



September 1, 2010

TO: All Interested Parties

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

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

A temporary SPP location;

<http://www.spp.org/section.asp?group=1487&pageID=27>

and a permanent SPP location

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

please refer to the OG&E folder, and

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

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

- a) this Letter of Notice,
- b) Attachment 1 – data populated version of the Formula Rate template which reflects updated net plant balances for the 2011 rate year and which calculates the Projected ATRR, the Point-to-Point transmission service rates, and the ATRR associated with OG&E's Base Plan Upgrades for Rate Year 2011,
- c) Attachment 2 – a comparison of the 2011 OGE Projected ATRR to the 2009 OGE Baseline ATRR, and
- d) Attachment 3 – supporting documentation for an updated 2010 projected 13 month average net plant balances, whose "End Balance-Dec. 10" becomes the starting point for the 2011 projected 13 month average net plant balances.

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

OG&E will host a customer meeting at its Corporate Headquarters at 321 N. Harvey, Oklahoma City, OK on September 22, 2010 from 1:00 PM to 4:00 PM to afford interested parties an opportunity to discuss the Annual Update.

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

# Attachment 1

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

12/31/2009  
 Projected Data

**Oklahoma Gas and Electric Company**

**Index of Worksheets**

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

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

12/31/2009  
Projected Data

**OKLAHOMA GAS AND ELECTRIC COMPANY**

For rates effective January 1, 2011

Line No.				Transmission Amount
1	BASE PLAN REVENUE REQUIREMENT	(Addendum 2-A, In 17 - In 18 )		\$ 2,861,910
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, In 21)		86,287,727
3	DIVISOR			
4	TO's Transmission Network Load	(Worksheet B, In 14)		4,854,836
5	RATES			
6	Annual Cost (\$/kW/Yr)	(In 2 / In 4)	17.774	
7	P-to-P Rate (\$/kW/Mo)	(In 6 / 12)	1.481	
			<u>Peak</u>	<u>Off-Peak</u>
8	Weekly P-To-P Rate (\$/kW/WK)	(In 6 / 52; In 6 / 52)	0.342	0.342
9	Daily P-To-P Rate (\$/kW/Day)	(In 8 / 5; In 8 / 7)	0.068	0.049
10	Hourly P-To-P Rate (\$/MWh)	(In 9 / 16; In 9 / 24 both x 1,000)	4.272	2.035

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

12/31/2009  
Projected Data

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.			Total	Allocator	Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(In 117)			\$ 106,566,743
12	REVENUE CREDITS	(Note A)			
13			<u>                    </u>	<u>                    </u>	
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)			\$ 95,041,047
17	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Worksheet G) (Note X)			\$ 3,179,472
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)			\$ 86,287,727
22	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
23	Annual Rate	(( In 16 / In 46) x 100)			17.30%
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)			2.62%

**OKLAHOMA GAS AND ELECTRIC COMPANY**

Line No.	(1) <u>RATE BASE CALCULATION</u>	(2) Data Sources (See "General Notes")	(3) <u>TO Total</u>	(4) <u>Allocator</u>	(5) <u>Total Transmission</u>
29	GROSS PLANT IN SERVICE				
30	Production	(Worksheet K)	3,094,645,765	NA	
31	Transmission	(Worksheet K)	942,744,528	TP 0.93085	877,550,515
32	Distribution	(Worksheet K)	2,804,714,234	NA	
33	General Plant	(Worksheet K) (Note J)	221,648,326	W/S 0.05740	12,723,367
34	Intangible Plant	(Worksheet K) (Note V)	30,534,454	W/S 0.05740	1,752,781
35	TOTAL GROSS PLANT	(sum Ins 30 to 34)	<u>7,094,287,307</u>		<u>892,026,664</u>
36	GROSS PLANT ALLOCATOR	(In 35 - Col. 5 / Col. 3)		GP= 0.125739	
37	ACCUMULATED DEPRECIATION				
38	Production	(Worksheet K)	1,509,338,480	NA	
39	Transmission	(Worksheet K)	352,648,213	TP 0.93085	328,261,381
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>2,914,690,134</u>		<u>334,339,315</u>
44	NET PLANT IN SERVICE				
45	Production	(In 30 - In 38)	1,585,307,285	NA	
46	Transmission	(In 31 - In 39)	590,096,315		549,289,134
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>4,179,597,173</u>		<u>557,687,349</u>
51	NET PLANT ALLOCATOR	(In 50 - Col. 5 / Col. 3)		NP= 0.133431	
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>3,393,107,690</u>		<u>480,264,308</u>

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator	(5) Total Transmission
<b>OPERATION &amp; MAINTENANCE EXPENSE</b>					
68	Transmission	321.112.b	29,685,276		
68a	Less Extraordinary & Storm Cost Amortization	(Worksheet O)	-		
69	Less expenses for LSE cost responsibility	(Worksheet E, In 14)	5,827,805		
70	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)	9,773,191		
71	Less Account 565	321.96.b (Note I)	1,058,012		
72	Plus Acct 565 native load, zonal or pool	(Note I)	-		
73	Transmission Subtotal	(In 68-In 68a-In 69-In 70-In 71+In 72)	13,026,268	TP 0.93085	12,125,457
74	Administrative and General	323.197.b (Note J)	90,790,720	NA	
75	Less: Acct. 924, Property Insurance	323.185.b	1,651,034	NA	
76	Less: Acct. 928, Reg. Com. Exp.	323.189.b	4,522,890	NA	
77	Less: Acct. 930.1, Gen. Advert. Exp.	323.191.b	1,625	NA	
78	Less: Acct. 930.2, Misc. General Exp.	323.192.b	14,919,172		
79	Less: PBOP amount included in Line 74	(Note T)	11,100,000		
80	Balance of A & G	(In 74 - sum In 75 to In 79)	58,595,999	W/S 0.05740	3,363,609
81	Plus: Acct. 924	(In 75)	1,651,034	GP 0.12574	207,599
82	Plus: Acct. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	11,018	DA 1.00000	11,018
83	Plus: Acct. 928 - Transmission Allocated	(Note K) (Worksheet D)	18,152	DA 1.00000	18,152
84	Plus: Acct. 930.1 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA 1.00000	-
85	Plus: Acct. 930.1 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
86	Plus: Acct. 930.2 - Adj. Misc. General Expenses	(Worksheet D)	14,810,084	W/S 0.05740	850,149
87	Plus: PBOP Amount	(Note T)	12,400,000	W/S 0.05740	711,802
88	A & G Subtotal	(sum Ins 80 to 87)	87,486,287		5,162,329
89	Transmission Lease Payments	(Worksheet D)	-	DA 1.00000	-
90	TOTAL O & M EXPENSE	(In 73 + In 88 + In 89)	100,512,555		17,287,786
<b>DEPRECIATION AND AMORTIZATION EXPENSE</b>					
92	Transmission	336.7.b	20,977,544	TP 0.93085	19,526,875
93	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	10,464	TP 0.93085	9,741
94	Plus: Recovery of Abandoned Incentive Plant	(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
<b>TAXES OTHER THAN INCOME</b>					
(Note L)					
Labor Related					
100	Payroll	263.i	8,598,019	W/S 0.05740	493,556
Plant Related					
102	Property	263.i	56,728,967	GP 0.12574	7,133,031
103	Gross Receipts	263.i	-		
104	Other	263.i	111,669	GP 0.12574	14,044
105	TOTAL OTHER TAXES	In 100 + (sum Ins 102 to 104)	65,438,695		7,640,630
<b>INCOME TAXES</b>					
(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)	(4,231,844)		
113	Income Tax Calculation	(In 108 * In 116)	132,935,562	NA	18,815,850
114	ITC adjustment	(In 111 * In 112)	(6,933,446)	NP 0.133431	(925,136)
115	TOTAL INCOME TAXES	(sum Ins 113 to 114)	126,002,116		17,890,714
116	RETURN (Rate Base * Rate of Return)	(In 67 * In 140)	305,373,975	NA	43,222,979
117	REVENUE REQUIREMENT (sum Ins 90, 97, 105, 115, 116)		635,527,203		106,566,743

