	2,633,061,106	2,644,650,883	2,654,520,089	2,662,226,819	2,672,475,135	2,680,853,675	2,693,940,494	2,705,301,063	2,716,710,590	2,727,485,487	2,735,939,635	2,746,957,200	2,751,614,702	2,694,287,452

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	Intangible	7,635,844	7,714,512	7,370,903	7,155,825	6,486,294	5,767,877	5,033,490	4,874,164	5,022,415	5,013,941	5,113,930	5,030,029	6,793,963	6,077,937
16	Production-Redbud	429,549,367	428,393,606	427,237,846	426,364,844	425,183,052	424,001,260	422,812,761	421,598,467	420,384,173	437,787,215	435,919,058	434,050,901	443,215,053	428,961,354
17	Production	914,588,725	911,139,360	907,689,995	910,643,502	907,645,295	904,647,088	918,494,922	914,831,610	911,168,298	889,197,558	880,485,989	1,016,099,308	1,146,442,259	933,313,378
18	Transmission	476,069,591	475,747,464	475,425,336	496,633,439	495,363,281	494,093,122	509,484,379	507,983,865	506,483,352	517,388,626	516,240,730	515,092,833	536,628,917	501,741,149
19	Distribution	1,669,912,408	1,676,422,855	1,680,606,110	1,698,099,940	1,697,667,512	1,715,549,569	1,712,294,875	1,717,346,510	1,728,755,334	1,736,107,827	1,732,542,211	1,726,413,177	1,760,488,164	1,711,708,192
20	General Plant	125,199,166	124,354,002	123,508,839	131,972,045	132,699,323	133,426,601	134,685,408	133,561,076	132,436,745	135,852,230	135,756,644	135,661,057	134,180,877	131,791,847
21	Total	3,622,955,101	3,623,771,800	3,621,839,030	3,670,869,595	3,665,044,756	3,677,485,518	3,702,805,835	3,700,195,693	3,704,250,317	3,721,347,397	3,706,058,562	3,832,347,305	4,027,749,233	3,713,593,857

Notes:

- When calculating the Baseline ATRR, use the actual 13 month account balances for the year being tried-up. When calculating the Projected ATRR, the values for "Gross Plant" shall include net plant additions.
- When calculating the Projected ATRR, the values for Accumulated Depreciation and Amortization shall include both accumulated depreciation and amortization on new plant projected to be in service as well as the accumulated depreciation and amortization on existing plant through the end of the projected year.

Worksheet K

II. Material and Supplies for Construction Balances

	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
22 Production O&M	20,946,297	21,890,004	22,057,074	22,343,192	22,498,214	21,570,345	21,741,347	22,277,664	22,585,545	22,316,660	19,401,217	20,070,271	20,648,180	21,565,078
23 Transmission O&M	232,238	392,235	364,535	294,968	207,590	204,595	279,286	278,618	208,949	253,127	248,948	295,280	299,184	273,812
24 Distribution O&M	1,765,006	1,743,269	1,913,807	1,720,647	1,556,926	1,483,317	1,843,289	1,950,324	2,037,250	1,974,392	2,041,372	2,017,744	2,144,149	1,860,884
25 Prod. Construction	874,641	114,423	70,809	78,475	85,819	49,726	43,570	53,595	49,798	42,483	3,098,165	2,961,943	2,957,833	806,252
26 Trans. Construction	7,277,133	11,381,130	11,484,437	16,986,607	21,191,225	21,668,847	22,466,470	21,333,642	19,956,404	18,396,045	17,593,723	17,099,832	17,028,736	17,220,325
27 Dist. Construction	36,298,511	30,065,084	31,804,054	30,159,124	28,941,789	27,792,114	31,268,210	32,160,947	30,034,588	30,001,864	29,905,528	29,800,419	30,391,859	30,663,392
28 Total	67,393,826	65,586,145	67,694,716	71,583,013	74,481,563	72,768,944	77,642,172	78,054,790	74,872,534	72,984,571	72,288,953	72,245,489	73,469,941	72,389,743

Notes:

