

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

12/31/2009  
 Projected Data

**Oklahoma Gas and Electric Company**

**Index of Worksheets**

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

12/31/2009  
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**OKLAHOMA GAS AND ELECTRIC COMPANY**

For rates effective March 1, 2011

Line No.				Transmission Amount
1	NET SPP OATT RELATED UPGRADES REV. REQ.	(Addendum 2-A, In 17 - In 18 )		\$ 20,333,531
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, In 21)		85,400,763
3	DIVISOR			
4	TO's Transmission Network Load	(Worksheet B, In 14)		4,854,836
5	RATES			
6	Annual Cost (\$/kW/Yr)	(In 2 / In 4)	17.591	
7	P-to-P Rate (\$/kW/Mo)	(In 6 / 12)	1.466	
			<u>Peak</u>	<u>Off-Peak</u>
8	Weekly P-To-P Rate (\$/kW/Wk)	(In 6 / 52; In 6 / 52)	0.338	0.338
9	Daily P-To-P Rate (\$/kW/Day)	(In 8 / 5; In 8 / 7)	0.068	0.048
10	Hourly P-To-P Rate (\$/MWh)	(In 9 / 16; In 9 / 24 both x 1,000)	4.229	2.014

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

12/31/2009  
Projected Data

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.			Total	Allocator	Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(In 117)			\$ 123,151,400
12	REVENUE CREDITS	(Note A)			
13					
14	Other Transmission Revenue	(Worksheet A)	11,525,696	DA 1.00000	\$ -
15	Total Revenue Credits		11,525,696		\$ 11,525,696
16	NET REVENUE REQUIREMENT (w/o incentives)	(In 11 less In 15)			\$ 111,625,704
17	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Worksheet G & P) (Note X)			\$ 20,651,093
18	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP	(Worksheet L)			\$ 317,562
19	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST	(Worksheet L)			\$ 5,256,287
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)			\$ 85,400,763
22	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
23	Annual Rate	((In 16 / In 46) x 100)			20.41%
24	Monthly Rate	(In 23 / 12)			1.70%
25	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)			
26	Annual Rate	(( (In 16 - In 92) / In 46) x 100)			16.84%
27	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN	(Note B)			
28	Annual Rate	(( (In 16 - In 92 - In 115 - In 116) / In 46) x 100)			2.63%

**OKLAHOMA GAS AND ELECTRIC COMPANY**

Line No.	(1) <u>RATE BASE CALCULATION</u>	(2) <u>Data Sources</u> <u>(See "General Notes")</u>	(3) <u>TO Total</u>	(4) <u>Allocator</u>	(5) <u>Total Transmission</u>
29	GROSS PLANT IN SERVICE				
30	Production	(Worksheet K)	3,094,645,765	NA	
31	Transmission	(Worksheet K)	942,744,528	TP 0.93085	877,550,515
32	Distribution	(Worksheet K)	2,804,714,234	NA	
33	General Plant	(Worksheet K) (Note J)	221,648,326	W/S 0.05740	12,723,367
34	Intangible Plant	(Worksheet K) (Note V)	30,534,454	W/S 0.05740	1,752,781
35	TOTAL GROSS PLANT	(sum Ins 30 to 34)	<u>7,094,287,307</u>		<u>892,026,664</u>
36	GROSS PLANT ALLOCATOR	(In 35 - Col. 5 / Col. 3)		GP= 0.125739	
37	ACCUMULATED DEPRECIATION				
38	Production	(Worksheet K)	1,509,338,480	NA	
39	Transmission	(Worksheet K)	355,134,240	TP 0.93085	330,575,491
40	Distribution	(Worksheet K)	946,822,367	NA	
41	General Plant	(Worksheet K) (Note J)	84,528,061	W/S 0.05740	4,852,198
42	Intangible Plant	(Worksheet K) (Note V)	21,353,013	W/S 0.05740	1,225,735
43	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 38 to 42)	<u>2,917,176,161</u>		<u>336,653,424</u>
44	NET PLANT IN SERVICE				
45	Production	(In 30 - In 38)	1,585,307,285	NA	
46	Transmission	(In 31 - In 39)	587,610,288		546,975,024
47	Distribution	(In 32 - In 40)	1,857,891,867	NA	
48	General Plant	(In 33 - In 41)	137,120,265		7,871,169
49	Intangible Plant	(In 34 - In 42)	9,181,441		527,046
50	TOTAL NET PLANT IN SERVICE	(sum Ins 45 to 49)	<u>4,177,111,146</u>		<u>555,373,239</u>
51	NET PLANT ALLOCATOR	(In 50 - Col. 5 / Col. 3)		NP= 0.132956	
52	ADJUSTMENTS TO RATE BASE	(Note D)			
53	Account No. 281	(Worksheet C)	-		-
54	Account No. 282	(Worksheet C)	(805,926,447)		(97,127,482)
55	Account No. 283	(Worksheet C)	(107,025,154)		(2,330,707)
56	Account No. 190	(Worksheet C)	104,239,996		3,473,834
57	Account No. 255	(Worksheet C)	(15,213,997)		-
58	Unfunded Reserves	(Worksheet N)	(1,647,242)	DA 1.00000	(1,647,242)
59	TOTAL ADJUSTMENTS	(sum Ins 53 to 57)	<u>(825,572,844)</u>		<u>(97,631,596)</u>
60	UNAMORTIZED ABANDONED PLANT	(Worksheet P) (Note R)	0	DA 1.00000	0
60a	Construction Work in Progress (CWIP)	(Worksheet P) (Note Z)	130,676,277	DA 1.00000	130,676,277
61	LAND HELD FOR FUTURE USE	(Worksheet I) (Note F)	780,532	TP 0.93085	726,556
62	WORKING CAPITAL	(Note G)			
63	CWC	(1/8 * In 90)	12,564,069		2,160,973
64	Materials & Supplies -- Transmission Related	(Worksheet K) (Note S)	17,494,137	TP 0.93085	16,284,358
65	Prepayments (Account 165)	(Worksheet K)	8,244,622	GP 0.12574	1,036,668
66	TOTAL WORKING CAPITAL	(sum Ins 63 to 65)	<u>38,302,829</u>		<u>19,481,999</u>
67	RATE BASE (sum Ins 50, 59, 60, 61, 66)		3,390,621,663		<u>608,626,475</u>

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator	(5) Total Transmission
<b>OPERATION &amp; MAINTENANCE EXPENSE</b>					
68	Transmission	321.112.b	29,685,276		
68a	Less Extraordinary & Storm Cost Amortization	(Worksheet O)	-		
69	Less expenses for LSE cost responsibility	(Worksheet E, In 14)	5,827,805		
70	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)	9,773,191		
71	Less Account 565	321.96.b (Note I)	1,058,012		
72	Plus Accl 565 native load, zonal or pool	(Note I)	-		
73	Transmission Subtotal	(In 68-In 68a-In 69-In 70-In 71+In 72)	13,026,268	TP 0.93085	12,125,457
74	Administrative and General	323.197.b (Note J)	90,790,720	NA	
75	Less: Accl. 924, Property Insurance	323.185.b	1,651,034	NA	
76	Less: Accl. 928, Reg. Com. Exp.	323.189.b	4,522,890	NA	
77	Less: Accl. 930.1, Gen. Advert. Exp.	323.191.b	1,625	NA	
78	Less: Accl. 930.2, Misc. General Exp.	323.192.b	14,919,172		
79	Less: PBOP amount included in Line 74	(Note T)	11,100,000		
80	Balance of A & G	(In 74 - sum In 75 to In 79)	58,595,999	W/S 0.05740	3,363,609
81	Plus: Accl. 924	(In 75)	1,651,034	GP 0.12574	207,599
82	Plus: Accl. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	11,018	DA 1.00000	11,018
83	Plus: Accl. 928 - Transmission Allocated	(Note K) (Worksheet D)	18,152	DA 1.00000	18,152
84	Plus: Accl. 930.1 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA 1.00000	-
85	Plus: Accl. 930.1 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
86	Plus: Accl. 930.2 - Adj. Misc. General Expenses	(Worksheet D)	14,810,084	W/S 0.05740	850,149
87	Plus: PBOP Amount	(Note T)	12,400,000	W/S 0.05740	711,802
88	A & G Subtotal	(sum Ins 80 to 87)	87,486,287		5,162,329
89	Transmission Lease Payments	(Worksheet D)	-	DA 1.00000	-
90	TOTAL O & M EXPENSE	(In 73 + In 88 + In 89)	100,512,555		17,287,786
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>					
92	Transmission	336.7.b	20,977,544	TP 0.93085	19,526,875
93	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	10,464	TP 0.93085	9,741
94	Plus: Recovery of Abandoned Incentive Plant	(Worksheet P) (Note R)	0	DA 1.00000	0
95	General	336.10.b	12,895,380	W/S 0.05740	745,979
96	Intangible	336.1.f	4,216,474	W/S 0.05740	242,040
97	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 92 to 96)	38,199,862		20,524,634
<b>TAXES OTHER THAN INCOME</b>					
98	Labor Related	(Note L)			
100	Payroll	263.i	8,598,019	W/S 0.05740	493,556
101	Plant Related				
102	Property	263.i	55,725,967	GP 0.12574	7,133,031
103	Gross Receipts	263.i			
104	Other	263.i	111,689	GP 0.12574	14,044
105	TOTAL OTHER TAXES	In 100 + (sum Ins 102 to 104)	65,438,695		7,640,630
<b>INCOME TAXES</b>					
106		(Note M)			
107	$T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$		38.97%		
108	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		43.53%		
109	where WCLTD=(In 137) and R= (In 140)				
110	and FIT, SIT & p are as given in Note M.				
111	$1 / (1 - T) =$ (from In 107)		1.6385		
112	Amorized Investment Tax Credit	266.8.f (enter negative)	(4,231,644)		
113	Income Tax Calculation	(In 108 * In 116)	132,838,164	NA	23,844,838
114	ITC adjustment	(In 111 * In 112)	(6,933,446)	NP 0.132956	(921,845)
115	TOTAL INCOME TAXES	(sum Ins 113 to 114)	125,904,718		22,922,992
116	RETURN (Rate Base * Rate of Return)	(In 67 * In 140)	305,150,237	NA	54,775,357
117	REVENUE REQUIREMENT (sum Ins 90, 97, 105, 115, 116)		635,206,067		123,151,400

