



September 1, 2009

TO: All Interested Parties

RE: Notice of 2010 Annual Formula Rate Update Posting and Customer Meeting

In accordance with Section 1.3 of the OG&E Formula Rate Implementation Protocols approved in FERC Docket No ER08-281 and incorporated in the Southwest Power Pool FERC Electric Tariff, Fifth Revised Volume No 1 as Attachment H – Addendum 2-B, OG&E hereby provides notice that the Annual Update of its formula rate has been posted on the SPP OASIS and the OG&E OASIS websites and may be accessed at the following URL addresses:

<http://sppoasis.spp.org/documents/SWPP/MemberRelatedPostings/MemberRelatedPostings.asp>

please refer to the OG&E folder, and

<http://sppoasis.spp.org/OASIS/OKGE>

Posted on each website is a Portable Document Format ("pdf") containing,

- a) this Letter of Notice,
- b) Attachment 1 – data populated version of the Formula Rate template which reflects updated net plant balances for the 2010 rate year and which calculates the Projected ATRR, the Point-to-Point transmission service rates, and the ATRR associated with OG&E's Base Plan Upgrades for Rate Year 2010,
- c) Attachment 2 – a comparison of the 2010 OGE Projected ATRR to the 2008 OGE Baseline ATRR, and
- d) Attachment 3 – supporting documentation for an updated 2009 projected 13 month average net plant balances, whose "End Balance-Dec. 09" becomes the starting point for the 2010 projected 13 month average net plant balances.

Also, posted on each website is a working Excel file of the updated Formula Rate template.

OG&E will host a customer meeting at its Corporate Headquarters at 321 N. Harvey, Oklahoma City, OK on September 22, 2009 from 1:00 PM to 5:00 PM to afford interested parties an opportunity to discuss the Annual Update.

Questions regarding this communication may be directed to David L. Kays at 405-553-3538 of [kaysdl@oge.com](mailto:kaysdl@oge.com).

# Attachment 1

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

12/31/2008  
 Projected Data

**Oklahoma Gas and Electric Company**

**Index of Worksheets**

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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
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12	Worksheet D	Account 928, Regulatory Commission Expense Allocations
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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
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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
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27	Worksheet L	True-Up Adjustment with Interest for Prior Year, Prior Period, Base Plan Projects and Prepayment Calculation
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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")

12/31/2008  
 Projected Data

OKLAHOMA GAS AND ELECTRIC COMPANY

For rates effective January 1, 2010

Line No.				Transmission Amount
1	BASE PLAN REVENUE REQUIREMENT	(Addendum 2-A, In 17 - In 18 )		\$ 3,355,918
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, In 21)		81,045,221
3	DIVISOR			
4	TO's Transmission Network Load	(Worksheet B, In 14)		4,899,515
5	RATES			
6	Annual Cost (\$/kW/Yr)	(In 2 / In 4)	16.541	
7	P-to-P Rate (\$/kW/Mo)	(In 6 / 12)	1.378	
			<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)	3.976 Capped at weekly & daily rate	1.893



OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.			Total	Allocator	Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(In 117)			\$ 103,371,087
12	REVENUE CREDITS	(Note A)			\$ -
13					\$ -
14	Other Transmission Revenue	(Worksheet A)	11,306,399	DA 1.00000	\$ 11,306,399
15	Total Revenue Credits		11,306,399		\$ 11,306,399
16	NET REVENUE REQUIREMENT (w/o incentives)	(In 11 less In 15)			\$ 92,064,688
17	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Worksheet G) (Note X)			\$ 3,445,561
18	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP	(Worksheet L)			\$ 89,643
19	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST	(Worksheet L)			\$ 7,484,264
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)			\$ 81,045,221
22	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
23	Annual Rate	(( In 16 / In 46) x 100)			19.36%
24	Monthly Rate	(In 23 / 12)			1.61%
25	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)			
26	Annual Rate	(( (In 16 - In 92) / In 46) x 100)			15.41%
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)			4.07%

**OKLAHOMA GAS AND ELECTRIC COMPANY**

	(1)	(2)	(3)	(4)	(5)
Line No.	<u>RATE BASE CALCULATION</u>	<u>Data Sources</u> (See "General Notes")	<u>TO Total</u>	<u>Allocator</u>	<u>Total Transmission</u>
29	<b>GROSS PLANT IN SERVICE</b>				
30	Production	(Worksheet K)	2,998,858,955	NA	
31	Transmission	(Worksheet K)	842,133,433	TP 0.93450	786,970,737
32	Distribution	(Worksheet K)	2,631,666,330	NA	
33	General Plant	(Worksheet K) (Note J)	230,429,447	W/S 0.06055	13,951,843
34	Intangible Plant	(Worksheet K) (Note V)	32,682,504	W/S 0.06055	1,978,832
35	<b>TOTAL GROSS PLANT</b>	(sum lns 30 to 34)	6,735,770,669		802,901,412
36	<b>GROSS PLANT ALLOCATOR</b>	(In 35 - Col. 5 / Col. 3)		GP= 0.119200	
37	<b>ACCUMULATED DEPRECIATION</b>				
38	Production	(Worksheet K)	1,451,856,891	NA	
39	Transmission	(Worksheet K)	333,381,066	TP 0.93450	311,543,436
40	Distribution	(Worksheet K)	913,963,295	NA	
41	General Plant	(Worksheet K) (Note J)	83,055,194	W/S 0.06055	5,028,754
42	Intangible Plant	(Worksheet K) (Note V)	24,996,430	W/S 0.06055	1,513,462
43	<b>TOTAL ACCUMULATED DEPRECIATION</b>	(sum lns 38 to 42)	2,807,252,876		318,085,652
44	<b>NET PLANT IN SERVICE</b>				
45	Production	(In 30 - In 38)	1,547,002,064	NA	
46	Transmission	(In 31 - In 39)	508,752,367		475,427,301
47	Distribution	(In 32 - In 40)	1,717,703,035	NA	
48	General Plant	(In 33 - In 41)	147,374,253		8,923,089
49	Intangible Plant	(In 34 - In 42)	7,686,074		465,370
50	<b>TOTAL NET PLANT IN SERVICE</b>	(sum lns 45 to 49)	3,928,517,793		484,815,760
51	<b>NET PLANT ALLOCATOR</b>	(In 50 - Col. 5 / Col. 3)		NP= 0.123409	
52	<b>ADJUSTMENTS TO RATE BASE</b>	(Note D)			
53	Account No. 281	(Worksheet C)	-		-
54	Account No. 282	(Worksheet C)	(639,332,160)		(72,742,554)
55	Account No. 283	(Worksheet C)	(98,329,544)		(2,438,371)
56	Account No. 190	(Worksheet C)	71,801,964		2,999,173
57	Account No. 255	(Worksheet C)	(19,649,972)		-
58	Unfunded Reserves	(Worksheet N)	(1,623,378)	DA 1.00000	(1,623,378)
59	<b>TOTAL ADJUSTMENTS</b>	(sum lns 53 to 57)	(687,133,089)		(73,805,130)
60	<b>UNAMORTIZED ABANDONED PLANT</b>	(Note R)	0	DA 1.00000	0
61	<b>LAND HELD FOR FUTURE USE</b>	(Worksheet I) (Note F)	775,885	TP 0.93450	725,062
62	<b>WORKING CAPITAL</b>	(Note G)			
63	CWC	(1/8 * In 90)	15,024,088		2,881,283
64	Materials & Supplies – Transmission Related	(Worksheet K) (Note S)	7,554,043	TP 0.93450	7,059,226
65	Prepayments (Account 165)	(Worksheet K)	5,888,212	GP 0.11920	701,873
66	<b>TOTAL WORKING CAPITAL</b>	(sum lns 63 to 65)	28,466,343		10,642,382
67	<b>RATE BASE (sum lns 50, 59, 60, 61, 66)</b>		3,270,626,932		422,378,074

**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
<b>OPERATION &amp; MAINTENANCE EXPENSE</b>					
68	Transmission	321.112.b	27,714,955		
68a	Less Extraordinary & Storm Cost Amortization	(Worksheet O)	52,321		
69	Less expenses for LSE cost responsibility	(Worksheet E, In 14)	(145,291)		
70	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)	9,655,673		
71	Less Account 565	321.96.b (Note I)	709,113		
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)	17,443,139	TP 0.93450	16,300,552
74	Administrative and General	323.197.b (Note J)	103,942,461	NA	
75	Less: Acct. 924, Property Insurance	323.185.b	1,803,920	NA	
76	Less: Acct. 928, Reg. Com. Exp.	323.189.b	3,491,791	NA	
77	Less: Acct. 930.1, Gen. Advert. Exp.	323.191.b	10,386	NA	
78	Less: Acct. 930.2, Misc. General Exp.	323.192.b	36,921,841		
79	Less: PBOP amount included in Line 73	(Note T)	10,400,000		
80	Balance of A & G	(In 74 - sum In 75 to In 79)	51,314,523	W/S 0.06055	3,106,947
81	Plus: Acct. 924	(In 75)	1,803,920	GP 0.11920	215,027
82	Plus: Acct. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	422,874	DA 1.00000	422,874
83	Plus: Acct. 928 - Transmission Allocated	(Note K) (Worksheet D)	27,087	DA 1.00000	27,087
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)	36,781,164	W/S 0.06055	2,226,994
87	Plus: PBOP Amount	(Note T)	12,400,000	W/S 0.06055	750,784
88	A & G Subtotal	(sum Ins 80 to 87)	102,749,568		6,749,713
89	Transmission Lease Payments	(Worksheet D)	-	DA 1.00000	-
90	TOTAL O & M EXPENSE	(In 73 + In 88 + In 89)	120,192,707		23,050,265
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>					
92	Transmission	336.7.b	20,099,612	TP 0.93450	18,783,017
93	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	10,464	TP 0.93450	9,779
94	Plus: Recovery of Abandoned Incentive Plant	(Note R)	0	DA 1.00000	0
95	General	336.10.b	11,717,382	W/S 0.06055	709,454
96	Intangible	336.1.f	3,804,341	W/S 0.06055	230,342
97	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 92 to 96)	35,631,799		19,732,591
<b>TAXES OTHER THAN INCOME</b>					
98	Labor Related	(Note L)			
100	Payroll	263.i	8,510,367	W/S 0.06055	515,278
101	Plant Related				
102	Property	263.i	51,337,326	GP 0.11920	6,119,391
103	Gross Receipts	263.i	-		
104	Other	263.i	104,324	GP 0.11920	12,435
105	TOTAL OTHER TAXES	In 100 + (sum Ins 102 to 104)	59,952,017		6,647,104
<b>INCOME TAXES</b>					
107	T=1 - (((1 - SIT) * (1 - FIT)) / (1 - SIT * FIT * p)) =	(Note M)	38.97%		
108	CIT=(T/1-T) * (1-(WCLTD/R)) =		44.00%		
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)		1.6387		
112	Amorized Investment Tax Credit	266.8.f (enter negative)	(4,640,304)		
113	Income Tax Calculation	(In 108 * In 116)	129,839,692	NA	16,767,868
114	ITC adjustment	(In 111 * In 112)	(7,603,852)	NP 0.123409	(938,386)
115	TOTAL INCOME TAXES	(sum Ins 113 to 114)	122,235,841		15,829,481
116	RETURN (Rate Base * Rate of Return)	(In 67 * In 140)	295,112,315	NA	38,111,645
117	REVENUE REQUIREMENT (sum Ins 90, 97, 105, 115, 116)		633,124,679		103,371,087

OKLAHOMA GAS AND ELECTRIC COMPANY

SUPPORTING CALCULATIONS

In No.	(1)	(2)	(3)	(4)	(5)	
	<b>TRANSMISSION PLANT INCLUDED IN SPP TARIFF</b>					
118	Total transmission plant	(In 31)			842,133,433	
119	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)			16,636,341	
120	Less Production Related Transmission Facilities	(Worksheet H) (Note O)			38,526,355	
121	Transmission plant included in SPP Tariff	(In 118 - In 119 - In 120)			<u>786,970,737</u>	
122	Percent of transmission plant in SPP Tariff	(In 121 / In 118)		TP=	0.93450	
	<b>WAGES &amp; SALARY ALLOCATOR (W/S)</b>					
124	Production	354.20.b	47,043,076	NA	-	
125	Transmission	354.21.b	6,795,243	TP 0.93450	6,350,131	
126	Distribution	354.23.b	28,928,773	NA	-	
127	Other (Excludes A&G)	354.24,25,26.b	22,112,037	NA	-	
128	Total	(sum Ins 124 to 127)	<u>104,879,129</u>		<u>6,350,131</u>	
129	Transmission related amount	(In 128 - Col. 5 / Col. 3)		W/S=	0.06055	
	<b>RETURN (R)</b>					
131	Preferred Dividends	(118.29.c) (positive number)	0		-	
132	<b>Development of Common Stock:</b>					
133	Long Term Debt	(Worksheet K) (Note Q)		42.15%	1,126,088,462	
134	Preferred Stock	(Worksheet K) (Note Q)		0.00%	-	
135	Common Stock	(Worksheet K) (Note Q)		57.85%	1,545,580,949	
136	Total	(sum Ins 133 to 135)			<u>2,671,669,411</u>	
			<u>\$</u>	<u>%</u>	<u>Cost (Note Q)</u>	<u>Weighted</u>
137	Long Term Debt		1,175,534,541	44.00%	0.0638	0.0281
138	Preferred Stock	112.3.c	-	0.00%	0.0000	0.0000
139	Common Stock		1,496,134,870	56.00%	0.1110	0.0622
140	Total (sum Ins 137 to 139)		<u>2,671,669,411</u>		R	<u>0.0902</u>



