

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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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 January 1, 2011

Line No.			Transmission Amount
1	BASE PLAN REVENUE REQUIREMENT	(Addendum 2-A, ln 17 - ln 18)	\$ 2,862,697
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, ln 21)	85,991,302
3	DIVISOR		
4	TO's Transmission Network Load	(Worksheet B, ln 14)	4,854,836
5	RATES		
6	Annual Cost (\$/kW/Yr)	(ln 2 / ln 4)	17.713
7	P-to-P Rate (\$/kW/Mo)	(ln 6 / 12)	1.476
			<u>Peak</u>
8	Weekly P-To-P Rate (\$/kW/Wk)	(ln 6 / 52; ln 6 / 52)	0.341
9	Daily P-To-P Rate (\$/kW/Day)	(ln 8 / 5; ln 8 / 7)	0.068 Capped at weekly rate
10	Hourly P-To-P Rate (\$/MWh)	(ln 9 / 16; ln 9 / 24 both x 1,000)	4.258 Capped at weekly & daily rate
			<u>Off-Peak</u>
			0.341
			0.049
			2.028

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OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.			Total	Allocator	Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(In 117)			\$ 106,271,105
12	REVENUE CREDITS	(Note A)			
13					\$ -
14	Other Transmission Revenue	(Worksheet A)	11,525,696	DA 1.00000	\$ 11,525,696
15	Total Revenue Credits		11,525,696		\$ 11,525,696
16	NET REVENUE REQUIREMENT (w/o incentives)	(In 11 less In 15)			\$ 94,745,409
17	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Worksheet G) (Note X)			\$ 3,180,259
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)			\$ 85,991,302
22	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
23	Annual Rate	((In 16 / In 46) x 100)			17.32%
24	Monthly Rate	(In 23 / 12)			1.44%
25	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)			
26	Annual Rate	(((In 16 - In 92) / In 46) x 100)			13.75%
27	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN	(Note B)			
28	Annual Rate	(((In 16 - Ins 92 - In 115 - In 116) / Ins 46) x 100)			2.63%

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.	(1)	(2)	(3)	(4)	(5)
	<u>RATE BASE CALCULATION</u>	<u>Data Sources</u> (See "General Notes")	<u>TO Total</u>	<u>Allocator</u>	<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	(Note R)	0	DA 1.00000	0
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)		<u>3,390,621,663</u>		<u>477,950,198</u>

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator	(5) Total Transmission
68	OPERATION & MAINTENANCE EXPENSE				
68	Transmission	321.112.b	29,685,276		
68a	Less Extraordinary & Storm Cost Amortization	(Worksheet O)	-		
69	Less expenses for LSE cost responsibility	(Worksheet E, In 14)	5,827,805		
70	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)	9,773,181		
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
91	DEPRECIATION AND AMORTIZATION EXPENSE				
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 Plan	(Note R)	0	DA 1.00000	0
95	General	336.10.b	12,995,380	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
98	TAXES OTHER THAN INCOME	(Note L)			
99	Labor Related				
100	Payroll	263.i	8,598,070	W/S 0.05740	493,556
101	Plant Related				
102	Property	263.i	56,728,987	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
106	INCOME TAXES	(Note M)			
107	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		38.97%		
108	$CIT = (T/1-T) * (1-(WCLTD/R)) =$		43.53%		
109	where WCLTD=(In 137) and R=(In 140)				
110	and FIT, SIT & p are as given in Note M.				
111	$1 / (1 - T) =$ (from In 107)		1.6385		
112	Amortized Investment Tax Credit	266.8.f (enter negative)	(4,231,644)		
113	Income Tax Calculation	(In 108 * In 116)	132,838,164	NA	18,725,188
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		17,803,342
116	RETURN (Rate Base * Rate of Return)	(In 67 * In 140)	305,150,237	NA	43,014,713
117	REVENUE REQUIREMENT (sum Ins 90, 97, 105, 115, 116)		635,206,067		106,271,105

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OKLAHOMA GAS AND ELECTRIC COMPANY

SUPPORTING CALCULATIONS

In No.	(1)	(2)	(3)	(4)	(5)																																				
TRANSMISSION PLANT INCLUDED IN SPP TARIFF																																									
118	Total transmission plant	(In 31)			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																																				
WAGES & SALARY ALLOCATOR (W/S)																																									
124	Production	354.20.b	51,909,552	NA	-																																				
125	Transmission	354.21.b	7,237,937	TP	0.93085																																				
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																																				
RETURN (R)																																									
131	Preferred Dividends	(118.29.c) (positive number)	0		-																																				
Development of Common Stock:																																									
133	Long Term Debt	(Worksheet K) (Note Q)		44.72%	1,545,303,846																																				
134	Preferred Stock	(Worksheet K) (Note Q)		0.00%	-																																				
135	Common Stock	(Worksheet K) (Note Q)		55.28%	1,910,285,534																																				
136	Total	(sum Ins 133 to 135)			<u>3,455,589,381</u>																																				
<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 15%;"></th> <th style="width: 15%;"></th> <th style="width: 15%;"></th> <th style="width: 15%;"></th> <th style="width: 15%;"></th> </tr> <tr> <td></td> <td></td> <td style="text-align: center;">\$</td> <td style="text-align: center;">%</td> <td style="text-align: center;">Cost (Note Q)</td> <td style="text-align: center;">Weighted</td> </tr> </thead> <tbody> <tr> <td>137</td> <td>Long Term Debt</td> <td style="text-align: right;">1,545,303,846</td> <td style="text-align: right;">44.72%</td> <td style="text-align: right;">0.0640</td> <td style="text-align: right;">0.0286</td> </tr> <tr> <td>138</td> <td>Preferred Stock</td> <td style="text-align: right;">-</td> <td style="text-align: right;">0.00%</td> <td style="text-align: right;">0.0000</td> <td style="text-align: right;">0.0000</td> </tr> <tr> <td>139</td> <td>Common Stock</td> <td style="text-align: right;"><u>1,910,285,534</u></td> <td style="text-align: right;">55.28%</td> <td style="text-align: right;"><u>0.1110</u></td> <td style="text-align: right;">0.0614</td> </tr> <tr> <td>140</td> <td>Total (sum Ins 137 to 139)</td> <td style="text-align: right;"><u>3,455,589,381</u></td> <td></td> <td></td> <td style="text-align: right;"><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	<u>1,910,285,534</u>	55.28%	<u>0.1110</u>	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																																				
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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 Letter	
A	The revenues credited shall include a) amounts received directly from the SPP for service under this tariff reflecting the TO's integrated transmission facilities and b) amounts from customers taking service under grandfathered agreements. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or facilities excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. Revenues from coincident peak loads included in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense. See Worksheet A for details.
B	The annual and monthly net plant carrying charges on page 2 are to be used to compute the revenue requirement for directly assigned transmission facilities, Base Plan Upgrades, Transmission Service Upgrades, Sponsored, Economic Portfolio Upgrades and Generator Interconnection Facilities, etc. whose revenue requirement is calculated in Worksheet G and recovered pursuant to Attachments J and Z, or successor attachments, of the SPP OATT.
C	This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet F shows the calculation of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC. These individual additional revenue requirements shall be summed, for the relevant year, and included here. When calculating the Baseline ATRR, the "Relevant Year" is the year being true-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected.
D	Reflects the transmission related portion of balances in Accounts 281, 282, 283, 190 and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note M. Transmission allocations shall be shown on Worksheet C, including amounts excluded through direct assignment to incentive plant, as shown on separate workpapers.
E	Reserved for future use.
F	Identified as being only transmission related or functionally booked to transmission.
G	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 90. Prepayments are limited to electric related items.
H	Reserved for future use
I	Only include transmission costs paid to others by the TO for which the transmission customer under the tariff receives a benefit (such as the payment of Base Plan Charges allocated to the TO's zone and not otherwise recovered by SPP from customers). Charges related to Base Plan Upgrades under Attachment J, Future Roll-ins under Attachment Z and replacement of Existing Facilities are to be included. Direct Assignment Facilities, Economic Upgrades, Requested Upgrades and generator related to Network Upgrades (as defined in Attachment J) are to be excluded.
J	General Plant and Administrative and General expenses will be functionalized based on the indicated allocator on each line.
K	Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet D how these expense items are allocated to transmission. FERC Assessment Fees and Annual Charges shall not be allocated to transmission. Account 930.1 shall include only safety-related advertising cost booked to the account.
L	Includes only FICA, unemployment, highway, property and other assessments charged in the relevant year. When calculating the Baseline ATRR, the "Relevant Year" is the year being true-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected. Gross receipts tax and taxes related to income are excluded.
M	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 112) multiplied by (1/1-T). If the applicable tax rates are zero enter 0. Inputs Required: FIT = 35.00% SIT = 6.10% (State Income Tax Rate or Composite SIT - Worksheet J) p = 0.00% (percent of federal income tax deductible for state purposes)
N	Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities or is otherwise not eligible to be recovered under this Tariff.
O	Removes the dollars of plant booked to transmission (e.g. step-up transformers) that are included in the development of OATT ancillary services rates and not already removed in Note N above.
P	Removes the dollars of expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.
Q	Long Term Debt cost rate calculated in Section V of Worksheet K. Preferred Stock cost rate = preferred dividends (In 131) / preferred outstanding (In 138). Common Stock cost rate (ROE) = 11.10%, the rate accepted by FERC in Docket No. ER08-281. It includes an additional 50 basis points for the TO remaining a member of the SPP RTO. This rate shall not change until a new rate is accepted by FERC in a subsequent filing under the FPA, including Sections 205 and 206. The percentage of equity used in determining the weighted cost of equity for OG&E for purposes of the Settlement Formula Rate shall not exceed 56% ("Equity Cap") as accepted by FERC in Docket No. ER09-281 regardless of OG&E's actual percentage of equity. To the extent OG&E's actual percentage of equity exceeds the Equity Cap, such amount in excess of the Equity Cap shall be treated as Long-Term Debt for purposes of the Settlement Formula Rate. The Equity Cap shall not change until a new Equity Cap is accepted by FERC in a subsequent filing under the FPA, including Sections 205 and 206. Include in the interest on Debt from Associated Companies only the interest on Long-Term Debt.
R	OG&E must make the appropriate filing at FERC before inputting or changing amounts on lines 60 & 94 (abandoned plant).
S	The Formula Rate will functionalize Material and Supplies for Construction on the basis of a single-year usage ratio in accordance with the most recent FERC Form 1, and will true-up these costs based on the 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.