1. When calculating the Baseline ATRR, use the actual 13 month account balances for the year being tried-up. When calculating the Projected ATRR, use the 13 month account balances ending December of the most recent FERC Form No. 1.
2. 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-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
29 Long Term Debt (Face Value)	1,545,250,000	1,545,250,000	1,545,250,000	1,545,250,000	1,545,250,000	1,545,250,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,303,846
30 Propriety Capital	1,824,359,077	1,827,756,872	1,826,247,396	1,825,702,797	1,829,794,350	1,842,807,212	1,882,073,082	1,928,238,799	1,979,560,371	2,005,311,703	2,018,773,223	2,018,331,303	2,024,389,844	1,910,257,387
31 Less: Acct. 204	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Less: Acct. 216.1	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,871	102,530
33 Less: Acct. 219	-	-	-	-	-	-	-	(260,501)	(572,565)	54,963	(147,910)	(363,514)	(409,287)	(130,678)
34 Common Stock	1,824,256,575	1,827,654,370	1,826,144,894	1,825,600,295	1,829,691,848	1,842,704,710	1,881,970,580	1,928,396,798	1,980,030,434	2,005,154,238	2,018,818,631	2,018,592,315	2,024,696,260	1,910,285,534
35 LTD / (LTD + Common Stock)	45.9%	45.8%	45.8%	45.8%	45.8%	45.6%	45.1%	44.5%	43.8%	43.5%	43.4%	43.4%	43.3%	44.7%

Notes:

1. 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.
2. When calculating the Baseline ATRR, use the actual 13 month account balances for the year being tried-up. When calculating the Projected ATRR, use the 13 month account balances ending December of the most recent FERC Form No. 1.

Worksheet K

IV. Account 165 - Prepayments

	BOY Balance Relevant Year	EOY Balance Relevant Year	Average Balance
36	(111.57.d)	(111.57.c)	
37	8,022,198	8,467,046	8,244,622

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)	\$ 96,574,200	
39	Acct. 428 - Amortization of debt discount and expense	(117.63.c)	\$ 1,194,630	
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)	\$ 98,955,528	
45	Average of the 13 month balances outstanding long-term debt	(ln 29)	\$ 1,545,303,846	
46	LONG TERM DEBT COST	(ln 44 / ln 45)	6.404%	

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	\$ 85,301,630		2009
2	Baseline Revenue Requirement	\$ 80,372,300		2009
3	True Up Adjustment Without Interest (TUA)	<u>\$ 4,929,330</u>		

4 Average Interest Rate on Amount of Refunds or Surcharges
5 calculated per Section V below 0.2708%

		[A]	[B]	[C]	[D]	[E]
	<u>Year</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Months</u>	<u>Interest</u>	<u>Refund / (Surcharge)</u>
					cols [A] x [B] x [C]	cols [A] + [D]
6	2009	6 months interest	\$ 4,929,330	0.2708%	6 \$ 80,102	\$ 5,009,431
7	2010	12 months interest	\$ 5,009,431	0.2708%	12 \$ 162,807	\$ 5,172,238
8	2011	6 months interest	\$ 5,172,238	0.2708%	6 \$ 84,049	\$ 5,256,287

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)	<u>\$ -</u>		

12 Average Interest Rate on Amount of Refunds or Surcharges
13 calculated per Section V below 0.0284%

		[A]	[B]	[C]	[D]	[E]
	<u>Year</u>	<u>Amount</u>	<u>Interest Rate</u>	<u>Months</u>	<u>Interest</u>	<u>Refund / (Surcharge)</u>
					cols [A] x [B] x [C]	cols [A] + [D]
14		6 months interest	\$ -	0.0284%	6 \$ -	\$ -
15		months interest	\$ -	0.0284%	\$ -	\$ -
16		6 months interest	\$ -	0.0284%	6 \$ -	\$ -
17	TOTAL PRIOR YEAR TRUE-UP ADJUSTMENT			(ln 8[E] + ln 16[E])		\$ 5,256,287