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 true-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected.
- D Reflects the transmission related portion of balances in Accounts 281, 282, 283, 190 and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note M. Transmission allocations shall be shown on Worksheet C, including amounts excluded through direct assignment to incentive plant, as shown on separate workpapers.
- E Reserved for future use.
- F Identified as being only transmission related or functionally booked to transmission.
- G Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 90. Prepayments are limited to electric related items.
- H Reserved for future use
- I Only include transmission costs paid to others by the TO for which the transmission customer under the tariff receives a benefit (such as the payment of Base Plan Charges allocated to the TO's zone and not otherwise recovered by SPP from customers). Charges related to Base Plan Upgrades under Attachment J, Future Roll-Ins under Attachment Z and replacement of Existing Facilities are to be included. Direct Assignment Facilities, Economic Upgrades, Requested Upgrades and generator related to Network Upgrades (as defined in Attachment J) are to be excluded.
- J General Plant and Administrative and General expenses will be functionalized based on the indicated allocator on each line.
- K Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet D how these expense items are allocated to transmission. FERC Assessment Fees and Annual Charges shall not be allocated to transmission. Account 930.1 shall include only safety-related advertising cost booked to the account.
- L Includes only FICA, unemployment, highway, property and other assessments charged in the relevant year. When calculating the Baseline ATRR, the "Relevant Year" is the year being true-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected. Gross receipts tax and taxes related to income are excluded.
- M The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 112) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.
- |                  |       |        |   |
|------------------|-------|--------|---|
| Inputs Required: | FIT = | 35.00% |   |
|                  | SIT=  | 6.11%  | (State Income Tax Rate or Composite SIT - Worksheet J)        |
|                  | p =   | 0.00%  | (percent of federal income tax deductible for state purposes) |
- N Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities or is otherwise not eligible to be recovered under this Tariff.
- O Removes the dollars of plant booked to transmission (e.g. step-up transformers) that are included in the development of OATT ancillary services rates and not already removed in Note N above.
- P Removes the dollars of expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.
- Q Long Term Debt cost rate calculated in Section V of Worksheet K. Preferred Stock cost rate = preferred dividends (In 131) / preferred outstanding (In 138). Common Stock cost rate (ROE) = 11.10%, the rate accepted by FERC in Docket No. ER08-281 It includes an additional 50 basis points for the TO remaining a member of the SPP RTO. This rate shall not change until a new rate is accepted by FERC in a subsequent filing under the FPA, including Sections 205 and 206. The percentage of equity used in determining the weighted cost of equity for OG&E for purposes of the Settlement Formula Rate shall not exceed 56% ("Equity Cap") as accepted by FERC in Docket No. ER09-281 regardless of OG&E's actual percentage of equity. To the extent OG&E's actual percentage of equity exceeds the Equity Cap, such amount in excess of the Equity Cap shall be treated as Long-Term Debt for purposes of the Settlement Formula Rate. The Equity Cap shall not change until a new Equity Cap is accepted by FERC in a subsequent filing under the FPA, including Sections 205 and 206. Include in the interest on Debt from Associated Companies only the interest on Long-Term Debt.
- R OG&E must make the appropriate filing at FERC before inputting or changing amounts on lines 60 & 94 (abandoned plant).
- S The Formula Rate will functionalize Material and Supplies for Construction on the basis of a single-year usage ratio in accordance with the most recent FERC Form 1, and will true-up these costs based on the true-up year's Form 1. M&S for Construction will utilize 13 month average balances as reflected in Worksheet K, Section II and exclude any M&S booked in Account 107.
- T PBOP base amount, initially set at \$12,400,000, shall not be changed absent a separate filing made with the FERC.
- U Transmission Service Study and Generation Interconnection Study costs shall be recorded in FERC Accounts 561.6 and 561.7, respectively. Costs of studies performed by SPP on behalf of OG&E, costs of studies performed by OG&E at SPP's request, reimbursement of study costs from SPP for studies performed by OG&E at SPP's request and studies for OG&E's retail load shall be recorded in FERC Accounts 561.6 & 561.7. FERC Accounts 561.6 and 561.7 are excluded from the Formula Rate.

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	0.119200
Net Plant	NP	0.123409
Trans. Plant in SPP	TP	0.934496
Wages & Salaries	W/S	0.060547
No Allocator	NA	



Worksheet A

Line No.	2008	(Note 1)	Allocated to Transmission
1	300.19.b	2008	\$129,054
2			
3			
4			

Net Account 454 - Credited as transmission pole rentals = \$129,054

Line No.	2008		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	2008	GP Allocator								
5	300.22.b		\$76,731,571							
6				\$38,257						
7				\$221,657						
8				\$80,450						
9				\$7,037				\$6,442		
10										
11				\$1,250						
12				\$3,758						
13				\$2,313						
14										
15										
16										
17										
18										
19										
20										
21										
22										
23										
24										
25										
26										
27										

Net Account 454 - Credited as Transmission Revenues [(A)-(B)+(C)-(D)-(E)-(F)+(G)] = (\$108,085)

Worksheet A

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

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

2008 (Notes 1 & 3) \$18,492,145

328-330.Total.n

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	\$5,554,384
32	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor	\$259,229
33	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff	
34	Wholesale Distribution charges	
35	TO's LSE Revenue from Ancillary Services Provided	\$394,105
36	Network Service Ancillary Revenues (Schedule 1) Associated With Load Included in the Divisor	
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)

\$7,206,715

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

[(328-330.Total.n) - ln 40]

\$11,285,430

IV. Revenue from Grandfathered Interzonal Transactions - Relevant Year =

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

2008 (Note 3)

42	Revenues from Grandfathered Interzonal Transactions	0
43		
44	Revenues received from SPP for PTP service	0
45		

Sum of Parts I, II & III

(Addendum 2-A, ln 14)

\$11,306,399

V. Notes

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

1. When calculating the Baseline ATRR, the "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. Section II, Other Electric Revenues, reflects revenues received from SPP for Directly Assigned Upgrades and Other Transmission Revenues to be credited to customers. of this Attachment H - Addendum 2-A.
3. Section III, Net Account 456.1 reflects SPP Point-to-Point revenues to be credited to customers.



Worksheet B

I. Transmission Network Load (MW)

Line No.	Month, Day and Year <sup>1</sup>	Hour Ending <sup>1</sup>	OG&E Peak Load	WFEC Peak Load	OMPA Peak Load	AECI/KAMO Peak Load				TO's Transmission Peak Load <sup>1</sup>
1	23-Jan-08	800	4,169	100	218	15				4,502
2	1-Feb-08	800	3,992	94	216	12				4,314
3	3-Mar-08	2000	3,806	90	214	11				4,122
4	21-Apr-08	1900	3,686	64	245	8				4,003
5	30-May-08	1700	4,734	89	336	10				5,169
6	26-Jun-08	1700	5,263	90	384	12				5,749
7	22-Jul-08	1700	5,801	99	431	15				6,346
8	4-Aug-08	1700	6,019	102	453	16				6,590
9	2-Sep-08	1600	4,760	78	361	9				5,208
10	1-Oct-08	1700	3,834	70	241	9				4,154
11	21-Nov-08	800	3,549	87	189	12				3,837
12	15-Dec-08	1900	4,412	105	267	15				4,799
13	Total		54,024	1,070	3,556	144				58,794
14	12-CP		4,502	89	296	12				4,900

II. Notes

1 These are the dates, hour ending and loads at the time of the TO's transmission peak, as reported in FERC Form 1, page 400. Peak Load for Point-to-Point services sold under the SPP Tariff are not reflected in the totals above. Revenues from Point-to-Point services are shared according to Attachment L of the SPP OATT and revenues received provide revenue credits to network customers.

2 "GFA PTP Scheduled Load" is the firm load in kW scheduled by Grandfathered Agreements' (GFA) customers taking firm point-to-point (PTP) service at the time of TO's monthly transmission peak load. Details are as follows:

Ln No.	Month, Day and Year	Hour ending							GFA PTP Scheduled Load
15	23-Jan-08	800							0
16	1-Feb-08	800							0
17	3-Mar-08	2000							0
18	21-Apr-08	1900							0
19	30-May-08	1700							0
20	26-Jun-08	1700							0
21	22-Jul-08	1700							0
22	4-Aug-08	1700							0
23	2-Sep-08	1600							0
24	1-Oct-08	1700							0
25	21-Nov-08	800							0
26	15-Dec-08	1900							0

3 "GFA PTP Contract Demand" is the contract demand in kW for GFA customers taking firm PTP service at the time of TO's monthly peak load. Details are as follows:

Ln No.	Month, Day and Year	Hour ending							GFA PTP Contract Demand
27	23-Jan-08	800							0
28	1-Feb-08	800							0
29	3-Mar-08	2000							0
30	21-Apr-08	1900							0
31	30-May-08	1700							0
32	26-Jun-08	1700							0
33	22-Jul-08	1700							0
34	4-Aug-08	1700							0
35	2-Sep-08	1600							0
36	1-Oct-08	1700							0
37	21-Nov-08	800							0
38	15-Dec-08	1900							0







OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

III. Account 283 - ADIT - Other (A)

Line No.	Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) Relevant Year = 100% Non-Transmission Related	(D) 2008 100% Related to facilities excluded in Worksheet H	(E) (Note 2) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Release (E)+(F)+(G)	(I) Description / Justification
----------	----------------	---	---	---	--	-------------------------	-------------------------	--	------------------------------------

57	Accumulated Deferred Income Tax:								
58	Prepaid Expenses	(2,125,609)	-	-	-	(1,062,804)	(1,062,804)		Book accrual vs. actual payments for tax.
59	Pension Plans	(70,126,039)	(70,126,039)	-	-	-	-		ADIT related to Pre-paid Pension Expense.
60	Bond Redemption - Unamortized Call Premium Costs	(5,965,510)	(1,740,526)	-	-	(5,965,510)	-		Expenses amortized for books; deducted for tax prior years when incurred/paid.
61	Regulatory Assets - Power Plant - McClain Expenses	(1,740,526)	(4,237,171)	-	-	-	-		Costs deducted for tax purposes, recorded as Regulatory Assets for book.
62	Regulatory Assets - Power Plant - Red Rock Abandonment	(4,237,171)	-	-	-	-	-		Costs deducted for tax purposes, recorded as Regulatory Assets for book.
63	Regulatory Assets - Excess 2007 Storm Costs Deferred	(12,988,034)	-	-	-	(12,988,034)	-		Costs deducted for tax purposes, recorded as Regulatory Assets for book.
64	Other - Expert Witness, Consulting Costs	(97,793)	(97,793)	-	-	-	-		Costs deducted for tax purposes, recorded as Regulatory Assets for book.
65	LIFO Inventory Adjustments - Fuels Stock	(1,148,864)	(1,148,864)	-	-	-	-		Full Adj charged to 2008 Book Income vs Taxable Income over 4 yrs per Sec 481.
66									
67									
68									
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100									
101									
102									
103									
104									
105									
106									
107									
108									
109	Subtotal - Form 1, p277.9.k	(98,329,544)	(77,350,392)	-	-	(19,916,348)	(1,062,804)		
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)	(98,329,544)	(77,350,392)	-	-	(19,916,348)	(1,062,804)		
113	Transmission Allocator [ GP or WIS ]		0.0000%	0.0000%	100.0000%	11,920.05	5,054.7%		
114	Total (In 112 * In 113)		0	0	0	(2,374,021)	(94,350)		(2,438,371)



Worksheet C

IV. Account 190 - ADIT

(Note 2)

Relevant Year =

2008

Line No.	(A) Identification	(B) Relevant Year Average of EOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
115	Accrued Vacation	4,094,395	-	-	-	-	4,094,395	Book accrual vs. actual payments for tax.	
116	Derivative Instruments	201,697	-	-	-	-	-	- Tax deduction for Mark-to-Market discount permitted by Section 465.	
117	Bad Debts	1,260,550	-	-	-	-	-	- Book accrual vs. actual payments for tax.	
118	Accrued Interest	1,210,271	-	-	-	-	-	- Book accrual vs. actual payments for tax.	
119	Accrued Liability-Public Liability	929,083	-	-	1,210,271	-	1,210,271	Book accrual vs. actual payments for tax. Split 50% labor, 50% plant	
120	Accrued Liability-Employee Related	929,083	-	-	464,542	-	464,542	Book accrual vs. actual payments for tax.	
121	Regulatory Liabilities- Deferred Gains - Property Sales	228,146	-	-	-	-	-	- Taxable gains recorded as Regulatory Liabilities for book.	
122	Rate Refund Accrual	58,142	-	-	-	-	-	- Deferred revenue accrual per books vs. actual revenue for tax purposes.	
123	Income Taxes Recoverable, net (Pents & Medicare Part D)	5,678,585	-	-	-	-	5,678,585	Anticipated Medicare subsidy.	
124	Post-Retirement Benefits	21,939,818	-	-	-	-	21,939,818	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	7,620,308	-	-	-	-	-	- ADIT for Unamortized ITC balance. ITC utilized for tax purposes in prior years.	
127	Tax Credit Carryover	12,703,002	-	-	-	-	-	- ADIT for Tax Credit Carryover	
128	Net Operating Loss	-	-	-	-	-	-	- ADIT for Net Operating Loss carryover	
129	Medicare Part D Subsidy	13,597,663	-	-	-	-	13,597,663	ADIT for Non-taxable government subsidy (IRC Section 139A) FAS 158	
130	Other - Investments in Partnerships	51,697	-	-	-	-	-	- ADIT for Book vs. Tax Partnership Income and Expense differences.	
131	Kaw Water Storage Agreement Liability	1,468,063	-	-	-	-	-	- ADIT for Book vs. Tax Differences due to differences in Implied Interest Rates	
132	Charitable Contributions Carryover	298,251	-	-	-	-	-	- 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	71,801,964	23,889,845	-	1,674,812	46,237,306	-	-	
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)	71,801,964	23,889,845	-	1,674,812	46,237,306	-	-	
155	Transmission Allocator [ GP or W/S ]	-	0.00000%	100.00000%	11.92000%	6.0547%	-	-	
156	Total (In 154 * In 155)	0	0	0	199,637	2,799,536	2,999,173	-	