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Notes - continued

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

List of Allocators:

Direct Assigned	DA	1.000000
Gross Plant	GP	0.125739
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 (Notes 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
1	300.19.b	\$1,205,452	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)

	(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
300.21 b	\$92,225,167							
5	Miscellaneous - McCain Adder							
6	Miscellaneous - Scrap Sales	\$19,127						
7	Miscellaneous - OMPA Admin Fee	\$120,801						
8	Miscellaneous	\$72	\$30,790			\$9,269		
9	Miscellaneous - Honeywell Energy Management							
10	Miscellaneous - Sale of Residual Oil							
11	Miscellaneous - Reimbursed Payroll Costs	\$1,253	\$3,832	\$2,832	\$50			
12	Remuneration Sales Taxes Collection - OK & AR				\$115,759			
13	Franchise & Privilege Tax Adjustment				\$152			
14	Oil Lease & Royalties				\$10,128			
15	Pace Payments							
16	Transmission Service Revenues - from OG&E LSE						\$83,852,324	
17	Transmission Service Revenues - Unbundled OK & AR						\$277,758	
18	Transmission Service Revenues - Direct Assigned Facilities							
19	Salvage Clearing							
20	Off-System Sales Credit - Oklahoma	\$2,680	\$54,131	\$1,748		\$1,716,309		
21	Discount on Purchased Wind Credits					386,157		
22	Renewable Energy Certificate Sales - OK & AR				\$612,057			
23	Base Plan Revenues - 2008 & 2009							
24								
25								
26	TOTALS (Sum Ins 6 - 25)	\$92,225,167	\$144,133	\$4,580	\$737,522	\$1,811,305	\$87,981,891	\$1,456,983

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)

328-330.Total.n **\$17,615,928**

2009 (Notes 1 & 3)

Less:

28	TO's LSE Direct Assignment Revenue Credits	
29	TO's LSE Sponsored (Requested or Economic) Upgrade Revenue Credits	
30	TO's LSE Network Upgrades for Generation Interconnection - Credits	
31	TO's Point-To-Point Revenue for GF's Associated with Load Included in the Divisor	\$6,980,799
32	Network Service Revenue (Schedule 9), Associated With Load Included in the Divisor	\$311,758
33	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff	
34	Wholesale Distribution charges	
35	TO's LSE Revenue from Ancillary Services Provided	
36	Network Service Ancillary Revenues (Schedule 1), Associated With Load Included in the Divisor	\$416,289
37		
38		
39		
40		
41		

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

(Sum lns 28 thru 39)

\$7,708,846

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

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

\$9,907,082

IV. Revenue from Grandfathered Interzonal Transactions - Relevant 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, ln 14)

\$11,525,696

V. Notes

- 1 When calculating the Baseline ATRR, the "Revelant Year" is the year being trued-up. (Provide data sources for Sections I, II, III and IV along with any detailed explanations necessary.)
- 2 Section II, Other Electric Revenues reflects revenues received from SPP for Directly Assigned Upgrades and Other Transmission Revenues to be credited to customers. of this Attachment H - Addendum 2-A.
- 3 Section III, Net Account 456.1 reflects SPP Point-to-Point revenues to be credited to customers.

Worksheet B

I. Transmission Network Load (MW)

Line No	Month, Day and Year ¹	Hour Ending ¹	OG&E Peak Load	WFEC Peak Load	OMPA Peak Load	AECI/KAMO Peak Load	TO's Transmission Peak Load ¹
1	15-Jan-09	1900	4,203	105	254	18	4,579
2	4-Feb-09	800	3,879	100	218	15	4,212
3	2-Mar-09	800	3,660	100	203	15	3,987
4	23-Apr-09	1500	3,626	71	245	8	3,950
5	31-May-09	1800	4,143	87	320	12	4,562
6	24-Jun-09	1700	5,729	114	452	16	6,311
7	13-Jul-09	1700	5,947	110	471	17	6,544
8	4-Aug-09	1700	5,570	113	439	15	6,137
9	9-Sep-09	1700	4,654	92	354	11	5,441
10	1-Oct-09	1500	3,694	75	238	8	4,005
11	16-Nov-09	1900	3,560	92	211	12	3,875
12	9-Dec-09	2000	4,274	108	259	16	4,656
13	Total		53,265	1,167	3,665	161	58,258
14	12-CP		4,439	97	305	13	4,855

II. Notes

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

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

Ln No	Month, Day and Year	Hour ending	GFA PTP Scheduled Load
15	15-Jan-09	1900	0
16	4-Feb-09	800	0
17	2-Mar-09	800	0
18	23-Apr-09	1500	0
19	31-May-09	1800	0
20	24-Jun-09	1700	0
21	13-Jul-09	1700	0
22	4-Aug-09	1700	0
23	9-Sep-09	1700	0
24	1-Oct-09	1500	0
25	16-Nov-09	1900	0
26	9-Dec-09	2000	0

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

Ln No	Month, Day and Year	Hour ending	GFA PTP Contract Demand
27	15-Jan-09	1900	0
28	4-Feb-09	800	0
29	2-Mar-09	800	0
30	23-Apr-09	1500	0
31	31-May-09	1800	0
32	24-Jun-09	1700	0
33	13-Jul-09	1700	0
34	4-Aug-09	1700	0
35	9-Sep-09	1700	0
36	1-Oct-09	1500	0
37	16-Nov-09	1900	0
38	9-Dec-09	2000	0

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%	0.00000%	0.00000%	100.00000%	12.5729%	5.7403%	0	
29	Total (In 27 + In 28)	0	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/Rundable, net	(33,471,662)	(33,471,662)	-	-	-	-	-	Deferred tax per SPAS 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		-	-	-	-	-	-	-	
51	Subtotal - Form 1, p275	(805,926,447)	(33,471,662)	-	-	(772,454,785)	-	-	
52	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
53	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
54	Total (In 51 - In 52 - In 53)	(805,926,447)	(33,471,662)	-	-	(772,454,785)	-	-	
55	Transmission Allocator [GP or WIS]	0.00000%	0.00000%	0.00000%	100.00000%	12.5729%	5.7403%	0	
56	Total (In 54 + In 55)	0	0	0	0	(97,127,482)	0	(97,127,482)	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

III. Account 283 - ADIT - Other (A)

Line	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	(79,161,220)	(79,161,220)	-	-	(1,080,410)	(1,080,410)	(2,167,220)	Book accrual vs. actual payments for tax.
59	Pension Plans	(6,444,354)	-	-	-	(6,444,354)	-	(6,444,354)	< ADIT related to Proportional Payments Expenses
60	Bond Redemption - Unamortized Call Premium Costs	(11,444,010)	-	-	-	(11,444,010)	-	(11,444,010)	Expense amortized for book, deducted for tax plus years when incurred/field.
61	Reg Asset - Deferred Excess 2007 Storm Expenses - OK	(1,205,143)	(1,205,143)	-	-	-	-	-	Costs included for tax purposes, reported as Regulatory Assets for book
62	Reg Asset - Deferred McClain Plant Costs - OK	(2,814,213)	(2,814,213)	-	-	-	-	-	Costs included for tax purposes, reported as Regulatory Assets for book
63	Reg Asset - Deferred Red Rock Plant Costs - OK	(74,096)	(74,096)	-	-	-	-	-	Costs included for tax purposes, reported as Regulatory Assets for book
64	Reg Asset - Deferred Excess 2007 Storm Expenses - AR	(74,096)	(74,096)	-	-	-	-	-	Costs included for tax purposes, reported as Regulatory Assets for book
65	Reg Asset - Deferred Excess Pension Expenses - OK	(2,481,900)	(2,481,900)	-	-	-	-	-	Costs included for tax purposes, reported as Regulatory Assets for book
66	Reg Asset - Deferred Excess Pension Expenses - AR	33,741	33,741	-	-	-	-	-	Costs included for tax purposes, reported as Regulatory Assets for book
67	Deferred Other - Ratio Case Consult/Expert Witness Costs	(235,366)	(235,366)	-	-	-	-	-	Costs included for tax purposes, reported as Regulatory Assets for book
68	Deferred Rate Case Expense - OK	(113,972)	(113,972)	-	-	-	-	-	Costs included for tax purposes, reported as Regulatory Assets for book
69	LIFO Inventory Adjustments - Fuels Stock	(1,913,799)	(1,913,799)	-	-	-	-	-	Full Adj charged to 2008 Book Income vs Taxable Income over 4 yrs per Sec 481.
70									
71									
72									
73									
74									
75									
76									
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102									
103									
104									
105									
106									
107									
108									
109	Subtotal - Form 1, p277.9,k	(107,025,154)	(87,901,875)	-	-	(18,042,870)	(1,080,410)	(116,025,154)	
110	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
111	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
112	Total (in 109 - in 110 - in 111)	(107,025,154)	(87,901,875)	-	-	(18,042,870)	(1,080,410)	(116,025,154)	
113	Transmission Allocator (GP or W/S)		0.0000%	0.0000%	100.0000%	12.6739%	5.7403%		
114	Total (in 112 + in 113)		0	0	0	(2,268,687)	(62,019)	(2,330,707)	