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)			942,744,528																									
119	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)			18,521,292																									
120	Less Production Related Transmission Facilities	(Worksheet H) (Note O)			46,672,721																									
121	Transmission plant included in SPP Tariff	(In 118 - In 119 - In 120)			<u>877,550,515</u>																									
122	Percent of transmission plant in SPP Tariff	(In 121 / In 118)		TP=	0.93085																									
<b>WAGES &amp; SALARY ALLOCATOR (W/S)</b>																														
124	Production	354.20.b	51,909,552	NA	-																									
125	Transmission	354.21.b	7,237,937	TP	6,737,409																									
126	Distribution	354.23.b	35,161,973	NA	-																									
127	Other (Excludes A&G)	354.24,25,26.b	23,060,052	NA	-																									
128	Total	(sum Ins 124 to 127)	<u>117,369,514</u>		<u>6,737,409</u>																									
129	Transmission related amount	(In 128 - Col. 5 / Col. 3)		W/S=	0.05740																									
<b>RETURN (R)</b>																														
131	Preferred Dividends	(118.29.c) (positive number)	0		-																									
<b>Development of Common Stock:</b>																														
133	Long Term Debt	(Worksheet K) (Note Q)		44.72%	1,545,303,846																									
134	Preferred Stock	(Worksheet K) (Note Q)		0.00%	-																									
135	Common Stock	(Worksheet K) (Note Q)		55.28%	1,910,285,534																									
136	Total	(sum Ins 133 to 135)			<u>3,455,589,381</u>																									
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>\$</th> <th>%</th> <th>Cost (Note Q)</th> <th>Weighted</th> </tr> </thead> <tbody> <tr> <td>137 Long Term Debt</td> <td>1,545,303,846</td> <td>44.72%</td> <td>0.0640</td> <td>0.0286</td> </tr> <tr> <td>138 Preferred Stock</td> <td>-</td> <td>0.00%</td> <td>0.0000</td> <td>0.0000</td> </tr> <tr> <td>139 Common Stock</td> <td>1,910,285,534</td> <td>55.28%</td> <td>0.1110</td> <td>0.0614</td> </tr> <tr> <td>140 Total (sum Ins 137 to 139)</td> <td><u>3,455,589,381</u></td> <td></td> <td></td> <td><u>R 0.0900</u></td> </tr> </tbody> </table>							\$	%	Cost (Note Q)	Weighted	137 Long Term Debt	1,545,303,846	44.72%	0.0640	0.0286	138 Preferred Stock	-	0.00%	0.0000	0.0000	139 Common Stock	1,910,285,534	55.28%	0.1110	0.0614	140 Total (sum Ins 137 to 139)	<u>3,455,589,381</u>			<u>R 0.0900</u>
	\$	%	Cost (Note Q)	Weighted																										
137 Long Term Debt	1,545,303,846	44.72%	0.0640	0.0286																										
138 Preferred Stock	-	0.00%	0.0000	0.0000																										
139 Common Stock	1,910,285,534	55.28%	0.1110	0.0614																										
140 Total (sum Ins 137 to 139)	<u>3,455,589,381</u>			<u>R 0.0900</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<br>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.<br>Inputs Required: FIT = 35.00%<br>SIT = 6.10% (State Income Tax Rate or Composite SIT - Worksheet J)<br>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 G. Also included are the Individual Revenue Requirements of facilities receiving Construction Work In Progress and Abandoned Plant incentive, as calculated and summarized in Worksheet P. The sum of the individual Revenue Requirements is credited to zonal network customers on line 17 above.
- Y Exclude annualized amortization amounts booked back into O&M accounts that costs would have been booked had not a Regulatory Asset and amortization period been approved by the Oklahoma Corporation Commission and the FERC. This amount should equal amount reflected on line 93.
- Z OG&E may only recover CWIP on projects that the FERC has specifically authorized the incentive.

List of Allocators:

Direct Assigned	DA	1.000000
Gross Plant	GP	0.125739
Net Plant	NP	0.132956
Trans. Plant in SPP	TP	0.930847
Wages & Salaries	W/S	0.057403
No Allocator	NA	



Worksheet A

Line No

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

Data Source	2009 YE Balance	GP Allocator	Allocated to Transmission
300.19 b	\$1,205,482	12.5739%	\$161,631

Net Account 454 - Credited as transmission pole rentals = \$161,631

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

300.21 b	(A) 2009 YE Balance	(B) Power Production	(C) Distribution	(D) Utility Commercial	(E) Utility A & G	(F) Miscellaneous	(G) Transmission (Load in Divisor)	(H) Other Transmission
Miscellaneous - McClain Adder	\$92,225,167							
Miscellaneous - Scrap Sales		\$19,127						
Miscellaneous - OMPA Admin Fee		\$120,801						
Miscellaneous		\$72	\$30,790			\$0,269		
Miscellaneous - Honeywell Energy Management		\$1,253	\$1,872					
Miscellaneous - Sale of Residual Oil					\$50			
Reimbursed Payroll Costs					\$115,159			
Remuneration Sales Taxes Collection - OK & AR					\$152			
Franchise & Privilege Tax Adjustment					\$10,124			
Oil Lease & Royalties								
Pace Payments								
Transmission Service Revenues - from OG&E LSE							\$83,062,024	
Transmission Service Revenues - Unbundled OK & AR							\$277,758	
Transmission Service Revenues - Direct Assigned Facilities								
Salvage Clearing								
Off-System Sales Credit - Oklahoma		\$2,850	\$54,131	\$1,748		\$1,715,839		
Discount on Purchased Wind Credits						\$96,197		
Renewable Energy Certificate Sales - OK & AR					\$612,037			
Base Plan Revenues - 2008 & 2009							\$3,851,809	\$1,456,983
<b>TOTALS (Sum lns 6 - 25)</b>	<b>\$92,225,167</b>	<b>\$144,133</b>	<b>\$88,753</b>	<b>\$4,580</b>	<b>\$737,522</b>	<b>\$1,811,305</b>	<b>\$87,981,891</b>	<b>\$1,456,983</b>

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

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 )

**2009** (Notes 1 & 3) **\$17,615,928**

<b>Less:</b>					
28	TO's LSE Direct Assignment Revenue Credits				
29	TO's LSE Sponsored (Requested or Economic) Upgrade Revenue Credits				
30	TO's LSE Network Upgrades for Generation Interconnection - Credits				
31	TO's Point-To-Point Revenue for GFA's Associated with Load Included in the Divisor				
32	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor				
33	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff				
34	Wholesale Distribution charges				
35	TO's LSE Revenue from Ancillary Services Provided				
36	Network Services Ancillary Revenues (Schedule 1) Associated With Load Included in the Divisor				
37					
38					
39					
40	<b>Total Revenues Adjusted from Account 456.1 (Revenues retained by OG&amp;E for load included in the divisor) =</b>		(Sum Ins 28 thru 39)		<b>\$7,708,846</b>

**Net Account 456.1 Included in Template (PTP revenues to be credited) =** **\$9,907,082**  
 ((328-330.Total.n) - In 40)

**IV. Revenue from Grandfathered Interzonal Transactions - Revelant Year =**  
 ( Provide data sources and any detailed explanations necessary in Section V, Notes below )

**2009** (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, In 14) **\$11,525,696**

**V. Notes**

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

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





Worksheet C

I. Account 281 - ADIT - Accelerated Amortization Property

Relevant Year = 2009 (Note 2)

Line No	(A) Identification	(B) Relevant Year Average of BOY 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 Release (E)+(F)+(G)	(I) Description / Justification
1	Net Total Property and Accumulated Depreciation								- Accumulated deferred income taxes-Accelerated amortization property
2	Other								
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24	Subtotal - Form 1, p273								
25	Less FASB 109 Above if not separately removed								
26	Less FASB 106 Above if not separately removed								
27	Total (in 24 - in 25 - in 26)								
28	Transmission Allocator [ GP or WIS ]		0.00000%	100.00000%		12.5739%	5.7403%		
29	Total (in 27 + in 28)		0	0	0	0	0	0	

II. Account 282 - ADIT - Other Property

Relevant Year = 2009 (Note 2)

Line No	(A) Identification	(B) Relevant Year Average of BOY 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 Release (E)+(F)+(G)	(I) Description / Justification
30	Net Total Property and Accumulated Depreciation	(772,454,785)				(772,454,785)		(772,454,785)	Accumulated deferred income taxes-Other property
31	Income Taxes Recoverable/Refundable, net	(33,471,662)							Deferred tax per SFAS 109 related to property and Retail S. Georgia.
32	Other								
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50	Subtotal - Form 1, p275	(805,926,447)				(772,454,785)		(772,454,785)	
51	Less FASB 109 Above if not separately removed								
52	Less FASB 106 Above if not separately removed								
53	Total (in 51 - in 52 - in 53)	(805,926,447)				(772,454,785)		(772,454,785)	
54	Transmission Allocator [ GP or WIS ]		0.00000%	100.00000%		12.5739%	5.7403%		
55	Total (in 54 + in 55)		0	0	0	0	0	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) 2009 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	(2,160,820)	-	-	-	(1,080,410)	(1,080,410)	(2,160,820)	Book accrual vs actual payments for tax
59	Pension Plans	(79,161,220)	(79,161,220)	-	-	-	-	(79,161,220)	- ADIT related to Pre-paid Pension Expenses
60	Bond Redemption - Unamortized Call Premium Costs	(5,444,354)	-	-	-	(5,444,354)	(5,444,354)	(5,444,354)	Expenses amortized for books, deducted for tax prior years when incurred/paid.
61	Reg Asset - Deferred Excess 2007 Storm Expenses - OK	(11,444,010)	-	-	-	(11,444,010)	(11,444,010)	(11,444,010)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
62	Reg Asset - Deferred McCain Plant Costs - OK	(1,205,143)	(1,205,143)	-	-	-	-	(1,205,143)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
63	Reg Asset - Deferred Red Rock Plant Costs - OK	(2,814,213)	(2,814,213)	-	-	-	-	(2,814,213)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
64	Reg Asset - Deferred Excess 2007 Storm Expenses - AR	(74,096)	(74,096)	-	-	(74,096)	(74,096)	(74,096)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
65	Reg Asset - Deferred Excess Pension Expenses - OK	(2,491,900)	(2,491,900)	-	-	-	-	(2,491,900)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
66	Reg Asset - Deferred Excess Pension Expenses - AR	33,741	33,741	-	-	-	-	33,741	Costs deducted for tax purposes, recorded as Regulatory Assets for book
67	Deferred Other - Rate Case Consult/Expert Witness Costs	(235,369)	(235,369)	-	-	-	-	(235,369)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
68	Deferred Rate Case Expense - OK	(113,972)	(113,972)	-	-	-	-	(113,972)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
69	LIFO Inventory Adjustments - Fuels Stock	(1,913,799)	(1,913,799)	-	-	-	-	(1,913,799)	Full Adj charged to 2008 Book Income vs Taxable Income over 4 yrs per Sec 481.
70									
71									
72									
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105									
106									
107									
108									
109	Subtotal - Form 1, p277.9.k	(107,025,154)	(87,901,875)	-	-	(18,042,870)	(1,080,410)	(107,025,154)	
110	Less FASB 108 Above if not separately removed	-	-	-	-	-	-	-	
111	Less FASB 108 Above if not separately removed	-	-	-	-	-	-	-	
112	Total (in 109 - in 110 - in 111)	(107,025,154)	(87,901,875)	0.0000%	100.0000%	(18,042,870)	(1,080,410)	(107,025,154)	
113	Transmission Allocator (GP or WIS)		0.0000%	0	0	(2,268,087)	(62,019)	(2,330,106)	
114	Total (in 112 - in 113)		0	0	0				

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C  
IV. Account 190 - ADIT

(Note 2)