Worksheet C

V. Account 255 - Accumulated Deferred Investment Tax Credits

(Note 2)

Relevant Year = 2008

Line No.	(A) Identification	(B) Relevant Year Average of EOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)
157	Accumulated Deferred Investment Tax Credits	(19,649,972)	(19,649,972)	-	-	-	-	-
158		-	-	-	-	-	-	-
159		-	-	-	-	-	-	-
160		-	-	-	-	-	-	-
161		-	-	-	-	-	-	-
162		-	-	-	-	-	-	-
163		-	-	-	-	-	-	-
164		-	-	-	-	-	-	-
165		-	-	-	-	-	-	-
166		-	-	-	-	-	-	-
167		-	-	-	-	-	-	-
168		-	-	-	-	-	-	-
169		-	-	-	-	-	-	-
170		-	-	-	-	-	-	-
171		-	-	-	-	-	-	-
172		-	-	-	-	-	-	-
173		-	-	-	-	-	-	-
174		-	-	-	-	-	-	-
175	Subtotal - Form 1, p257.3.h	(19,649,972)	(19,649,972)	-	-	-	-	-
176	Less FASB 109 Above If not separately removed	-	-	-	-	-	-	-
177	Less FASB 106 Above If not separately removed	-	-	-	-	-	-	-
178	Less Post 1971 ITC Property Under FZ Option	(19,649,972)	(19,649,972)	-	-	-	-	-
179	Total (In 176 - In 177 - In 178 - In 179)	-	-	-	-	-	-	-
180	Transmission Allocator [ GP or W/S ]	0.0000%	0.0000%	0.0000%	100.0000%	11.9200%	9.0547%	0
181	Total (In 180 * In 181)	0	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 trueed-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 = 2008

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

--	--	--

Total Transmission Lease Payments

IV. Account 930.2 - Misc. General Expenses

Relevant Year = 2008

Item No.	Description	Date Sources	TO Total	Explanation
1	Miscellaneous General Expenses	323.192.b	36,921,841	
2	Less: Industry Association Dues	335.1.b	632,373	
3	Plus: EEI Dues		485,696	
4	Plus: SPP Dues		6,000	
5	Adjusted Miscellaneous General Expenses	(In 1-In 2+In 3+In 4)	36,781,164	

NOTE:

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 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 2008
1	Other Expenses:		
2	Direct Assignment Charge		(\$280,241)
3	Sponsored (Requested or Economic) Upgrades Charge		
4	Firm and Non-Firm Point-To-Point Charges		
5	Base Plan Charges		134,950
6	Schedule 9 Charges		
7	SPP Schedule 1-A		
8	SPP Annual Assessment		
9	NERC Assessment		
10	Ancillary Services Expenses		
11	Other		
12	Other		
13	Other		
14	Total	(Sum of Ins 2 through 13 )	\$ (145,291)

**Notes:**

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

Worksheet F

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

<b>A. Determine "R" with hypothetical 100 basis point increase in ROE.</b>				
Line No.				
1	ROE w/o incentives (Addendum 2-A, In 139)			11.10%
2	ROE with additional 100 basis point incentive			12.10%
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Addendum 2-A, Ins 137 through 139)			
4		<u>%</u>	<u>Cost</u>	<u>Weighted cost</u>
5	Long Term Debt	44.00%	0.0638	0.0281
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	56.00%	0.1210	0.0678
			R =	0.0958

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

8	Rate Base (Addendum 2-A, In 67)	422,378,074
9	R (from A. above)	0.0958
10	Return (Rate Base x R)	40,476,962

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

11	Return (from B. above)	40,476,962
12	CIT (Addendum 2-A, In 108)	44.00%
13	Income Tax Calculation (Return x CIT)	17,808,529
14	ITC Adjustment (Addendum 2-A, In 114)	(938,386)
15	Income Taxes	16,870,143

**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)	92,064,688
17	Return (Addendum 2-A, In 116)	38,111,645
18	Income Taxes (Addendum 2-A, In 115)	15,829,481
19	Net Revenue Requirement, Less Return and Taxes	38,123,562

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

20	Net Revenue Requirement, Less Return and Taxes	38,123,562
21	Return (from I.B. above)	40,476,962
22	Income Taxes (from I.C. above)	16,870,143
23	Net Revenue Requirement, with 100 Basis Point ROE increase	95,470,667
24	Transmission Plant Depreciation Expense (Addendum 2-A, Ins 92)	18,783,017
25	Net Rev. Req, w/100 Basis Point ROE increase, less Depreciation	76,687,650

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

26	Net Transmission Plant (Addendum 2-A, Ins 46)	475,427,301
27	Net Revenue Requirement, with 100 Basis Point ROE increase	95,470,667
28	NPCC with 100 Basis Point increase in ROE	20.08%
29		
30	Net Rev. Req, w/100 Basis Point ROE increase, less Dep.	76,687,650
31	NPCC with 100 Basis Point ROE increase, less Depreciation	16.13% (use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	15.41% (Addendum 2-A, In 26)
33	NPCC w/o Return, income taxes and Depreciation	4.07% (use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	0.72%

**III. Calculation of Composite Depreciation Rate.**

35	Transmission Plant @ Beginning of Period (p.206, In 58, col. b)	723,159,334
36	Transmission Plant @ End of Period (p.207, In 58, col. g)	789,771,070
37		1,512,930,404
38	Average Balance of Transmission Investment	756,465,202
39	Annual Depreciation (p.336, In 7, col. f)	20,099,612
40	Composite Depreciation Rate	2.65%
41	Depreciable Life for Composite Depreciation Rate	37.64
42	Depreciable Life Rounded to Nearest Whole Year	38

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.

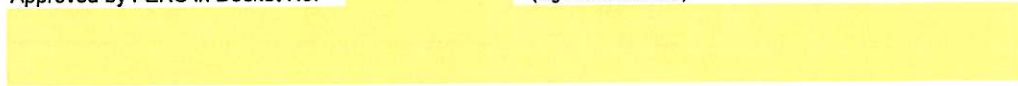
SUMMARY OF ADDITIONAL REVENUE REQUIREMENT FOR FACILITIES RECEIVING INCENTIVES					
Line No.	Proj. No.	Project Description Summary	In-Service	Investment	Additional Rev. Requirement
43	1				\$ -
44	2				
45	3				
46	4				
47	5				
48	6				
49	7				
50	8				
51	9				
52	10				
53	11				
54	12				
55	13				
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	2010
Service Year (yyyy)	2008	ROE increase accepted by FERC (Basis Points)	50
Service Month (1-12)	6	NPCC w/o incentives, less depreciation	15.41%
Useful Life	38	NPCC w/incentives approved for these facilities, less dep.	15.77%
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 2008	-	-	-	\$ -	-
70	w/incentives 2008	-	-	-	\$ -	-
71	w/o incentives 2009	-	-	-	\$ -	-
72	w/incentives 2009	-	-	-	\$ -	-
73	w/o incentives 2010	-	-	-	\$ -	-
74	w/incentives 2010	-	-	-	\$ -	-
75	w/o incentives 2011	-	-	-	\$ -	-
76	w/incentives 2011	-	-	-	\$ -	-
77	w/o incentives 2012	-	-	-	\$ -	-
78	w/incentives 2012	-	-	-	\$ -	-
79	w/o incentives 2013	-	-	-	\$ -	-
80	w/incentives 2013	-	-	-	\$ -	-
81	w/o incentives 2014	-	-	-	\$ -	-
82	w/incentives 2014	-	-	-	\$ -	-
83	w/o incentives 2015	-	-	-	\$ -	-
84	w/incentives 2015	-	-	-	\$ -	-
85	w/o incentives 2016	-	-	-	\$ -	-
86	w/incentives 2016	-	-	-	\$ -	-
87	w/o incentives 2017	-	-	-	\$ -	-
88	w/incentives 2017	-	-	-	\$ -	-
89	w/o incentives 2018	-	-	-	\$ -	-
90	w/incentives 2018	-	-	-	\$ -	-
91	w/o incentives 2019	-	-	-	\$ -	-
92	w/incentives 2019	-	-	-	\$ -	-
93	w/o incentives 2020	-	-	-	\$ -	-
94	w/incentives 2020	-	-	-	\$ -	-
95	w/o incentives 2021	-	-	-	\$ -	-
96	w/incentives 2021	-	-	-	\$ -	-
97	w/o incentives 2022	-	-	-	\$ -	-
98	w/incentives 2022	-	-	-	\$ -	-
99	w/o incentives 2023	-	-	-	\$ -	-
100	w/incentives 2023	-	-	-	\$ -	-
101	w/o incentives 2024	-	-	-	\$ -	-
102	w/incentives 2024	-	-	-	\$ -	-
103	w/o incentives 2025	-	-	-	\$ -	-
104	w/incentives 2025	-	-	-	\$ -	-
105	w/o incentives 2026	-	-	-	\$ -	-
106	w/incentives 2026	-	-	-	\$ -	-
107	w/o incentives 2027	-	-	-	\$ -	-
108	w/incentives 2027	-	-	-	\$ -	-
109	w/o incentives 2028	-	-	-	\$ -	-
110	w/incentives 2028	-	-	-	\$ -	-
111	w/o incentives 2029	-	-	-	\$ -	-
112	w/incentives 2029	-	-	-	\$ -	-
113	w/o incentives 2030	-	-	-	\$ -	-
114	w/incentives 2030	-	-	-	\$ -	-
115	w/o incentives 2031	-	-	-	\$ -	-
116	w/incentives 2031	-	-	-	\$ -	-
117	w/o incentives 2032	-	-	-	\$ -	-
118	w/incentives 2032	-	-	-	\$ -	-
119	w/o incentives 2033	-	-	-	\$ -	-
120	w/incentives 2033	-	-	-	\$ -	-
121	w/o incentives 2034	-	-	-	\$ -	-
122	w/incentives 2034	-	-	-	\$ -	-
123	w/o incentives 2035	-	-	-	\$ -	-
124	w/incentives 2035	-	-	-	\$ -	-
125	w/o incentives 2036	-	-	-	\$ -	-
126	w/incentives 2036	-	-	-	\$ -	-
127	w/o incentives 2037	-	-	-	\$ -	-
128	w/incentives 2037	-	-	-	\$ -	-
129	w/o incentives 2038	-	-	-	\$ -	-
130	w/incentives 2038	-	-	-	\$ -	-
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	ATTR
1	Reno-Sunny Lane 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 67,511	\$ 11,087
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	\$ 2,765,703	\$ 454,209
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 107,896	\$ 17,720
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation	6/1/2006	\$ 31,518	\$ 5,176
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	\$ 3,897,313	\$ 647,957
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	\$ 9,320,377	\$ 1,549,581
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	\$ 3,790,016	\$ 642,929
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	\$ 85,105	\$ 14,322
9	Ft. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipment	12/1/2008	\$ 136,512	\$ 23,804
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	6/1/2008	\$ 23,213	\$ 4,001
11	Bodle Substation - Install 138kV breaker, associated line relaying & communications	6/1/2010	\$ 726,650	\$ 74,774
12				
13				
14				
15				
16				
17				
18				
19				
20				
BASE PLAN UPGRADE TOTALS			\$ 20,951,814	\$ 3,445,561

B. TRANSMISSION SERVICE UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATTR
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	ATTR
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	ATTR
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) \$ 3,445,561

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						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1	Investment \$ 67,511		Current Year		2010	
2	Service Year (yyyy) 2006		NPCC w/o incentives, less depreciation		15.41%	
3	Service Month (1-12) 6					
4	Useful Life 38		Annual Depreciation Expense (Investment / Useful Life)	\$ 1,777		
5	CIAC (Yes or No) No					
6						
7						
8	2006	\$ 67,511	\$ 888	\$ 66,623	\$ 7,038	\$ 7,038
9	2007	\$ 66,623	\$ 1,777	\$ 64,846	\$ 12,060	\$ 12,060
10	2008	\$ 64,846	\$ 1,777	\$ 63,070	\$ 11,782	\$ 11,782
11	2009	\$ 63,070	\$ 1,777	\$ 61,293	\$ 11,361	\$ 11,361
12	2010	\$ 61,293	\$ 1,777	\$ 59,516	\$ 11,087	\$ 11,087
13	2011	\$ -	\$ -	\$ -	\$ -	\$ -
14	2012	\$ -	\$ -	\$ -	\$ -	\$ -
15	2013	\$ -	\$ -	\$ -	\$ -	\$ -
16	2014	\$ -	\$ -	\$ -	\$ -	\$ -
17	2015	\$ -	\$ -	\$ -	\$ -	\$ -
18	2016	\$ -	\$ -	\$ -	\$ -	\$ -
19	2017	\$ -	\$ -	\$ -	\$ -	\$ -
20	2018	\$ -	\$ -	\$ -	\$ -	\$ -
21	2019	\$ -	\$ -	\$ -	\$ -	\$ -
22	2020	\$ -	\$ -	\$ -	\$ -	\$ -
23	2021	\$ -	\$ -	\$ -	\$ -	\$ -
24	2022	\$ -	\$ -	\$ -	\$ -	\$ -
25	2023	\$ -	\$ -	\$ -	\$ -	\$ -
26	2024	\$ -	\$ -	\$ -	\$ -	\$ -
27	2025	\$ -	\$ -	\$ -	\$ -	\$ -
28	2026	\$ -	\$ -	\$ -	\$ -	\$ -
29	2027	\$ -	\$ -	\$ -	\$ -	\$ -
30	2028	\$ -	\$ -	\$ -	\$ -	\$ -
31	2029	\$ -	\$ -	\$ -	\$ -	\$ -
32	2030	\$ -	\$ -	\$ -	\$ -	\$ -
33	2031	\$ -	\$ -	\$ -	\$ -	\$ -
34	2032	\$ -	\$ -	\$ -	\$ -	\$ -
35	2033	\$ -	\$ -	\$ -	\$ -	\$ -
36	2034	\$ -	\$ -	\$ -	\$ -	\$ -
37	2035	\$ -	\$ -	\$ -	\$ -	\$ -
38	2036	\$ -	\$ -	\$ -	\$ -	\$ -
39	2037	\$ -	\$ -	\$ -	\$ -	\$ -
40	2038	\$ -	\$ -	\$ -	\$ -	\$ -
41	2039	\$ -	\$ -	\$ -	\$ -	\$ -
42	2040	\$ -	\$ -	\$ -	\$ -	\$ -
43	2041	\$ -	\$ -	\$ -	\$ -	\$ -
44	2042	\$ -	\$ -	\$ -	\$ -	\$ -
45	2043	\$ -	\$ -	\$ -	\$ -	\$ -
46	2044	\$ -	\$ -	\$ -	\$ -	\$ -
47	2045	\$ -	\$ -	\$ -	\$ -	\$ -
48	2046	\$ -	\$ -	\$ -	\$ -	\$ -
49	2047	\$ -	\$ -	\$ -	\$ -	\$ -
50	2048	\$ -	\$ -	\$ -	\$ -	\$ -
51	2049	\$ -	\$ -	\$ -	\$ -	\$ -
52	2050	\$ -	\$ -	\$ -	\$ -	\$ -
53						
54	Project Totals			\$ 53,329	\$ 53,329	\$ 53,329