OKLAHOMA GAS AND ELECTRIC COMPANY

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

Line No	(A) Identification	(B) Relevant Year Average of BDY and EOT Balance	Relevant Year = 2009 (Note 2)				(H) Total Included in Database (E)HPH(G)
			(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	
157	Accumulated Deferred Investment Tax Credits	(15,213,997)	(15,213,997)	-	-	-	-
158							
159							
160							
161							
162							
163							
164							
165							
166							
167							
168							
169							
170							
171							
172							
173							
174							
175							
176	Subtotal - Form 1, p207.d.h	(15,213,997)	(15,213,997)	-	-	-	-
177	Less FASB 109 Above (if not separately removed)	-	-	-	-	-	-
178	Less FASB 106 Above (if not separately removed)	-	-	-	-	-	-
179	Less Post 1974 JTC Property Under EZ Option	-	-	-	-	-	-
180	Total (In 176 - In 177 - In 178 - In 179)	(15,213,997)	0.00000%	100.00000%	12.57395%	5.7403%	0
181	Transmission Allocator (GP or W/S)	0.00000%	0	0	0	0	0
182	Total (In 180 + In 181)	0	0	0	0	0	0

NOTE

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

Worksheet D

III. Transmission Lease Payments

Relevant Year = 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:

- 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.
- All Industry Assn. Dues shall be removed from Acct. 930.2 and the Formula Rate except for EEI and SPP.
- In sections I and II, the explanation will include why the cost is related to transmission service as the basis for the allocation.

Worksheet E

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

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

Notes:

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

Worksheet F

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

A. Determine "R" with hypothetical 100 basis point increase in ROE.				
Line No				
1	ROE w/o incentives (Addendum 2-A, In 139)			11.10%
2	ROE with additional 100 basis point incentive			12.10%
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Addendum 2-A, Ins 137 through 139)			
4		<u>%</u>	<u>Cost</u>	<u>Weighted cost</u>
5	Long Term Debt	44.72%	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)	477,950,198
9	R (from A. above)	0.0955
10	Return (Rate Base x R)	45,656,871

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

11	Return (from B. above)	45,656,871
12	CIT (Addendum 2-A, In 108)	43.53%
13	Income Tax Calculation (Return x CIT)	19,875,373
14	ITC Adjustment (Addendum 2-A, In 114)	(921,845)
15	Income Taxes	18,953,528

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)	94,745,409
17	Return (Addendum 2-A, In 116)	43,014,713
18	Income Taxes (Addendum 2-A, In 115)	17,803,342
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)	45,656,871
22	Income Taxes (from I.C. above)	18,953,528
23	Net Revenue Requirement, with 100 Basis Point ROE increase	98,537,753
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	79,010,878

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	98,537,753
28	NPCC with 100 Basis Point increase in ROE	18.02%
29		
30	Net Rev. Req. w/100 Basis Point ROE increase, less Dep.	79,010,878
31	NPCC with 100 Basis Point ROE increase, less Depreciation	14.45% (use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	13.75% (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)	0.69%

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 No
62
63
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		Details				
		Investment	Current Year		2009	
		Service Year (yyyy)	ROE Increase accepted by FERC (Basis Points)		50	
		Service Month (1-12)	NPCC w/o incentives, less depreciation		13.75%	
		Useful Life	NPCC w/incentives approved for these facilities, less dep.		14.10%	
		CIAC (Yes or No)	Annual Depreciation Expense (Investment / Useful Life)		-	
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement
w/o incentives	2009	-	-	-	\$ -	-
w/incentives	2009	-	-	-	\$ -	-
w/o incentives	2010	-	-	-	-	-
w/incentives	2010	-	-	-	-	-
w/o incentives	2011	-	-	-	-	-
w/incentives	2011	-	-	-	-	-
w/o incentives	2012	-	-	-	-	-
w/incentives	2012	-	-	-	-	-
w/o incentives	2013	-	-	-	-	-
w/incentives	2013	-	-	-	-	-
w/o incentives	2014	-	-	-	-	-
w/incentives	2014	-	-	-	-	-
w/o incentives	2015	-	-	-	-	-
w/incentives	2015	-	-	-	-	-
w/o incentives	2016	-	-	-	-	-
w/incentives	2016	-	-	-	-	-
w/o incentives	2017	-	-	-	-	-
w/incentives	2017	-	-	-	-	-
w/o incentives	2018	-	-	-	-	-
w/incentives	2018	-	-	-	-	-
w/o incentives	2019	-	-	-	-	-
w/incentives	2019	-	-	-	-	-
w/o incentives	2020	-	-	-	-	-
w/incentives	2020	-	-	-	-	-
w/o incentives	2021	-	-	-	-	-
w/incentives	2021	-	-	-	-	-
w/o incentives	2022	-	-	-	-	-
w/incentives	2022	-	-	-	-	-
w/o incentives	2023	-	-	-	-	-
w/incentives	2023	-	-	-	-	-
w/o incentives	2024	-	-	-	-	-
w/incentives	2024	-	-	-	-	-
w/o incentives	2025	-	-	-	-	-
w/incentives	2025	-	-	-	-	-
w/o incentives	2026	-	-	-	-	-
w/incentives	2026	-	-	-	-	-
w/o incentives	2027	-	-	-	-	-
w/incentives	2027	-	-	-	-	-
w/o incentives	2028	-	-	-	-	-
w/incentives	2028	-	-	-	-	-
w/o incentives	2029	-	-	-	-	-
w/incentives	2029	-	-	-	-	-
w/o incentives	2030	-	-	-	-	-
w/incentives	2030	-	-	-	-	-
w/o incentives	2031	-	-	-	-	-
w/incentives	2031	-	-	-	-	-
w/o incentives	2032	-	-	-	-	-
w/incentives	2032	-	-	-	-	-
w/o incentives	2033	-	-	-	-	-
w/incentives	2033	-	-	-	-	-
w/o incentives	2034	-	-	-	-	-
w/incentives	2034	-	-	-	-	-
w/o incentives	2035	-	-	-	-	-
w/incentives	2035	-	-	-	-	-
w/o incentives	2036	-	-	-	-	-
w/incentives	2036	-	-	-	-	-
w/o incentives	2037	-	-	-	-	-
w/incentives	2037	-	-	-	-	-
w/o incentives	2038	-	-	-	-	-
w/incentives	2038	-	-	-	-	-
w/o incentives	2039	-	-	-	-	-
w/incentives	2039	-	-	-	-	-
w/o incentives	....	....	....	....	....	....
w/incentives	....	....	....	....	....	....

Worksheet G

I. Project Summary

A. BASE PLAN UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATRR
1	Reno-Sunny Lane 69kV Line - replace wave trap & current transformer to allow 1200A limit	6/1/2006	\$ 67,511	\$ 9,809
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	\$ 2,765,703	\$ 401,645
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 107,896	\$ 15,677
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation	6/1/2006	\$ 31,518	\$ 4,573
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	\$ 3,897,313	\$ 573,316
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	\$ 9,320,377	\$ 1,371,078
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	\$ 3,790,016	\$ 568,961
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	\$ 85,105	\$ 12,673
9	Fl. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipment	12/1/2008	\$ 136,512	\$ 21,070
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	6/1/2008	\$ 23,213	\$ 3,541
11	Bodle Substation - Install 138kV Circuit Breaker, Line Relaying, Wave Traps, CCVTs and Communications	6/1/2010	\$ 726,650	\$ 115,997
12	Ardmore - Rocky Point 69kV Line - rebuild and reconductor 0.82 miles of line with 477AS33	6/1/2011	\$ 461,000	\$ 42,823
13	Tiger Creek Substation - install 69kV, 9MVAR capacitor bank	2/1/2011	\$ 266,000	\$ 38,889
14				
15				
16				
17				
18				
19				
BASE PLAN UPGRADE TOTALS			\$ 21,678,814	\$ 3,180,259

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

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

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

TOTAL SPP OATT RELATED UPGRADES REVENUE REQUIREMENT (Sum of Parts A, B, C & D above) **\$ 3,180,259**

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					2011
1	Investment	\$ 67,511	Current Year				
2	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation				13.75%
3	Service Month (1-12)	6					
4	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)			\$ 1,731	
5	CIAC (Yes or No)	No					
6	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Revenue Requirement	Revenue Requirement
8	2006	\$ 67,511	\$ 888	\$ 66,623	\$ 7,038	\$ 7,038	\$ 7,038
9	2007	\$ 66,623	\$ 1,777	\$ 64,846	\$ 12,060	\$ 12,060	\$ 12,060
10	2008	\$ 64,846	\$ 1,777	\$ 63,070	\$ 11,782	\$ 11,782	\$ 11,782
11	2009	\$ 63,070	\$ 1,731	\$ 61,339	\$ 10,378	\$ 10,378	\$ 10,378
12	2010	\$ 61,339	\$ 1,731	\$ 59,608	\$ 10,047	\$ 10,047	\$ 10,047
13	2011	\$ 59,608	\$ 1,731	\$ 57,877	\$ 9,809	\$ 9,809	\$ 9,809
14	2012	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17	2015	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
18	2016	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	2017	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	2018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	2019	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	2020	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	2021	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	2022	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26	2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	2028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	2029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
34	2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	2037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
40	2038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	2039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	2042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
45	2043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46	2044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
47	2045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48	2046	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49	2047	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50	2048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
51	2049	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52	2050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
53							
54	Project Totals				\$ 61,114	\$ 61,114	\$ 61,114

Worksheet G

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

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

Line No.