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) 2009	Refund / (Surcharge) 2010	Refund / (Surcharge) 2011
19	1	Reno-Sunny Lane 69kV Line	\$ 11,444	\$ 10,378	\$ 1,066	\$ 1,084	\$ 1,119
20	2	Richards Tap-Richards 138kV Line	\$ 468,836	\$ 425,166	\$ 43,670	\$ 44,379	\$ 45,822
21	3	Van Buren AVEC-Van Buren Interconnect 69kV Line	\$ 18,290	\$ 16,587	\$ 1,703	\$ 1,731	\$ 1,787
22	4	Brown Explorer Tap 138kV Line	\$ 5,343	\$ 4,845	\$ 498	\$ 506	\$ 522
23	5	NE Enid-Glenwood 138kV Line	\$ 668,242	\$ 606,254	\$ 61,988	\$ 62,995	\$ 65,042
24	6	Razorback-Short Mountain 69kV Line	\$ 1,598,092	\$ 1,449,850	\$ 148,242	\$ 150,651	\$ 155,547
25	7	Richards-Piedmont 138kV Line	\$ 662,125	\$ 601,118	\$ 61,007	\$ 61,999	\$ 64,014
26	8	OG&E Windfarm-WFEC Mooreland 138kV Line	\$ 14,758	\$ 13,394	\$ 1,364	\$ 1,386	\$ 1,431
27	9	Ft. Smith-Colony 161kV Line	\$ 1,681	\$ 22,234	\$ (20,553)	\$ (20,588)	\$ (20,659)
28	10	Cedar Lane-Canadian 138kV Line	\$ 1,278	\$ 3,738	\$ (2,460)	\$ (2,464)	\$ (2,472)

29 **TOTAL PRIOR YEAR BASE PLAN UPGRADE PROJECTS TRUE-UP ADJUSTMENT** (sum ln 19 thru ln 28) \$ **317,562**

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	\$ 5,009,431	\$ 5,009,431	\$ 5,009,431	\$ 5,009,431
32	Line 31 plus 6 Months of year 2 Interest	\$ 5,090,835	\$ 5,090,835	\$ 5,090,835	\$ 5,090,835
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	\$0	\$0	\$0	\$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	\$0.00	\$0.00	\$0.00	\$0.00
40	Line 39 plus 6 Months Interest	\$0.00	\$0.00	\$0.00	\$0.00
41	Prepayment Credit				
42	Total TUA with interest	\$ 5,256,287	\$ 5,256,287	\$ 5,256,287	\$ 5,256,287
43	Monthly Prepayment Credit	\$0	\$0	\$0	\$0

Note:

- 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	2009	3.25%	0.39%	0.39%	3.25%
45	4th	2009	3.25%	0.39%	0.39%	3.25%
46	1st	2010	3.25%	0.25%	0.25%	3.25%
47	2nd	2010	3.25%	0.34%	0.34%	3.25%
48	Average Interest Rate Applicable to Surcharges from column [C]			0.34%		
49	Average Interest Rate Applicable to Refunds from column [D]			3.25%		

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)

Transmission		
<u>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	

General		
<u>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

Line No.	Account No.	Account Title	Beginning Balance	Ending Balance	Average
1	228.2	Accumulated Provision for Injuries and Damages	\$ 2,216,375	\$ 1,414,000	\$ 1,815,188
2	242	Severance	\$ -	\$ -	\$ -
3	242	Accrued Vacation Pay	\$ 13,048,848	\$ 13,681,770	\$ 13,365,309
4	242	Workers Compensation	\$ 1,702,233	\$ 1,946,698	\$ 1,824,466
5	242	Post Retirement Life Insurance	\$ 999,006	\$ 92,967	\$ 545,987
6	242	Incentive Compensation	\$ 7,835,045	\$ 12,688,443	\$ 10,261,744
7	242	Public Liability	\$ 285,000	\$ 114,000	\$ 199,500
8	242	Miscellaneous	\$ 403,441	\$ 963,955	\$ 683,698
9	xxx	Reserved for future			\$ -
10		Sub-Total	\$ 26,489,948	\$ 30,901,833	\$ 28,695,891
11		Wage & Salary Allocator			0.056773
12		Total Labor Related Reserves (In 10 times In 11)			\$ 1,629,160

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			0.120125
18		Total Labor Related Reserves (In 16 times In 17)			\$ -
19		TOTAL REDUCTION TO RATE BASE (negative of In 12 plus In 18)			\$ (1,629,160)

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.