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						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
55	Investment	\$ 2,765,703	Current Year		2010	
56	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		15.41%	
57	Service Month (1-12)	6				
58	Useful Life	38	Annual Depreciation Expense (Investment / Useful Life)	\$ 72,782		
59	CIAC (Yes or No)	No				
60						
61						
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	\$ 72,782	\$ 2,510,967	\$ 465,428	\$ 465,428
66	2010	\$ 2,510,967	\$ 72,782	\$ 2,438,186	\$ 454,209	\$ 454,209
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			\$ 2,184,710	\$ 2,184,710	

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			2010
110	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.41%
111	Service Month (1-12)	6				
112	Useful Life	38	Annual Depreciation Expense (Investment / Useful Life)		\$ 2,839	
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	\$ 2,839	\$ 97,959	\$ 18,157	\$ 18,157
120	2010	\$ 97,959	\$ 2,839	\$ 95,119	\$ 17,720	\$ 17,720
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						
162	Project Totals			\$ 85,231	\$ 85,231	\$ 85,231



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						
163	Investment	\$ 31,518	Current Year				2010
164	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation				15.41%
165	Service Month (1-12)	6					
166	Useful Life	38	Annual Depreciation Expense (Investment / Useful Life)			\$ 829	
167	CIAC (Yes or No)	No					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
169	2006	\$ 31,518	\$ 415	\$ 31,103	\$ 3,286	\$ 3,286	
170	2007	\$ 31,103	\$ 829	\$ 30,274	\$ 5,630	\$ 5,630	
171	2008	\$ 30,274	\$ 829	\$ 29,444	\$ 5,501	\$ 5,501	
172	2009	\$ 29,444	\$ 829	\$ 28,615	\$ 5,304	\$ 5,304	
173	2010	\$ 28,615	\$ 829	\$ 27,786	\$ 5,176	\$ 5,176	
174	2011	\$ -	\$ -	\$ -	\$ -	\$ -	
175	2012	\$ -	\$ -	\$ -	\$ -	\$ -	
176	2013	\$ -	\$ -	\$ -	\$ -	\$ -	
177	2014	\$ -	\$ -	\$ -	\$ -	\$ -	
178	2015	\$ -	\$ -	\$ -	\$ -	\$ -	
179	2016	\$ -	\$ -	\$ -	\$ -	\$ -	
180	2017	\$ -	\$ -	\$ -	\$ -	\$ -	
181	2018	\$ -	\$ -	\$ -	\$ -	\$ -	
182	2019	\$ -	\$ -	\$ -	\$ -	\$ -	
183	2020	\$ -	\$ -	\$ -	\$ -	\$ -	
184	2021	\$ -	\$ -	\$ -	\$ -	\$ -	
185	2022	\$ -	\$ -	\$ -	\$ -	\$ -	
186	2023	\$ -	\$ -	\$ -	\$ -	\$ -	
187	2024	\$ -	\$ -	\$ -	\$ -	\$ -	
188	2025	\$ -	\$ -	\$ -	\$ -	\$ -	
189	2026	\$ -	\$ -	\$ -	\$ -	\$ -	
190	2027	\$ -	\$ -	\$ -	\$ -	\$ -	
191	2028	\$ -	\$ -	\$ -	\$ -	\$ -	
192	2029	\$ -	\$ -	\$ -	\$ -	\$ -	
193	2030	\$ -	\$ -	\$ -	\$ -	\$ -	
194	2031	\$ -	\$ -	\$ -	\$ -	\$ -	
195	2032	\$ -	\$ -	\$ -	\$ -	\$ -	
196	2033	\$ -	\$ -	\$ -	\$ -	\$ -	
197	2034	\$ -	\$ -	\$ -	\$ -	\$ -	
198	2035	\$ -	\$ -	\$ -	\$ -	\$ -	
199	2036	\$ -	\$ -	\$ -	\$ -	\$ -	
200	2037	\$ -	\$ -	\$ -	\$ -	\$ -	
201	2038	\$ -	\$ -	\$ -	\$ -	\$ -	
202	2039	\$ -	\$ -	\$ -	\$ -	\$ -	
203	2040	\$ -	\$ -	\$ -	\$ -	\$ -	
204	2041	\$ -	\$ -	\$ -	\$ -	\$ -	
205	2042	\$ -	\$ -	\$ -	\$ -	\$ -	
206	2043	\$ -	\$ -	\$ -	\$ -	\$ -	
207	2044	\$ -	\$ -	\$ -	\$ -	\$ -	
208	2045	\$ -	\$ -	\$ -	\$ -	\$ -	
209	2046	\$ -	\$ -	\$ -	\$ -	\$ -	
210	2047	\$ -	\$ -	\$ -	\$ -	\$ -	
211	2048	\$ -	\$ -	\$ -	\$ -	\$ -	
212	2049	\$ -	\$ -	\$ -	\$ -	\$ -	
213	2050	\$ -	\$ -	\$ -	\$ -	\$ -	
214							
215							
216	Project Totals				\$ 24,897	\$ 24,897	

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			2010
218	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.41%
219	Service Month (1-12)	12				
220	Useful Life	38	Annual Depreciation Expense (Investment / Useful Life)		\$	102,561
221	CIAC (Yes or No)	No				
222	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
224	2006	\$ 3,897,313	\$ -	\$ 3,897,313	\$ 50,809	\$ 50,809
225	2007	\$ 3,897,313	\$ 102,561	\$ 3,794,752	\$ 704,251	\$ 704,251
226	2008	\$ 3,794,752	\$ 102,561	\$ 3,692,191	\$ 688,206	\$ 688,206
227	2009	\$ 3,692,191	\$ 102,561	\$ 3,589,631	\$ 663,766	\$ 663,766
228	2010	\$ 3,589,631	\$ 102,561	\$ 3,487,070	\$ 647,957	\$ 647,957
229	2011	\$ -	\$ -	\$ -	\$ -	\$ -
230	2012	\$ -	\$ -	\$ -	\$ -	\$ -
231	2013	\$ -	\$ -	\$ -	\$ -	\$ -
232	2014	\$ -	\$ -	\$ -	\$ -	\$ -
233	2015	\$ -	\$ -	\$ -	\$ -	\$ -
234	2016	\$ -	\$ -	\$ -	\$ -	\$ -
235	2017	\$ -	\$ -	\$ -	\$ -	\$ -
236	2018	\$ -	\$ -	\$ -	\$ -	\$ -
237	2019	\$ -	\$ -	\$ -	\$ -	\$ -
238	2020	\$ -	\$ -	\$ -	\$ -	\$ -
239	2021	\$ -	\$ -	\$ -	\$ -	\$ -
240	2022	\$ -	\$ -	\$ -	\$ -	\$ -
241	2023	\$ -	\$ -	\$ -	\$ -	\$ -
242	2024	\$ -	\$ -	\$ -	\$ -	\$ -
243	2025	\$ -	\$ -	\$ -	\$ -	\$ -
244	2026	\$ -	\$ -	\$ -	\$ -	\$ -
245	2027	\$ -	\$ -	\$ -	\$ -	\$ -
246	2028	\$ -	\$ -	\$ -	\$ -	\$ -
247	2029	\$ -	\$ -	\$ -	\$ -	\$ -
248	2030	\$ -	\$ -	\$ -	\$ -	\$ -
249	2031	\$ -	\$ -	\$ -	\$ -	\$ -
250	2032	\$ -	\$ -	\$ -	\$ -	\$ -
251	2033	\$ -	\$ -	\$ -	\$ -	\$ -
252	2034	\$ -	\$ -	\$ -	\$ -	\$ -
253	2035	\$ -	\$ -	\$ -	\$ -	\$ -
254	2036	\$ -	\$ -	\$ -	\$ -	\$ -
255	2037	\$ -	\$ -	\$ -	\$ -	\$ -
256	2038	\$ -	\$ -	\$ -	\$ -	\$ -
257	2039	\$ -	\$ -	\$ -	\$ -	\$ -
258	2040	\$ -	\$ -	\$ -	\$ -	\$ -
259	2041	\$ -	\$ -	\$ -	\$ -	\$ -
260	2042	\$ -	\$ -	\$ -	\$ -	\$ -
261	2043	\$ -	\$ -	\$ -	\$ -	\$ -
262	2044	\$ -	\$ -	\$ -	\$ -	\$ -
263	2045	\$ -	\$ -	\$ -	\$ -	\$ -
264	2046	\$ -	\$ -	\$ -	\$ -	\$ -
265	2047	\$ -	\$ -	\$ -	\$ -	\$ -
266	2048	\$ -	\$ -	\$ -	\$ -	\$ -
267	2049	\$ -	\$ -	\$ -	\$ -	\$ -
268	2050	\$ -	\$ -	\$ -	\$ -	\$ -
269						
270	Project Totals				\$ 2,754,988	\$ 2,754,988

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		2010
272	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		15.41%
273	Service Month (1-12)	12			
274	Useful Life	38	Annual Depreciation Expense (Investment / Useful Life)	\$	245,273
275	CIAC (Yes or No)	No			
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
278	2006	\$ 9,320,377	\$ -	\$ 9,320,377	\$ 121,510
279	2007	\$ 9,320,377	\$ 245,273	\$ 9,075,104	\$ 1,684,207
280	2008	\$ 9,075,104	\$ 245,273	\$ 8,829,831	\$ 1,645,835
281	2009	\$ 8,829,831	\$ 245,273	\$ 8,584,558	\$ 1,587,387
282	2010	\$ 8,584,558	\$ 245,273	\$ 8,339,285	\$ 1,549,581
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	Project Totals			\$ 6,588,521	\$ 6,588,521

\$



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			2010
326	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			15.41%
327	Service Month (1-12)	10				
328	Useful Life	38	Annual Depreciation Expense (Investment / Useful Life)	\$	99,737	
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	\$ 99,737	\$ 3,573,919	\$ 658,303	\$ 658,303
335	2010	\$ 3,573,919	\$ 99,737	\$ 3,474,181	\$ 642,929	\$ 642,929
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			\$	2,148,998	\$ 2,148,998



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						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
379	\$ 85,105					2010
380	Service Year (yyyy) 2007	Current Year				15.41%
381	Service Month (1-12) 6	NPCC w/o incentives, less depreciation				
382	Useful Life 38	Annual Depreciation Expense (Investment / Useful Life)		\$ 2,240		
383	CIAC (Yes or No) No					
386	2007	\$ 1,120	\$ 83,985	\$ 8,872	\$ 8,872	
387	2008	\$ 2,240	\$ 81,746	\$ 15,203	\$ 15,203	
388	2009	\$ 2,240	\$ 79,506	\$ 14,667	\$ 14,667	
389	2010	\$ 2,240	\$ 77,266	\$ 14,322	\$ 14,322	
390	2011	\$ -	\$ -	\$ -	\$ -	
391	2012	\$ -	\$ -	\$ -	\$ -	
392	2013	\$ -	\$ -	\$ -	\$ -	
393	2014	\$ -	\$ -	\$ -	\$ -	
394	2015	\$ -	\$ -	\$ -	\$ -	
395	2016	\$ -	\$ -	\$ -	\$ -	
396	2017	\$ -	\$ -	\$ -	\$ -	
397	2018	\$ -	\$ -	\$ -	\$ -	
398	2019	\$ -	\$ -	\$ -	\$ -	
399	2020	\$ -	\$ -	\$ -	\$ -	
400	2021	\$ -	\$ -	\$ -	\$ -	
401	2022	\$ -	\$ -	\$ -	\$ -	
402	2023	\$ -	\$ -	\$ -	\$ -	
403	2024	\$ -	\$ -	\$ -	\$ -	
404	2025	\$ -	\$ -	\$ -	\$ -	
405	2026	\$ -	\$ -	\$ -	\$ -	
406	2027	\$ -	\$ -	\$ -	\$ -	
407	2028	\$ -	\$ -	\$ -	\$ -	
408	2029	\$ -	\$ -	\$ -	\$ -	
409	2030	\$ -	\$ -	\$ -	\$ -	
410	2031	\$ -	\$ -	\$ -	\$ -	
411	2032	\$ -	\$ -	\$ -	\$ -	
412	2033	\$ -	\$ -	\$ -	\$ -	
413	2034	\$ -	\$ -	\$ -	\$ -	
414	2035	\$ -	\$ -	\$ -	\$ -	
415	2036	\$ -	\$ -	\$ -	\$ -	
416	2037	\$ -	\$ -	\$ -	\$ -	
417	2038	\$ -	\$ -	\$ -	\$ -	
418	2039	\$ -	\$ -	\$ -	\$ -	
419	2040	\$ -	\$ -	\$ -	\$ -	
420	2041	\$ -	\$ -	\$ -	\$ -	
421	2042	\$ -	\$ -	\$ -	\$ -	
422	2043	\$ -	\$ -	\$ -	\$ -	
423	2044	\$ -	\$ -	\$ -	\$ -	
424	2045	\$ -	\$ -	\$ -	\$ -	
425	2046	\$ -	\$ -	\$ -	\$ -	
426	2047	\$ -	\$ -	\$ -	\$ -	
427	2048	\$ -	\$ -	\$ -	\$ -	
428	2049	\$ -	\$ -	\$ -	\$ -	
429	2050	\$ -	\$ -	\$ -	\$ -	
430	2051	\$ -	\$ -	\$ -	\$ -	
431						
432	Project Totals		\$ 53,064	\$ 53,064	\$ 53,064	