Relevant Year = 2009

Line No	(A) Identification	(B) Relevant Year Average of BOY 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 Release (E)+(F)+(G)	(I) Description / Justification
115	Accrued Vacation	4,202,206	-	-	-	-	4,202,206	4,202,206	Book accrual vs actual payments for tax
116	Derivative Instruments	125,259	125,259	-	-	-	-	-	Tax deduction for Mark-to-Market discount permitted by Section 465.
117	Bad Debts	693,243	693,243	-	-	-	-	-	Book accrual vs actual payments for tax.
118	Accrued Interest	1,030,520	-	-	-	1,030,520	-	1,030,520	Book accrual vs actual payments for tax.
119	Accrued Liability-Employee Related	724,556	-	-	-	362,278	362,278	724,556	Book accrual vs actual payments for tax. Split 50% labor, 50% plant
120	Accrued Liability-Employee Related	590,758	-	-	-	590,758	-	590,758	Book accrual vs actual payments for tax.
121	Regulatory Liabilities-Deferred Gains - Property Sales	6,387	6,387	-	-	-	-	-	Taxable gains recorded as Regulatory Liabilities for book.
122	Rate Refund Accrual	6,387	6,387	-	-	-	-	-	Deferred revenue accrual per books vs. actual revenue for tax purposes.
123	Income Taxes Recoverable, net (Pena & Medicare Part D)	6,442,710	6,442,710	-	-	-	6,442,710	6,442,710	Anticipated Medicare subsidy
124	Post-Retirement Benefits	29,233,798	29,233,798	-	-	-	29,233,798	29,233,798	Book accrual vs actual payments for tax purposes
125	Consumer Loans	-	-	-	-	-	-	-	Income, losses and expenses recognized for tax but not for book.
126	Deferred Fed Investment Tax Credits	5,893,853	5,893,853	-	-	-	-	-	ADIT for Unamortized ITC balance. ITC utilized for tax purposes in prior years.
127	Tax Credit Carryover	33,296,514	33,296,514	-	-	-	-	-	ADIT for Tax Credit Carryover
128	Net Operating Loss	230,811	230,811	-	-	-	-	-	ADIT for Net Operating Loss carryover
129	Medicare Part D Subsidy	16,633,572	-	-	-	16,633,572	-	16,633,572	ADIT for Non-taxable government subsidy (IRC Section 139A) FAS 158
130	Other - Investments in Partnerships	72,481	72,481	-	-	-	-	-	ADIT for Book vs. Tax Partnership Income and Expenses differences.
131	New Water Storage Agreement Liability	3,137,726	3,137,726	-	-	-	-	-	ADIT for Book vs. Tax Differences due to differences in Imputed Interest Rates
132	Charitable Contributions Carryover	1,486,853	1,486,853	-	-	-	-	-	ADIT for Limited Charitable Contributions Carryover
133									
134									
135									
136									
137									
138									
139									
140									
141									
142									
143									
144									
145									
146									
147									
148									
149									
150									
151	Subtotal - Form 1, p234,8.c	104,239,996	45,381,870	-	-	1,392,804	57,465,323	-	
152	Less FASB 109 Above (if not separately removed)	-	-	-	-	-	-	-	
153	Less FASB 106 Above (if not separately removed)	-	-	-	-	-	-	-	
154	Total (In 151 - In 152 - In 153)	104,239,996	45,381,870	-	-	1,392,804	57,465,323	-	
155	Transmission Allocator [ GP or WIS ]	-	0.0000%	0.0000%	100.0000%	12,573,59%	5,740,03%	-	
156	Total (In 154 * In 155)	-	0	0	0	175,129	3,298,705	3,473,834	

**OKLAHOMA GAS AND ELECTRIC COMPANY**

**Worksheet C**

**V. Account 255 - Accumulated Deferred Investment Tax Credits**

(Note 2)

Line No	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	2009 (E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)
157	Accumulated Deferred Investment Tax Credits	(15,213,997)	(15,213,997)	-	-	-	-	-
158								
159								
160								
161								
162								
163								
164								
165								
166								
167								
168								
169								
170								
171								
172								
173								
174								
175	Subtotal - Form 1 - p267.8h	(15,213,997)	(15,213,997)	-	-	-	-	-
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 F2 Option	-	-	-	-	-	-	-
180	Total (In 176 - In 177 - In 178 - In 179)	(15,213,997)	(15,213,997)	0.0000%	100.0000%	12.4739%	5.7403%	0
181	Transmission Allocator [ GP or WIS ]			0.0000%	0	0	0	0
182	Total (In 180 - In 181)			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 Inveid-up. When calculating the Projected ATRR, the "Relevant Year" is the year of the most recent FERC Form 1.





Worksheet D

III. Transmission Lease Payments

Relevant Year = 2009

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

Total Transmission Lease Payments

IV. Account 930.2 - Misc. General Expenses

Relevant Year = 2009

Item No.	Description	Date Sources	TO Total	Explanation
1	Miscellaneous General Expenses	323.192 b	14,919,172	
2	Less: Industry Association Dues	335 1. b	626,487	
3	Plus: EEI Dues		511,399	
4	Plus: SPP Dues		6,000	
5	Adjusted Miscellaneous General Expenses	(In 1-In 2+In 3+In 4)	14,810,084	

NOTE:

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

Worksheet E

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

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

Notes:

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

## Worksheet F

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

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

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

8	Rate Base (Addendum 2-A, In 67)	608,626,475
9	R (from A. above)	0.0955
10	Return (Rate Base x R)	58,139,907

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

11	Return (from B. above)	58,139,907
12	CIT (Addendum 2-A, In 108)	43.53%
13	Income Tax Calculation (Return x CIT)	25,309,496
14	ITC Adjustment (Addendum 2-A, In 114)	(921,845)
15	Income Taxes	24,387,650

**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)	111,625,704
17	Return (Addendum 2-A, In 116)	54,775,357
18	Income Taxes (Addendum 2-A, In 115)	22,922,992
19	Net Revenue Requirement, Less Return and Taxes	33,927,354

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

20	Net Revenue Requirement, Less Return and Taxes	33,927,354
21	Return (from I.B. above)	58,139,907
22	Income Taxes (from I.C. above)	24,387,650
23	Net Revenue Requirement, with 100 Basis Point ROE increase	116,454,912
24	Transmission Plant Depreciation Expense (Addendum 2-A, Ins 92)	19,526,875
25	Net Rev. Req. w/100 Basis Point ROE increase, less Depreciation	96,928,037

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

26	Net Transmission Plant (Addendum 2-A, Ins 46)	546,975,024
27	Net Revenue Requirement, with 100 Basis Point ROE increase	116,454,912
28	NPCC with 100 Basis Point increase in ROE	21.29%
29		
30	Net Rev. Req. w/100 Basis Point ROE increase, less Dep	96,928,037
31	NPCC with 100 Basis Point ROE increase, less Depreciation	17.72% (use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	16.84% (Addendum 2-A In 26)
33	NPCC w/o Return, income taxes and Depreciation	2.63% (use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	0.88%

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

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

## NOTE:

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

Worksheet F

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

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

Line No.	Details			
	Investment	Current Year	2009	
62	Service Year (yyyy)	2009	ROE increase accepted by FERC (Basis Points)	50
63	Service Month (1-12)	6	NPCC w/o incentives, less depreciation	16.84%
64	Useful Life	39	NPCC w/incentives approved for these facilities, less dep.	17.28%
65	CIAC (Yes or No)	No	Annual Depreciation Expense (Investment / Useful Life)	-
66				
67				
68				
69				
70				
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132				
133				

Worksheet G

I. Project Summary

<b>A. BASE PLAN UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY</b>				
Proj. No.	Project Description Summary	In-Service	Investment	ATTR
1	Reno-Sunny Lane 69kV Line - replace wave trap & current transformer to allow 1200A limit	6/1/2006	\$ 67,511	\$ 11,622
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	\$ 2,765,703	\$ 476,112
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 107,896	\$ 18,574
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation	6/1/2006	\$ 31,518	\$ 5,428
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	\$ 3,897,313	\$ 679,561
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	\$ 9,320,377	\$ 1,625,128
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	\$ 3,790,016	\$ 674,837
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	\$ 85,105	\$ 15,028
9	Fl. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipment	12/1/2008	\$ 136,512	\$ 25,013
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	5/1/2008	\$ 23,213	\$ 4,262
11	Bodie Substation - Install 138kV Circuit Breaker, Line Relaying, Wave Traps, CCVTs and Communications	6/1/2010	\$ 726,650	\$ 137,847
12	Ardmore - Rocky Point 69kV Line - rebuild and reconductor 0.82 miles of line with 477AS33	6/1/2011	\$ 461,000	\$ 51,107
13	Tiger Creek Substation - install 69kV, 9MVAR capacitor bank	2/1/2011	\$ 266,000	\$ 46,341
14				
15				
16				
17				
18				
19				
<b>BASE PLAN UPGRADE TOTALS</b>			<b>\$ 21,678,814</b>	<b>\$ 3,770,798</b>

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

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

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

**TOTAL SPP OATT RELATED UPGRADES REVENUE REQUIREMENT** (Sum of Parts A, B, C & D above) **\$ 3,770,798**

NOTES:

1. Base Plan Upgrades and Economic Portfolio revenue requirement are estimates and will be true-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	\$	67,511	Current Year			2011
Service Year (yyyy)		2006	NPCC w/o incentives, less depreciation			16.84%
Service Month (1-12)		6				
Useful Life		39	Annual Depreciation Expense (Investment / Useful Life)		\$	1,731
CIAC (Yes or No)		No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev Req for SPP Allocation	
2006	\$ 67,511	\$ 888	\$ 66,623	\$ 7,038	\$	7,038
2007	\$ 66,623	\$ 1,777	\$ 64,846	\$ 12,060	\$	12,060
2008	\$ 64,846	\$ 1,777	\$ 63,070	\$ 11,782	\$	11,782
2009	\$ 63,070	\$ 1,731	\$ 61,339	\$ 10,378	\$	10,378
2010	\$ 61,339	\$ 1,731	\$ 59,608	\$ 11,913	\$	11,913
2011	\$ 59,608	\$ 1,731	\$ 57,877	\$ 11,622	\$	11,622
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	\$ -	\$ -	\$ -	\$ -	\$	-
Project Totals				\$ 64,793	\$	64,793



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	\$	2,765,703	Current Year			2011
Service Year (yyyy)		2006	NPCC w/o incentives, less depreciation			16.84%
Service Month (1-12)		6				
Useful Life		39	Annual Depreciation Expense (Investment / Useful Life)	\$		70,915
CIAC (Yes or No)		No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for GPP Allocation	
2006	\$ 2,765,703	\$ 36,391	\$ 2,729,312	\$ 288,312	\$ 288,312	
2007	\$ 2,729,312	\$ 72,782	\$ 2,656,531	\$ 494,074	\$ 494,074	
2008	\$ 2,656,531	\$ 72,782	\$ 2,583,749	\$ 482,687	\$ 482,687	
2009	\$ 2,583,749	\$ 70,915	\$ 2,512,834	\$ 425,166	\$ 425,166	
2010	\$ 2,512,834	\$ 70,915	\$ 2,441,918	\$ 488,052	\$ 488,052	
2011	\$ 2,441,918	\$ 70,915	\$ 2,371,003	\$ 476,112	\$ 476,112	
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	\$ -	\$ -	\$ -	\$ -	\$ -	
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2047	\$ -	\$ -	\$ -	\$ -	\$ -	
2048	\$ -	\$ -	\$ -	\$ -	\$ -	
2049	\$ -	\$ -	\$ -	\$ -	\$ -	
2050	\$ -	\$ -	\$ -	\$ -	\$ -	
Project Totals	\$		\$	2,654,403	\$	2,654,403

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						
Investment	\$	107,896	Current Year			2011
Service Year (yyyy)		2006	NPCC w/o incentives, less depreciation			16.84%
Service Month (1-12)		6				
Useful Life		39	Annual Depreciation Expense (Investment / Useful Life)		\$	2,767
CIAC (Yes or No)		No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
2006	\$ 107,896	\$ 1,420	\$ 106,477	\$ 11,248	\$ 11,248	
2007	\$ 106,477	\$ 2,839	\$ 103,637	\$ 19,275	\$ 19,275	
2008	\$ 103,637	\$ 2,839	\$ 100,798	\$ 18,831	\$ 18,831	
2009	\$ 100,798	\$ 2,767	\$ 98,031	\$ 16,587	\$ 16,587	
2010	\$ 98,031	\$ 2,767	\$ 95,265	\$ 19,040	\$ 19,040	
2011	\$ 95,265	\$ 2,767	\$ 92,498	\$ 18,574	\$ 18,574	
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	\$ -	\$ -	\$ -	\$ -	\$ -	
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2042	\$ -	\$ -	\$ -	\$ -	\$ -	
2043	\$ -	\$ -	\$ -	\$ -	\$ -	
2044	\$ -	\$ -	\$ -	\$ -	\$ -	
2045	\$ -	\$ -	\$ -	\$ -	\$ -	
2046	\$ -	\$ -	\$ -	\$ -	\$ -	
2047	\$ -	\$ -	\$ -	\$ -	\$ -	
2048	\$ -	\$ -	\$ -	\$ -	\$ -	
2049	\$ -	\$ -	\$ -	\$ -	\$ -	
2050	\$ -	\$ -	\$ -	\$ -	\$ -	
Project Totals				\$ 103,555	\$ 103,555	