Details						
55	Investment	\$ 2,765,703	Current Year			2011
56	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.75%
57	Service Month (1-12)	6				
58	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	70,915
59	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement		Rev Req = 13.75% of Beginning Balance
62	2006	\$ 2,765,703	\$ 36,391	\$ 2,729,312	\$ 288,312	\$ 288,312
63	2007	\$ 2,729,312	\$ 72,782	\$ 2,656,531	\$ 494,074	\$ 494,074
64	2008	\$ 2,656,531	\$ 72,782	\$ 2,583,749	\$ 482,687	\$ 482,687
65	2009	\$ 2,583,749	\$ 70,915	\$ 2,512,834	\$ 425,166	\$ 425,166
66	2010	\$ 2,512,834	\$ 70,915	\$ 2,441,918	\$ 411,598	\$ 411,598
67	2011	\$ 2,441,918	\$ 70,915	\$ 2,371,003	\$ 401,845	\$ 401,845
68	2012	\$ -	\$ -	\$ -	\$ -	\$ -
69	2013	\$ -	\$ -	\$ -	\$ -	\$ -
70	2014	\$ -	\$ -	\$ -	\$ -	\$ -
71	2015	\$ -	\$ -	\$ -	\$ -	\$ -
72	2016	\$ -	\$ -	\$ -	\$ -	\$ -
73	2017	\$ -	\$ -	\$ -	\$ -	\$ -
74	2018	\$ -	\$ -	\$ -	\$ -	\$ -
75	2019	\$ -	\$ -	\$ -	\$ -	\$ -
76	2020	\$ -	\$ -	\$ -	\$ -	\$ -
77	2021	\$ -	\$ -	\$ -	\$ -	\$ -
78	2022	\$ -	\$ -	\$ -	\$ -	\$ -
79	2023	\$ -	\$ -	\$ -	\$ -	\$ -
80	2024	\$ -	\$ -	\$ -	\$ -	\$ -
81	2025	\$ -	\$ -	\$ -	\$ -	\$ -
82	2026	\$ -	\$ -	\$ -	\$ -	\$ -
83	2027	\$ -	\$ -	\$ -	\$ -	\$ -
84	2028	\$ -	\$ -	\$ -	\$ -	\$ -
85	2029	\$ -	\$ -	\$ -	\$ -	\$ -
86	2030	\$ -	\$ -	\$ -	\$ -	\$ -
87	2031	\$ -	\$ -	\$ -	\$ -	\$ -
88	2032	\$ -	\$ -	\$ -	\$ -	\$ -
89	2033	\$ -	\$ -	\$ -	\$ -	\$ -
90	2034	\$ -	\$ -	\$ -	\$ -	\$ -
91	2035	\$ -	\$ -	\$ -	\$ -	\$ -
92	2036	\$ -	\$ -	\$ -	\$ -	\$ -
93	2037	\$ -	\$ -	\$ -	\$ -	\$ -
94	2038	\$ -	\$ -	\$ -	\$ -	\$ -
95	2039	\$ -	\$ -	\$ -	\$ -	\$ -
96	2040	\$ -	\$ -	\$ -	\$ -	\$ -
97	2041	\$ -	\$ -	\$ -	\$ -	\$ -
98	2042	\$ -	\$ -	\$ -	\$ -	\$ -
99	2043	\$ -	\$ -	\$ -	\$ -	\$ -
100	2044	\$ -	\$ -	\$ -	\$ -	\$ -
101	2045	\$ -	\$ -	\$ -	\$ -	\$ -
102	2046	\$ -	\$ -	\$ -	\$ -	\$ -
103	2047	\$ -	\$ -	\$ -	\$ -	\$ -
104	2048	\$ -	\$ -	\$ -	\$ -	\$ -
105	2049	\$ -	\$ -	\$ -	\$ -	\$ -
106	2050	\$ -	\$ -	\$ -	\$ -	\$ -
108	Project Totals			\$ 2,503,682	\$ 2,503,682	

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 Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Additions	
109	Investment \$ 107,896		Current Year		2011	
110	Service Year (yyyy) 2006		NPCC w/o incentives, less depreciation		13.75%	
111	Service Month (1-12) 6					
112	Useful Life 39	Annual Depreciation Expense (Investment / Useful Life)		\$ 2,767		
113	CIAC (Yes or No) No					
114						
115						
116	2006	\$ 107,896	\$ 1,420	\$ 106,477	\$ 11,248	\$ 11,248
117	2007	\$ 106,477	\$ 2,839	\$ 103,637	\$ 19,275	\$ 19,275
118	2008	\$ 103,637	\$ 2,839	\$ 100,798	\$ 18,831	\$ 18,831
119	2009	\$ 100,798	\$ 2,767	\$ 98,031	\$ 16,587	\$ 16,587
120	2010	\$ 98,031	\$ 2,767	\$ 95,265	\$ 16,057	\$ 16,057
121	2011	\$ 95,265	\$ 2,767	\$ 92,498	\$ 15,677	\$ 15,677
122	2012	\$ -	\$ -	\$ -	\$ -	\$ -
123	2013	\$ -	\$ -	\$ -	\$ -	\$ -
124	2014	\$ -	\$ -	\$ -	\$ -	\$ -
125	2015	\$ -	\$ -	\$ -	\$ -	\$ -
126	2016	\$ -	\$ -	\$ -	\$ -	\$ -
127	2017	\$ -	\$ -	\$ -	\$ -	\$ -
128	2018	\$ -	\$ -	\$ -	\$ -	\$ -
129	2019	\$ -	\$ -	\$ -	\$ -	\$ -
130	2020	\$ -	\$ -	\$ -	\$ -	\$ -
131	2021	\$ -	\$ -	\$ -	\$ -	\$ -
132	2022	\$ -	\$ -	\$ -	\$ -	\$ -
133	2023	\$ -	\$ -	\$ -	\$ -	\$ -
134	2024	\$ -	\$ -	\$ -	\$ -	\$ -
135	2025	\$ -	\$ -	\$ -	\$ -	\$ -
136	2026	\$ -	\$ -	\$ -	\$ -	\$ -
137	2027	\$ -	\$ -	\$ -	\$ -	\$ -
138	2028	\$ -	\$ -	\$ -	\$ -	\$ -
139	2029	\$ -	\$ -	\$ -	\$ -	\$ -
140	2030	\$ -	\$ -	\$ -	\$ -	\$ -
141	2031	\$ -	\$ -	\$ -	\$ -	\$ -
142	2032	\$ -	\$ -	\$ -	\$ -	\$ -
143	2033	\$ -	\$ -	\$ -	\$ -	\$ -
144	2034	\$ -	\$ -	\$ -	\$ -	\$ -
145	2035	\$ -	\$ -	\$ -	\$ -	\$ -
146	2036	\$ -	\$ -	\$ -	\$ -	\$ -
147	2037	\$ -	\$ -	\$ -	\$ -	\$ -
148	2038	\$ -	\$ -	\$ -	\$ -	\$ -
149	2039	\$ -	\$ -	\$ -	\$ -	\$ -
150	2040	\$ -	\$ -	\$ -	\$ -	\$ -
151	2041	\$ -	\$ -	\$ -	\$ -	\$ -
152	2042	\$ -	\$ -	\$ -	\$ -	\$ -
153	2043	\$ -	\$ -	\$ -	\$ -	\$ -
154	2044	\$ -	\$ -	\$ -	\$ -	\$ -
155	2045	\$ -	\$ -	\$ -	\$ -	\$ -
156	2046	\$ -	\$ -	\$ -	\$ -	\$ -
157	2047	\$ -	\$ -	\$ -	\$ -	\$ -
158	2048	\$ -	\$ -	\$ -	\$ -	\$ -
159	2049	\$ -	\$ -	\$ -	\$ -	\$ -
160	2050	\$ -	\$ -	\$ -	\$ -	\$ -
161						
162	Project Totals			\$ 97,675	\$ 97,675	

Worksheet G

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

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

Line No.

		Details				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
163	Investment	\$ 31,518	Current Year	2011		
164	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation	13.75%		
165	Service Month (1-12)	6				
166	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)	\$ 808		
167	CIAC (Yes or No)	No				
170	2006	\$ 31,518	\$ 415	\$ 31,103	\$ 3,286	\$ 3,286
171	2007	\$ 31,103	\$ 829	\$ 30,274	\$ 5,630	\$ 5,630
172	2008	\$ 30,274	\$ 829	\$ 29,444	\$ 5,501	\$ 5,501
173	2009	\$ 29,444	\$ 808	\$ 28,636	\$ 4,845	\$ 4,845
174	2010	\$ 28,636	\$ 808	\$ 27,828	\$ 4,691	\$ 4,691
175	2011	\$ 27,828	\$ 808	\$ 27,020	\$ 4,579	\$ 4,579
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			\$ 28,532	\$ 28,532	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