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

Line No.	Details					
433	Investment	\$ 136,512	Current Year			2010
434	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			15.41%
435	Service Month (1-12)	12				
436	Useful Life	38	Annual Depreciation Expense (Investment / Useful Life)		\$	3,592
437	CIAC (Yes or No)	No				
438						
439						
440	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	\$ 3,592	\$ 132,920	\$ 24,357	\$ 24,357
442	2010	\$ 132,920	\$ 3,592	\$ 129,327	\$ 23,804	\$ 23,804
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			\$	49,941	\$ 49,941

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					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
487	Investment	\$ 23,213				
488	Service Year (yyyy)	2008	Current Year			2010
489	Service Month (1-12)	6	NPCC w/o incentives, less depreciation			15.41%
490	Useful Life	38	Annual Depreciation Expense (Investment / Useful Life)		\$ 611	
491	CIAC (Yes or No)	No				
492						
493						
494	2008	\$ 23,213	\$ 305	\$ 22,908	\$ 2,420	\$ 2,420
495	2009	\$ 22,908	\$ 611	\$ 22,297	\$ 4,095	\$ 4,095
496	2010	\$ 22,297	\$ 611	\$ 21,686	\$ 4,001	\$ 4,001
497	2011	\$ -	\$ -	\$ -	\$ -	\$ -
498	2012	\$ -	\$ -	\$ -	\$ -	\$ -
499	2013	\$ -	\$ -	\$ -	\$ -	\$ -
500	2014	\$ -	\$ -	\$ -	\$ -	\$ -
501	2015	\$ -	\$ -	\$ -	\$ -	\$ -
502	2016	\$ -	\$ -	\$ -	\$ -	\$ -
503	2017	\$ -	\$ -	\$ -	\$ -	\$ -
504	2018	\$ -	\$ -	\$ -	\$ -	\$ -
505	2019	\$ -	\$ -	\$ -	\$ -	\$ -
506	2020	\$ -	\$ -	\$ -	\$ -	\$ -
507	2021	\$ -	\$ -	\$ -	\$ -	\$ -
508	2022	\$ -	\$ -	\$ -	\$ -	\$ -
509	2023	\$ -	\$ -	\$ -	\$ -	\$ -
510	2024	\$ -	\$ -	\$ -	\$ -	\$ -
511	2025	\$ -	\$ -	\$ -	\$ -	\$ -
512	2026	\$ -	\$ -	\$ -	\$ -	\$ -
513	2027	\$ -	\$ -	\$ -	\$ -	\$ -
514	2028	\$ -	\$ -	\$ -	\$ -	\$ -
515	2029	\$ -	\$ -	\$ -	\$ -	\$ -
516	2030	\$ -	\$ -	\$ -	\$ -	\$ -
517	2031	\$ -	\$ -	\$ -	\$ -	\$ -
518	2032	\$ -	\$ -	\$ -	\$ -	\$ -
519	2033	\$ -	\$ -	\$ -	\$ -	\$ -
520	2034	\$ -	\$ -	\$ -	\$ -	\$ -
521	2035	\$ -	\$ -	\$ -	\$ -	\$ -
522	2036	\$ -	\$ -	\$ -	\$ -	\$ -
523	2037	\$ -	\$ -	\$ -	\$ -	\$ -
524	2038	\$ -	\$ -	\$ -	\$ -	\$ -
525	2039	\$ -	\$ -	\$ -	\$ -	\$ -
526	2040	\$ -	\$ -	\$ -	\$ -	\$ -
527	2041	\$ -	\$ -	\$ -	\$ -	\$ -
528	2042	\$ -	\$ -	\$ -	\$ -	\$ -
529	2043	\$ -	\$ -	\$ -	\$ -	\$ -
530	2044	\$ -	\$ -	\$ -	\$ -	\$ -
531	2045	\$ -	\$ -	\$ -	\$ -	\$ -
532	2046	\$ -	\$ -	\$ -	\$ -	\$ -
533	2047	\$ -	\$ -	\$ -	\$ -	\$ -
534	2048	\$ -	\$ -	\$ -	\$ -	\$ -
535	2049	\$ -	\$ -	\$ -	\$ -	\$ -
536	2050	\$ -	\$ -	\$ -	\$ -	\$ -
537	2051	\$ -	\$ -	\$ -	\$ -	\$ -
538	2052	\$ -	\$ -	\$ -	\$ -	\$ -
539						
540	Project Totals			\$ 10,515	\$ 10,515	



Worksheet G

Project 11: Bodle Substation - Install 138kV Circuit Breaker, Line Relaying, Wave Traps, CCVTs and Communications

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	\$ 726,650	Current Year		2010	
542	Service Year (yyyy)	2010	NPCC w/o incentives, less depreciation		15.41%	
543	Service Month (1-12)	6				
544	Useful Life	38	Annual Depreciation Expense	(Investment / Useful Life)	\$ 19,122	
545	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
548	2010	\$ 726,650	\$ 9,561	\$ 717,089	\$ 74,774	\$ 74,774
549	2011	\$ -	\$ -	\$ -	\$ -	\$ -
550	2012	\$ -	\$ -	\$ -	\$ -	\$ -
551	2013	\$ -	\$ -	\$ -	\$ -	\$ -
552	2014	\$ -	\$ -	\$ -	\$ -	\$ -
553	2015	\$ -	\$ -	\$ -	\$ -	\$ -
554	2016	\$ -	\$ -	\$ -	\$ -	\$ -
555	2017	\$ -	\$ -	\$ -	\$ -	\$ -
556	2018	\$ -	\$ -	\$ -	\$ -	\$ -
557	2019	\$ -	\$ -	\$ -	\$ -	\$ -
558	2020	\$ -	\$ -	\$ -	\$ -	\$ -
559	2021	\$ -	\$ -	\$ -	\$ -	\$ -
560	2022	\$ -	\$ -	\$ -	\$ -	\$ -
561	2023	\$ -	\$ -	\$ -	\$ -	\$ -
562	2024	\$ -	\$ -	\$ -	\$ -	\$ -
563	2025	\$ -	\$ -	\$ -	\$ -	\$ -
564	2026	\$ -	\$ -	\$ -	\$ -	\$ -
565	2027	\$ -	\$ -	\$ -	\$ -	\$ -
566	2028	\$ -	\$ -	\$ -	\$ -	\$ -
567	2029	\$ -	\$ -	\$ -	\$ -	\$ -
568	2030	\$ -	\$ -	\$ -	\$ -	\$ -
569	2031	\$ -	\$ -	\$ -	\$ -	\$ -
570	2032	\$ -	\$ -	\$ -	\$ -	\$ -
571	2033	\$ -	\$ -	\$ -	\$ -	\$ -
572	2034	\$ -	\$ -	\$ -	\$ -	\$ -
573	2035	\$ -	\$ -	\$ -	\$ -	\$ -
574	2036	\$ -	\$ -	\$ -	\$ -	\$ -
575	2037	\$ -	\$ -	\$ -	\$ -	\$ -
576	2038	\$ -	\$ -	\$ -	\$ -	\$ -
577	2039	\$ -	\$ -	\$ -	\$ -	\$ -
578	2040	\$ -	\$ -	\$ -	\$ -	\$ -
579	2041	\$ -	\$ -	\$ -	\$ -	\$ -
580	2042	\$ -	\$ -	\$ -	\$ -	\$ -
581	2043	\$ -	\$ -	\$ -	\$ -	\$ -
582	2044	\$ -	\$ -	\$ -	\$ -	\$ -
583	2045	\$ -	\$ -	\$ -	\$ -	\$ -
584	2046	\$ -	\$ -	\$ -	\$ -	\$ -
585	2047	\$ -	\$ -	\$ -	\$ -	\$ -
586	2048	\$ -	\$ -	\$ -	\$ -	\$ -
587	2049	\$ -	\$ -	\$ -	\$ -	\$ -
588	2050	\$ -	\$ -	\$ -	\$ -	\$ -
589	2051	\$ -	\$ -	\$ -	\$ -	\$ -
590	2052	\$ -	\$ -	\$ -	\$ -	\$ -
591	2053	\$ -	\$ -	\$ -	\$ -	\$ -
592	2054	\$ -	\$ -	\$ -	\$ -	\$ -
593	Project Totals			\$ 74,774	\$ 74,774	\$ 74,774



Worksheet G

B. Transmission Service Upgrades.

Project 1, (Describe)

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

Line No.	Details					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
595	Investment	-		Current Year		2008
596	Service Year (yyyy)	2006		NPCC w/o incentives, less depreciation		15.41%
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				
600						
601						
602	2006	-	-	-	\$ -	-
603	2007	-	-	-	-	-
604	2008	-	-	-	-	-
605	2009	-	-	-	-	-
606	2010	-	-	-	-	-
607	2011	-	-	-	-	-
608	2012	-	-	-	-	-
609	2013	-	-	-	-	-
610	2014	-	-	-	-	-
611	2015	-	-	-	-	-
612	2016	-	-	-	-	-
613	2017	-	-	-	-	-
614	2018	-	-	-	-	-
615	2019	-	-	-	-	-
616	2020	-	-	-	-	-
617	2021	-	-	-	-	-
618	2022	-	-	-	-	-
619	2023	-	-	-	-	-
620	2024	-	-	-	-	-
621	2025	-	-	-	-	-
622	2026	-	-	-	-	-
623	2027	-	-	-	-	-
624	2028	-	-	-	-	-
625	2029	-	-	-	-	-
626	2030	-	-	-	-	-
627	2031	-	-	-	-	-
628	2032	-	-	-	-	-
629	2033	-	-	-	-	-
630	2034	-	-	-	-	-
631	2035	-	-	-	-	-
632	2036	-	-	-	-	-
633	2037	-	-	-	-	-
634	2038	-	-	-	-	-
635	2039	-	-	-	-	-
636	2040	-	-	-	-	-
637	2041	-	-	-	-	-
638	2042	-	-	-	-	-
639	2043	-	-	-	-	-
640	2044	-	-	-	-	-
641	2045	-	-	-	-	-
642	2046	-	-	-	-	-
643	2047	-	-	-	-	-
644	2048	-	-	-	-	-
645	2049	-	-	-	-	-
646	2050	-	-	-	-	-
647	2051	-	-	-	-	-
648	2052	-	-	-	-	-
649	2053	-	-	-	-	-
650	2054	-	-	-	-	-
651	2055	-	-	-	-	-
652	2056	-	-	-	-	-
653	....	....	....	....	....	....
654						

Worksheet G

C. Sponsored or Economic Portfolio Upgrades.

Project 1, (Describe)

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

Line No.

Details					
Investment	-	Current Year			2008
Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.41%
Service Month (1-12)	-	Rev. Req. allocated to Sponsoring Entity			100.00%
Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)			-
CIAC (Yes or No)	no				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2006	-	-	-	\$ -	-
2007	-	-	-	-	-
2008	-	-	-	-	-
2009	-	-	-	-	-
2010	-	-	-	-	-
2011	-	-	-	-	-
2012	-	-	-	-	-
2013	-	-	-	-	-
2014	-	-	-	-	-
2015	-	-	-	-	-
2016	-	-	-	-	-
2017	-	-	-	-	-
2018	-	-	-	-	-
2019	-	-	-	-	-
2020	-	-	-	-	-
2021	-	-	-	-	-
2022	-	-	-	-	-
2023	-	-	-	-	-
2024	-	-	-	-	-
2025	-	-	-	-	-
2026	-	-	-	-	-
2027	-	-	-	-	-
2028	-	-	-	-	-
2029	-	-	-	-	-
2030	-	-	-	-	-
2031	-	-	-	-	-
2032	-	-	-	-	-
2033	-	-	-	-	-
2034	-	-	-	-	-
2035	-	-	-	-	-
2036	-	-	-	-	-
2037	-	-	-	-	-
2038	-	-	-	-	-
2039	-	-	-	-	-
2040	-	-	-	-	-
2041	-	-	-	-	-
2042	-	-	-	-	-
2043	-	-	-	-	-
2044	-	-	-	-	-
2045	-	-	-	-	-
2046	-	-	-	-	-
2047	-	-	-	-	-
2048	-	-	-	-	-
2049	-	-	-	-	-
2050	-	-	-	-	-
2051	-	-	-	-	-
2052	-	-	-	-	-
2053	-	-	-	-	-
2054	-	-	-	-	-
2055	-	-	-	-	-
2056	-	-	-	-	-
....	....	....	....	....	....