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				2011
164	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation				16.84%
165	Service Month (1-12)	6					
166	Useful Life	39	Annual Depreciation Expense	(Investment / Useful Life)	\$	808	
167	CIAC (Yes or No)	No					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev Req for SPP Allocation	
170	2006	\$ 31,518	\$ 415	\$ 31,103	\$ 3,286	\$ 3,286	
171	2007	\$ 31,103	\$ 829	\$ 30,274	\$ 5,630	\$ 5,630	
172	2008	\$ 30,274	\$ 829	\$ 29,444	\$ 5,501	\$ 5,501	
173	2009	\$ 29,444	\$ 808	\$ 28,636	\$ 4,845	\$ 4,845	
174	2010	\$ 28,636	\$ 808	\$ 27,828	\$ 5,562	\$ 5,562	
175	2011	\$ 27,828	\$ 808	\$ 27,020	\$ 5,426	\$ 5,426	
176	2012	\$ -	\$ -	\$ -	\$ -	\$ -	
177	2013	\$ -	\$ -	\$ -	\$ -	\$ -	
178	2014	\$ -	\$ -	\$ -	\$ -	\$ -	
179	2015	\$ -	\$ -	\$ -	\$ -	\$ -	
180	2016	\$ -	\$ -	\$ -	\$ -	\$ -	
181	2017	\$ -	\$ -	\$ -	\$ -	\$ -	
182	2018	\$ -	\$ -	\$ -	\$ -	\$ -	
183	2019	\$ -	\$ -	\$ -	\$ -	\$ -	
184	2020	\$ -	\$ -	\$ -	\$ -	\$ -	
185	2021	\$ -	\$ -	\$ -	\$ -	\$ -	
186	2022	\$ -	\$ -	\$ -	\$ -	\$ -	
187	2023	\$ -	\$ -	\$ -	\$ -	\$ -	
188	2024	\$ -	\$ -	\$ -	\$ -	\$ -	
189	2025	\$ -	\$ -	\$ -	\$ -	\$ -	
190	2026	\$ -	\$ -	\$ -	\$ -	\$ -	
191	2027	\$ -	\$ -	\$ -	\$ -	\$ -	
192	2028	\$ -	\$ -	\$ -	\$ -	\$ -	
193	2029	\$ -	\$ -	\$ -	\$ -	\$ -	
194	2030	\$ -	\$ -	\$ -	\$ -	\$ -	
195	2031	\$ -	\$ -	\$ -	\$ -	\$ -	
196	2032	\$ -	\$ -	\$ -	\$ -	\$ -	
197	2033	\$ -	\$ -	\$ -	\$ -	\$ -	
198	2034	\$ -	\$ -	\$ -	\$ -	\$ -	
199	2035	\$ -	\$ -	\$ -	\$ -	\$ -	
200	2036	\$ -	\$ -	\$ -	\$ -	\$ -	
201	2037	\$ -	\$ -	\$ -	\$ -	\$ -	
202	2038	\$ -	\$ -	\$ -	\$ -	\$ -	
203	2039	\$ -	\$ -	\$ -	\$ -	\$ -	
204	2040	\$ -	\$ -	\$ -	\$ -	\$ -	
205	2041	\$ -	\$ -	\$ -	\$ -	\$ -	
206	2042	\$ -	\$ -	\$ -	\$ -	\$ -	
207	2043	\$ -	\$ -	\$ -	\$ -	\$ -	
208	2044	\$ -	\$ -	\$ -	\$ -	\$ -	
209	2045	\$ -	\$ -	\$ -	\$ -	\$ -	
210	2046	\$ -	\$ -	\$ -	\$ -	\$ -	
211	2047	\$ -	\$ -	\$ -	\$ -	\$ -	
212	2048	\$ -	\$ -	\$ -	\$ -	\$ -	
213	2049	\$ -	\$ -	\$ -	\$ -	\$ -	
214	2050	\$ -	\$ -	\$ -	\$ -	\$ -	
215	Project Totals			\$	30,249	\$ 30,249	

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						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for GPP Allocation	
217	\$ 3,897,313					2011
218	2006	NPCC w/o Incentives, less depreciation				16.84%
219	12					
220	39	Annual Depreciation Expense (Investment / Useful Life)				\$ 99,931
221	No					
222						
223						
224	\$ 3,897,313	\$ -	\$ 3,897,313	\$ 50,809	\$ 50,809	
225	\$ 3,897,313	\$ 102,561	\$ 3,794,752	\$ 704,251	\$ 704,251	
226	\$ 3,794,752	\$ 102,561	\$ 3,692,191	\$ 688,206	\$ 688,206	
227	\$ 3,692,191	\$ 99,931	\$ 3,592,260	\$ 606,254	\$ 606,254	
228	\$ 3,592,260	\$ 99,931	\$ 3,492,329	\$ 696,377	\$ 696,377	
229	\$ 3,492,329	\$ 99,931	\$ 3,392,398	\$ 679,551	\$ 679,551	
230	\$ -	\$ -	\$ -	\$ -	\$ -	
231	\$ -	\$ -	\$ -	\$ -	\$ -	
232	\$ -	\$ -	\$ -	\$ -	\$ -	
233	\$ -	\$ -	\$ -	\$ -	\$ -	
234	\$ -	\$ -	\$ -	\$ -	\$ -	
235	\$ -	\$ -	\$ -	\$ -	\$ -	
236	\$ -	\$ -	\$ -	\$ -	\$ -	
237	\$ -	\$ -	\$ -	\$ -	\$ -	
238	\$ -	\$ -	\$ -	\$ -	\$ -	
239	\$ -	\$ -	\$ -	\$ -	\$ -	
240	\$ -	\$ -	\$ -	\$ -	\$ -	
241	\$ -	\$ -	\$ -	\$ -	\$ -	
242	\$ -	\$ -	\$ -	\$ -	\$ -	
243	\$ -	\$ -	\$ -	\$ -	\$ -	
244	\$ -	\$ -	\$ -	\$ -	\$ -	
245	\$ -	\$ -	\$ -	\$ -	\$ -	
246	\$ -	\$ -	\$ -	\$ -	\$ -	
247	\$ -	\$ -	\$ -	\$ -	\$ -	
248	\$ -	\$ -	\$ -	\$ -	\$ -	
249	\$ -	\$ -	\$ -	\$ -	\$ -	
250	\$ -	\$ -	\$ -	\$ -	\$ -	
251	\$ -	\$ -	\$ -	\$ -	\$ -	
252	\$ -	\$ -	\$ -	\$ -	\$ -	
253	\$ -	\$ -	\$ -	\$ -	\$ -	
254	\$ -	\$ -	\$ -	\$ -	\$ -	
255	\$ -	\$ -	\$ -	\$ -	\$ -	
256	\$ -	\$ -	\$ -	\$ -	\$ -	
257	\$ -	\$ -	\$ -	\$ -	\$ -	
258	\$ -	\$ -	\$ -	\$ -	\$ -	
259	\$ -	\$ -	\$ -	\$ -	\$ -	
260	\$ -	\$ -	\$ -	\$ -	\$ -	
261	\$ -	\$ -	\$ -	\$ -	\$ -	
262	\$ -	\$ -	\$ -	\$ -	\$ -	
263	\$ -	\$ -	\$ -	\$ -	\$ -	
264	\$ -	\$ -	\$ -	\$ -	\$ -	
265	\$ -	\$ -	\$ -	\$ -	\$ -	
266	\$ -	\$ -	\$ -	\$ -	\$ -	
267	\$ -	\$ -	\$ -	\$ -	\$ -	
268	\$ -	\$ -	\$ -	\$ -	\$ -	
269	\$ -	\$ -	\$ -	\$ -	\$ -	
270	Project Totals			\$ 3,425,448	\$ 3,425,448	

Worksheet G

Project 6: **Razorback - Short Mountain 69kV Line -- Construct new 69kV line. 2006 - 2018 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			2011
272	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			16.84%
273	Service Month (1-12)	12				
274	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	238,984
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	\$ 121,510
279	2007	\$ 9,320,377	\$ 245,273	\$ 9,075,104	\$ 1,684,207	\$ 1,684,207
280	2008	\$ 9,075,104	\$ 245,273	\$ 8,829,831	\$ 1,645,835	\$ 1,645,835
281	2009	\$ 8,829,831	\$ 238,984	\$ 8,590,847	\$ 1,449,850	\$ 1,449,850
282	2010	\$ 8,590,847	\$ 238,984	\$ 8,351,863	\$ 1,665,378	\$ 1,665,378
283	2011	\$ 8,351,863	\$ 238,984	\$ 8,112,879	\$ 1,625,138	\$ 1,625,138
284	2012	\$ -	\$ -	\$ -	\$ -	\$ -
285	2013	\$ -	\$ -	\$ -	\$ -	\$ -
286	2014	\$ -	\$ -	\$ -	\$ -	\$ -
287	2015	\$ -	\$ -	\$ -	\$ -	\$ -
288	2016	\$ -	\$ -	\$ -	\$ -	\$ -
289	2017	\$ -	\$ -	\$ -	\$ -	\$ -
290	2018	\$ -	\$ -	\$ -	\$ -	\$ -
291	2019	\$ -	\$ -	\$ -	\$ -	\$ -
292	2020	\$ -	\$ -	\$ -	\$ -	\$ -
293	2021	\$ -	\$ -	\$ -	\$ -	\$ -
294	2022	\$ -	\$ -	\$ -	\$ -	\$ -
295	2023	\$ -	\$ -	\$ -	\$ -	\$ -
296	2024	\$ -	\$ -	\$ -	\$ -	\$ -
297	2025	\$ -	\$ -	\$ -	\$ -	\$ -
298	2026	\$ -	\$ -	\$ -	\$ -	\$ -
299	2027	\$ -	\$ -	\$ -	\$ -	\$ -
300	2028	\$ -	\$ -	\$ -	\$ -	\$ -
301	2029	\$ -	\$ -	\$ -	\$ -	\$ -
302	2030	\$ -	\$ -	\$ -	\$ -	\$ -
303	2031	\$ -	\$ -	\$ -	\$ -	\$ -
304	2032	\$ -	\$ -	\$ -	\$ -	\$ -
305	2033	\$ -	\$ -	\$ -	\$ -	\$ -
306	2034	\$ -	\$ -	\$ -	\$ -	\$ -
307	2035	\$ -	\$ -	\$ -	\$ -	\$ -
308	2036	\$ -	\$ -	\$ -	\$ -	\$ -
309	2037	\$ -	\$ -	\$ -	\$ -	\$ -
310	2038	\$ -	\$ -	\$ -	\$ -	\$ -
311	2039	\$ -	\$ -	\$ -	\$ -	\$ -
312	2040	\$ -	\$ -	\$ -	\$ -	\$ -
313	2041	\$ -	\$ -	\$ -	\$ -	\$ -
314	2042	\$ -	\$ -	\$ -	\$ -	\$ -
315	2043	\$ -	\$ -	\$ -	\$ -	\$ -
316	2044	\$ -	\$ -	\$ -	\$ -	\$ -
317	2045	\$ -	\$ -	\$ -	\$ -	\$ -
318	2046	\$ -	\$ -	\$ -	\$ -	\$ -
319	2047	\$ -	\$ -	\$ -	\$ -	\$ -
320	2048	\$ -	\$ -	\$ -	\$ -	\$ -
321	2049	\$ -	\$ -	\$ -	\$ -	\$ -
322	2050	\$ -	\$ -	\$ -	\$ -	\$ -
323						
324	Project Totals			\$ 8,191,918	\$ 8,191,918	\$