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

Line No.	Details					
217	Investment	\$ 3,897,313	Current Year			2011
218	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.75%
219	Service Month (1-12)	12				
220	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)	\$	99,931	
221	CIAC (Yes or No)	No				
222	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev Req for NPCC Adjustment
224	2006	\$ 3,897,313	\$ -	\$ 3,897,313	\$ 50,809	\$ 50,809
225	2007	\$ 3,897,313	\$ 102,561	\$ 3,794,752	\$ 704,251	\$ 704,251
226	2008	\$ 3,794,752	\$ 102,561	\$ 3,692,191	\$ 688,206	\$ 688,206
227	2009	\$ 3,692,191	\$ 99,931	\$ 3,592,260	\$ 606,254	\$ 606,254
228	2010	\$ 3,592,260	\$ 99,931	\$ 3,492,329	\$ 587,058	\$ 587,058
229	2011	\$ 3,492,329	\$ 99,931	\$ 3,392,398	\$ 573,316	\$ 573,316
230	2012	\$ -	\$ -	\$ -	\$ -	\$ -
231	2013	\$ -	\$ -	\$ -	\$ -	\$ -
232	2014	\$ -	\$ -	\$ -	\$ -	\$ -
233	2015	\$ -	\$ -	\$ -	\$ -	\$ -
234	2016	\$ -	\$ -	\$ -	\$ -	\$ -
235	2017	\$ -	\$ -	\$ -	\$ -	\$ -
236	2018	\$ -	\$ -	\$ -	\$ -	\$ -
237	2019	\$ -	\$ -	\$ -	\$ -	\$ -
238	2020	\$ -	\$ -	\$ -	\$ -	\$ -
239	2021	\$ -	\$ -	\$ -	\$ -	\$ -
240	2022	\$ -	\$ -	\$ -	\$ -	\$ -
241	2023	\$ -	\$ -	\$ -	\$ -	\$ -
242	2024	\$ -	\$ -	\$ -	\$ -	\$ -
243	2025	\$ -	\$ -	\$ -	\$ -	\$ -
244	2026	\$ -	\$ -	\$ -	\$ -	\$ -
245	2027	\$ -	\$ -	\$ -	\$ -	\$ -
246	2028	\$ -	\$ -	\$ -	\$ -	\$ -
247	2029	\$ -	\$ -	\$ -	\$ -	\$ -
248	2030	\$ -	\$ -	\$ -	\$ -	\$ -
249	2031	\$ -	\$ -	\$ -	\$ -	\$ -
250	2032	\$ -	\$ -	\$ -	\$ -	\$ -
251	2033	\$ -	\$ -	\$ -	\$ -	\$ -
252	2034	\$ -	\$ -	\$ -	\$ -	\$ -
253	2035	\$ -	\$ -	\$ -	\$ -	\$ -
254	2036	\$ -	\$ -	\$ -	\$ -	\$ -
255	2037	\$ -	\$ -	\$ -	\$ -	\$ -
256	2038	\$ -	\$ -	\$ -	\$ -	\$ -
257	2039	\$ -	\$ -	\$ -	\$ -	\$ -
258	2040	\$ -	\$ -	\$ -	\$ -	\$ -
259	2041	\$ -	\$ -	\$ -	\$ -	\$ -
260	2042	\$ -	\$ -	\$ -	\$ -	\$ -
261	2043	\$ -	\$ -	\$ -	\$ -	\$ -
262	2044	\$ -	\$ -	\$ -	\$ -	\$ -
263	2045	\$ -	\$ -	\$ -	\$ -	\$ -
264	2046	\$ -	\$ -	\$ -	\$ -	\$ -
265	2047	\$ -	\$ -	\$ -	\$ -	\$ -
266	2048	\$ -	\$ -	\$ -	\$ -	\$ -
267	2049	\$ -	\$ -	\$ -	\$ -	\$ -
268	2050	\$ -	\$ -	\$ -	\$ -	\$ -
269						
270	Project Totals			\$ 3,209,894	\$ 3,209,894	

Worksheet G

Project 6: **Razorback - Short Mountain 69kV Line -- Construct new 69kV line. 2006 - 2016 STEEP 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			13.75%
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 STEEP 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	\$ 1,403,942	\$ 1,403,942
283	2011	\$ 8,351,863	\$ 238,984	\$ 8,112,879	\$ 1,371,078	\$ 1,371,078
284	2012	\$ -	\$ -	\$ -	\$ -	\$ -
285	2013	\$ -	\$ -	\$ -	\$ -	\$ -
286	2014	\$ -	\$ -	\$ -	\$ -	\$ -
287	2015	\$ -	\$ -	\$ -	\$ -	\$ -
288	2016	\$ -	\$ -	\$ -	\$ -	\$ -
289	2017	\$ -	\$ -	\$ -	\$ -	\$ -
290	2018	\$ -	\$ -	\$ -	\$ -	\$ -
291	2019	\$ -	\$ -	\$ -	\$ -	\$ -
292	2020	\$ -	\$ -	\$ -	\$ -	\$ -
293	2021	\$ -	\$ -	\$ -	\$ -	\$ -
294	2022	\$ -	\$ -	\$ -	\$ -	\$ -
295	2023	\$ -	\$ -	\$ -	\$ -	\$ -
296	2024	\$ -	\$ -	\$ -	\$ -	\$ -
297	2025	\$ -	\$ -	\$ -	\$ -	\$ -
298	2026	\$ -	\$ -	\$ -	\$ -	\$ -
299	2027	\$ -	\$ -	\$ -	\$ -	\$ -
300	2028	\$ -	\$ -	\$ -	\$ -	\$ -
301	2029	\$ -	\$ -	\$ -	\$ -	\$ -
302	2030	\$ -	\$ -	\$ -	\$ -	\$ -
303	2031	\$ -	\$ -	\$ -	\$ -	\$ -
304	2032	\$ -	\$ -	\$ -	\$ -	\$ -
305	2033	\$ -	\$ -	\$ -	\$ -	\$ -
306	2034	\$ -	\$ -	\$ -	\$ -	\$ -
307	2035	\$ -	\$ -	\$ -	\$ -	\$ -
308	2036	\$ -	\$ -	\$ -	\$ -	\$ -
309	2037	\$ -	\$ -	\$ -	\$ -	\$ -
310	2038	\$ -	\$ -	\$ -	\$ -	\$ -
311	2039	\$ -	\$ -	\$ -	\$ -	\$ -
312	2040	\$ -	\$ -	\$ -	\$ -	\$ -
313	2041	\$ -	\$ -	\$ -	\$ -	\$ -
314	2042	\$ -	\$ -	\$ -	\$ -	\$ -
315	2043	\$ -	\$ -	\$ -	\$ -	\$ -
316	2044	\$ -	\$ -	\$ -	\$ -	\$ -
317	2045	\$ -	\$ -	\$ -	\$ -	\$ -
318	2046	\$ -	\$ -	\$ -	\$ -	\$ -
319	2047	\$ -	\$ -	\$ -	\$ -	\$ -
320	2048	\$ -	\$ -	\$ -	\$ -	\$ -
321	2049	\$ -	\$ -	\$ -	\$ -	\$ -
322	2050	\$ -	\$ -	\$ -	\$ -	\$ -
323	Project Totals			\$ 7,676,422	\$ 7,676,422	\$

\$

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			13.75%
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	Revenue	Required for SPP Allocation
332	2007	\$ 3,790,016	\$ 16,623	\$ 3,773,393	\$ 165,505	\$ 165,505
333	2008	\$ 3,773,393	\$ 99,737	\$ 3,673,656	\$ 682,261	\$ 682,261
334	2009	\$ 3,673,656	\$ 97,180	\$ 3,576,476	\$ 601,118	\$ 601,118
335	2010	\$ 3,576,476	\$ 97,180	\$ 3,479,296	\$ 582,325	\$ 582,325
336	2011	\$ 3,479,296	\$ 97,180	\$ 3,382,116	\$ 568,961	\$ 568,961
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			\$	2,600,171	\$ 2,600,171

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. to SPP Additions	
379	Investment \$ 85,105		Current Year		2011	
380	Service Year (yyyy) 2007		NPCC w/o incentives, less depreciation		13.75%	
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	\$ 12,974	\$ 12,974
390	2011	\$ 77,382	\$ 2,182	\$ 75,199	\$ 12,673	\$ 12,673
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			\$ 63,116	\$ 63,116	

Worksheet G

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

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

Line No.

		Details				
433	Investment	\$ 136,512	Current Year			2011
434	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			13.75%
435	Service Month (1-12)	12				
436	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)	\$	3,500	
437	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Revenue Requirement	
440	2008	\$ 136,512	\$ -	\$ 136,512	\$ 1,780	\$ 1,780
441	2009	\$ 136,512	\$ 3,500	\$ 133,012	\$ 22,234	\$ 22,234
442	2010	\$ 133,012	\$ 3,500	\$ 129,511	\$ 21,551	\$ 21,551
443	2011	\$ 129,511	\$ 3,500	\$ 126,011	\$ 21,070	\$ 21,070
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			\$	66,635	\$ 66,635

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

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

Line No.