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					\$ -	\$ -

Worksheet O - Amortizations

II. Storm Cost Amortization

	Justification	FERC Docket No	Effective Year	Amortization Term (yrs)	Beginning O&M Expense	Annual Amortization	Annual Year End Balance
13	2007 Ice Storm expenses		2008	5	\$ 52,321	\$ 10,464	\$ 41,857
14			2009		\$ 41,857	\$ 10,464	\$ 31,393
15			2010				
16			2011				
17			2012				
18							
19							
20							
21							
22							
23							
24							
25							
26	Total Storm Costs Amortization					\$ 10,464	
27	TOTAL AMORTIZATIONS	(entered in Data tab on ln 93)	(sum of lns 12 and 26)			\$ 10,464	

Attachment 2

OKLAHOMA GAS AND ELECTRIC COMPANY

2009 Actual Data Compared to Projected Data

Line No.		2009 Projected Data (Settlement)	2009 Actual Data	Dollar Difference	Percent Difference	Comments
1	REVENUE REQUIREMENT (w/o incentives)	\$ 94,905,809	\$ 94,044,345	\$ (861,464)	-0.91%	
2	Total Revenue Credits	DA 10,944,129	11,518,480	\$ 574,351	5.25%	Inclusion of Base Plan Revenues from Others
3	NET REVENUE REQUIREMENT (w/o incentives)	\$ 83,961,680	\$ 83,525,865	\$ (435,815)	-0.52%	
4	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	\$3,317,934	3,153,365			
5	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP					
6	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST					
7	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)					
8	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	\$ 80,643,747	80,372,300	\$ (271,447)	-0.34%	
9	NET PLANT CARRYING CHARGE (w/o incentives)					
10	Annual Rate	18.03%		-18.03%	-100.00%	
11	Monthly Rate	1.50%		-1.50%	-100.00%	
12	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)					
13	Annual Rate	14.48%		-14.48%	-100.00%	
14	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN					
15	Annual Rate	3.29%		-3.29%	-100.00%	

NOTE: 1) 2009 Projected Data (Settlement) represents Settlement Rates in effect on May 1, 2009 through 12/31/2009.