OKLAHOMA GAS AND ELECTRIC COMPANY

SUPPORTING CALCULATIONS

In No.	(1)	(2)	(3)	(4)	(5)																									
<b>TRANSMISSION PLANT INCLUDED IN SPP TARIFF</b>																														
118	Total transmission plant	(In 31)			942,744,528																									
119	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)			18,521,292																									
120	Less Production Related Transmission Facilities	(Worksheet H) (Note O)			46,672,721																									
121	Transmission plant included in SPP Tariff	(In 118 - In 119 - In 120)			<u>877,550,515</u>																									
122	Percent of transmission plant in SPP Tariff	(In 121 / In 118)		TP=	0.93085																									
<b>WAGES &amp; SALARY ALLOCATOR (W/S)</b>																														
124	Production	354.20.b	51,909,552	NA	-																									
125	Transmission	354.21.b	7,237,937	TP 0.93085	6,737,409																									
126	Distribution	354.23.b	35,161,973	NA	-																									
127	Other (Excludes A&G)	354.24,25,26.b	23,060,052	NA	-																									
128	Total	(sum Ins 124 to 127)	<u>117,369,514</u>		<u>6,737,409</u>																									
129	Transmission related amount	(In 128 - Col. 5 / Col. 3)		W/S=	0.05740																									
<b>RETURN (R)</b>																														
131	Preferred Dividends	(118.29.c) (positive number)	0		-																									
<b>Development of Common Stock:</b>																														
133	Long Term Debt	(Worksheet K) (Note Q)		44.72%	1,545,303,846																									
134	Preferred Stock	(Worksheet K) (Note Q)		0.00%	-																									
135	Common Stock	(Worksheet K) (Note Q)		55.28%	1,910,285,534																									
136	Total	(sum Ins 133 to 135)			<u>3,455,589,381</u>																									
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th>\$</th> <th>%</th> <th>Cost (Note Q)</th> <th>Weighted</th> </tr> </thead> <tbody> <tr> <td>137 Long Term Debt</td> <td>1,545,303,846</td> <td>44.72%</td> <td>0.0640</td> <td>0.0286</td> </tr> <tr> <td>138 Preferred Stock</td> <td>-</td> <td>0.00%</td> <td>0.0000</td> <td>0.0000</td> </tr> <tr> <td>139 Common Stock</td> <td>1,910,285,534</td> <td>55.28%</td> <td>0.1115</td> <td>0.0614</td> </tr> <tr> <td>140 Total (sum Ins 137 to 139)</td> <td><u>3,455,589,381</u></td> <td></td> <td></td> <td><u>R 0.0900</u></td> </tr> </tbody> </table>							\$	%	Cost (Note Q)	Weighted	137 Long Term Debt	1,545,303,846	44.72%	0.0640	0.0286	138 Preferred Stock	-	0.00%	0.0000	0.0000	139 Common Stock	1,910,285,534	55.28%	0.1115	0.0614	140 Total (sum Ins 137 to 139)	<u>3,455,589,381</u>			<u>R 0.0900</u>
	\$	%	Cost (Note Q)	Weighted																										
137 Long Term Debt	1,545,303,846	44.72%	0.0640	0.0286																										
138 Preferred Stock	-	0.00%	0.0000	0.0000																										
139 Common Stock	1,910,285,534	55.28%	0.1115	0.0614																										
140 Total (sum Ins 137 to 139)	<u>3,455,589,381</u>			<u>R 0.0900</u>																										



OKLAHOMA GAS AND ELECTRIC COMPANY

Notes

General Notes: a) References to data from Form 1 are indicated as: page#.line#.col.#

b) If transmission owner ("TO") functionalizes its costs to transmission on its books, those costs are shown above and on any supporting workpapers rather than using the allocations above.

- Note 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 plan, 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.I) (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	0.133431
Trans. Plant in SPP	TP	0.930847
Wages & Salaries	W/S	0.057403
No Allocator	NA	

Worksheet A

Line  
NC

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

	<b>Data Source</b>	<b>2009 YE Balance</b>	<b>GP Allocator</b>	<b>Allocated to Transmission</b>
1	300.19.b	\$1,280,450	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 - McClain Adder							
6	Miscellaneous - Scrap Sales	\$19,137						
7	Miscellaneous - OMPA Admin Fee	\$110,801	\$30,750			\$9,269		
8	Miscellaneous	\$77						
9	Miscellaneous - Honeywell Energy Management							
10	Miscellaneous - Sale of Residual Oil	\$1,223	\$3,832	\$2,832	\$50			
11	Miscellaneous - Reimbursed Payroll Costs				\$115,159			
12	Remuneration Sales Taxes Collection - OK & AR				\$152			
13	Franchise & Privilege Tax Adjustment				\$10,124			
14	Oil Lease & Royalties							
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 Cleaning	\$4,600	\$54,131	\$1,748		\$1,715,839		
20	Off-System Sales Credit - Oklahoma					\$86,197		
21	Discount on Purchased Wind Credits							
22	Renewable Energy Certificate Sales - OK & AR				\$612,037			
23	Base Plan Revenues - 2008 & 2009						\$3,851,809	\$1,456,983
24	TOTALS (Sum Ins 6 - 25)	\$92,225,167	\$88,753	\$4,580	\$737,522	\$1,811,305	\$87,881,891	\$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 =** **2009** (Notes 1 & 3) **\$77,810,928**