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		2008	
716	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		15.41%	
717	Service Month (1-12)	-	Rev. Req. allocated to TO's Zone		100.00%	
718	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)		-	
719	CIAC (Yes or No)	no				
720	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
722	2006	-	-	-	\$ -	-
723	2007	-	-	-	-	-
724	2008	-	-	-	-	-
725	2009	-	-	-	-	-
726	2010	-	-	-	-	-
727	2011	-	-	-	-	-
728	2012	-	-	-	-	-
729	2013	-	-	-	-	-
730	2014	-	-	-	-	-
731	2015	-	-	-	-	-
732	2016	-	-	-	-	-
733	2017	-	-	-	-	-
734	2018	-	-	-	-	-
735	2019	-	-	-	-	-
736	2020	-	-	-	-	-
737	2021	-	-	-	-	-
738	2022	-	-	-	-	-
739	2023	-	-	-	-	-
740	2024	-	-	-	-	-
741	2025	-	-	-	-	-
742	2026	-	-	-	-	-
743	2027	-	-	-	-	-
744	2028	-	-	-	-	-
745	2029	-	-	-	-	-
746	2030	-	-	-	-	-
747	2031	-	-	-	-	-
748	2032	-	-	-	-	-
749	2033	-	-	-	-	-
750	2034	-	-	-	-	-
751	2035	-	-	-	-	-
752	2036	-	-	-	-	-
753	2037	-	-	-	-	-
754	2038	-	-	-	-	-
755	2039	-	-	-	-	-
756	2040	-	-	-	-	-
757	2041	-	-	-	-	-
758	2042	-	-	-	-	-
759	2043	-	-	-	-	-
760	2044	-	-	-	-	-
761	2045	-	-	-	-	-
762	2046	-	-	-	-	-
763	2047	-	-	-	-	-
764	2048	-	-	-	-	-
765	2049	-	-	-	-	-
766	2050	-	-	-	-	-
767	2051	-	-	-	-	-
768	2052	-	-	-	-	-
769	2053	-	-	-	-	-
770	2054	-	-	-	-	-
771	2055	-	-	-	-	-
772	2056	-	-	-	-	-
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	\$ 16,636,341
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>\$ 16,636,341</u>
8		
9		

II. Production Related Transmission Facilities

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
10	Generation Radial Ties (Centennial)	\$ 9,391,133
11	Generation Step Up Transformers (GSU's) and Related Equipment	29,135,222
12		
13	Total (line 120)	<u>\$ 38,526,355</u>

# OKLAHOMA GAS AND ELECTRIC COMPANY

## Worksheet I - Account 105 - Electric Plant Held for Use

Form I - Page 214 Detail

### I. Non-Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
1	9114-D	Johnson Sub (AR)	1974	42,059.21		42,059.21	2012	
2	9114-D	Johnson Sub (AR)	1974	364.80		364.80	2012	
3	9335-D	Mountainburg Sub (AR)	1966	8,823.55		8,823.55	2011	
4	9335-D	Mountainburg Sub (AR)	1966	375.40		375.40	2011	
5	9216-D	Central Sub(AR)	2006	364,092.38		364,092.38	2014	
6	7322-D	Sacred Heart Sub	1973	2,631.89		2,631.89	2015	
7	7507-D	Seran Sub	1974	12,051.45		12,051.45	2015	
8	3336-D	Taft Sub	1973	5,236.53		5,236.53	2015	
9	8411-D	Acorn Sub	1969	5,907.07		5,907.07	2015	
10	8482-D	Aluma Sub	1970	10,303.87		10,303.87	2012	
11	8615-D	Anderson Road Sub	1965	5,543.15		5,543.15	2010	
12	5109-D	Ardmore West Sub	2008	337,038.30		337,038.30	2009	
13	8210-D	Freeway Sub	1970	28,049.14		28,049.14	2015	
14	8493-D	Kelley Ave Sub	1962	11,055.26		11,055.26	2010	
15	8592-D	Post Road Sub	1970	18,589.47		18,589.47	2012	
16	8531-D	Ridgeview Sub	1967	16,928.49		16,928.49	2010	
17	8415-D	State Center Sub	1971	4,308.46		4,308.46	2012	
18	8164-D	SW 29th Street Sub	1974	22,359.07		22,359.07	2012	
19	8716-D	Midwest Blvd Sub	1987	5,281.72		5,281.72	2010	
20	8111-D	Newcastle Sub	1987	10,487.68		10,487.68	2010	
21	4152-D	Banner Sub	1969	9,576.66		9,576.66	2012	
22	8109-D	Canadian River Sub	1966	5,899.99		5,899.99	2010	
23	4319-D	Lovell Sub	1968	3,269.47		3,269.47	2015	
24	4117-D	Purdue Sub	1972	7,272.86		7,272.86	2014	
25	8165-D	Rancho Sub	1974	28,181.47		28,181.47	2010	
26	8699-D	S E 134th Sub	1967	5,231.43		5,231.43	2012	
27	8718-D	Sooner Road Sub	1967	10,167.51		10,167.51	2010	
28	8159-D	Wheatland Sub	1973	17,388.43		17,388.43	2018	
29	3610-D	Shady Grove Sub	2002	68,833.80		68,833.80	2018	
30	3216-D	Sahoma Lake Sub	2002	102,519.25		102,519.25	2018	
31	5110-D	Springdale Sub	1972	11,372.48		11,372.48	2015	
32	8359-D	Yukon Sub	2007	136,027.43		136,027.43	2011	
33	4229-D	Oil Sands Sub	2007	36,209.65		36,209.65	2015	
34	8135-D	Racer Sub	2007	7,543.22		7,543.22	2010	
35								
36								
37								
38								
39								
40		TOTAL ARKANSAS		415,715		415,715		
41		TOTAL OKLAHOMA		945,264		945,264		
42		TOTAL ALL		1,360,980		1,360,980		
43								
44								
45		NON TRANSMISSION TOTAL		1,360,980				



# OKLAHOMA GAS AND ELECTRIC COMPANY

## Worksheet I - Account 105 - Electric Plant Held for Use

### II. Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
46	34501-H	345 KV H-Frame	1983	54,656.25		54,656.25	2009	
47		W. Ft. Smith Loop						
48	16101-H	161 KV H-Frame	1989	37,601.73		37,601.73	2009	
49		W. Ft. Smith Loop						
50	34501-T	345 KV Tower	1983 & 1989	164,719.48		164,719.48	2009	
51		W. Ft. Smith Loop						
52	13802-S	138 KV Piedmont-Haymaker	2004	149,208.47		149,208.47	2015	
53	138042-01	138 KV McClain Sub-SW 134th	2008	69,630.84		69,630.84	2009	
54		& Penn TAP						
55	13836-S	Louis Garber to Chitwood	2006	23,525.77		23,525.77	2009	
56	3609-T	Garrison Sub	1978	140,076.15		140,076.15	2011	
57	7707-T	Jaycee Sub	1974	30,196.68		30,196.68	2016	
58	8131-T	Earlywine Sub	1972	57,732.86		57,732.86	2009	
59	8131-T	Earlywine Sub	1972	1,193.34		1,193.34	2009	
60	7210-T	Diamond Sub	1971	6,336.16		6,336.16	2012	
61	7120-T	Lincoln County Sub	1972	4,126.09		4,126.09	2012	
62	4160-T	Breckenridge Sub	1984	36,881.22		36,881.22	2011	
63								
64								
65								
66								
67								
68		TOTAL ARKANSAS		0		0		
69		TOTAL OKLAHOMA		<u>775,885</u>		<u>775,885</u>		
70		TOTAL ALL		<u>775,885</u>		<u>775,885</u>		
71								
72								
73		TRANSMISSION ONLY	(line 61)	<u>775,885</u>				
74								
75		TOTAL COMPANY	Form I, p.214	<u><u>2,136,865</u></u>				
76								

**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

		For Tax Year 2007		
Line No.				
1	State Income Tax Rate - Oklahoma	Note 1	6.00%	
2	Apportionment Factor	Note 2	93.4%	
3	Oklahoma State Income Tax Rate	(In 1 * In 2)		5.6022%
4	State Income Tax Rate - Arkansas		6.50%	
5	Apportionment Factor	Note 2	7.88%	
6	Arkansas State Income Tax Rate	(In 4 * In 5)		0.5121%
7	Total State Income Tax Rate	(sum In 3 & In 6)		6.1143%

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 2007, 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

	Column A Total Within Oklahoma	Column B Without Oklahoma	A divided by B 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	94,203,457	95,261,643	
(II) Depreciable property	4,914,760,031	5,165,616,991	
(III) Land			
(IV) Total of section 1(a)	5,008,963,488	5,260,878,634	
(b) Rented property (capitalize at 8 times net rental paid)	6,725,752	7,069,048	
(c) TOTAL (sum of 1(a) and 1(b))	5,015,689,240	5,267,947,682	95.2114%
2. (a) Payroll	141,108,446	146,082,333	
(b) Less: Officers salaries	2,430,166	2,430,166	
(c) TOTAL (subtract 2(b) from 2(a))	138,678,280	143,652,167	96.5375%
3. Sales:			
(a) Sales delivered or shipped to Oklahoma purchasers:			
(I) Shipped from outside Oklahoma	-		
(II) Shipped from within Oklahoma	1,643,537,221		
(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))	1,643,537,221	1,860,022,363	88.3612%
TOTAL PERCENTAGES (sum of items 1(c), 2(c) and 3(c))			280.1101%
Average of TOTAL PERCENTAGES (1/3 of total percent)			<u>93.3700%</u>

III. Calculation of Arkansas Apportionment Factor

	(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A) / (B)
1. Property Used in Business:			
(a) Tangible Assets Used in Business and Inventories			
Less Construction in Progress:			
1. Amount Beginning of Year:	257,064,425	5,126,289,416	
2. Amount End of Year	246,765,867	5,395,467,851	
3. Total: (sum of 1(a) 1 and 1(a) 2)	503,830,292	10,521,757,267	
4. Average Tangible Assets: (divide 1(a) 3 by 2)	251,915,146	5,260,878,634	
(b) Rental Property: (8 times annual rent)	338,496	7,069,048	
(c) Average Value of Intangible Property:	-	-	
(d) TOTAL PROPERTY (sum of lines 1(a) 4, 1(b) and 1(c))	252,253,642	5,267,947,682	4.788461%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:	4,973,887	146,082,333	3.404852%
3. Sales/Receipts:			
(a) Destination Shipped From Within Arkansas:	216,485,142		
(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:	198,191		
(f) TOTAL SALES / RECEIPTS: (sum of lines 3(a) to 3(e))	216,683,333	1,858,475,322	11.659199%
DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1, 1995) (Column C, Line 3(f) times 2)			23.318398%
4. TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))			31.511711%
5. Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)			<u>7.877928%</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-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	13 Months Avg Balance
1	30,882,504	31,182,504	31,482,504	31,782,504	32,082,504	32,382,504	32,682,504	32,982,504	33,282,504	33,582,504	33,882,504	34,182,504	32,682,504
2	490,828,129	491,248,129	491,668,129	492,088,129	492,508,129	492,928,129	493,348,129	493,768,129	494,188,129	494,608,129	495,028,129	495,448,129	493,348,129
3	2,485,510,828	2,488,844,161	2,492,177,494	2,495,510,827	2,498,844,160	2,502,177,493	2,505,510,826	2,508,844,159	2,512,177,492	2,515,510,825	2,518,844,158	2,522,177,491	2,505,510,826
4	832,951,668	833,985,418	835,019,168	836,053,018	837,086,768	838,120,518	839,154,268	840,188,018	841,221,768	842,255,518	843,289,268	844,323,018	842,133,433
5	2,581,866,332	2,589,999,665	2,598,133,000	2,606,266,333	2,614,399,666	2,622,533,000	2,630,666,333	2,638,799,666	2,646,933,000	2,655,066,333	2,663,199,666	2,671,333,000	2,631,666,330
6	225,429,449	226,262,782	227,096,115	227,929,448	228,762,781	229,596,114	230,429,447	231,262,780	232,096,113	232,929,446	233,762,779	234,596,112	230,429,449
7	6,647,268,910	6,661,522,659	6,675,776,408	6,690,030,157	6,705,283,906	6,720,537,655	6,735,791,404	6,750,045,153	6,765,298,902	6,780,552,651	6,795,806,400	6,810,059,149	6,735,770,669

Accumulated Depreciation and Amortization (Note 2)													
Line No.	End. Balance Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	13 Months Avg Balance
8	24,546,430	24,621,430	24,696,430	24,771,430	24,846,430	24,921,430	24,996,430	25,071,430	25,146,430	25,221,430	25,296,430	25,371,430	24,996,430
9	76,281,172	76,331,172	76,381,172	76,431,172	76,481,172	76,531,172	76,581,172	76,631,172	76,681,172	76,731,172	76,781,172	76,831,172	76,581,172
10	1,355,275,721	1,358,609,054	1,361,942,387	1,365,275,720	1,368,609,053	1,371,942,386	1,375,275,719	1,378,609,052	1,381,942,385	1,385,275,718	1,388,609,051	1,391,942,384	1,375,275,719
11	321,959,897	323,820,264	325,680,631	327,541,000	329,399,367	331,259,734	333,119,101	334,978,468	336,837,835	338,697,202	340,556,569	342,415,936	333,381,066
12	883,963,295	889,963,295	895,963,295	899,963,295	903,963,295	907,963,295	911,963,295	915,963,295	919,963,295	923,963,295	927,963,295	931,963,295	913,963,295
13	81,968,532	82,166,309	82,364,086	82,561,863	82,759,640	82,957,417	83,155,194	83,352,971	83,550,748	83,748,525	83,946,302	84,144,079	83,055,194
14	2,744,015,047	2,754,541,524	2,765,068,001	2,775,594,478	2,786,120,955	2,796,647,432	2,807,173,909	2,817,700,386	2,828,226,863	2,838,753,340	2,849,279,817	2,859,806,294	2,807,252,876