OKLAHOMA GAS AND ELECTRIC COMPANY

2008 Actual Data Compared to Projected Data

Line No.	RATE BASE CALCULATION	2009 Projected		Difference	Comments
		Data (Settlement)	2009 Actual Data		
16	GROSS PLANT IN SERVICE				
17	Transmission	TP 759,469,526	756,184,610	(3,284,916)	-0.43%
18	General Plant	W/S 12,065,964	12,016,051	(49,913)	-0.41%
19	Intangible Plant	W/S 1,748,474	1,545,231	(203,243)	-11.62%
20	TOTAL GROSS PLANT	773,283,963	769,745,892	(3,538,071)	-0.46%
21	ACCUMULATED DEPRECIATION				
22	Transmission	TP 293,839,588	294,267,384	427,796	0.15%
23	General Plant	W/S 4,730,125	4,533,796	(196,329)	-4.15%
24	Intangible Plant	W/S 1,155,090	1,200,167	45,077	3.90%
25	TOTAL ACCUMULATED DEPRECIATION	299,724,804	300,001,347	276,543	0.09%
26	NET PLANT IN SERVICE				
27	Transmission	465,629,937	461,917,226	(3,712,711)	-0.80%
28	General Plant	7,335,839	7,482,254	146,415	2.00%
29	Intangible Plant	593,383	345,064	(248,319)	-41.85%
30	TOTAL NET PLANT IN SERVICE	473,559,159	469,744,545	(3,814,614)	-0.81%
31	ADJUSTMENTS TO RATE BASE				
32	Account No. 281	-	0		
33	Account No. 282	(71,970,266)	(92,791,029)	(20,820,763)	28.93% Increase in Deferred Tax Liability is largely driven by significant Tax Deductions in excess of Book Expense related to accelerated Tax [Bonus] Depreciation, along with increased capital spending since 2007, and significant Tax deductions for Repairs expenses in 2008-2009, triggered by a change in tax accounting for Repairs since 2007.
34	Account No. 283	(1,774,182)	(2,228,736)	(454,554)	25.62% Increase in Defd Tax Liability primarily reflects additional Tax Deductions in excess of Book Expense related to post-2007 Storm costs deducted for Tax purposes, but capitalized as Regulatory Assets for Books.
35	Account No. 190	2,018,421	3,429,805	1,411,384	69.93% Increase in Defd Tax Benefits primarily relates to additional Book Expense Accruals related to Post-Retirement Medical costs, including Medicare Part D subsidies to be recognized and deducted in the future for Tax Purposes. Such increases reflect expected increased future benefits costs per revised actuarial estimates.
36	Account No. 255	-	-	-	0.00%
37	Unfunded Reserves	DA (1,521,835)	1,629,160	3,150,995	100.00%
38	TOTAL ADJUSTMENTS	(73,247,862)	(90,219,119)	(16,971,257)	23.17%
39	UNAMORTIZED ABANDONED PLANT	DA 0	0	-	0.00%
40	LAND HELD FOR FUTURE USE	TP 642,778	718,580	75,802	11.79%
41	WORKING CAPITAL				
42	CWC	2,371,541	2,136,317	(235,224)	-9.92%
43	Materials & Supplies -- Transmission Related	TP 6,874,901	16,105,602	9,230,701	134.27% Increase capital construction
44	Prepayments (Account 165)	GP 503,979	990,384	486,405	96.51%
45	TOTAL WORKING CAPITAL	9,750,421	19,232,303	9,481,882	97.25%
46	RATE BASE (sum Ins 30, 38, 39, 40, 45)	410,704,496	396,476,309	(14,228,187)	-3.46%

OKLAHOMA GAS AND ELECTRIC COMPANY

2008 Actual Data Compared to Projected Data

Line No.	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION		2009 Projected		Difference		Comments
			Data (Settlement)	2009 Actual Data			
	OPERATION & MAINTENANCE EXPENSE						
47	Transmission	TP	13,249,892	11,992,354	(1,257,538)	-9.49%	
48	Administrative and General	NA					
49	Balance of A & G	W/S	3,129,084	3,326,687	197,603	6.32%	
50	Plus: Acct. 924	GP	262,094	198,330	(63,764)	-24.33%	
51	Plus: Acct. 928 - Transmission Direct Assigned	DA	3,756	11,018	7,262	193.34%	Formula Rate Case expenses
52	Plus: Acct. 928 - Transmission Allocated	DA	21,224	17,341	(3,883)	-18.30%	
53	Plus: Acct. 930.1 - Transmission Direct Assigned	DA	-	-	-	0.00%	
54	Plus: Acct. 930.1 - Transmission Allocated	DA	-	-	-	0.00%	
55	Plus: Acct. 930.2 - Adj. Misc. General Expenses	W/S	1,624,383	840,817	(783,566)	100.00%	
56	Plus: PBOP Amount	W/S	681,892	703,989	22,097	3.24%	Difference in treatment as a result of Settlement Condition at set amount.
57	A & G Subtotal		5,722,433		(5,722,433)	-100.00%	
58	Transmission Lease Payments	DA	-	-	-	0.00%	
59	TOTAL O & M EXPENSE		18,972,325	17,090,536	(1,881,789)	-9.92%	
60	DEPRECIATION AND AMORTIZATION EXPENSE						
61	Transmission	TP	16,526,193	19,312,526	2,786,333	16.86%	
62	Plus: Extraordinary & Storm Cost O&M Amortization	TP	9,852	9,634	(218)	100.00%	
63	Plus: Recovery of Abandoned Incentive Plant	DA	0	0	-	0.00%	
64	General	W/S	591,519	737,790	146,271	24.73%	
65	Intangible	W/S	155,621	239,383	83,762	53.82%	
66	TOTAL DEPRECIATION AND AMORTIZATION		17,283,185	20,299,333	3,016,148	17.45%	
67	TAXES OTHER THAN INCOME						
68	Labor Related						
69	Payroll	W/S	407,945	488,138	80,193	19.66%	
70	Plant Related						
71	Property	GP	6,112,553	6,814,562	702,009	11.48%	
72	Gross Receipts						
73	Other	GP	13,138	13,417	279	2.13%	
74	TOTAL OTHER TAXES		6,533,636	7,316,116	782,480	11.98%	
75	INCOME TAXES						
76	T		38.80%	38.97%	0.17%	0.45%	
77	CIT		43.81%	43.53%	-0.28%	-0.65%	
78							
79	1 / (1 - T)		1.6339	1.6385	0.0046	0.28%	
80	Amortized Investment Tax Credit		(4,812,540)	(4,231,644)	580,896	-12.07%	
81	Income Tax Calculation	NA	16,182,264	15,533,194	(649,070)	-4.01%	
82	ITC adjustment	NP	(999,699)	(877,034)	122,665	-12.27%	
83	TOTAL INCOME TAXES		15,182,566	14,656,160	(526,406)	-3.47%	
84	RETURN (Rate Base * Rate of Return)	NA	36,934,097	35,682,200	(1,251,897)	-3.39%	
85	REVENUE REQUIREMENT (sum Ins 59, 66, 74, 83, 84)		94,905,809	95,044,345	138,536	0.15%	