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

**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 GFAs Associated with Load Included in the Divisor		
32	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor		
33	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff	\$5,000,759	
34	Wholesale Distribution charges	\$3,117,531	
35	TO's LSE Revenue from Ancillary Services Provided		
36	Network Service Ancillary Revenues (Schedule 1) Associated With Load Included in the Divisor		\$416,289
37			
38			
39			
40			

**Total Revenues Adjusted from Account 456.1 (Revenues retained by OG&E for load included in the divisor) =** (Sum lns 28 thru 39)

**\$7,708,846**

**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 - Reveilant Year =** **2009** (Note 3)

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

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**

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













Worksheet C  
IV. Account 190 - ADIT

(Note 2)

Relevant Year = 2009

Line No	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Returns (EM:FM:G)	(I) Description / Justification
115	Accrued Vacation	4,202,206	-	-	-	-	4,202,206	4,202,206	Book accrual vs actual payments for tax
116	Derivative Instruments	129,259	129,259	-	-	-	-	-	Tax deduction for Mark-to-Market discount permitted by Section 462
117	Bad Debts	863,243	863,243	-	-	-	-	-	Book accrual vs actual payments for tax
118	Accrued Interest	1,030,526	-	-	-	1,030,526	-	1,030,526	Book accrual vs actual payments for tax
119	Accrued Liability-Public Liability	724,556	-	-	-	362,278	-	724,556	Book accrual vs actual payments for tax Split 50% labor, 50% plant
120	Accrued Liability-Employee Related	590,758	-	-	-	362,278	-	590,758	Book accrual vs actual payments for tax
121	Regulatory Liabilities-Deferred Gains - Property Sales	6,397	6,397	-	-	-	-	-	Taxable gains recorded as Regulatory Liabilities for book.
122	Rate Refund Accrual	244,723	244,723	-	-	-	-	-	Deferred revenue accrual per books vs actual revenue for tax purposes
123	Income Taxes Recoverable, net (Pens & Medicare Part D)	6,442,710	-	-	-	-	6,442,710	6,442,710	Anticipated Medicare subsidy.
124	Post-Retirement Benefits	29,233,756	-	-	-	-	29,233,756	29,233,756	Book accrual vs actual payments for tax purposes
125	Consumer Loans	5,893,853	5,893,853	-	-	-	-	-	Income, losses and expenses recognized for tax but not for book
126	Deferred Fed Investment Tax Credits	33,296,514	33,296,514	-	-	-	-	-	ADIT for Unamortized ITC balance ITC utilized for tax purposes in prior years.
127	Tax Credit Carryover	230,811	230,811	-	-	-	-	-	ADIT for Tax Credit Carryover
128	Net Operating Loss	16,633,572	-	-	-	-	-	-	ADIT for Net Operating Loss carryover
129	Medicare Part D Subsidy	72,491	-	-	-	-	-	-	ADIT for Non-taxable government subsidy (IRC Section 139A) FAS 158
130	Other - investments in Partnership	3,137,726	-	-	-	-	-	-	ADIT for Book vs Tax Partnership Income and Expense differences
131	New Water Storage Agreement Liability	1,466,853	-	-	-	-	-	-	ADIT for Book vs Tax Differences due to differences in Imputed Interest Rates
132	Charitable Contributions Carryover	-	-	-	-	-	-	-	ADIT for Limited Charitable Contributions Carryover
133									
134									
135									
136									
137									
138									
139									
140									
141									
142									
143									
144									
145									
146									
147									
148									
149									
150	Subtotal - Form 1, p234,6,c	104,239,996	45,381,870	-	-	1,392,804	57,465,323	-	
151	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
152	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
153	Total (In 151 - In 152 - In 153)	104,239,996	45,381,870	-	-	1,392,804	57,465,323	-	
154	Transmission Allocator (GP or WIS)	-	0.0000%	100.0000%	-	12,573.92%	5,740.93%	-	
155	Transmission Allocator (GP or WIS)	-	0.0000%	0	0	175,129	3,298,705	-	
156	Total (In 154 * In 155)	-	0	0	0	-	-	-	3,473,834

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

V. Account 255 - Accumulated Deferred Investment Tax Credits

Relevant Year = 2009 (Note 2)

Line No	(A) Identification	(B) Relevant Year Average of BDY and EGY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet F	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total included in Release (E)+(F)+(G)
157	Accumulated Deferred Investment Tax Credits	(15,213,997)	(15,213,997)	-	-	-	-	-
158								
159								
160								
161								
162								
163								
164								
165								
166								
167								
168								
169								
170								
171								
172								
173								
174								
175								
176	Subtotal - Form 1, p267.8.h	(15,213,997)	(15,213,997)	-	-	-	-	-
177	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-
178	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-
179	Less Post 1971 ITC Property Under F2 Option	-	-	-	-	-	-	-
180	Total (in 176 - in 177 - in 178 - in 179)	(15,213,997)	(15,213,997)	-	-	-	-	-
181	Transmission Allocator [ GP or WIS ]	-	0.0000%	0.0000%	100.0000%	12.5739%	5.7403%	-
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 lived-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)	(B)	(C)
<u>Item No.</u>	<u>Description</u>	<u>Expense</u>

--

Total Transmission Lease Payments

IV. Account 930.2 - Misc. General Expenses

Relevant Year = 2009

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

NOTE:

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

**Worksheet E**

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

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

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.**

Line No	<b>A. Determine "R" with hypothetical 100 basis point increase in ROE.</b>			
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)	480,264,308
9	R (from A above)	0.0955
10	Return (Rate Base x R)	45,877,929

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

11	Return (from B. above)	45,877,929
12	CIT (Addendum 2-A, In 108)	43.53%
13	Income Tax Calculation (Return x CIT)	19,971,605
14	ITC Adjustment (Addendum 2-A, In 114)	(925,136)
15	Income Taxes	19,046,469

**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)	95,041,047
17	Return (Addendum 2-A, In 116)	43,222,979
18	Income Taxes (from I.C. above)	17,890,714
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)	45,877,929
22	Income Taxes (from I.C. above)	19,046,469
23	Net Revenue Requirement, with 100 Basis Point ROE increase	98,851,752
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	79,324,877

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

26	Net Transmission Plant (Addendum 2-A, Ins 46)	549,289,134
27	Net Revenue Requirement, with 100 Basis Point ROE increase	98,851,752
28	NPCC with 100 Basis Point increase in ROE	18.00%
29		
30	Net Rev. Req. w/100 Basis Point ROE increase, less Dep	79,324,877
31	NPCC with 100 Basis Point ROE increase, less Depreciation	14.44% (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	2.62% (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		TOTALS		\$ -	\$ -

Worksheet F

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

Project 1. Approved by FERC In Docket No. [REDACTED] (e.g. ER05-925-000)