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		2011	
326	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			16.84%
327	Service Month (1-12)	10				
328	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)	\$		97,180
329	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Royalty for SPR Allocation	
332	2007	\$ 3,790,016	\$ 16,623	\$ 3,773,393	\$ 165,505	\$ 165,505
333	2008	\$ 3,773,393	\$ 99,737	\$ 3,673,656	\$ 682,261	\$ 682,261
334	2009	\$ 3,673,656	\$ 97,180	\$ 3,576,476	\$ 601,118	\$ 601,118
335	2010	\$ 3,576,476	\$ 97,180	\$ 3,479,296	\$ 691,200	\$ 691,200
336	2011	\$ 3,479,296	\$ 97,180	\$ 3,382,116	\$ 674,837	\$ 674,837
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			\$ 2,814,921	\$ 2,814,921	

**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	Investment	\$ 85,105	Current Year	2011		
380	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation		16.84%	
381	Service Month (1-12)	6				
382	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)	\$ 2,182		
383	CIAC (Yes or No)	No				
384						
385						
386	2007	\$ 85,105	\$ 1,120	\$ 83,985	\$ 8,872	\$ 8,872
387	2008	\$ 83,985	\$ 2,240	\$ 81,746	\$ 15,203	\$ 15,203
388	2009	\$ 81,746	\$ 2,182	\$ 79,564	\$ 13,394	\$ 13,394
389	2010	\$ 79,564	\$ 2,182	\$ 77,382	\$ 15,395	\$ 15,395
390	2011	\$ 77,382	\$ 2,182	\$ 75,199	\$ 15,028	\$ 15,028
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			\$ 67,892	\$ 67,892	\$ 67,892

Worksheet G

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

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
433	\$ 136,512					2011
434	2008	NPCC w/o incentives, less depreciation				16.84%
435	12					
436	39	Annual Depreciation Expense (Investment / Useful Life)		\$ 3,500		
437	No					
438						
439						
440	2008	\$ -	\$ 136,512	\$ 1,780	\$ 1,780	
441	2009	\$ 3,500	\$ 133,012	\$ 22,234	\$ 22,234	
442	2010	\$ 3,500	\$ 129,511	\$ 25,602	\$ 25,602	
443	2011	\$ 3,500	\$ 126,011	\$ 25,013	\$ 25,013	
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		\$	74,629	\$	74,629



OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

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

Line

Line No.	Details					
487	Investment	\$ 23,213	Current Year			2011
488	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			16.84%
489	Service Month (1-12)	6				
490	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$ 595	
491	CIAC (Yes or No)	No				
492	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
494	2008	\$ 23,213	\$ 305	\$ 22,908	\$ 2,420	\$ 2,420
495	2009	\$ 22,908	\$ 595	\$ 22,313	\$ 3,738	\$ 3,738
496	2010	\$ 22,313	\$ 595	\$ 21,718	\$ 4,302	\$ 4,302
497	2011	\$ 21,718	\$ 595	\$ 21,122	\$ 4,202	\$ 4,202
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				\$ 14,662	\$ 14,662

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						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
541	\$ 726,650					2011
542	2010					16.84%
543	6					
544	39					
545	No					
546						
547						
548	\$ 726,650	\$ 9,316	\$ 717,334	\$ 80,557	\$ 80,557	
549	\$ 717,334	\$ 18,632	\$ 698,702	\$ 137,847	\$ 137,847	
550	\$ -	\$ -	\$ -	\$ -	\$ -	
551	\$ -	\$ -	\$ -	\$ -	\$ -	
552	\$ -	\$ -	\$ -	\$ -	\$ -	
553	\$ -	\$ -	\$ -	\$ -	\$ -	
554	\$ -	\$ -	\$ -	\$ -	\$ -	
555	\$ -	\$ -	\$ -	\$ -	\$ -	
556	\$ -	\$ -	\$ -	\$ -	\$ -	
557	\$ -	\$ -	\$ -	\$ -	\$ -	
558	\$ -	\$ -	\$ -	\$ -	\$ -	
559	\$ -	\$ -	\$ -	\$ -	\$ -	
560	\$ -	\$ -	\$ -	\$ -	\$ -	
561	\$ -	\$ -	\$ -	\$ -	\$ -	
562	\$ -	\$ -	\$ -	\$ -	\$ -	
563	\$ -	\$ -	\$ -	\$ -	\$ -	
564	\$ -	\$ -	\$ -	\$ -	\$ -	
565	\$ -	\$ -	\$ -	\$ -	\$ -	
566	\$ -	\$ -	\$ -	\$ -	\$ -	
567	\$ -	\$ -	\$ -	\$ -	\$ -	
568	\$ -	\$ -	\$ -	\$ -	\$ -	
569	\$ -	\$ -	\$ -	\$ -	\$ -	
570	\$ -	\$ -	\$ -	\$ -	\$ -	
571	\$ -	\$ -	\$ -	\$ -	\$ -	
572	\$ -	\$ -	\$ -	\$ -	\$ -	
573	\$ -	\$ -	\$ -	\$ -	\$ -	
574	\$ -	\$ -	\$ -	\$ -	\$ -	
575	\$ -	\$ -	\$ -	\$ -	\$ -	
576	\$ -	\$ -	\$ -	\$ -	\$ -	
577	\$ -	\$ -	\$ -	\$ -	\$ -	
578	\$ -	\$ -	\$ -	\$ -	\$ -	
579	\$ -	\$ -	\$ -	\$ -	\$ -	
580	\$ -	\$ -	\$ -	\$ -	\$ -	
581	\$ -	\$ -	\$ -	\$ -	\$ -	
582	\$ -	\$ -	\$ -	\$ -	\$ -	
583	\$ -	\$ -	\$ -	\$ -	\$ -	
584	\$ -	\$ -	\$ -	\$ -	\$ -	
585	\$ -	\$ -	\$ -	\$ -	\$ -	
586	\$ -	\$ -	\$ -	\$ -	\$ -	
587	\$ -	\$ -	\$ -	\$ -	\$ -	
588	\$ -	\$ -	\$ -	\$ -	\$ -	
589	\$ -	\$ -	\$ -	\$ -	\$ -	
590	\$ -	\$ -	\$ -	\$ -	\$ -	
591	\$ -	\$ -	\$ -	\$ -	\$ -	
592	\$ -	\$ -	\$ -	\$ -	\$ -	
593						
594	Project Totals		\$	218,404	\$	218,404

Worksheet G

Project 12: Ardmore - Rocky Point 69kV Line - rebuild and reconductor 0.82 miles of line with 477AS33

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	\$ 461,000	Current Year	2011		
596	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation	16.84%		
597	Service Month (1-12)	6				
598	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)	\$ 11,821		
599	CIAC (Yes or No)	No				
600	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
601						
602	2011	\$ 461,000	\$ 5,910	\$ 455,090	\$ 51,107	\$ 51,107
603	2012	\$ -	\$ -	\$ -	\$ -	\$ -
604	2013	\$ -	\$ -	\$ -	\$ -	\$ -
605	2014	\$ -	\$ -	\$ -	\$ -	\$ -
606	2015	\$ -	\$ -	\$ -	\$ -	\$ -
607	2016	\$ -	\$ -	\$ -	\$ -	\$ -
608	2017	\$ -	\$ -	\$ -	\$ -	\$ -
609	2018	\$ -	\$ -	\$ -	\$ -	\$ -
610	2019	\$ -	\$ -	\$ -	\$ -	\$ -
611	2020	\$ -	\$ -	\$ -	\$ -	\$ -
612	2021	\$ -	\$ -	\$ -	\$ -	\$ -
613	2022	\$ -	\$ -	\$ -	\$ -	\$ -
614	2023	\$ -	\$ -	\$ -	\$ -	\$ -
615	2024	\$ -	\$ -	\$ -	\$ -	\$ -
616	2025	\$ -	\$ -	\$ -	\$ -	\$ -
617	2026	\$ -	\$ -	\$ -	\$ -	\$ -
618	2027	\$ -	\$ -	\$ -	\$ -	\$ -
619	2028	\$ -	\$ -	\$ -	\$ -	\$ -
620	2029	\$ -	\$ -	\$ -	\$ -	\$ -
621	2030	\$ -	\$ -	\$ -	\$ -	\$ -
622	2031	\$ -	\$ -	\$ -	\$ -	\$ -
623	2032	\$ -	\$ -	\$ -	\$ -	\$ -
624	2033	\$ -	\$ -	\$ -	\$ -	\$ -
625	2034	\$ -	\$ -	\$ -	\$ -	\$ -
626	2035	\$ -	\$ -	\$ -	\$ -	\$ -
627	2036	\$ -	\$ -	\$ -	\$ -	\$ -
628	2037	\$ -	\$ -	\$ -	\$ -	\$ -
629	2038	\$ -	\$ -	\$ -	\$ -	\$ -
630	2039	\$ -	\$ -	\$ -	\$ -	\$ -
631	2040	\$ -	\$ -	\$ -	\$ -	\$ -
632	2041	\$ -	\$ -	\$ -	\$ -	\$ -
633	2042	\$ -	\$ -	\$ -	\$ -	\$ -
634	2043	\$ -	\$ -	\$ -	\$ -	\$ -
635	2044	\$ -	\$ -	\$ -	\$ -	\$ -
636	2045	\$ -	\$ -	\$ -	\$ -	\$ -
637	2046	\$ -	\$ -	\$ -	\$ -	\$ -
638	2047	\$ -	\$ -	\$ -	\$ -	\$ -
639	2048	\$ -	\$ -	\$ -	\$ -	\$ -
640	2049	\$ -	\$ -	\$ -	\$ -	\$ -
641	2050	\$ -	\$ -	\$ -	\$ -	\$ -
642	2051	\$ -	\$ -	\$ -	\$ -	\$ -
643	2052	\$ -	\$ -	\$ -	\$ -	\$ -
644	2053	\$ -	\$ -	\$ -	\$ -	\$ -
645	2054	\$ -	\$ -	\$ -	\$ -	\$ -
646	2055	\$ -	\$ -	\$ -	\$ -	\$ -
647						
648	Project Totals			\$ 51,107	\$ 51,107	\$ 51,107

Worksheet G

Project 13: Tiger Creek Substation - install 69kV, 9MVAR capacitor bank

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. to SFP Allocation	
649	\$ 266,000					2011
650	2011					NPCC w/o incentives, less depreciation 16.84%
651	2					
652	39					Annual Depreciation Expense (Investment / Useful Life) \$ 6,821
653	No					
654						
655						
656	\$ 266,000	\$ 5,684	\$ 260,316	\$ 46,341	\$ 46,341	
657	\$ -	\$ -	\$ -	\$ -	\$ -	
658	\$ -	\$ -	\$ -	\$ -	\$ -	
659	\$ -	\$ -	\$ -	\$ -	\$ -	
660	\$ -	\$ -	\$ -	\$ -	\$ -	
661	\$ -	\$ -	\$ -	\$ -	\$ -	
662	\$ -	\$ -	\$ -	\$ -	\$ -	
663	\$ -	\$ -	\$ -	\$ -	\$ -	
664	\$ -	\$ -	\$ -	\$ -	\$ -	
665	\$ -	\$ -	\$ -	\$ -	\$ -	
666	\$ -	\$ -	\$ -	\$ -	\$ -	
667	\$ -	\$ -	\$ -	\$ -	\$ -	
668	\$ -	\$ -	\$ -	\$ -	\$ -	
669	\$ -	\$ -	\$ -	\$ -	\$ -	
670	\$ -	\$ -	\$ -	\$ -	\$ -	
671	\$ -	\$ -	\$ -	\$ -	\$ -	
672	\$ -	\$ -	\$ -	\$ -	\$ -	
673	\$ -	\$ -	\$ -	\$ -	\$ -	
674	\$ -	\$ -	\$ -	\$ -	\$ -	
675	\$ -	\$ -	\$ -	\$ -	\$ -	
676	\$ -	\$ -	\$ -	\$ -	\$ -	
677	\$ -	\$ -	\$ -	\$ -	\$ -	
678	\$ -	\$ -	\$ -	\$ -	\$ -	
679	\$ -	\$ -	\$ -	\$ -	\$ -	
680	\$ -	\$ -	\$ -	\$ -	\$ -	
681	\$ -	\$ -	\$ -	\$ -	\$ -	
682	\$ -	\$ -	\$ -	\$ -	\$ -	
683	\$ -	\$ -	\$ -	\$ -	\$ -	
684	\$ -	\$ -	\$ -	\$ -	\$ -	
685	\$ -	\$ -	\$ -	\$ -	\$ -	
686	\$ -	\$ -	\$ -	\$ -	\$ -	
687	\$ -	\$ -	\$ -	\$ -	\$ -	
688	\$ -	\$ -	\$ -	\$ -	\$ -	
689	\$ -	\$ -	\$ -	\$ -	\$ -	
690	\$ -	\$ -	\$ -	\$ -	\$ -	
691	\$ -	\$ -	\$ -	\$ -	\$ -	
692	\$ -	\$ -	\$ -	\$ -	\$ -	
693	\$ -	\$ -	\$ -	\$ -	\$ -	
694	\$ -	\$ -	\$ -	\$ -	\$ -	
695	\$ -	\$ -	\$ -	\$ -	\$ -	
696	\$ -	\$ -	\$ -	\$ -	\$ -	
697	\$ -	\$ -	\$ -	\$ -	\$ -	
698	\$ -	\$ -	\$ -	\$ -	\$ -	
699	\$ -	\$ -	\$ -	\$ -	\$ -	
700	\$ -	\$ -	\$ -	\$ -	\$ -	
701						
702	Project Totals		\$	46,341	\$	46,341