OKLAHOMA GAS AND ELECTRIC COMPANY

2008 Actual Data Compared to Projected Data

<u>SUPPORTING CALCULATIONS</u>		2009 Projected Data (Settlement)	2009 Actual Data	Difference		Comments
In No.	TRANSMISSION PLANT INCLUDED IN SPP TARIFF					
86	Total transmission plant	806,672,491	821,378,623	14,706,132	1.82%	
87	Less transmission plant excluded from SPP Tariff	15,476,794	18,521,292	3,044,498	19.67%	New Radial lines
88	Less Production Related Transmission Facilities	31,726,171	46,672,721	14,946,550	47.11%	OU Spirit Windfarm Step-Up Station & Transformer Lead
89	Transmission plant included in SPP Tariff	759,469,526	756,184,610	(3,284,916)	-0.43%	
90	Percent of transmission plant in SPP Tariff	0.94148	0.92063			
91	WAGES & SALARY ALLOCATOR (W/S)					
92	Production	NA	-	-	0.00%	
93	Transmission	TP	5,446,186	6,663,451	1,217,265	22.35%
94	Distribution	NA	-	-	0.00%	
95	Other (Excludes A&G)	NA	-	-	0.00%	
96	Total	5,446,186	6,663,451	1,217,265	22.35%	
97	RETURN (R)					
98	Preferred Dividends	0	0	0	0.00%	
99	Development of Common Stock:					
100	Long Term Debt	845,373,077	1,545,303,846	699,930,769	82.80%	Redbud, OU Spirit Windfarm, Windspeed Line and Replacement of aging infrastructure
101	Preferred Stock	-	-	-	0.00%	
102	Common Stock	1,352,886,523	1,910,285,534	557,399,011	41.20%	Equity funds increase to finance projects mentioned above
103	Total	2,198,259,599	3,455,589,381	1,257,329,782	57.20%	
	Capital Structure Percentages					
104	Long Term Debt	44.00%	44.72%	0.72%	1.64%	
105	Preferred Stock	0.00%	0.00%	0.00%	0.00%	
106	Common Stock	56.00%	55.28%	-0.72%	-1.29%	
	Capital Structure Costs					
107	Long Term Debt	0.0631	0.0640	0.09%	1.41%	
108	Preferred Stock	0.0000	0.0000	0.00%	0.00%	
109	Common Stock	0.1110	0.1110	0.00%	0.00%	
	Capital Structure Weighted Averages					
110	Long Term Debt	0.0278	0.0286	0.08%	2.99%	
111	Preferred Stock	0.0000	0.0000	0.00%	0.00%	
112	Common Stock	0.0622	0.0614	-0.08%	-1.22%	
113	RETURN	0.0899	0.0900	0.01%	0.08%	
	Income Tax Rates					
114	Federal Income Tax Rate (FIT)	35.00%	35.00%	0.00%	0.00%	
115	State Income Tax Rate (SIT)	5.84%	6.10%	0.26%	4.46%	
116	Percent of Federal income tax deductible by State (p)	0.00%	0.00%	0.00%	0.00%	
	<u>List of Allocators:</u>					
	Direct Assigned	DA	1.000000	1.000000	0.00%	0.00%
	Gross Plant	GP	0.125352	0.120125	-0.52%	-4.17%
	Net Plant	NP	0.127139	0.126493	-0.06%	-0.51%
	Trans. Plant in SPP	TP	0.941484	0.920629	-2.09%	-2.22% Radials, Step-Up Stations & Transformer Leads
	Wages & Salaries	W/S	0.054991	0.056773	0.18%	3.24%
	No Allocator	NA				