		Details				
487	Investment	\$ 23,213	Current Year			2011
488	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			13.75%
489	Service Month (1-12)	6				
490	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)	\$	595	
491	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. 2011 SPT 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	\$ 3,623	\$ 3,623
497	2011	\$ 21,718	\$ 595	\$ 21,122	\$ 3,541	\$ 3,541
498	2012	\$ -	\$ -	\$ -	\$ -	\$ -
499	2013	\$ -	\$ -	\$ -	\$ -	\$ -
500	2014	\$ -	\$ -	\$ -	\$ -	\$ -
501	2015	\$ -	\$ -	\$ -	\$ -	\$ -
502	2016	\$ -	\$ -	\$ -	\$ -	\$ -
503	2017	\$ -	\$ -	\$ -	\$ -	\$ -
504	2018	\$ -	\$ -	\$ -	\$ -	\$ -
505	2019	\$ -	\$ -	\$ -	\$ -	\$ -
506	2020	\$ -	\$ -	\$ -	\$ -	\$ -
507	2021	\$ -	\$ -	\$ -	\$ -	\$ -
508	2022	\$ -	\$ -	\$ -	\$ -	\$ -
509	2023	\$ -	\$ -	\$ -	\$ -	\$ -
510	2024	\$ -	\$ -	\$ -	\$ -	\$ -
511	2025	\$ -	\$ -	\$ -	\$ -	\$ -
512	2026	\$ -	\$ -	\$ -	\$ -	\$ -
513	2027	\$ -	\$ -	\$ -	\$ -	\$ -
514	2028	\$ -	\$ -	\$ -	\$ -	\$ -
515	2029	\$ -	\$ -	\$ -	\$ -	\$ -
516	2030	\$ -	\$ -	\$ -	\$ -	\$ -
517	2031	\$ -	\$ -	\$ -	\$ -	\$ -
518	2032	\$ -	\$ -	\$ -	\$ -	\$ -
519	2033	\$ -	\$ -	\$ -	\$ -	\$ -
520	2034	\$ -	\$ -	\$ -	\$ -	\$ -
521	2035	\$ -	\$ -	\$ -	\$ -	\$ -
522	2036	\$ -	\$ -	\$ -	\$ -	\$ -
523	2037	\$ -	\$ -	\$ -	\$ -	\$ -
524	2038	\$ -	\$ -	\$ -	\$ -	\$ -
525	2039	\$ -	\$ -	\$ -	\$ -	\$ -
526	2040	\$ -	\$ -	\$ -	\$ -	\$ -
527	2041	\$ -	\$ -	\$ -	\$ -	\$ -
528	2042	\$ -	\$ -	\$ -	\$ -	\$ -
529	2043	\$ -	\$ -	\$ -	\$ -	\$ -
530	2044	\$ -	\$ -	\$ -	\$ -	\$ -
531	2045	\$ -	\$ -	\$ -	\$ -	\$ -
532	2046	\$ -	\$ -	\$ -	\$ -	\$ -
533	2047	\$ -	\$ -	\$ -	\$ -	\$ -
534	2048	\$ -	\$ -	\$ -	\$ -	\$ -
535	2049	\$ -	\$ -	\$ -	\$ -	\$ -
536	2050	\$ -	\$ -	\$ -	\$ -	\$ -
537	2051	\$ -	\$ -	\$ -	\$ -	\$ -
538	2052	\$ -	\$ -	\$ -	\$ -	\$ -
539	Project Totals			\$	13,321	\$ 13,321

Worksheet G

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

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

Line No.

		Details				
541	Investment	\$ 726,650		Current Year		2011
542	Service Year (yyyy)	2010		NPCC w/o incentives, less depreciation		13.75%
543	Service Month (1-12)	6				
544	Useful Life	39		Annual Depreciation Expense (Investment / Useful Life)	\$	18,632
545	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev Req for BRP Allocation	
548	2010	\$ 726,650	\$ 9,316	\$ 717,334	\$ 67,500	\$ 67,500
549	2011	\$ 717,334	\$ 18,632	\$ 698,702	\$ 115,997	\$ 115,997
550	2012	\$ -	\$ -	\$ -	\$ -	\$ -
551	2013	\$ -	\$ -	\$ -	\$ -	\$ -
552	2014	\$ -	\$ -	\$ -	\$ -	\$ -
553	2015	\$ -	\$ -	\$ -	\$ -	\$ -
554	2016	\$ -	\$ -	\$ -	\$ -	\$ -
555	2017	\$ -	\$ -	\$ -	\$ -	\$ -
556	2018	\$ -	\$ -	\$ -	\$ -	\$ -
557	2019	\$ -	\$ -	\$ -	\$ -	\$ -
558	2020	\$ -	\$ -	\$ -	\$ -	\$ -
559	2021	\$ -	\$ -	\$ -	\$ -	\$ -
560	2022	\$ -	\$ -	\$ -	\$ -	\$ -
561	2023	\$ -	\$ -	\$ -	\$ -	\$ -
562	2024	\$ -	\$ -	\$ -	\$ -	\$ -
563	2025	\$ -	\$ -	\$ -	\$ -	\$ -
564	2026	\$ -	\$ -	\$ -	\$ -	\$ -
565	2027	\$ -	\$ -	\$ -	\$ -	\$ -
566	2028	\$ -	\$ -	\$ -	\$ -	\$ -
567	2029	\$ -	\$ -	\$ -	\$ -	\$ -
568	2030	\$ -	\$ -	\$ -	\$ -	\$ -
569	2031	\$ -	\$ -	\$ -	\$ -	\$ -
570	2032	\$ -	\$ -	\$ -	\$ -	\$ -
571	2033	\$ -	\$ -	\$ -	\$ -	\$ -
572	2034	\$ -	\$ -	\$ -	\$ -	\$ -
573	2035	\$ -	\$ -	\$ -	\$ -	\$ -
574	2036	\$ -	\$ -	\$ -	\$ -	\$ -
575	2037	\$ -	\$ -	\$ -	\$ -	\$ -
576	2038	\$ -	\$ -	\$ -	\$ -	\$ -
577	2039	\$ -	\$ -	\$ -	\$ -	\$ -
578	2040	\$ -	\$ -	\$ -	\$ -	\$ -
579	2041	\$ -	\$ -	\$ -	\$ -	\$ -
580	2042	\$ -	\$ -	\$ -	\$ -	\$ -
581	2043	\$ -	\$ -	\$ -	\$ -	\$ -
582	2044	\$ -	\$ -	\$ -	\$ -	\$ -
583	2045	\$ -	\$ -	\$ -	\$ -	\$ -
584	2046	\$ -	\$ -	\$ -	\$ -	\$ -
585	2047	\$ -	\$ -	\$ -	\$ -	\$ -
586	2048	\$ -	\$ -	\$ -	\$ -	\$ -
587	2049	\$ -	\$ -	\$ -	\$ -	\$ -
588	2050	\$ -	\$ -	\$ -	\$ -	\$ -
589	2051	\$ -	\$ -	\$ -	\$ -	\$ -
590	2052	\$ -	\$ -	\$ -	\$ -	\$ -
591	2053	\$ -	\$ -	\$ -	\$ -	\$ -
592	2054	\$ -	\$ -	\$ -	\$ -	\$ -
593						
594	Project Totals			\$	183,497	\$ 183,497

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						
595	Investment	\$ 461,000	Current Year	2011		
596	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation	13.75%		
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 APF Allowance
602	2011	\$ 461,000	\$ 5,910	\$ 455,090	\$ 42,823	\$ 42,823
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				\$ 42,823	\$ 42,823

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. for SPP Allocation	
649	Investment \$ 266,000	Current Year	2011			2011
650	Service Year (yyyy) 2011	NPCC w/o incentives, less depreciation				13.75%
651	Service Month (1-12) 2					
652	Useful Life 39	Annual Depreciation Expense (Investment / Useful Life)				\$ 6,821
653	CIAC (Yes or No) No					
654						
655						
656	2011	\$ 266,000	\$ 5,684	\$ 260,316	\$ 38,889	\$ 38,889
657	2012	\$ -	\$ -	\$ -	\$ -	\$ -
658	2013	\$ -	\$ -	\$ -	\$ -	\$ -
659	2014	\$ -	\$ -	\$ -	\$ -	\$ -
660	2015	\$ -	\$ -	\$ -	\$ -	\$ -
661	2016	\$ -	\$ -	\$ -	\$ -	\$ -
662	2017	\$ -	\$ -	\$ -	\$ -	\$ -
663	2018	\$ -	\$ -	\$ -	\$ -	\$ -
664	2019	\$ -	\$ -	\$ -	\$ -	\$ -
665	2020	\$ -	\$ -	\$ -	\$ -	\$ -
666	2021	\$ -	\$ -	\$ -	\$ -	\$ -
667	2022	\$ -	\$ -	\$ -	\$ -	\$ -
668	2023	\$ -	\$ -	\$ -	\$ -	\$ -
669	2024	\$ -	\$ -	\$ -	\$ -	\$ -
670	2025	\$ -	\$ -	\$ -	\$ -	\$ -
671	2026	\$ -	\$ -	\$ -	\$ -	\$ -
672	2027	\$ -	\$ -	\$ -	\$ -	\$ -
673	2028	\$ -	\$ -	\$ -	\$ -	\$ -
674	2029	\$ -	\$ -	\$ -	\$ -	\$ -
675	2030	\$ -	\$ -	\$ -	\$ -	\$ -
676	2031	\$ -	\$ -	\$ -	\$ -	\$ -
677	2032	\$ -	\$ -	\$ -	\$ -	\$ -
678	2033	\$ -	\$ -	\$ -	\$ -	\$ -
679	2034	\$ -	\$ -	\$ -	\$ -	\$ -
680	2035	\$ -	\$ -	\$ -	\$ -	\$ -
681	2036	\$ -	\$ -	\$ -	\$ -	\$ -
682	2037	\$ -	\$ -	\$ -	\$ -	\$ -
683	2038	\$ -	\$ -	\$ -	\$ -	\$ -
684	2039	\$ -	\$ -	\$ -	\$ -	\$ -
685	2040	\$ -	\$ -	\$ -	\$ -	\$ -
686	2041	\$ -	\$ -	\$ -	\$ -	\$ -
687	2042	\$ -	\$ -	\$ -	\$ -	\$ -
688	2043	\$ -	\$ -	\$ -	\$ -	\$ -
689	2044	\$ -	\$ -	\$ -	\$ -	\$ -
690	2045	\$ -	\$ -	\$ -	\$ -	\$ -
691	2046	\$ -	\$ -	\$ -	\$ -	\$ -
692	2047	\$ -	\$ -	\$ -	\$ -	\$ -
693	2048	\$ -	\$ -	\$ -	\$ -	\$ -
694	2049	\$ -	\$ -	\$ -	\$ -	\$ -
695	2050	\$ -	\$ -	\$ -	\$ -	\$ -
696	2051	\$ -	\$ -	\$ -	\$ -	\$ -
697	2052	\$ -	\$ -	\$ -	\$ -	\$ -
698	2053	\$ -	\$ -	\$ -	\$ -	\$ -
699	2054	\$ -	\$ -	\$ -	\$ -	\$ -
700	2055	\$ -	\$ -	\$ -	\$ -	\$ -
701						
702	Project Totals			\$ 38,889	\$ 38,889	