Line No	Details					
	Investment	Current Year	2009			
62	Investment					
63	Service Year (yyyy)	2009	ROE increase accepted by FERC (Basis Points)			50
64	Service Month (1-12)	6	NPCC w/o incentives, less depreciation			13.75%
65	Useful Life	39	NPCC w/incentives approved for these facilities, less dep			14.09%
66	CIAC (Yes or No)	No	Annual Depreciation Expense (Investment / Useful Life)			-
67						
68						
69						
70						
71						
72						
73						
74						
75						
76						
77						
78						
79						
80						
81						
82						
83						
84						
85						
86						
87						
88						
89						
90						
91						
92						
93						
94						
95						
96						
97						
98						
99						
100						
101						
102						
103						
104						
105						
106						
107						
108						
109						
110						
111						
112						
113						
114						
115						
116						
117						
118						
119						
120						
121						
122						
123						
124						
125						
126						
127						
128						
129						
130						
131						
132						
133						



Worksheet G

I. Project Summary

A. BASE PLAN UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj No.	Project Description Summary	In-Service	Investment	ATTR
1	Reno-Sunny Lane 69kV Line - replace wave trap & current transformer to allow 1200A limit	6/1/2006	\$ 67,511	\$ 9,807
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	\$ 2,765,703	\$ 401,746
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 107,896	\$ 15,673
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation	6/1/2006	\$ 31,518	\$ 4,578
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	\$ 3,897,313	\$ 573,174
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	\$ 9,320,377	\$ 1,370,739
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	\$ 3,790,016	\$ 568,820
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	\$ 83,105	\$ 12,670
9	Ft. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipment	12/1/2008	\$ 136,512	\$ 21,064
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	6/1/2008	\$ 23,213	\$ 3,640
11	Bodle Substation - Install 138kV Circuit Breaker, Line Relaying, Wave Traps, CCVTs and Communications	6/1/2010	\$ 726,650	\$ 115,968
12	Ardmore - Rocky Point 69kV Line - rebuild and reconductor 0.82 miles of line with 477A533	6/1/2011	\$ 481,000	\$ 42,812
13	Tiger Creek Substation - install 69kV, 9MVAR capacitor bank	2/1/2011	\$ 266,000	\$ 35,529
14				
15				
16				
17				
18				
19				
<b>BASE PLAN UPGRADE TOTALS</b>			<b>\$ 21,678,814</b>	<b>\$ 3,179,472</b>

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

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

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

**TOTAL SPP OATT RELATED UPGRADES REVENUE REQUIREMENT** (Sum of Parts A, B, C & D above) **\$ 3,179,472**

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 59kV Line -- Replace wave trap and current transformers to allow 1200A limit. 2006-2016 STEP project.

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

Line No.

		Details					
1	Investment	\$ 67,511	Current Year			2011	
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					
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. Inc. SPP Agreement		
8	2006	\$ 67,511	\$ 888	\$ 66,623	\$ 7,038	\$ 7,038	
9	2007	\$ 66,623	\$ 1,777	\$ 64,846	\$ 12,060	\$ 12,060	
10	2008	\$ 64,846	\$ 1,777	\$ 63,070	\$ 11,782	\$ 11,782	
11	2009	\$ 63,070	\$ 1,731	\$ 61,339	\$ 10,378	\$ 10,378	
12	2010	\$ 61,339	\$ 1,731	\$ 59,608	\$ 10,045	\$ 10,045	
13	2011	\$ 59,608	\$ 1,731	\$ 57,877	\$ 9,807	\$ 9,807	
14	2012	\$ -	\$ -	\$ -	\$ -	\$ -	
15	2013	\$ -	\$ -	\$ -	\$ -	\$ -	
16	2014	\$ -	\$ -	\$ -	\$ -	\$ -	
17	2015	\$ -	\$ -	\$ -	\$ -	\$ -	
18	2016	\$ -	\$ -	\$ -	\$ -	\$ -	
19	2017	\$ -	\$ -	\$ -	\$ -	\$ -	
20	2018	\$ -	\$ -	\$ -	\$ -	\$ -	
21	2019	\$ -	\$ -	\$ -	\$ -	\$ -	
22	2020	\$ -	\$ -	\$ -	\$ -	\$ -	
23	2021	\$ -	\$ -	\$ -	\$ -	\$ -	
24	2022	\$ -	\$ -	\$ -	\$ -	\$ -	
25	2023	\$ -	\$ -	\$ -	\$ -	\$ -	
26	2024	\$ -	\$ -	\$ -	\$ -	\$ -	
27	2025	\$ -	\$ -	\$ -	\$ -	\$ -	
28	2026	\$ -	\$ -	\$ -	\$ -	\$ -	
29	2027	\$ -	\$ -	\$ -	\$ -	\$ -	
30	2028	\$ -	\$ -	\$ -	\$ -	\$ -	
31	2029	\$ -	\$ -	\$ -	\$ -	\$ -	
32	2030	\$ -	\$ -	\$ -	\$ -	\$ -	
33	2031	\$ -	\$ -	\$ -	\$ -	\$ -	
34	2032	\$ -	\$ -	\$ -	\$ -	\$ -	
35	2033	\$ -	\$ -	\$ -	\$ -	\$ -	
36	2034	\$ -	\$ -	\$ -	\$ -	\$ -	
37	2035	\$ -	\$ -	\$ -	\$ -	\$ -	
38	2036	\$ -	\$ -	\$ -	\$ -	\$ -	
39	2037	\$ -	\$ -	\$ -	\$ -	\$ -	
40	2038	\$ -	\$ -	\$ -	\$ -	\$ -	
41	2039	\$ -	\$ -	\$ -	\$ -	\$ -	
42	2040	\$ -	\$ -	\$ -	\$ -	\$ -	
43	2041	\$ -	\$ -	\$ -	\$ -	\$ -	
44	2042	\$ -	\$ -	\$ -	\$ -	\$ -	
45	2043	\$ -	\$ -	\$ -	\$ -	\$ -	
46	2044	\$ -	\$ -	\$ -	\$ -	\$ -	
47	2045	\$ -	\$ -	\$ -	\$ -	\$ -	
48	2046	\$ -	\$ -	\$ -	\$ -	\$ -	
49	2047	\$ -	\$ -	\$ -	\$ -	\$ -	
50	2048	\$ -	\$ -	\$ -	\$ -	\$ -	
51	2049	\$ -	\$ -	\$ -	\$ -	\$ -	
52	2050	\$ -	\$ -	\$ -	\$ -	\$ -	
53	Project Totals			\$ 61,109	\$ 61,109	\$ 61,109	

**OKLAHOMA GAS AND ELECTRIC COMPANY**

**Worksheet G**

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

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

Line No  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93  
94  
95  
96  
97  
98  
99  
100  
101  
102  
103  
104  
105  
106  
107  
108