Worksheet G

Project 14:



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 SFR Allocation
703					
704					
705					
706					
707					
708					
709					
710					
711					
712					
713					
714					
715					
716					
717					
718					
719					
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721					
722					
723					
724					
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726					
727					
728					
729					
730					
731					
732					
733					
734					
735					
736					
737					
738					
739					
740					
741					
742					
743					
744					
745					
746					
747					
748					
749					
750					
751					
752					
753					
754					
755					
756	Project Totals				

Worksheet G

B. Transmission Service Upgrades.

Project 1, (Describe)

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

Line No.

		Details				
757	Investment	-	Current Year		2011	
758	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		16.84%	
759	Service Month (1-12)	-	Rev. Req. allocated to TO's Identified Customers		100.00%	
760	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)		-	
761	CIAC (Yes or No)	no				
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SFR Allocation
764	2006	-	-	-	\$ -	\$ -
765	2007	-	-	-	-	-
766	2008	-	-	-	-	-
767	2009	-	-	-	-	-
768	2010	-	-	-	-	-
769	2011	-	-	-	-	-
770	2012	-	-	-	-	-
771	2013	-	-	-	-	-
772	2014	-	-	-	-	-
773	2015	-	-	-	-	-
774	2016	-	-	-	-	-
775	2017	-	-	-	-	-
776	2018	-	-	-	-	-
777	2019	-	-	-	-	-
778	2020	-	-	-	-	-
779	2021	-	-	-	-	-
780	2022	-	-	-	-	-
781	2023	-	-	-	-	-
782	2024	-	-	-	-	-
783	2025	-	-	-	-	-
784	2026	-	-	-	-	-
785	2027	-	-	-	-	-
786	2028	-	-	-	-	-
787	2029	-	-	-	-	-
788	2030	-	-	-	-	-
789	2031	-	-	-	-	-
790	2032	-	-	-	-	-
791	2033	-	-	-	-	-
792	2034	-	-	-	-	-
793	2035	-	-	-	-	-
794	2036	-	-	-	-	-
795	2037	-	-	-	-	-
796	2038	-	-	-	-	-
797	2039	-	-	-	-	-
798	2040	-	-	-	-	-
799	2041	-	-	-	-	-
800	2042	-	-	-	-	-
801	2043	-	-	-	-	-
802	2044	-	-	-	-	-
803	2045	-	-	-	-	-
804	2046	-	-	-	-	-
805	2047	-	-	-	-	-
806	2048	-	-	-	-	-
807	2049	-	-	-	-	-
808	2050	-	-	-	-	-
809	2051	-	-	-	-	-
810	2052	-	-	-	-	-
811	2053	-	-	-	-	-
812	2054	-	-	-	-	-
813	2055	-	-	-	-	-
814	2056	-	-	-	-	-
815	....	....	....	....	....	....
816						

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				
817	Investment	-	Current Year		2011	
818	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		16.84%	
819	Service Month (1-12)	-	Rev. Req. allocated to Sponsoring Entity		100.00%	
820	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)		-	
821	CIAC (Yes or No)	no				
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev Req for SPP Allocation
824	2006	-	-	-	\$ -	\$ -
825	2007	-	-	-	-	-
826	2008	-	-	-	-	-
827	2009	-	-	-	-	-
828	2010	-	-	-	-	-
829	2011	-	-	-	-	-
830	2012	-	-	-	-	-
831	2013	-	-	-	-	-
832	2014	-	-	-	-	-
833	2015	-	-	-	-	-
834	2016	-	-	-	-	-
835	2017	-	-	-	-	-
836	2018	-	-	-	-	-
837	2019	-	-	-	-	-
838	2020	-	-	-	-	-
839	2021	-	-	-	-	-
840	2022	-	-	-	-	-
841	2023	-	-	-	-	-
842	2024	-	-	-	-	-
843	2025	-	-	-	-	-
844	2026	-	-	-	-	-
845	2027	-	-	-	-	-
846	2028	-	-	-	-	-
847	2029	-	-	-	-	-
848	2030	-	-	-	-	-
849	2031	-	-	-	-	-
850	2032	-	-	-	-	-
851	2033	-	-	-	-	-
852	2034	-	-	-	-	-
853	2035	-	-	-	-	-
854	2036	-	-	-	-	-
855	2037	-	-	-	-	-
856	2038	-	-	-	-	-
857	2039	-	-	-	-	-
858	2040	-	-	-	-	-
859	2041	-	-	-	-	-
860	2042	-	-	-	-	-
861	2043	-	-	-	-	-
862	2044	-	-	-	-	-
863	2045	-	-	-	-	-
864	2046	-	-	-	-	-
865	2047	-	-	-	-	-
866	2048	-	-	-	-	-
867	2049	-	-	-	-	-
868	2050	-	-	-	-	-
869	2051	-	-	-	-	-
870	2052	-	-	-	-	-
871	2053	-	-	-	-	-
872	2054	-	-	-	-	-
873	2055	-	-	-	-	-
874	2056	-	-	-	-	-
875	....	....	....	....	....	....
876						

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					
877	Investment	-	Current Year	2011	
878	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation	16.84%	
879	Service Month (1-12)	-	Rev. Req. allocated to TO's Zone	100.00%	
880	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)	-	
881	CIAC (Yes or No)	no			
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
884	2006	-	-	\$ -	\$ -
885	2007	-	-	-	-
886	2008	-	-	-	-
887	2009	-	-	-	-
888	2010	-	-	-	-
889	2011	-	-	-	-
890	2012	-	-	-	-
891	2013	-	-	-	-
892	2014	-	-	-	-
893	2015	-	-	-	-
894	2016	-	-	-	-
895	2017	-	-	-	-
896	2018	-	-	-	-
897	2019	-	-	-	-
898	2020	-	-	-	-
899	2021	-	-	-	-
900	2022	-	-	-	-
901	2023	-	-	-	-
902	2024	-	-	-	-
903	2025	-	-	-	-
904	2026	-	-	-	-
905	2027	-	-	-	-
906	2028	-	-	-	-
907	2029	-	-	-	-
908	2030	-	-	-	-
909	2031	-	-	-	-
910	2032	-	-	-	-
911	2033	-	-	-	-
912	2034	-	-	-	-
913	2035	-	-	-	-
914	2036	-	-	-	-
915	2037	-	-	-	-
916	2038	-	-	-	-
917	2039	-	-	-	-
918	2040	-	-	-	-
919	2041	-	-	-	-
920	2042	-	-	-	-
921	2043	-	-	-	-
922	2044	-	-	-	-
923	2045	-	-	-	-
924	2046	-	-	-	-
925	2047	-	-	-	-
926	2048	-	-	-	-
927	2049	-	-	-	-
928	2050	-	-	-	-
929	2051	-	-	-	-
930	2052	-	-	-	-
931	2053	-	-	-	-
932	2054	-	-	-	-
933	2055	-	-	-	-
934	2056	-	-	-	-
935	....	....	....	....	....

936



Worksheet H - Transmission Plant Adjustments

I. Transmission Plant Adjusted for SPP Tariff

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
1	Radial Lines	\$ 18,521,292
2		
3	Other Adjustments - Transfers:	
4	Distribution Assets Reclassified as Transmission Assets	-
5	Transmission Assets Reclassified as Distribution Assets	-
6		
7	Plant Transfers Excluded from SPP Tariff (line 119)	<u>\$ 18,521,292</u>
8		
9		

II. Production Related Transmission Facilities

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
10	Generation Radial Ties (Centennial)	\$ 12,586,522
11	Generation Step Up Transformers (GSU's) and Related Equipment	34,086,199
12		
13	Total (line 120)	<u>\$ 46,672,721</u>

# OKLAHOMA GAS AND ELECTRIC COMPANY

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

Form I - Page 214 Detail

### I. Non-Transmission

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

# OKLAHOMA GAS AND ELECTRIC COMPANY

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

### II. Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
46	34501-H	345 KV H-Frame -	1983	54,656.25		54,656.25	2018	
47		W. Ft. Smith Loop						
48	16101-H	161 KV H-Frame -	1989	37,601.73		37,601.73	2018	
49		W. Ft. Smith Loop						
50	34501-T	345 KV Tower -	1983 & 1989	164,719.48		164,719.48	2018	
51		W. Ft. Smith Loop						
52	13802-S	138 KV Piedmont-Haymaker	2004	149,208.47		149,208.47	2015	
53	3609-T	Garrison Sub	1978	140,076.15		140,076.15	2017	
54	7707-T	Jaycee Sub	1974	30,196.68		30,196.68	2016	
55	7210-T	Diamond Sub	1971	6,336.16		6,336.16	2018	
56	7120-T	Lincoln County Sub	1972	4,126.09		4,126.09	2012	
57	4160-T	Breckenridge Sub	1984	36,881		36,881	2016	
58	8329-T	Matthewson Sub	2009	156,729.95		156,729.95	2017	
59								
60								
61								
62								
63								
64								
65								
66								
67								
68								
69								
70								
71		<b>TOTAL ARKANSAS</b>		256,977		256,977		
72		<b>TOTAL OKLAHOMA</b>		<u>523,555</u>		<u>523,555</u>		
73		<b>TOTAL ALL</b>		<u>780,532</u>		<u>780,532</u>		
74								
75								
76		<b>TRANSMISSION ONLY</b>	(line 61)	<u><b>780,532</b></u>				
77								
78		<b>TOTAL COMPANY</b>	Form I, p.214	<u><u>2,177,840</u></u>				
79								

NOTE:

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

**Worksheet J - Tax Apportionments by State**

**I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES**

Line No.		For Tax Year 2008	
1	State Income Tax Rate - Oklahoma	Note 1	6.00%
2	Apportionment Factor	Note 2	93.7%
3	Oklahoma State Income Tax Rate	(In 1 * In 2)	5.6223%
4	State Income Tax Rate - Arkansas	Note 2	6.50%
5	Apportionment Factor	Note 2	7.41%
6	Arkansas State Income Tax Rate	(In 4 * In 5)	0.4818%
7	Total State Income Tax Rate	(sum In 3 & In 6)	6.1041%