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				
703	Investment		Current Year		2011	
704	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			13.75%
705	Service Month (1-12)					
706	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	-
707	CIAC (Yes or No)	No				
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for EIP Allocation
710	2008	\$ -	\$ -	\$ -	\$ -	\$ -
711	2009	\$ -	\$ -	\$ -	\$ -	\$ -
712	2010	\$ -	\$ -	\$ -	\$ -	\$ -
713	2011	\$ -	\$ -	\$ -	\$ -	\$ -
714	2012	\$ -	\$ -	\$ -	\$ -	\$ -
715	2013	\$ -	\$ -	\$ -	\$ -	\$ -
716	2014	\$ -	\$ -	\$ -	\$ -	\$ -
717	2015	\$ -	\$ -	\$ -	\$ -	\$ -
718	2016	\$ -	\$ -	\$ -	\$ -	\$ -
719	2017	\$ -	\$ -	\$ -	\$ -	\$ -
720	2018	\$ -	\$ -	\$ -	\$ -	\$ -
721	2019	\$ -	\$ -	\$ -	\$ -	\$ -
722	2020	\$ -	\$ -	\$ -	\$ -	\$ -
723	2021	\$ -	\$ -	\$ -	\$ -	\$ -
724	2022	\$ -	\$ -	\$ -	\$ -	\$ -
725	2023	\$ -	\$ -	\$ -	\$ -	\$ -
726	2024	\$ -	\$ -	\$ -	\$ -	\$ -
727	2025	\$ -	\$ -	\$ -	\$ -	\$ -
728	2026	\$ -	\$ -	\$ -	\$ -	\$ -
729	2027	\$ -	\$ -	\$ -	\$ -	\$ -
730	2028	\$ -	\$ -	\$ -	\$ -	\$ -
731	2029	\$ -	\$ -	\$ -	\$ -	\$ -
732	2030	\$ -	\$ -	\$ -	\$ -	\$ -
733	2031	\$ -	\$ -	\$ -	\$ -	\$ -
734	2032	\$ -	\$ -	\$ -	\$ -	\$ -
735	2033	\$ -	\$ -	\$ -	\$ -	\$ -
736	2034	\$ -	\$ -	\$ -	\$ -	\$ -
737	2035	\$ -	\$ -	\$ -	\$ -	\$ -
738	2036	\$ -	\$ -	\$ -	\$ -	\$ -
739	2037	\$ -	\$ -	\$ -	\$ -	\$ -
740	2038	\$ -	\$ -	\$ -	\$ -	\$ -
741	2039	\$ -	\$ -	\$ -	\$ -	\$ -
742	2040	\$ -	\$ -	\$ -	\$ -	\$ -
743	2041	\$ -	\$ -	\$ -	\$ -	\$ -
744	2042	\$ -	\$ -	\$ -	\$ -	\$ -
745	2043	\$ -	\$ -	\$ -	\$ -	\$ -
746	2044	\$ -	\$ -	\$ -	\$ -	\$ -
747	2045	\$ -	\$ -	\$ -	\$ -	\$ -
748	2046	\$ -	\$ -	\$ -	\$ -	\$ -
749	2047	\$ -	\$ -	\$ -	\$ -	\$ -
750	2048	\$ -	\$ -	\$ -	\$ -	\$ -
751	2049	\$ -	\$ -	\$ -	\$ -	\$ -
752	2050	\$ -	\$ -	\$ -	\$ -	\$ -
753	2051	\$ -	\$ -	\$ -	\$ -	\$ -
754	2052	\$ -	\$ -	\$ -	\$ -	\$ -
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	13.75%	
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 GPP Allocation
762	2006	-	-	\$ -	\$ -
763	2007	-	-	-	-
764	2008	-	-	-	-
765	2009	-	-	-	-
766	2010	-	-	-	-
767	2011	-	-	-	-
768	2012	-	-	-	-
769	2013	-	-	-	-
770	2014	-	-	-	-
771	2015	-	-	-	-
772	2016	-	-	-	-
773	2017	-	-	-	-
774	2018	-	-	-	-
775	2019	-	-	-	-
776	2020	-	-	-	-
777	2021	-	-	-	-
778	2022	-	-	-	-
779	2023	-	-	-	-
780	2024	-	-	-	-
781	2025	-	-	-	-
782	2026	-	-	-	-
783	2027	-	-	-	-
784	2028	-	-	-	-
785	2029	-	-	-	-
786	2030	-	-	-	-
787	2031	-	-	-	-
788	2032	-	-	-	-
789	2033	-	-	-	-
790	2034	-	-	-	-
791	2035	-	-	-	-
792	2036	-	-	-	-
793	2037	-	-	-	-
794	2038	-	-	-	-
795	2039	-	-	-	-
796	2040	-	-	-	-
797	2041	-	-	-	-
798	2042	-	-	-	-
799	2043	-	-	-	-
800	2044	-	-	-	-
801	2045	-	-	-	-
802	2046	-	-	-	-
803	2047	-	-	-	-
804	2048	-	-	-	-
805	2049	-	-	-	-
806	2050	-	-	-	-
807	2051	-	-	-	-
808	2052	-	-	-	-
809	2053	-	-	-	-
810	2054	-	-	-	-
811	2055	-	-	-	-
812	2056	-	-	-	-
813	....	....	....	....	....
814					
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	13.75%	
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
822					
823					
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					
Investment	-	Current Year			2011
Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.75%
Service Month (1-12)	-	Rev. Req. allocated to TO's Zone			100.00%
Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)			-
CIAC (Yes or No)	no				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
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	1968	3,269.47		3,269.47	2018	
25	4117-D	Purdue Sub	1972	7,272.86		7,272.86	2018	
26	8165-D	Rancho Sub	1974	28,181.47		28,181.47	2016	
27	8699-D	S E 134th Sub	1967	5,231.43		5,231.43	2018	
28	8718-D	Sooner Road Sub	1967	10,167.51		10,167.51	2015	
29	8159-D	Wheatland Sub	1973	17,388.43		17,388.43	2020	
30	3610-D	Shady Grove Sub	2002	68,833.80		68,833.80	2018	
31	3216-D	Sahoma Lake Sub	2002	102,519.25		102,519.25	2018	
32	8359-D	Yukon Sub	2007	136,027.43		136,027.43	2015	
33	8133-D	Will Rogers Sub	2006	320,944.78		320,944.78	2014	
34	4229-D	Oil Sands Sub	2007	36,209.65		36,209.65	2015	
35	8135-D	Racer Sub	2007	7,543		7,543	2010	
36								
37								

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TOTAL ARKANSAS
TOTAL OKLAHOMA
TOTAL ALL

414,340
982,968
1,397,308

414,340
982,968
1,397,308

NON TRANSMISSION TOTAL

1,397,308

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	1964	36,881		36,881	2016	
58	8329-T	Matthewson Sub	2009	156,729.95		156,729.95	2017	
59								
60								
61								
62								
63								
64								
65								
66								
67								
68								
69								
70								
71		TOTAL ARKANSAS		256,977		256,977		
72		TOTAL OKLAHOMA		523,555		523,555		
73		TOTAL ALL		<u>780,532</u>		<u>780,532</u>		
74								
75								
76		TRANSMISSION ONLY	(line 61)	<u>780,532</u>				
77								
78		TOTAL COMPANY	Form I, p.214	<u>2,177,840</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 tried-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)	<u>5.6223%</u>
4	State Income Tax Rate - Arkansas		6.50%
5	Apportionment Factor	Note 2	7.41%
6	Arkansas State Income Tax Rate	(In 4 * In 5)	<u>0.4818%</u>
7	Total State Income Tax Rate	(sum In 3 & In 6)	<u><u>6.1041%</u></u>

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

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

Worksheet J - Tax Apportionments by State

II. Calculation of Oklahoma Apportionment Factor

	<u>Column A</u>	<u>Column B</u>	<u>A divided by B</u>
	<u>Total Within</u>	<u>Without</u>	<u>Percentage</u>
	<u>Oklahoma</u>	<u>Oklahoma</u>	<u>Within Oklahoma</u>
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	113,671,954	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

	(A)	(B)	(C)
	<u>Amounts in</u>	<u>Total Amounts</u>	<u>Percentage (A) /</u>
	<u>Arkansas</u>		<u>(B)</u>
1. Property Used in Business:			
(a) Tangible Assets Used in Business and Inventories			
Less Construction in Progress:			
1. Amount Beginning of Year:	246,765,867	5,395,467,851	
2. Amount End of Year	309,753,593	6,370,495,880	
3. Total: (sum of 1(a) 1 and 1(a) 2)	556,519,460	11,765,963,731	
4. Average Tangible Assets: (divide 1(a) 3 by 2)	278,259,730	5,882,981,866	
(b) Rental Property: (8 times annual rent)	267,896	5,663,920	
(c) Average Value of Intangible Property:	-	-	
(d) TOTAL PROPERTY (sum of lines 1(a) 4, 1(b) and 1(c))	278,527,626	5,888,645,786	4.729910%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:	5,126,907	153,755,794	3.334448%
3. Sales/Receipts:			
(a) Destination Shipped From Within Arkansas:	213,986,172		
(b) Destination Shipped From Without Arkansas	-		
(c) Origin Shipped From Within Arkansas to U.S. Govt:	-		
(d) Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:	-		
(e) Other Gross Receipts:	261,781		
(f) TOTAL SALES / RECEIPTS: (sum of lines 3(a) to 3(e))	214,247,953	1,985,167,032	10.792440%
DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1, (g) 1995) (Column C, Line 3(f) times 2)			21.584880%
4. TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))			29.649238%
5. Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)			<u>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	Intangible	28,034,452	28,451,119	28,967,786	29,701,120	30,117,787	30,534,454	30,951,121	31,367,788	31,784,455	32,201,122	32,617,789	33,034,456	30,534,454
2	Production-Redbud	526,109,692	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	527,000,355	527,109,688	526,609,690
3	Production	2,523,266,846	2,525,600,179	2,527,933,512	2,530,266,845	2,532,600,178	2,534,933,511	2,537,266,844	2,539,600,177	2,541,933,510	2,544,266,843	2,546,600,176	2,548,933,509	2,548,933,509
4	Transmission	900,705,107	902,134,690	903,564,273	905,000,178	907,439,439	910,878,922	914,318,405	917,767,888	921,217,371	924,666,854	928,116,337	931,565,820	935,015,303
5	Distribution	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	2,854,714,232
6	General Plant	218,148,328	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
7	Total	6,950,978,661	6,964,158,243	6,977,803,825	6,990,783,407	7,004,762,889	7,018,742,471	7,032,722,053	7,046,696,635	7,060,671,217	7,074,645,800	7,088,620,382	7,102,594,964	7,116,569,546