Details						
Investment	\$ 2,765,703	Current Year				2011
Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation				13.75%
Service Month (1-12)	6					
Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)			\$	70,915
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement		Rev Req for APP Allocation
2006	\$ 2,765,703	\$ 36,391	\$ 2,729,312	\$ 288,312	\$	288,312
2007	\$ 2,729,312	\$ 72,782	\$ 2,656,531	\$ 494,074	\$	494,074
2008	\$ 2,656,531	\$ 72,782	\$ 2,583,749	\$ 482,687	\$	482,687
2009	\$ 2,583,749	\$ 70,915	\$ 2,512,834	\$ 425,166	\$	425,166
2010	\$ 2,512,834	\$ 70,915	\$ 2,441,918	\$ 411,496	\$	411,496
2011	\$ 2,441,918	\$ 70,915	\$ 2,371,003	\$ 401,746	\$	401,746
2012	\$ -	\$ -	\$ -	\$ -	\$	-
2013	\$ -	\$ -	\$ -	\$ -	\$	-
2014	\$ -	\$ -	\$ -	\$ -	\$	-
2015	\$ -	\$ -	\$ -	\$ -	\$	-
2016	\$ -	\$ -	\$ -	\$ -	\$	-
2017	\$ -	\$ -	\$ -	\$ -	\$	-
2018	\$ -	\$ -	\$ -	\$ -	\$	-
2019	\$ -	\$ -	\$ -	\$ -	\$	-
2020	\$ -	\$ -	\$ -	\$ -	\$	-
2021	\$ -	\$ -	\$ -	\$ -	\$	-
2022	\$ -	\$ -	\$ -	\$ -	\$	-
2023	\$ -	\$ -	\$ -	\$ -	\$	-
2024	\$ -	\$ -	\$ -	\$ -	\$	-
2025	\$ -	\$ -	\$ -	\$ -	\$	-
2026	\$ -	\$ -	\$ -	\$ -	\$	-
2027	\$ -	\$ -	\$ -	\$ -	\$	-
2028	\$ -	\$ -	\$ -	\$ -	\$	-
2029	\$ -	\$ -	\$ -	\$ -	\$	-
2030	\$ -	\$ -	\$ -	\$ -	\$	-
2031	\$ -	\$ -	\$ -	\$ -	\$	-
2032	\$ -	\$ -	\$ -	\$ -	\$	-
2033	\$ -	\$ -	\$ -	\$ -	\$	-
2034	\$ -	\$ -	\$ -	\$ -	\$	-
2035	\$ -	\$ -	\$ -	\$ -	\$	-
2036	\$ -	\$ -	\$ -	\$ -	\$	-
2037	\$ -	\$ -	\$ -	\$ -	\$	-
2038	\$ -	\$ -	\$ -	\$ -	\$	-
2039	\$ -	\$ -	\$ -	\$ -	\$	-
2040	\$ -	\$ -	\$ -	\$ -	\$	-
2041	\$ -	\$ -	\$ -	\$ -	\$	-
2042	\$ -	\$ -	\$ -	\$ -	\$	-
2043	\$ -	\$ -	\$ -	\$ -	\$	-
2044	\$ -	\$ -	\$ -	\$ -	\$	-
2045	\$ -	\$ -	\$ -	\$ -	\$	-
2046	\$ -	\$ -	\$ -	\$ -	\$	-
2047	\$ -	\$ -	\$ -	\$ -	\$	-
2048	\$ -	\$ -	\$ -	\$ -	\$	-
2049	\$ -	\$ -	\$ -	\$ -	\$	-
2050	\$ -	\$ -	\$ -	\$ -	\$	-
<b>Project Totals</b>				\$ 2,503,481	\$	2,503,481

**OKLAHOMA GAS AND ELECTRIC COMPANY**

**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 SDP Allocation	
109	\$ 107,896					2011
110	2006	NPCC w/o incentives, less depreciation				13.75%
111	6					
112	39	Annual Depreciation Expense (Investment / Useful Life)				\$ 2,767
113	No					
114	2006	\$ 1,420	\$ 106,477	\$ 11,248	\$ 11,248	
115	2007	\$ 2,839	\$ 103,637	\$ 19,275	\$ 19,275	
116	2008	\$ 2,839	\$ 100,798	\$ 18,831	\$ 18,831	
117	2009	\$ 2,767	\$ 98,031	\$ 16,587	\$ 16,587	
118	2010	\$ 2,767	\$ 95,265	\$ 16,053	\$ 16,053	
119	2011	\$ 2,767	\$ 92,498	\$ 15,673	\$ 15,673	
120	2012	\$ -	\$ -	\$ -	\$ -	
121	2013	\$ -	\$ -	\$ -	\$ -	
122	2014	\$ -	\$ -	\$ -	\$ -	
123	2015	\$ -	\$ -	\$ -	\$ -	
124	2016	\$ -	\$ -	\$ -	\$ -	
125	2017	\$ -	\$ -	\$ -	\$ -	
126	2018	\$ -	\$ -	\$ -	\$ -	
127	2019	\$ -	\$ -	\$ -	\$ -	
128	2020	\$ -	\$ -	\$ -	\$ -	
129	2021	\$ -	\$ -	\$ -	\$ -	
130	2022	\$ -	\$ -	\$ -	\$ -	
131	2023	\$ -	\$ -	\$ -	\$ -	
132	2024	\$ -	\$ -	\$ -	\$ -	
133	2025	\$ -	\$ -	\$ -	\$ -	
134	2026	\$ -	\$ -	\$ -	\$ -	
135	2027	\$ -	\$ -	\$ -	\$ -	
136	2028	\$ -	\$ -	\$ -	\$ -	
137	2029	\$ -	\$ -	\$ -	\$ -	
138	2030	\$ -	\$ -	\$ -	\$ -	
139	2031	\$ -	\$ -	\$ -	\$ -	
140	2032	\$ -	\$ -	\$ -	\$ -	
141	2033	\$ -	\$ -	\$ -	\$ -	
142	2034	\$ -	\$ -	\$ -	\$ -	
143	2035	\$ -	\$ -	\$ -	\$ -	
144	2036	\$ -	\$ -	\$ -	\$ -	
145	2037	\$ -	\$ -	\$ -	\$ -	
146	2038	\$ -	\$ -	\$ -	\$ -	
147	2039	\$ -	\$ -	\$ -	\$ -	
148	2040	\$ -	\$ -	\$ -	\$ -	
149	2041	\$ -	\$ -	\$ -	\$ -	
150	2042	\$ -	\$ -	\$ -	\$ -	
151	2043	\$ -	\$ -	\$ -	\$ -	
152	2044	\$ -	\$ -	\$ -	\$ -	
153	2045	\$ -	\$ -	\$ -	\$ -	
154	2046	\$ -	\$ -	\$ -	\$ -	
155	2047	\$ -	\$ -	\$ -	\$ -	
156	2048	\$ -	\$ -	\$ -	\$ -	
157	2049	\$ -	\$ -	\$ -	\$ -	
158	2050	\$ -	\$ -	\$ -	\$ -	
159	2050	\$ -	\$ -	\$ -	\$ -	
160	Project Totals		\$	97,667	\$	97,667

Worksheet G

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

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

Line No.