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

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

**Worksheet J - Tax Apportionments by State**

**II. Calculation of Oklahoma Apportionment Factor**

	<u>Column A</u>	<u>Column B</u>	<u>A divided by B</u>
	Total Within Oklahoma	Without Oklahoma	Percentage Within Oklahoma
1. Value of real and tangible personal property used in the unitary business (by averaging the value at the beginning and ending of the tax period).			
(a) Owned property (at original cost):			
(I) Inventories	113,871,954	115,004,314	
(II) Depreciable property	5,490,850,182	5,767,977,552	
(III) Land			
(IV) Total of section 1(a)	5,604,722,136	5,882,981,866	
(b) Rented property (capitalize at 8 times net rental paid)	5,396,024	5,663,920	
(c) TOTAL (sum of 1(a) and 1(b))	5,610,118,160	5,888,645,786	95.2701%
2. (a) Payroll	148,628,887	153,755,794	
(b) Less: Officers salaries	1,882,975	1,882,975	
(c) TOTAL (subtract 2(b) from 2(a))	146,745,912	151,872,819	96.6242%
3. Sales:			
(a) Sales delivered or shipped to Oklahoma purchasers:			
(I) Shipped from outside Oklahoma	-		
(II) Shipped from within Oklahoma	1,771,270,832		
(b) Sales shipped from Oklahoma to:			
(I) The United States Government	-		
(II) Purchasers in a state or country where the corporation is not taxable (i.e. under Public Law 85-272)	-		
(c) TOTAL (sum of 3(a) and 3(b))	1,771,270,832	1,985,257,004	89.2212%
TOTAL PERCENTAGES (sum of items 1(c), 2(c) and 3(c))			281.1155%
Average of TOTAL PERCENTAGES (1/3 of total percent)			<u>93.7052%</u>

**III. Calculation of Arkansas Apportionment Factor**

	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>
	Amounts in Arkansas	Total Amounts	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:	246,765,867	5,395,467,851	
2. Amount End of Year	309,753,593	6,370,495,880	
3. Total: (sum of 1(a) 1 and 1(a) 2)	556,519,460	11,765,963,731	
4. Average Tangible Assets: (divide 1(a) 3 by 2)	278,259,730	5,882,981,866	
(b) Rental Property: (8 times annual rent)	267,896	5,663,920	
(c) Average Value of Intangible Property:	-	-	
(d) TOTAL PROPERTY (sum of lines 1(a) 4, 1(b) and 1(c))	278,527,626	5,888,645,786	4.729910%
Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:	5,126,907	153,755,794	3.334448%
3. Sales/Receipts:			
(a) Destination Shipped From Within Arkansas:	213,986,172		
(b) Destination Shipped From Without Arkansas	-		
(c) Origin Shipped From Within Arkansas to U.S. Govt:	-		
(d) Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:	-		
(e) Other Gross Receipts:	261,781		
(f) TOTAL SALES / RECEIPTS: (sum of lines 3(a) to 3(e))	214,247,953	1,985,167,032	10.792440%
DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1, (g) 1995) (Column C, Line 3(f) times 2)			21.584880%
4. TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))			29.649238%
5. Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)			<u>7.412310%</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-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	End. Balance Dec-11	13 Months Avg Balance
1	28,034,452	28,451,119	28,857,788	29,284,453	29,701,120	30,117,787	30,534,451	30,951,121	31,367,788	31,784,455	32,201,122	32,617,789	33,034,456	30,534,454
2	528,109,692	526,193,025	526,276,358	526,359,691	526,443,024	526,526,357	526,609,690	526,693,023	526,776,356	526,859,689	526,943,022	527,026,355	527,109,688	526,609,690
3	2,523,286,846	2,525,600,179	2,527,913,512	2,530,226,845	2,532,540,178	2,534,853,511	2,537,166,844	2,539,480,177	2,541,793,510	2,544,106,843	2,546,420,176	2,548,733,509	2,551,046,842	2,548,036,075
4	900,705,107	902,134,690	903,564,273	905,256,856	907,489,439	910,619,022	913,748,605	916,878,188	919,997,771	923,117,354	926,236,937	929,356,520	932,476,103	924,744,528
5	2,754,714,236	2,763,047,569	2,771,380,902	2,779,714,235	2,788,047,568	2,796,380,901	2,804,714,234	2,813,047,567	2,821,380,900	2,829,714,233	2,838,047,566	2,846,380,900	2,854,714,233	2,847,174,234
6	218,188,328	218,731,661	219,314,994	219,898,327	220,481,660	221,064,993	221,648,326	222,231,659	222,814,992	223,398,325	223,981,658	224,564,991	225,148,324	221,648,326
7	6,950,978,661	6,964,159,243	6,977,603,825	6,990,783,407	7,004,762,989	7,019,642,571	7,035,522,153	7,051,401,735	7,067,281,317	7,083,160,899	7,099,040,481	7,114,920,063	7,130,799,645	7,094,287,307

Accumulated Depreciation and Amortization (Note 2)														
Line No.	End. Balance Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	End. Balance Dec-11	13 Months Avg Balance
8	2,103,013	2,103,013	2,153,013	2,203,013	2,253,013	2,303,013	2,353,013	2,403,013	2,453,013	2,503,013	2,553,013	2,603,013	2,653,013	2,353,013
9	90,500,149	91,700,149	92,900,149	94,100,149	95,300,149	96,500,149	97,700,149	98,900,149	100,100,149	101,300,149	102,500,149	103,700,149	104,900,149	97,700,149
10	1,385,533,767	1,386,200,767	1,400,867,767	1,403,534,767	1,406,201,767	1,408,868,767	1,411,535,767	1,414,202,767	1,416,869,767	1,419,536,767	1,422,203,767	1,424,870,767	1,427,537,767	1,411,858,331
11	346,648,213	348,051,144	349,454,075	350,857,006	352,260,937	353,663,868	355,066,799	356,469,730	357,872,661	359,275,592	360,678,523	362,081,454	363,484,385	355,134,240
12	922,822,367	926,822,367	930,822,367	934,822,367	938,822,367	942,822,367	946,822,367	950,822,367	954,822,367	958,822,367	962,822,367	966,822,367	970,822,367	946,822,367
13	82,028,058	82,444,726	82,861,393	83,278,060	83,694,727	84,111,394	84,528,061	84,944,728	85,361,395	85,778,062	86,194,729	86,611,396	87,028,063	84,528,061
14	2,859,585,568	2,868,322,168	2,878,059,308	2,887,795,908	2,897,532,144	2,907,272,227	2,917,115,655	2,926,852,253	2,936,588,850	2,946,325,448	2,956,062,046	2,965,798,644	2,975,535,242	2,917,176,161

Net Plant (Gross Plant less Accumulated Depreciation and Amortization)														
Line No.	End. Balance Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	End. Balance Dec-11	13 Months Avg Balance
15	6,981,439	7,348,106	7,714,773	8,081,440	8,448,107	8,814,774	9,181,441	9,548,108	9,914,775	10,281,442	10,648,109	11,014,776	11,381,443	9,181,441
16	435,609,543	434,492,878	433,376,213	432,259,548	431,142,883	430,026,218	428,909,553	427,792,888	426,676,223	425,559,558	424,442,893	423,326,228	422,209,563	428,909,541
17	1,127,733,079	1,127,399,412	1,127,065,745	1,126,732,078	1,126,398,411	1,126,064,744	1,125,731,077	1,125,397,410	1,125,063,743	1,124,730,076	1,124,396,409	1,124,062,742	1,123,729,075	1,158,397,744
18	554,056,854	554,083,546	554,375,853	554,402,306	555,227,318	556,950,485	558,673,652	560,396,819	562,120,986	563,844,153	565,567,320	567,290,487	569,013,654	567,810,288
19	1,831,891,869	1,836,225,202	1,840,558,535	1,844,891,868	1,849,225,201	1,853,558,534	1,857,891,867	1,862,225,200	1,866,558,533	1,870,891,866	1,875,225,199	1,879,558,532	1,883,891,865	1,857,891,867
20	136,120,269	136,288,635	136,457,001	136,625,367	136,793,733	136,962,100	137,130,466	137,298,832	137,467,198	137,635,564	137,803,930	137,972,296	138,140,662	137,120,269
21	4,092,393,693	4,095,836,077	4,099,278,461	4,102,720,845	4,107,228,845	4,112,368,344	4,117,507,843	4,122,647,342	4,127,786,841	4,132,926,340	4,138,065,839	4,143,205,338	4,148,344,837	4,177,111,461

Notes:

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

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

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

	End Balance Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	End Balance Dec-09	13 Months Avg. Balance
22 Production O&M	20,346,297	21,860,004	22,057,074	22,343,192	22,498,214	21,570,345	21,741,347	22,277,664	22,585,545	22,316,660	19,401,217	20,070,271	20,648,160	21,565,078
23 Transmission O&M	232,238	392,235	364,535	294,968	207,590	204,595	279,286	278,618	203,940	253,127	248,948	235,230	259,184	273,812
24 Distribution O&M	1,765,006	1,743,269	1,913,307	1,720,647	1,556,926	1,483,317	1,843,289	1,950,324	2,037,250	1,974,392	2,041,372	2,077,741	2,141,149	1,960,884
25 Prod. Construction	874,641	114,423	70,809	78,375	85,819	49,726	43,570	53,595	49,798	42,483	3,088,165	2,561,943	2,957,833	806,252
26 Trans. Construction	7,277,133	11,381,130	11,484,437	16,986,607	21,191,225	21,068,847	22,466,470	21,333,642	19,936,045	18,396,045	17,583,723	17,093,832	17,028,756	17,220,325
27 Dist. Construction	36,298,511	30,065,084	31,804,054	30,159,124	28,941,789	27,792,114	31,268,210	32,160,847	30,034,588	30,001,864	29,805,628	29,800,419	30,381,859	30,663,392
28 Total	67,393,828	65,586,145	67,694,716	71,583,013	74,481,563	72,768,944	77,642,172	78,054,790	74,872,534	72,984,571	72,288,953	72,245,489	73,469,941	72,389,743

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

**III. Debt and Equity Balances**

	End Balance Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	End Balance Dec-09	13 Months Avg. Balance
29 Long Term Debt (Face Value)	1,545,250,000	1,545,250,000	1,545,250,000	1,545,250,000	1,545,250,000	1,545,250,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000
30 Proprietary Capital	1,824,359,077	1,827,756,872	1,826,217,398	1,825,702,797	1,829,794,350	1,842,807,212	1,882,073,082	1,928,238,799	1,979,580,371	2,005,311,703	2,019,773,223	2,018,331,303	2,021,380,814	1,910,257,387
31 Less: Acct. 204														
32 Less: Acct. 216.1	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,530
33 Less: Acct. 219							(260,501)	(260,501)	(572,580)	54,968	(147,910)	(263,514)	(406,287)	(130,678)
34 Common Stock	1,824,256,575	1,827,654,370	1,828,144,894	1,825,600,295	1,828,691,848	1,842,704,710	1,881,970,580	1,928,596,798	1,980,030,434	2,005,154,238	2,018,818,631	2,018,592,315	2,024,696,260	1,910,285,534
35 LTD / (LTD + Common Stock)														
							45.1%	44.5%	43.8%	43.5%	43.4%	43.4%	43.3%	44.7%

- Notes:  
 1. Outstanding Long Term Debt are 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 traced-up. When calculating the Projected ATRR, use the 13 month account balances ending December of the most recent FERC Form No. 1.