Attachment 3

OG&E

Worksheet C - Average Balance Calculation (2009 & 2008)

	2008	2009	AVG Bal
Acct 282			
Net Total Property and Accumulated Depreciation	(657,826,687)	(887,082,883)	(772,454,785)
Income Taxes Recoverable/Refundable, net	(29,154,375)	(37,788,949)	(33,471,662)
	<u>(686,981,063)</u>	<u>(924,871,832)</u>	<u>(805,926,447)</u>
Acct 283			
Prepaid Expenses	(2,794,744)	(1,526,895)	(2,160,820)
Pension Plans	(77,607,819)	(80,714,620)	(79,161,220)
Bond Redemption - Unamortized Call Premium Costs	(5,655,239)	(5,233,469)	(5,444,354)
Deferred Excess 2007 Storm Expenses - OK	(12,397,630)	(10,490,389)	(11,444,010)
Deferred McClain Plant Costs - OK	(2,410,287)	-	(1,205,143)
Deferred Red Rock Plant Costs - OK	(2,758,006)	(2,870,419)	(2,814,213)
Deferred Excess 2007 Storm Expenses - AR	-	(148,192)	(74,096)
Deferred Excess Pension Expenses - OK	-	(4,983,800)	(2,491,900)
Deferred Excess Pension Expenses - AR	-	67,481	33,741
Deferred Other - Rate Case Consult/Expert Witness Costs	(195,586)	(275,153)	(235,369)
Deferred Rate Case Expense - OK	-	(227,943)	(113,972)
LIFO Inventory Adjustments - Fuels Stock	(2,297,727)	(1,529,871)	(1,913,799)
	<u>(106,117,039)</u>	<u>(107,933,271)</u>	<u>(107,025,155)</u>
Acct 190			
Accrued Vacation	4,270,719	4,133,694	4,202,206
Derivative Instruments	-	258,518	129,259
Bad Debts	1,095,142	671,344	883,243
Accrued Interest	1,284,510	776,542	1,030,526
Accrued Liability-Public Liability	867,275	581,836	724,556
Accrued Liability-Employee Related	427,918	753,598	590,758
Regulatory Liabilities- Deferred Gains - Property Sales	6,401	6,393	6,397
Rate Refund Accrual	116,283	373,163	244,723
Income Taxes Recoverable, net (Pens & Medicare Part D)	5,640,519	7,244,901	6,442,710
Post-Retirement Benefits	23,510,542	34,957,055	29,233,798
Consumer Loans	-	-	-
Deferred Fed Investment Tax Credits	6,717,190	5,070,516	5,893,853
Tax Credit Carryover	20,911,405	45,681,623	33,296,514
Net Operating Loss	-	461,622	230,811
Medicare Part D Subsidy	14,552,076	18,715,067	16,633,572
Other - Investments in Partnerships	103,393	41,588	72,491
Kaw Water Storage Agreement Liability	2,936,126	3,339,327	3,137,726
Charitable Contributions Carryover	596,502	2,377,204	1,486,853
	<u>83,036,001</u>	<u>125,443,992</u>	<u>104,239,996</u>
Acct 255			
Accumulated Deferred Investment Tax Credits	(17,329,819)	(13,098,175)	(15,213,997)