		Details				
163	Investment	\$ 31,518	Current Year		2011	
164	Service Year (yyyy)	2006	NPCC w/o Incentives, less depreciation		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				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for PIP Allocation	
170	2006	\$ 31,518	\$ 415	\$ 31,103	\$ 3,286	\$ 3,286
171	2007	\$ 31,103	\$ 829	\$ 30,274	\$ 5,630	\$ 5,630
172	2008	\$ 30,274	\$ 829	\$ 29,444	\$ 5,501	\$ 5,501
173	2009	\$ 29,444	\$ 808	\$ 28,636	\$ 4,845	\$ 4,845
174	2010	\$ 28,636	\$ 808	\$ 27,828	\$ 4,689	\$ 4,689
175	2011	\$ 27,828	\$ 808	\$ 27,020	\$ 4,578	\$ 4,578
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			\$ 28,530	\$ 28,530	

**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						
Investment	\$ 3,897,313	Current Year	2011			
Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation	13.75%			
Service Month (1-12)	12					
Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)	\$ 99,931			
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for STEP Allocation	
2006	\$ 3,897,313	\$ -	\$ 3,897,313	\$ 50,809	\$	50,809
2007	\$ 3,897,313	\$ 102,561	\$ 3,794,752	\$ 704,251	\$	704,251
2008	\$ 3,794,752	\$ 102,561	\$ 3,692,191	\$ 688,206	\$	688,206
2009	\$ 3,692,191	\$ 99,931	\$ 3,592,260	\$ 606,254	\$	606,254
2010	\$ 3,592,260	\$ 99,931	\$ 3,492,329	\$ 586,912	\$	586,912
2011	\$ 3,492,329	\$ 99,931	\$ 3,392,398	\$ 573,174	\$	573,174
2012	\$ -	\$ -	\$ -	\$ -	\$	-
2013	\$ -	\$ -	\$ -	\$ -	\$	-
2014	\$ -	\$ -	\$ -	\$ -	\$	-
2015	\$ -	\$ -	\$ -	\$ -	\$	-
2016	\$ -	\$ -	\$ -	\$ -	\$	-
2017	\$ -	\$ -	\$ -	\$ -	\$	-
2018	\$ -	\$ -	\$ -	\$ -	\$	-
2019	\$ -	\$ -	\$ -	\$ -	\$	-
2020	\$ -	\$ -	\$ -	\$ -	\$	-
2021	\$ -	\$ -	\$ -	\$ -	\$	-
2022	\$ -	\$ -	\$ -	\$ -	\$	-
2023	\$ -	\$ -	\$ -	\$ -	\$	-
2024	\$ -	\$ -	\$ -	\$ -	\$	-
2025	\$ -	\$ -	\$ -	\$ -	\$	-
2026	\$ -	\$ -	\$ -	\$ -	\$	-
2027	\$ -	\$ -	\$ -	\$ -	\$	-
2028	\$ -	\$ -	\$ -	\$ -	\$	-
2029	\$ -	\$ -	\$ -	\$ -	\$	-
2030	\$ -	\$ -	\$ -	\$ -	\$	-
2031	\$ -	\$ -	\$ -	\$ -	\$	-
2032	\$ -	\$ -	\$ -	\$ -	\$	-
2033	\$ -	\$ -	\$ -	\$ -	\$	-
2034	\$ -	\$ -	\$ -	\$ -	\$	-
2035	\$ -	\$ -	\$ -	\$ -	\$	-
2036	\$ -	\$ -	\$ -	\$ -	\$	-
2037	\$ -	\$ -	\$ -	\$ -	\$	-
2038	\$ -	\$ -	\$ -	\$ -	\$	-
2039	\$ -	\$ -	\$ -	\$ -	\$	-
2040	\$ -	\$ -	\$ -	\$ -	\$	-
2041	\$ -	\$ -	\$ -	\$ -	\$	-
2042	\$ -	\$ -	\$ -	\$ -	\$	-
2043	\$ -	\$ -	\$ -	\$ -	\$	-
2044	\$ -	\$ -	\$ -	\$ -	\$	-
2045	\$ -	\$ -	\$ -	\$ -	\$	-
2046	\$ -	\$ -	\$ -	\$ -	\$	-
2047	\$ -	\$ -	\$ -	\$ -	\$	-
2048	\$ -	\$ -	\$ -	\$ -	\$	-
2049	\$ -	\$ -	\$ -	\$ -	\$	-
2050	\$ -	\$ -	\$ -	\$ -	\$	-
<b>Project Totals</b>				\$ 3,209,606	\$	3,209,606