OKLAHOMA GAS AND ELECTRIC COMPANY  
Worksheet K

IV. Account 165 - Prepayments

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

Notes:

1. When calculating the Baseline ATRR, the "Relevant Year" is the year being tracked. 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 Accl. 427 - Long-term interest expense	(117.62.e)	\$ 96,574,200	
39 Accl. 428 - Amortization of debt discount and expense	(117.63.e)	\$ 1,194,630	
40 Accl. 428.1 - Amortization of loss on reacquired debt	(117.64.c)	\$ 1,196,639	
41 Accl. 430 - Interest on Long-term debt to Associated Companies in Accl. 223 (112.20.c)	(117.67.e)	\$	(per note on pg 450.1 for pg 256, col. 1)
42 Less: Accl. 429 - Premium on debt discount	(117.65.c) (enter negative)	\$	
43 Less: Accl. 429.1 - Amortization of gain on reacquired debt	(117.66.c) (enter negative)	\$	
44 Total Long Term Interest	(sum lns 38 to 43)	\$ 98,955,528	
45 Average of the 13 month balances outstanding long-term debt	(ln 29)	\$ 1,545,303,846	
46 LONG TERM DEBT COST	(ln 44 / ln 45)	8.404%	

Notes:

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



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

Line No.

I. Prior Year True-Up with Interest Calculation

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

			Rate Year
1	Projected Revenue Requirement	\$ 85,301,630	2009
2	Baseline Revenue Requirement	\$ 80,372,300	2009
3	True Up Adjustment Without Interest (TUA)	\$ 4,929,330	

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

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

II. Prior Period Correction True-Up with Interest Calculation

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

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

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

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

Worksheet L

III. Base Plan Upgrade True-Up Calculations

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

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

Proj. No		Projected ATRR - Prior Year (1)	Baseline ATRR - Prior Year (2)	True-Up Adjustment Without Interest	Refund / (Surcharge) 2009	Refund / (Surcharge) 2010	Refund / (Surcharge) 2011	
19	1	Reno-Sunny Lane 69kV Line	\$ 11,444	\$ 10,378	\$ 1,066	\$ 1,084	\$ 1,119	\$ 1,137
20	2	Richards Tap-Richards 138kV Line	\$ 468,836	\$ 425,166	\$ 43,670	\$ 44,379	\$ 45,822	\$ 46,566
21	3	Van Buren AVEC-Van Buren Interconnect 69kV Line	\$ 18,290	\$ 16,587	\$ 1,703	\$ 1,731	\$ 1,787	\$ 1,816
22	4	Brown Explorer Tap 138kV Line	\$ 5,343	\$ 4,845	\$ 498	\$ 506	\$ 522	\$ 531
23	5	NE End-Glenwood 138kV Line	\$ 668,242	\$ 606,254	\$ 61,988	\$ 62,995	\$ 65,042	\$ 66,099
24	6	Razorback-Short Mountain 69kV Line	\$ 1,598,092	\$ 1,449,850	\$ 148,242	\$ 150,651	\$ 155,547	\$ 158,075
25	7	Richards-Piedmont 138kV Line	\$ 662,125	\$ 601,118	\$ 61,007	\$ 61,999	\$ 64,014	\$ 65,054
26	8	OG&E Windjam-WFEC Mooraland 138kV Line	\$ 14,758	\$ 13,394	\$ 1,364	\$ 1,386	\$ 1,431	\$ 1,454
27	9	Ft. Smith-Colony 161kV Line	\$ 1,681	\$ 22,234	\$ (20,553)	\$ (20,588)	\$ (20,659)	\$ (20,694)
28	10	Cedar Lane-Canadian 138kV Line	\$ 1,278	\$ 3,738	\$ (2,460)	\$ (2,464)	\$ (2,472)	\$ (2,477)

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

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

Worksheet L

IV. Calculation of Optional Prepayment and Prepayment Credit

		"Customer 1"	"Customer 2"	"Customer 3"	"Customer 4"
30	Prepayment Amount				
31	TUA with first year's interest				
32	Line 31 plus 6 Months of year 2 Interest	\$ 5,009,431	\$ 5,009,431	\$ 5,009,431	\$ 5,009,431
33	Customer's Load in year preceeding the current Rate Year	\$ 5,090,835	\$ 5,090,835	\$ 5,090,835	\$ 5,090,835
34	System Load in year preceeding the current Rate Year				
35	Amount of Prepayment	\$0	\$0	\$0	\$0
36	Prepayment Adjustment (Note 1)				
37	Customer's Load applicable in the current Rate Year				
38	System Load applicable in the current Rate Year				
39	Prepayment Adjustment	\$0.00	\$0.00	\$0.00	\$0.00
40	Line 39 plus 6 Months Interest	\$0.00	\$0.00	\$0.00	\$0.00
41	Prepayment Credit				
42	Total TUA with interest	\$ 5,256,287	\$ 5,256,287	\$ 5,256,287	\$ 5,256,287
43	Monthly Prepayment Credit	\$0	\$0	\$0	\$0

Note:

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

Worksheet L

V. Average Interest Rate / Debt Cost Calculations

			[A] FERC Quarterly Interest Rate	[B] OG&E Short Term Debt Rate	[C] Rate for Surcharges (lesser of A or B)	[D] Rate for Refunds (column A)
44	Quarter	Year				
	3rd	2009	3.25%	0.39%	0.39%	3.25%
45	4th	2009	3.25%	0.39%	0.39%	3.25%
46	1st	2010	3.25%	0.25%	0.25%	3.25%
47	2nd	2010	3.25%	0.34%	0.34%	3.25%
48	Average Interest Rate Applicable to Surcharges from column [C]			0.34%		
49	Average Interest Rate Applicable to Refunds from column [D]			3.25%		

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

# OKLAHOMA GAS AND ELECTRIC COMPANY

## 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

Line No.	Account No.	Account Title	Beginning Balance	Ending Balance	Average
1	228.2	Accumulated Provision for Injuries and Damages	\$ 2,216,375	\$ 1,414,000	\$ 1,815,188
2	242	Severance	\$ -	\$ -	\$ -
3	242	Accrued Vacation Pay	\$ 13,048,848	\$ 13,681,770	\$ 13,365,309
4	242	Workers Compensation	\$ 1,702,233	\$ 1,946,698	\$ 1,824,466
5	242	Post Retirement Life Insurance	\$ 999,006	\$ 92,967	\$ 545,987
6	242	Incentive Compensation	\$ 7,835,045	\$ 12,688,443	\$ 10,261,744
7	242	Public Liability	\$ 285,000	\$ 114,000	\$ 199,500
8	242	Miscellaneous	\$ 403,441	\$ 963,955	\$ 683,698
9	xxx	Reserved for future			\$ -
10		Sub-Total	\$ 26,489,948	\$ 30,901,833	\$ 28,695,891
11		Wage & Salary Allocator			0.057403
12		Total Labor Related Reserves (In 10 times In 11)			\$ 1,647,242

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			0.125739
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>\$ (1,647,242)</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 In 93) (sum of lns 12 and 26) **\$ 10,464**



Worksheet P - Construction Work in Progress and Abandoned Plant

I. Project Summary

A. CWIP Annual Transmission Revenue Requirements		
Proj. No.	Project Description	ATRR
1	Sooner - Rose Hill 345 kV Line (Base Plan Upgrade pre 6-19-2010)	\$ 3,856,326
2	Sooner - Cleveland 345 kV Line (Balance Portfolio Upgrade)	\$ 1,170,701
3	Woodward District EHV - Tuco 345 kV Line (Balance Portfolio Upgrade)	\$ 97,942
4	Woodward District EHV - Hitchland 345kV Line (Priority Project Upgrade)	\$ 333,330
5	Woodward District EHV - Comanche County 345kV Line (Priority Project Upgrade)	\$ 36,239
6	Seminole - Muskogee 345 kV Line (Balance Portfolio Upgrade)	\$ 444,916
7	Sunnyside - Hugo 345 kV Line (Base Plan Upgrade pre 6-19-2010)	\$ 10,940,841
8		
9		
10		
11		
CWIP Totals		\$ 16,880,295

B. Abandoned Plant Annual Transmission Revenue Requirements		
Proj. No.	Project Description	ATRR
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
Abandoned Plant Totals		

Worksheet P - Construction Work in Progress and Abandoned Plant Balances

II. Construction Work in Progress (CWIP) Balances

Line No.	Year		Project 1 Sooner - Rose Hill 345 kV Line	Project 2 Sooner - Cleveland 345 kV Line	Project 3 Woodward District EHV - Tuc0 345 kV Line	Project 4 Woodward District EHV - Hitchland 345kV Line	Project 5 Woodward District EHV - Comanche Co. 345kV Line	Project 6 Seminole - Muskogee 345 kV Line	Project 7 Sunnyside - Hugo 345 kV Line	Project 8	Project 9	Project 10	Total
	Month	Year											
1	December	2010	\$ 13,979,244	\$ 1,791,000	\$ -	\$ 1,064,017	\$ -	\$ 280,009	\$ 29,560,074				\$ 46,674,344
2	January	2011	\$ 16,335,475	\$ 3,136,499	\$ 24,817	\$ 1,066,571	\$ 16,135	\$ 294,825	\$ 34,498,434				\$ 55,372,756
3	February	2011	\$ 18,396,598	\$ 3,245,714	\$ 27,148	\$ 1,071,853	\$ 16,135	\$ 584,803	\$ 37,117,104				\$ 60,459,355
4	March	2011	\$ 24,854,788	\$ 3,600,304	\$ 44,163	\$ 1,116,793	\$ 40,177	\$ 982,267	\$ 51,117,104				\$ 61,735,596
5	April	2011	\$ 27,337,943	\$ 3,823,950	\$ 77,760	\$ 1,156,793	\$ 85,177	\$ 1,347,267	\$ 68,315,091				\$ 102,143,981
6	May	2011	\$ 29,217,641	\$ 4,284,856	\$ 144,065	\$ 1,412,876	\$ 121,177	\$ 1,816,267	\$ 80,692,222				\$ 117,690,004
7	June	2011	\$ 31,150,564	\$ 4,619,049	\$ 245,746	\$ 1,710,541	\$ 151,177	\$ 2,292,267	\$ 90,049,045				\$ 130,428,679
8	July	2011	\$ 33,290,584	\$ 5,238,315	\$ 413,733	\$ 2,304,183	\$ 245,177	\$ 3,070,267	\$ 101,077,260				\$ 145,640,797
9	August	2011	\$ 35,235,004	\$ 5,824,007	\$ 691,719	\$ 2,850,333	\$ 344,177	\$ 4,190,267	\$ 106,954,838				\$ 155,927,337
10	September	2011	\$ 36,965,543	\$ 6,425,635	\$ 917,691	\$ 3,474,295	\$ 394,177	\$ 5,829,267	\$ 113,909,037				\$ 172,316,786
11	October	2011	\$ 38,403,993	\$ 6,974,039	\$ 1,599,636	\$ 4,476,127	\$ 444,177	\$ 6,903,267	\$ 121,470,278				\$ 192,341,517
12	November	2011	\$ 40,351,904	\$ 7,348,079	\$ 2,429,568	\$ 5,413,107	\$ 594,177	\$ 7,947,267	\$ 129,452,776				\$ 210,616,976
13	December	2011	\$ 42,502,128	\$ 7,903,308	\$ 3,359,723	\$ 6,422,060	\$ 1,094,177	\$ 9,317,267	\$ 136,544,638				\$ 227,443,579
14	Average Balances			\$ 29,853,167	\$ 9,062,804	\$ 758,204	\$ 2,580,421	\$ 280,542	\$ 3,444,254	\$ 84,696,885			\$ 130,676,277
15	Return	(Data Ln 140 * Ln 14)	\$ 2,686,735	\$ 815,637	\$ 68,237	\$ 232,234	\$ 25,248	\$ 309,977	\$ 7,622,577	\$ -			\$ 11,760,645
16	Taxes	(Data Ln 108 * Ln 15)	\$ 1,169,591	\$ 355,064	\$ 29,705	\$ 101,096	\$ 10,991	\$ 134,939	\$ 3,318,264	\$ -			\$ 5,119,650
17	ATRR	(Ln 15 + Ln 16)	\$ 3,856,326	\$ 1,170,701	\$ 97,942	\$ 333,330	\$ 36,239	\$ 444,916	\$ 10,940,841	\$ -			\$ 16,880,295