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	Intangible	21,053,013	21,103,013	21,153,013	21,203,013	21,253,013	21,303,013	21,353,013	21,403,013	21,453,013	21,503,013	21,553,013	21,603,013	21,553,013
9	Production-Redbud	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	97,700,149
10	Production	1,395,533,767	1,368,200,767	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	1,411,639,331
11	Transmission	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	355,134,240
12	Distribution	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	946,822,367
13	General Plant	82,028,059	82,144,726	82,261,393	82,378,060	82,494,727	82,611,394	82,728,061	82,844,728	82,961,395	83,078,062	83,194,729	83,311,396	84,528,061
14	Total	2,858,595,568	2,868,322,166	2,878,059,309	2,887,795,906	2,897,534,144	2,907,272,227	2,917,010,310	2,926,748,393	2,936,486,476	2,946,224,559	2,955,962,642	2,965,700,725	2,975,438,808

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	Intangible	6,981,439	7,346,106	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	9,181,441
16	Production-Redbud	435,609,543	434,492,876	433,376,209	432,259,542	431,142,875	430,026,208	428,909,541	427,792,874	426,676,207	425,559,540	424,442,873	423,326,206	428,909,541
17	Production	1,127,733,078	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	1,156,397,744
18	Transmission	554,056,894	554,083,546	554,110,198	554,136,850	554,163,502	554,190,154	554,216,806	554,243,458	554,270,110	554,296,762	554,323,414	554,350,066	587,810,288
19	Distribution	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	1,857,891,867
20	General Plant	136,120,268	136,288,935	136,457,602	136,626,269	136,794,936	136,963,603	137,132,270	137,300,937	137,469,604	137,638,271	137,806,938	137,975,605	137,120,268
21	Total	4,092,393,093	4,095,838,077	4,099,283,061	4,102,728,045	4,106,173,029	4,109,618,013	4,113,062,997	4,116,507,981	4,119,952,965	4,123,397,949	4,126,842,933	4,130,287,917	4,177,111,146

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

OKLAHOMA GAS AND ELECTRIC COMPANY
Worksheet K

II. Material and Supplies for Construction Balances

	End Balance Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	End Balance Dec-09	13 Months Avg. Balance
22 Production O&M	20,946,297	21,850,004	22,057,074	22,343,192	22,498,214	21,570,345	21,741,347	22,277,664	22,535,545	22,316,660	19,401,217	20,070,271	20,648,190	21,565,078
23 Transmission O&M	232,238	392,235	364,535	294,968	207,560	204,595	270,266	278,616	608,946	253,127	248,948	295,260	299,184	273,812
24 Distribution O&M	1,765,006	1,743,269	1,913,907	1,720,647	1,556,926	1,483,317	1,643,239	1,850,324	2,037,250	1,974,392	2,041,372	2,017,744	2,141,149	1,860,664
25 Prod. Construction	874,641	114,423	70,809	78,475	85,819	49,726	43,570	53,595	49,798	42,483	3,098,165	2,861,943	2,957,833	806,252
26 Trans. Construction	7,277,133	11,381,130	11,484,457	16,986,607	21,191,225	21,668,847	22,466,470	21,333,842	19,956,404	18,396,045	17,593,723	17,059,832	17,028,756	17,220,325
27 Dist. Construction	36,298,511	30,065,084	31,604,064	30,150,124	28,941,789	27,792,114	31,268,210	32,160,947	30,034,566	30,001,864	29,805,528	29,800,419	30,391,858	30,663,992
28 Total	67,393,826	65,586,145	67,694,716	71,563,013	74,481,563	72,766,944	77,642,172	78,054,790	74,872,534	72,984,571	72,286,953	72,245,489	73,469,941	72,389,743

Notes:

- 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.
- Transmission O&M (in 23) and Transmission Construction (in 26) are summed and reflected on page 3 of 6, line 64 of the Attachment H - Addendum 2-A

III. Debt and Equity Balances

	End Balance Dec-08	Jan-09	Feb-09	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09	Nov-09	End Balance Dec-09	13 Months Avg. Balance
29 Long Term Debt (Face Value)	1,545,250,000	1,545,250,000	1,545,250,000	1,545,250,000	1,545,250,000	1,545,250,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,303,846
30 Property Capital	1,824,359,077	1,827,756,872	1,826,247,396	1,825,702,797	1,829,794,350	1,842,807,212	1,892,073,082	1,926,238,799	1,979,580,371	2,005,311,703	2,018,773,223	2,018,331,303	2,024,389,844	1,910,257,387
31 Less: Accl. 204	-	102,502	102,502	102,502	102,502	102,502	102,502	102,500	102,502	102,502	102,502	102,502	102,871	102,530
32 Less: Accl. 218.1	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,871	102,530
33 Less: Accl. 219	-	-	-	-	-	-	-	(260,501)	(572,665)	(54,963)	(147,910)	(363,514)	(409,297)	(130,678)
34 Common Stock	1,824,250,575	1,827,654,370	1,828,144,894	1,825,600,295	1,829,691,848	1,842,704,710	1,881,970,580	1,926,396,788	1,980,030,434	2,005,154,238	2,018,818,631	2,018,592,315	2,024,696,260	1,910,285,534
LTD / (LTD + Common Stock)	45.9%	45.8%	45.8%	45.8%	45.8%	45.6%	45.1%	44.5%	43.8%	43.5%	43.4%	43.4%	43.3%	44.7%

Notes:

- Outstanding Long Term Debt are reported in Accls. 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 Accls. 222-224 (257 h) for this purpose
- 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	EOY Balance	Average
	Relevant Year	Relevant Year	Balance
	(111.57 d)	(111.57 c)	
36	8,022,198	8,467,046	8,244,622
37			

Notes:

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

V. Long-Term Debt Costs

	Accounts	Reference	Calculation	Comments / Explanations
38	Accl 427 - Long-term interest expense	(117.62.c)	\$ 96,574,200	
39	Accl 428 - Amortization of debt discount and expense	(117.63.c)	\$ 1,194,630	
40	Accl 428.1 - Amortization of loss on reacquired debt	(117.64.c)	\$ 1,186,698	
41	Accl 430 - Interest on Long-term debt to Associated Companies in Accl. 223 (112.20.c)	(117.67.c)	\$ -	(per note on pg 450 1 for pg 256, col. i)
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)	\$ 98,855,528	
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)	<u>\$ 4,929,330</u>	

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)	<u>\$ -</u>	

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.

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

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

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 - Summary page
 (2) Baseline ATRR for individual Base Plan Projects comes from the Prior Year Baseline ATRR calculation, Worksheet G - Summary page

Worksheet L

IV. Calculation of Optional Prepayment and Prepayment Credit

		"Customer 1"	"Customer 2"	"Customer 3"	"Customer 4"
30	Prepayment Amount				
31	TUA with first year's interest	Line 8[E] above	\$ 5,009,431	\$ 5,009,431	\$ 5,009,431
32	Line 31 plus 6 Months of year 2 Interest	$16 \times \text{Interest Rate on Line 7[B]} + 1) \times \text{Line 31}$	\$ 5,090,835	\$ 5,090,835	\$ 5,090,835
33	Customer's Load in year preceeding the current Rate Year	(MW)			
34	System Load in year preceeding the current Rate Year	(MW)			
35	Amount of Prepayment	Line 32 x Line 33 / Line 34	\$0	\$0	\$0
36	Prepayment Adjustment (Note 1)				
37	Customer's Load applicable in the current Rate Year	(MW)			
38	System Load applicable in the current Rate Year	(MW)			
39	Prepayment Adjustment	$[(\text{Line 37} / \text{Line 38}) - (\text{Line 33} / \text{Line 34}) - 1] \times \text{Line 35}$	\$0.00	\$0.00	\$0.00
40	Line 39 plus 6 Months Interest	$16 \times \text{Interest Rate on Line 7[B]} + 1) \times \text{Line 39}$	\$0.00	\$0.00	\$0.00
41	Prepayment Credit				
42	Total TUA with interest	Line 8[E] above	\$ 5,256,287	\$ 5,256,287	\$ 5,256,287
43	Monthly Prepayment Credit	$[\text{Line 42} \div (\text{Line 33} / \text{Line 34}) \div 12]$	\$0	\$0	\$0

Note:

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

Worksheet L

V. Average Interest Rate / Debt Cost Calculations

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

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

Worksheet M - Depreciation Rates

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

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

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

Intangibles		10.28%
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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		TOTAL REDUCTION TO RATE BASE (negative of In 12 plus In 18)			\$ (1,647,242)

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 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 Ins 12 and 26) **\$ 10,464**