270

**OKLAHOMA GAS AND ELECTRIC COMPANY**

**Worksheet G**

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

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for STEP Allocation	
271	\$ 9,320,377					2011
272						NPCC w/o incentives, less depreciation 13.75%
273						
274						Annual Depreciation Expense (Investment / Useful Life) \$ 238,984
275						
276						
277						
278	\$ 9,320,377	\$ -	\$ 9,320,377	\$ 121,510	\$ 121,510	
279	\$ 9,320,377	\$ 245,273	\$ 9,075,104	\$ 1,684,207	\$ 1,684,207	
280	\$ 9,075,104	\$ 245,273	\$ 8,829,831	\$ 1,645,835	\$ 1,645,835	
281	\$ 8,829,831	\$ 238,984	\$ 8,590,847	\$ 1,449,850	\$ 1,449,850	
282	\$ 8,590,847	\$ 238,984	\$ 8,351,863	\$ 1,403,594	\$ 1,403,594	
283	\$ 8,351,863	\$ 238,984	\$ 8,112,879	\$ 1,370,739	\$ 1,370,739	
284	\$ -	\$ -	\$ -	\$ -	\$ -	
285	\$ -	\$ -	\$ -	\$ -	\$ -	
286	\$ -	\$ -	\$ -	\$ -	\$ -	
287	\$ -	\$ -	\$ -	\$ -	\$ -	
288	\$ -	\$ -	\$ -	\$ -	\$ -	
289	\$ -	\$ -	\$ -	\$ -	\$ -	
290	\$ -	\$ -	\$ -	\$ -	\$ -	
291	\$ -	\$ -	\$ -	\$ -	\$ -	
292	\$ -	\$ -	\$ -	\$ -	\$ -	
293	\$ -	\$ -	\$ -	\$ -	\$ -	
294	\$ -	\$ -	\$ -	\$ -	\$ -	
295	\$ -	\$ -	\$ -	\$ -	\$ -	
296	\$ -	\$ -	\$ -	\$ -	\$ -	
297	\$ -	\$ -	\$ -	\$ -	\$ -	
298	\$ -	\$ -	\$ -	\$ -	\$ -	
299	\$ -	\$ -	\$ -	\$ -	\$ -	
300	\$ -	\$ -	\$ -	\$ -	\$ -	
301	\$ -	\$ -	\$ -	\$ -	\$ -	
302	\$ -	\$ -	\$ -	\$ -	\$ -	
303	\$ -	\$ -	\$ -	\$ -	\$ -	
304	\$ -	\$ -	\$ -	\$ -	\$ -	
305	\$ -	\$ -	\$ -	\$ -	\$ -	
306	\$ -	\$ -	\$ -	\$ -	\$ -	
307	\$ -	\$ -	\$ -	\$ -	\$ -	
308	\$ -	\$ -	\$ -	\$ -	\$ -	
309	\$ -	\$ -	\$ -	\$ -	\$ -	
310	\$ -	\$ -	\$ -	\$ -	\$ -	
311	\$ -	\$ -	\$ -	\$ -	\$ -	
312	\$ -	\$ -	\$ -	\$ -	\$ -	
313	\$ -	\$ -	\$ -	\$ -	\$ -	
314	\$ -	\$ -	\$ -	\$ -	\$ -	
315	\$ -	\$ -	\$ -	\$ -	\$ -	
316	\$ -	\$ -	\$ -	\$ -	\$ -	
317	\$ -	\$ -	\$ -	\$ -	\$ -	
318	\$ -	\$ -	\$ -	\$ -	\$ -	
319	\$ -	\$ -	\$ -	\$ -	\$ -	
320	\$ -	\$ -	\$ -	\$ -	\$ -	
321	\$ -	\$ -	\$ -	\$ -	\$ -	
322	\$ -	\$ -	\$ -	\$ -	\$ -	
323						
324	Project Totals		\$ 7,675,735	\$ 7,675,735	\$ 7,675,735	\$

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

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

Line No.

Details						
325	Investment	\$ 3,790,016	Current Year			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		Rev. Req. for SFR Adjustment
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	\$ 582,180	\$ 582,180
336	2011	\$ 3,479,296	\$ 97,180	\$ 3,382,116	\$ 568,820	\$ 568,820
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			\$ 2,599,884	\$ 2,599,884	\$ 2,599,884



Worksheet G

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

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

Line No.

Details						
379	Investment	\$ 85,105	Current Year	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				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for NPCC Allocation	
386	2007	\$ 85,105	\$ 1,120	\$ 83,985	\$ 8,872	\$ 8,872
387	2008	\$ 83,985	\$ 2,240	\$ 81,746	\$ 15,203	\$ 15,203
388	2009	\$ 81,746	\$ 2,182	\$ 79,564	\$ 13,394	\$ 13,394
389	2010	\$ 79,564	\$ 2,182	\$ 77,382	\$ 12,970	\$ 12,970
390	2011	\$ 77,382	\$ 2,182	\$ 75,199	\$ 12,670	\$ 12,670
391	2012	\$ -	\$ -	\$ -	\$ -	\$ -
392	2013	\$ -	\$ -	\$ -	\$ -	\$ -
393	2014	\$ -	\$ -	\$ -	\$ -	\$ -
394	2015	\$ -	\$ -	\$ -	\$ -	\$ -
395	2016	\$ -	\$ -	\$ -	\$ -	\$ -
396	2017	\$ -	\$ -	\$ -	\$ -	\$ -
397	2018	\$ -	\$ -	\$ -	\$ -	\$ -
398	2019	\$ -	\$ -	\$ -	\$ -	\$ -
399	2020	\$ -	\$ -	\$ -	\$ -	\$ -
400	2021	\$ -	\$ -	\$ -	\$ -	\$ -
401	2022	\$ -	\$ -	\$ -	\$ -	\$ -
402	2023	\$ -	\$ -	\$ -	\$ -	\$ -
403	2024	\$ -	\$ -	\$ -	\$ -	\$ -
404	2025	\$ -	\$ -	\$ -	\$ -	\$ -
405	2026	\$ -	\$ -	\$ -	\$ -	\$ -
406	2027	\$ -	\$ -	\$ -	\$ -	\$ -
407	2028	\$ -	\$ -	\$ -	\$ -	\$ -
408	2029	\$ -	\$ -	\$ -	\$ -	\$ -
409	2030	\$ -	\$ -	\$ -	\$ -	\$ -
410	2031	\$ -	\$ -	\$ -	\$ -	\$ -
411	2032	\$ -	\$ -	\$ -	\$ -	\$ -
412	2033	\$ -	\$ -	\$ -	\$ -	\$ -
413	2034	\$ -	\$ -	\$ -	\$ -	\$ -
414	2035	\$ -	\$ -	\$ -	\$ -	\$ -
415	2036	\$ -	\$ -	\$ -	\$ -	\$ -
416	2037	\$ -	\$ -	\$ -	\$ -	\$ -
417	2038	\$ -	\$ -	\$ -	\$ -	\$ -
418	2039	\$ -	\$ -	\$ -	\$ -	\$ -
419	2040	\$ -	\$ -	\$ -	\$ -	\$ -
420	2041	\$ -	\$ -	\$ -	\$ -	\$ -
421	2042	\$ -	\$ -	\$ -	\$ -	\$ -
422	2043	\$ -	\$ -	\$ -	\$ -	\$ -
423	2044	\$ -	\$ -	\$ -	\$ -	\$ -
424	2045	\$ -	\$ -	\$ -	\$ -	\$ -
425	2046	\$ -	\$ -	\$ -	\$ -	\$ -
426	2047	\$ -	\$ -	\$ -	\$ -	\$ -
427	2048	\$ -	\$ -	\$ -	\$ -	\$ -
428	2049	\$ -	\$ -	\$ -	\$ -	\$ -
429	2050	\$ -	\$ -	\$ -	\$ -	\$ -
430	2051	\$ -	\$ -	\$ -	\$ -	\$ -
431	Project Totals			\$ 63,110	\$ 63,110	\$ 63,110

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

Line No.