Net Plant (Gross Plant less Accumulated Depreciation and Amortization)													
Line No.	End. Balance Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10	13 Months Avg Balance
15	6,336,074	6,561,074	6,786,074	7,011,074	7,236,074	7,461,074	7,686,074	7,911,074	8,136,074	8,361,074	8,586,074	8,811,074	7,686,074
16	414,546,957	414,916,957	415,286,957	415,656,957	416,026,957	416,396,957	416,766,957	417,136,957	417,506,957	417,876,957	418,246,957	418,616,957	416,766,957
17	1,130,235,107	1,130,235,107	1,130,235,107	1,130,235,107	1,130,235,107	1,130,235,107	1,130,235,107	1,130,235,107	1,130,235,107	1,130,235,107	1,130,235,107	1,130,235,107	1,130,235,107
18	510,991,771	510,135,154	509,278,194	508,421,087	507,564,030	506,706,973	505,849,916	504,992,859	504,135,802	503,278,745	502,421,688	501,564,631	506,752,367
19	1,697,703,037	1,701,036,370	1,704,369,703	1,707,703,036	1,711,036,369	1,714,369,702	1,717,703,035	1,721,036,368	1,724,369,701	1,727,703,034	1,731,036,367	1,734,369,700	1,717,703,035
20	143,440,917	144,096,473	144,752,029	145,407,585	146,063,141	146,718,697	147,374,253	148,029,809	148,685,365	149,340,921	149,996,477	150,652,033	147,374,253
21	3,903,253,863	3,906,981,135	3,910,708,064	3,915,354,848	3,919,072,984	3,923,809,113	3,928,492,749	3,933,197,059	3,938,899,025	3,944,577,805	3,949,272,860	3,954,965,572	3,928,517,793

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



**OKLAHOMA GAS AND ELECTRIC COMPANY**  
**Worksheet K**

**II. Material and Supplies for Construction Balances**

	End Balance Dec-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	End Balance Dec-08	13 Months Avg. Balance
22 Production O&M	13,105,718	17,695,379	16,388,887	16,456,040	16,669,698	17,195,070	17,619,197	17,747,716	18,146,744	20,745,514	20,688,316	21,110,213	20,946,297	18,039,599
23 Transmission O&M	242,629	395,217	366,293	372,388	270,868	328,994	272,820	265,079	266,879	278,899	227,301	225,302	232,238	288,070
24 Distribution O&M	1,699,407	1,978,085	2,243,539	2,327,427	1,996,367	2,020,965	2,000,693	1,811,373	1,794,717	1,812,844	1,727,487	1,712,298	1,765,008	1,909,015
25 Prod. Construction	1,318,999	17,656	1,256,340	1,085,843	849,690	744,492	684,561	584,807	591,240	575,672	633,251	656,710	874,641	772,608
26 Trans. Construction	7,123,532	10,642,615	7,607,733	7,340,704	6,531,763	6,215,173	6,423,329	6,165,513	7,299,040	7,644,204	7,056,575	7,171,334	7,277,133	7,265,973
27 Dist. Construction	36,394,996	30,981,437	35,568,957	36,508,077	36,355,715	38,434,055	36,773,236	35,947,860	35,210,279	36,747,222	36,448,819	35,951,543	36,298,511	35,962,357
28 Total	59,874,271	61,608,389	63,431,748	64,090,419	62,664,101	64,938,749	63,773,826	62,512,348	63,187,899	67,804,355	66,781,749	67,027,400	67,393,826	64,237,622

- Notes:  
 1. When calculating the Baseline ATRR, use the actual 13 month account balances for the year being true-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-07	Jan-08	Feb-08	Mar-08	Apr-08	May-08	Jun-08	Jul-08	Aug-08	Sep-08	Oct-08	Nov-08	End Balance Dec-08	13 Months Avg. Balance
29 Long Term Debt (Face Value)	845,350,000	1,045,350,000	1,045,350,000	1,045,350,000	1,045,350,000	1,045,350,000	1,045,350,000	1,045,350,000	1,045,350,000	1,295,250,000	1,295,250,000	1,295,250,000	1,545,250,000	1,126,088,462
30 Property Capital	1,423,352,530	1,423,905,278	1,423,910,152	1,412,080,788	1,409,840,733	1,384,441,339	1,407,902,738	1,449,380,564	1,490,500,867	1,808,046,280	1,819,463,448	1,816,705,139	1,824,359,077	1,545,663,764
31 Less: Acct. 204	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Less: Acct. 216.1	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,841	102,502	102,815
33 Less: Acct. 219	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Common Stock	1,423,249,689	1,423,802,437	1,423,807,311	1,411,977,947	1,409,737,892	1,384,338,498	1,407,799,897	1,449,277,723	1,490,398,026	1,807,943,439	1,819,380,607	1,816,602,298	1,824,256,575	1,545,660,949
35 LTD / (LTD + Common Stock)	37.3%	42.3%	42.3%	42.5%	42.6%	43.0%	42.6%	41.9%	41.2%	41.7%	41.6%	41.6%	45.9%	42.1%

- Notes:  
 1. Outstanding Long Term Debt is reported in Accis. 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 Accis. 222,224 (257 h) for this purpose.  
 2. When calculating the Baseline ATRR, use the actual 13 month account balances for the year being true-up. When calculating the Projected ATRR, use the 13 month account balances ending December of the most recent FERC Form No. 1.

**OKLAHOMA GAS AND ELECTRIC COMPANY**  
**Worksheet K**

**IV. Account 165 - Prepayments**

	BOY Balance	EOY Balance	Average
	Relevant Year	Relevant Year	Balance
36	(111,57.d)	(111,57.c)	
37	3,754,226	8,022,198	5,888,212
<b>Prepayments</b>			

Notes:  
 1. When calculating the Baseline ATRR, the "Relevant Year" is the year being tracked-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)	\$ 67,782,003	
39	Acct. 428 - Amortization of debt discount and expense	(117.63.c)	\$ 796,829	
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)	\$ 2,076,649	(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	<b>Total Long Term Interest</b>	(sum lns 38 to 43)	<b>\$ 71,842,179</b>	
45	Average of the 13 month balances outstanding long-term debt	(ln 29)	\$ 1,126,088,462	
46	<b>LONG TERM DEBT COST</b>	(ln 44 / ln 45)	<b>6.380%</b>	

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	\$ 47,379,272	2008
2	Baseline Revenue Requirement	\$ 40,535,318	2008
3	True Up Adjustment Without Interest (TUA)	\$ 6,843,954	

4 Average Interest Rate on Amount of Refunds or Surcharges  
 5 calculated per Section V below 0.3790%

		[A]	[B]	[C]	[D]	[E]	
Year		Amount	Interest Rate	Months	Interest	Refund / (Surcharge)	
					cols [A] x [B] x [C]	cols [A] + [D]	
6	2008	6 months interest	\$ 6,843,954	0.3790%	6	\$ 155,614	\$ 6,999,568
7	2009	12 months interest	\$ 6,999,568	0.3790%	12	\$ 318,305	\$ 7,317,874
8	2010	6 months interest	\$ 7,317,874	0.3790%	6	\$ 166,390	\$ 7,484,264

II. Prior Period Correction True-Up with Interest Calculation

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

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

12 Average Interest Rate on Amount of Refunds or Surcharges  
 13 calculated per Section V below 0.1656%

		[A]	[B]	[C]	[D]	[E]	
Year		Amount	Interest Rate	Months	Interest	Refund / (Surcharge)	
					cols [A] x [B] x [C]	cols [A] + [D]	
14		6 months interest	\$ -	0.1656%	6	\$ -	\$ -
15		months interest	\$ -	0.1656%		\$ -	\$ -
16		6 months interest	\$ -	0.1656%	6	\$ -	\$ -
17	TOTAL PRIOR YEAR TRUE-UP ADJUSTMENT		(ln 8[E] + ln 16[E])			\$	7,484,264



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) 2008	Refund / (Surcharge) 2009	Refund / (Surcharge) 2010	
19	1	Reno-Sunny Lane 69kV Line	\$ 6,166	\$ 5,891	\$ 275	\$ 281	\$ 294	\$ 301
20	2	Richards Tap-Richards 138kV Line	\$ 252,604	\$ 241,344	\$ 11,261	\$ 11,517	\$ 12,040	\$ 12,314
21	3	Van Buren AVEC-Van Buren Interconnect 69kV Line	\$ 9,855	\$ 9,416	\$ 439	\$ 449	\$ 469	\$ 480
22	4	Brown Explorer Tap 138kV Line	\$ 2,879	\$ 2,751	\$ 128	\$ 131	\$ 137	\$ 140
23	5	NE Enid-Glenwood 138kV Line	\$ 360,094	\$ 344,103	\$ 15,991	\$ 16,355	\$ 17,098	\$ 17,487
24	6	Razorback-Short Mountain 69kV Line	\$ 861,161	\$ 822,918	\$ 38,244	\$ 39,113	\$ 40,892	\$ 41,822
25	7	Richards-Piedmont 138kV Line	\$ 356,883	\$ 341,131	\$ 15,752	\$ 16,110	\$ 16,843	\$ 17,226
26	8	OG&E Windfarm-WFEC Mooreland 138kV Line	\$ 7,954	\$ 7,602	\$ 352	\$ 360	\$ 376	\$ 385
27	9	FL Smith-Colony 161kV Line	\$ 917	\$ 890	\$ 27	\$ 28	\$ 29	\$ 30
28	10	Cedar Lane-Canadian 138kV Line	\$ 690	\$ 1,210	\$ (520)	\$ (525)	\$ (536)	\$ (541)

29 TOTAL PRIOR YEAR BASE PLAN UPGRADE PROJECTS TRUE-UP ADJUSTMENT (sum in 19 thru in 28) \$ 89,643

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	\$ 6,999,568	\$ 6,999,568	\$ 6,999,568	\$ 6,999,568
32	Line 31 plus 6 Months of year 2 Interest	\$ 7,158,721	\$ 7,158,721	\$ 7,158,721	\$ 7,158,721
33	Customer's Load in year preceeding the current Rate Year				
34	System Load in year preceeding the current Rate Year				
35	Amount of Prepayment	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
36	Prepayment Adjustment (Note 1)				
37	Customer's Load applicable in the current Rate Year				
38	System Load applicable in the current Rate Year				
39	Prepayment Adjustment	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
40	Line 39 plus 6 Months Interest	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
41	Prepayment Credit				
42	Total TUA with interest	\$ 7,484,264	\$ 7,484,264	\$ 7,484,264	\$ 7,484,264
43	Monthly Prepayment Credit	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/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	2008	5.30%	2.86%	2.86%	5.30%
45	4th	2008	5.00%	3.86%	3.86%	5.00%
46	1st	2009	4.52%	0.64%	0.64%	4.52%
47	2nd	2009	3.37%	0.58%	0.58%	3.37%
48	Average Interest Rate Applicable to Surcharges from column [C]			1.99%		
49	Average Interest Rate Applicable to Refunds from column [D]			4.55%		

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



## Worksheet M - Depreciation Rates

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

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

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

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

**Worksheet N - Unfunded Reserves**

**I. Labor Related**

<u>Line No.</u>	<u>Account No.</u>	<u>Account Title</u>	<u>Beginning Balance</u>	<u>Ending Balance</u>	<u>Average</u>
1	228.2	Accumulated Provision for Injuries and Damages	\$ 2,405,000	\$ 2,216,375	\$ 2,310,688
2	242	Severance	\$ 72,881	\$ -	\$ 36,441
3	242	Accrued Vacation Pay	\$ 12,462,546	\$ 13,048,848	\$ 12,755,697
4	242	Workers Compensation	\$ 1,143,660	\$ 1,702,233	\$ 1,422,947
5	242	Post Retirement Life Insurance	\$ 102,802	\$ 999,006	\$ 550,904
6	242	Incentive Compensation	\$ 10,510,769	\$ 7,835,045	\$ 9,172,907
7	242	Public Liability	\$ 436,000	\$ 285,000	\$ 360,500
8	242	Miscellaneous	\$ -	\$ 403,441	\$ 201,721
9	xxx	Reserved for future			\$ -
10		Sub-Total	\$ 27,133,658	\$ 26,489,948	\$ 26,811,803
11		Wage & Salary Allocator			0.060547
12		Total Labor Related Reserves (In 10 times In 11)			\$ 1,623,378

**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			0.119200
18		Total Labor Related Reserves (In 16 times In 17)			\$ -
19		<b>TOTAL REDUCTION TO RATE BASE (negative of In 12 plus In 18)</b>			<b>\$ (1,623,378)</b>

**Note:**

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

# OKLAHOMA GAS AND ELECTRIC COMPANY

## Worksheet O - Amortizations

### I. Extraordinary O&M Amortization

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



# OKLAHOMA GAS AND ELECTRIC COMPANY

## Worksheet O - Amortizations

### II. Storm Cost Amortization

	Justification	FERC Docket No	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			\$ 10,464	\$ 31,393
15			2010			\$ 10,464	\$ 20,929
16			2011			\$ 10,464	\$ 10,465
17			2012			\$ 10,464	\$ 1
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

2010 Projected Data to 2008 Baseline Compared

Line No.		2008 Actual Data	2010 Projected Data	Dollar Difference	Percent Difference	Comments
1	REVENUE REQUIREMENT (w/o incentives)	\$ 96,056,620	\$ 103,371,097	\$ 7,304,467	7.60%	Increased Transmission Plant balances
2	Total Revenue Credits	11,305,132	11,305,399	1,267	0.01%	Due to change in CP allocator on Account 454
3	NET REVENUE REQUIREMENT (w/o incentives)	\$ 84,751,489	\$ 92,064,698	\$ 7,303,199	8.62%	
4	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT					
5	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP	3,544,660	3,445,561			
6	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST		89,643			
7	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)		7,484,264			
8	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	81,216,929	81,045,221	\$ (171,608)	-0.21%	
9	NET PLANT CARRYING CHARGE (w/o incentives)					
10	Annual Rate	20.07%	19.35%	-0.71%	-3.54%	
11	Monthly Rate	1.67%	1.61%	-0.06%	-3.59%	
12	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)					
13	Annual Rate	15.65%	15.41%	-0.24%	-1.53%	
14	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN					
15	Annual Rate	4.53%	4.07%	-0.46%	-10.15%	



OKLAHOMA GAS AND ELECTRIC COMPANY

2010 Projected Data to 2008 Baseline Compared

RATE BASE CALCULATION

Line No.		2008 Actual Data	2010 Projected Data	Dollar Difference	Percent Difference	Comments
16	GROSS PLANT IN SERVICE					
17	Transmission	704,538,841	786,970,737	82,431,795	11.70%	Plant balances include 2009 year end projections to begin 2010 projections
18	General Plant	12,059,760	13,951,843	1,892,083	15.59%	Plant balances include 2009 year end projections to begin 2010 projections
19	Intangible Plant	1,678,392	1,978,832	300,440	17.90%	Plant balances include 2009 year end projections to begin 2010 projections
20	TOTAL GROSS PLANT	718,267,093	802,901,412	84,634,319	11.78%	
21	ACCUMULATED DEPRECIATION					
22	Transmission	282,144,044	311,543,436	29,399,392	10.42%	Depreciation includes 2009 year end projections to begin 2010 projections
23	General Plant	4,481,335	5,028,764	547,419	12.22%	Depreciation includes 2009 year end projections to begin 2010 projections
24	Intangible Plant	1,205,944	1,513,462	307,518	25.50%	Depreciation includes 2009 year end projections to begin 2010 projections
25	TOTAL ACCUMULATED DEPRECIATION	287,831,324	318,085,662	30,254,328	10.51%	
26	NET PLANT IN SERVICE					
27	Transmission	422,394,897	475,427,301	53,032,404	12.56%	
28	General Plant	7,588,424	8,923,089	1,334,665	17.59%	
29	Intangible Plant	472,448	465,370	(7,078)	-1.50%	
30	TOTAL NET PLANT IN SERVICE	430,455,769	484,815,760	54,359,991	12.63%	
31	ADJUSTMENTS TO RATE BASE					
32	Account No. 281	-	(72,742,554)	(714,486)	0.89%	Difference in GP allocator
33	Account No. 282	(72,028,058)	(2,438,371)	(23,723)	0.99%	Difference in GP allocator
34	Account No. 283	(2,414,646)	2,999,173	19,570	0.65%	Difference in GP & W/S allocators
35	Account No. 190	2,979,603	-	-	0.00%	
36	Account No. 255	-	(1,623,378)	(10,211)	0.63%	Difference in W/S allocator
37	Unfunded Reserves	(1,613,167)	(73,805,130)	(72,861)	1.00%	
38	TOTAL ADJUSTMENTS	(73,076,259)	(73,805,130)	(728,861)		
39	UNAMORTIZED ABANDONED PLANT	0	0	-	0.00%	
40	LAND HELD FOR FUTURE USE	720,501	725,062	4,561	0.63%	Difference in TP allocator
41	WORKING CAPITAL					
42	CWC	2,853,385	2,881,283	17,898	0.63%	
43	Materials & Supplies -- Transmission Related	7,014,823	7,059,226	44,403	0.63%	Difference in TP allocator
44	Prepayments (Account 165)	694,979	701,873	6,894	0.99%	Difference in GP allocator
45	TOTAL WORKING CAPITAL	10,573,187	10,642,382	69,195	0.65%	
46	RATE BASE (sum lns 30, 38, 39, 40, 45)	368,673,188	422,378,074	53,704,886	14.57%	

OKLAHOMA GAS AND ELECTRIC COMPANY  
2010 Projected Data to 2008 Baseline Compared

EXPENSE, TAXES, RETURN & REVENUE  
REQUIREMENTS CALCULATION

Line No.	2008 Actual Data	2010 Projected Data	Dollar Difference	Percent Difference	Comments
47					
OPERATION & MAINTENANCE EXPENSE					
48	16,198,020	16,300,552	102,532	0.63%	Difference in TP allocator
Transmission					
49	3,087,404	3,106,947	19,543	0.63%	Difference in WIS allocator
50	212,915	215,027	2,112	0.99%	Difference in GP allocator
51	422,874	422,874	-	0.00%	
52	26,821	27,087	266	0.99%	
53	-	-	-	0.00%	
54	2,212,986	2,226,994	14,008	0.63%	Difference in WIS allocator
55	746,062	750,784	4,722	0.63%	Difference in WIS allocator
56	6,709,062	6,749,713	40,651	0.61%	
57					
58					
59	22,907,082	23,050,265	143,183	0.63%	
TOTAL O & M EXPENSE					
60					
DEPRECIATION AND AMORTIZATION EXPENSE					
61	18,664,870	18,763,017	118,147	0.63%	Difference in TP allocator
62	9,717	9,779	62	0.64%	Difference in TP allocator
63	0	0	-	0.00%	
64	704,991	709,454	4,463	0.63%	Difference in WIS allocator
65	228,893	230,342	1,449	0.63%	Difference in WIS allocator
66	19,608,472	19,732,591	124,119	0.63%	
TOTAL DEPRECIATION AND AMORTIZATION					
67					
TAXES OTHER THAN INCOME					
68	512,037	515,278	3,241	0.63%	Difference in WIS allocator
69					
70	6,059,284	6,119,391	60,107	0.99%	Difference in GP allocator
71					
72	12,313	12,435	122	0.99%	Difference in GP allocator
73	6,583,635	6,647,104	63,469	0.96%	
74					
TOTAL OTHER TAXES					
75					
INCOME TAXES					
76	38.97%	38.97%	0.00%	0.00%	
77	44.00%	44.00%	0.00%	0.00%	
78					
79	1.6387	1.6387	0.0000	0.00%	
80	(4,640,304)	(4,640,304)	0	0.00%	
Annotrized Investment Tax Credit					
81	14,635,852	16,767,686	2,131,834	14.57%	
82	(934,213)	(938,386)	(4,173)	0.45%	
83	13,701,639	15,829,481	2,127,842	15.53%	
TOTAL INCOME TAXES					
84					
RETURN (Rate Base * Rate of Return)					
85	33,285,793	38,111,645	4,845,852	14.57%	
REVENUE REQUIREMENT (sum lns 59, 65, 74, 83, 84)					
	96,066,620	103,371,087	7,304,467	7.60%	

OKLAHOMA GAS AND ELECTRIC COMPANY

2010 Projected Data to 2008 Baseline Compared

SUPPORTING CALCULATIONS

In No.	2008 Actual Data	2010 Projected Data	Dollar Difference	Percent Difference	Comments
<b>TRANSMISSION PLANT INCLUDED IN SPP TARIFF</b>					
86	758,695,850	842,133,433	83,437,583	11.00%	
87	15,660,554	16,636,341	975,787	6.23%	New radial line investment not included in Baseline
88	38,496,355	38,526,355	30,000	0.08%	
89	704,538,941	785,970,737	82,431,796	11.70%	
90	Percent of transmission plant in SPP Tariff				
91	<b>WAGES &amp; SALARY ALLOCATOR (WIS)</b>				
92	NA	-	-	0.00%	
93	6,310,188	6,350,131	39,943	0.63%	Difference in TP allocator
94	NA	-	-	0.00%	
95	NA	-	-	0.00%	
96	6,310,188	6,350,131	39,943	0.63%	
97	<b>RETURN (R)</b>				
98	0	0	0	0.00%	
99	<b>Development of Common Stock:</b>				
100	1,126,088,462	1,126,088,462	-	0.00%	
101	-	-	-	0.00%	
102	1,545,580,949	1,545,580,949	-	0.00%	
103	2,671,669,411	2,671,669,411	-	0.00%	
104	<b>Capital Structure Percentages</b>				
105	44.00%	44.00%	0.00%	0.00%	
106	56.00%	56.00%	0.00%	0.00%	
107	<b>Capital Structure Costs</b>				
108	0.0638	0.0638	0.00%	0.00%	
109	0.0000	0.0000	0.00%	0.00%	
110	0.1110	0.1110	0.00%	0.00%	
111	<b>Capital Structure Weighted Averages</b>				
112	0.0281	0.0281	0.00%	0.00%	
113	0.0000	0.0000	0.00%	0.00%	
114	0.0622	0.0622	0.00%	0.00%	
115	0.0902	0.0902	0.00%	0.00%	
116	<b>Income Tax Rates</b>				
117	35.00%	35.00%	0.00%	0.00%	
118	6.11%	6.11%	0.00%	0.00%	
119	0.00%	0.00%	0.00%	0.00%	
120	<b>List of Allocators:</b>				
121	DA	1.000000	0.00%	0.00%	
122	GP	0.118029	0.12%	0.99%	
123	NP	0.123409	0.05%	0.45%	
124	TP	0.928618	0.59%	0.63%	
125	W/S	0.060165	0.04%	0.63%	
126	No Allocator				

# Attachment 3



**OKLAHOMA GAS AND ELECTRIC COMPANY**  
**2009 - 13 Month Average Balances Summary**

**I. Plant Additions & Accumulated Depreciation Balances -- Actual monthly plant balances for Jan. thru July and projected additions for Aug thru Dec**

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	26,207,110	26,472,474	26,601,004	26,755,644	26,951,183	27,057,504	27,057,504	27,822,504	28,587,504	29,352,504	30,117,504	30,882,504	27,670,695
2	Production-Redbud	492,466,303	492,466,303	492,466,303	492,466,303	487,078,129	487,078,129	487,078,129	487,078,129	489,328,129	489,328,129	490,078,129	490,828,129	490,037,639
3	Production	2,239,145,425	2,242,835,482	2,244,609,807	2,248,527,285	2,254,691,066	2,254,684,622	2,249,260,828	2,251,510,828	2,253,760,828	2,306,010,828	2,433,260,828	2,485,510,828	2,285,569,270
4	Transmission	790,283,390	795,032,001	799,040,821	809,917,049	816,636,652	824,035,933	825,057,937	825,274,872	827,657,372	830,432,718	831,484,591	832,951,668	817,974,702
5	Distribution	2,505,159,061	2,505,318,587	2,518,979,834	2,542,519,182	2,547,613,468	2,558,635,216	2,572,660,980	2,578,272,584	2,579,063,927	2,579,819,604	2,580,575,281	2,581,666,332	2,555,976,766
6	General Plant	202,912,832	203,924,635	208,740,020	211,627,633	208,990,941	210,937,913	212,152,478	212,925,449	217,925,449	220,426,449	222,929,449	225,429,449	213,412,550
7	<b>Total</b>	<b>6,256,016,208</b>	<b>6,267,066,878</b>	<b>6,290,209,259</b>	<b>6,328,558,456</b>	<b>6,341,024,862</b>	<b>6,378,686,329</b>	<b>6,380,115,689</b>	<b>6,387,829,616</b>	<b>6,395,577,209</b>	<b>6,455,373,232</b>	<b>6,588,445,782</b>	<b>6,647,268,910</b>	<b>6,390,631,622</b>

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	18,414,853	19,107,416	19,445,179	19,791,405	20,137,901	21,921,893	22,188,130	22,658,790	23,131,450	23,603,110	24,074,770	24,546,430	21,566,899
9	Production-Redbud	63,193,038	64,834,200	66,475,362	68,116,524	69,757,686	71,398,848	73,040,010	74,681,172	76,322,334	77,963,496	79,604,658	81,245,820	71,761,746
10	Production	1,325,284,012	1,330,658,887	1,332,734,227	1,335,822,476	1,335,806,199	1,338,856,957	1,342,025,720	1,344,525,720	1,347,025,720	1,349,609,897	1,352,609,054	1,355,275,721	1,339,866,380
11	Transmission	311,995,805	312,148,517	312,303,502	312,445,583	314,864,171	315,287,665	316,266,211	317,709,897	319,408,897	320,258,897	321,108,897	321,958,897	316,424,757
12	Distribution	835,240,882	839,765,416	843,825,246	845,945,698	851,423,584	855,643,571	861,129,631	863,963,295	871,963,295	875,963,295	879,963,295	883,963,295	859,750,369
13	General Plant	78,057,196	78,417,760	79,292,608	80,167,783	77,389,250	78,410,549	79,446,115	80,488,532	81,088,532	81,388,532	81,688,532	81,988,532	79,895,727
14	<b>Total</b>	<b>2,631,586,785</b>	<b>2,644,850,117</b>	<b>2,651,663,021</b>	<b>2,658,886,994</b>	<b>2,668,848,572</b>	<b>2,690,660,917</b>	<b>2,701,056,746</b>	<b>2,710,778,406</b>	<b>2,718,900,066</b>	<b>2,727,188,393</b>	<b>2,735,726,720</b>	<b>2,744,015,047</b>	<b>2,689,295,878</b>

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	7,635,344	7,365,058	7,155,825	6,964,239	6,723,498	5,025,290	4,669,374	5,162,714	5,456,054	5,749,394	6,042,734	6,336,074	6,103,796
16	Production-Redbud	429,273,265	427,914,863	424,349,779	422,708,617	415,679,281	414,038,119	412,396,957	411,546,957	412,296,957	413,046,957	413,796,957	414,546,957	418,275,893
17	Production	913,851,413	914,499,622	915,850,920	915,793,058	912,739,378	918,884,867	915,827,665	905,985,108	905,735,108	956,318,441	1,080,651,774	1,130,235,107	945,662,890
18	Transmission	478,886,585	483,883,484	486,737,319	494,371,466	501,972,481	508,748,268	508,791,728	508,564,975	508,247,475	510,172,821	510,374,694	510,991,771	501,545,945
19	Distribution	1,689,917,179	1,695,552,171	1,676,154,588	1,696,189,884	1,702,891,645	1,711,531,349	1,713,551,612	1,710,309,289	1,707,100,632	1,703,856,309	1,700,611,986	1,697,703,037	1,695,226,397
20	General Plant	124,855,636	125,506,875	129,447,412	131,601,691	132,527,364	132,706,363	132,440,917	134,640,917	136,940,917	139,040,917	141,240,917	143,440,917	133,516,823
21	<b>Total</b>	<b>3,624,429,422</b>	<b>3,622,216,761</b>	<b>3,638,546,238</b>	<b>3,669,671,462</b>	<b>3,672,176,290</b>	<b>3,687,924,512</b>	<b>3,679,058,943</b>	<b>3,677,051,210</b>	<b>3,676,677,143</b>	<b>3,728,184,839</b>	<b>3,852,719,062</b>	<b>3,903,253,863</b>	<b>3,701,335,744</b>