		Details				
433	Investment	\$ 136,512	Current Year		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	Rev. Req. for SRR Allocation	
440	2008	\$ 136,512	\$ -	\$ 136,512	\$ 1,780	\$ 1,780
441	2009	\$ 136,512	\$ 3,500	\$ 133,012	\$ 22,234	\$ 22,234
442	2010	\$ 133,012	\$ 3,500	\$ 129,511	\$ 21,546	\$ 21,546
443	2011	\$ 129,511	\$ 3,500	\$ 126,011	\$ 21,064	\$ 21,064
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			\$	66,624	\$ 66,624

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			
492	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	
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	\$ 3,622	\$ 3,622
497	2011	\$ 21,718	\$ 595	\$ 21,122	\$ 3,540	\$ 3,540
498	2012	\$ -	\$ -	\$ -	\$ -	\$ -
499	2013	\$ -	\$ -	\$ -	\$ -	\$ -
500	2014	\$ -	\$ -	\$ -	\$ -	\$ -
501	2015	\$ -	\$ -	\$ -	\$ -	\$ -
502	2016	\$ -	\$ -	\$ -	\$ -	\$ -
503	2017	\$ -	\$ -	\$ -	\$ -	\$ -
504	2018	\$ -	\$ -	\$ -	\$ -	\$ -
505	2019	\$ -	\$ -	\$ -	\$ -	\$ -
506	2020	\$ -	\$ -	\$ -	\$ -	\$ -
507	2021	\$ -	\$ -	\$ -	\$ -	\$ -
508	2022	\$ -	\$ -	\$ -	\$ -	\$ -
509	2023	\$ -	\$ -	\$ -	\$ -	\$ -
510	2024	\$ -	\$ -	\$ -	\$ -	\$ -
511	2025	\$ -	\$ -	\$ -	\$ -	\$ -
512	2026	\$ -	\$ -	\$ -	\$ -	\$ -
513	2027	\$ -	\$ -	\$ -	\$ -	\$ -
514	2028	\$ -	\$ -	\$ -	\$ -	\$ -
515	2029	\$ -	\$ -	\$ -	\$ -	\$ -
516	2030	\$ -	\$ -	\$ -	\$ -	\$ -
517	2031	\$ -	\$ -	\$ -	\$ -	\$ -
518	2032	\$ -	\$ -	\$ -	\$ -	\$ -
519	2033	\$ -	\$ -	\$ -	\$ -	\$ -
520	2034	\$ -	\$ -	\$ -	\$ -	\$ -
521	2035	\$ -	\$ -	\$ -	\$ -	\$ -
522	2036	\$ -	\$ -	\$ -	\$ -	\$ -
523	2037	\$ -	\$ -	\$ -	\$ -	\$ -
524	2038	\$ -	\$ -	\$ -	\$ -	\$ -
525	2039	\$ -	\$ -	\$ -	\$ -	\$ -
526	2040	\$ -	\$ -	\$ -	\$ -	\$ -
527	2041	\$ -	\$ -	\$ -	\$ -	\$ -
528	2042	\$ -	\$ -	\$ -	\$ -	\$ -
529	2043	\$ -	\$ -	\$ -	\$ -	\$ -
530	2044	\$ -	\$ -	\$ -	\$ -	\$ -
531	2045	\$ -	\$ -	\$ -	\$ -	\$ -
532	2046	\$ -	\$ -	\$ -	\$ -	\$ -
533	2047	\$ -	\$ -	\$ -	\$ -	\$ -
534	2048	\$ -	\$ -	\$ -	\$ -	\$ -
535	2049	\$ -	\$ -	\$ -	\$ -	\$ -
536	2050	\$ -	\$ -	\$ -	\$ -	\$ -
537	2051	\$ -	\$ -	\$ -	\$ -	\$ -
538	2052	\$ -	\$ -	\$ -	\$ -	\$ -
539						
540	Project Totals			\$	13,320	\$ 13,320

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SEE Attachment	
541	\$ 726,650					2011
542	2010	NPCC w/o Incentives, less depreciation				13.75%
543	6					
544	39	Annual Depreciation Expense (Investment / Useful Life)				\$ 18,632
545	No					
546						
547						
548	2010	\$ 9,316	\$ 717,334	\$ 67,483	\$ 67,483	
549	2011	\$ 18,632	\$ 698,702	\$ 115,968	\$ 115,968	
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		\$ 183,450	\$ 183,450	\$ 183,450	

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 IFT Allocation
602	2011	\$ 461,000	\$ 5,910	\$ 455,090	\$ 42,812	\$ 42,812
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			\$	42,812	\$ 42,812

Worksheet G

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

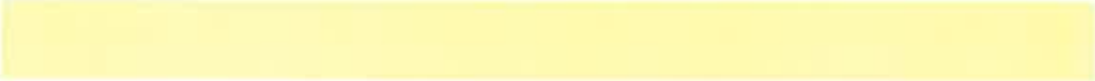
The calculated Rev. Req. from Customers and Credit shown below are only valid for Investment Year matching Current Year. Values prior and subsequent to Current Year will change as Attachment H-1 is updated. These changes will not result in a refund or additional charge related to years prior to Current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

Line No.

Details						
649	Investment	\$ 266,000	Current Year	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				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement		
656	2011	\$ 266,000	\$ 5,684	\$ 260,316	\$ 38,879	\$ 38,879
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			\$	38,879	\$ 38,879

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		
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				
762	<b>Investment Year</b>	<b>Beginning Balance</b>	<b>Depreciation Expense</b>	<b>Ending Balance</b>	<b>Revenue Requirement</b>	<b>Rev. Req. to SFR Allocation</b>
764	2006	-	-	-	\$ -	\$ -
765	2007	-	-	-	-	-
766	2008	-	-	-	-	-
767	2009	-	-	-	-	-
768	2010	-	-	-	-	-
769	2011	-	-	-	-	-
770	2012	-	-	-	-	-
771	2013	-	-	-	-	-
772	2014	-	-	-	-	-
773	2015	-	-	-	-	-
774	2016	-	-	-	-	-
775	2017	-	-	-	-	-
776	2018	-	-	-	-	-
777	2019	-	-	-	-	-
778	2020	-	-	-	-	-
779	2021	-	-	-	-	-
780	2022	-	-	-	-	-
781	2023	-	-	-	-	-
782	2024	-	-	-	-	-
783	2025	-	-	-	-	-
784	2026	-	-	-	-	-
785	2027	-	-	-	-	-
786	2028	-	-	-	-	-
787	2029	-	-	-	-	-
788	2030	-	-	-	-	-
789	2031	-	-	-	-	-
790	2032	-	-	-	-	-
791	2033	-	-	-	-	-
792	2034	-	-	-	-	-
793	2035	-	-	-	-	-
794	2036	-	-	-	-	-
795	2037	-	-	-	-	-
796	2038	-	-	-	-	-
797	2039	-	-	-	-	-
798	2040	-	-	-	-	-
799	2041	-	-	-	-	-
800	2042	-	-	-	-	-
801	2043	-	-	-	-	-
802	2044	-	-	-	-	-
803	2045	-	-	-	-	-
804	2046	-	-	-	-	-
805	2047	-	-	-	-	-
806	2048	-	-	-	-	-
807	2049	-	-	-	-	-
808	2050	-	-	-	-	-
809	2051	-	-	-	-	-
810	2052	-	-	-	-	-
811	2053	-	-	-	-	-
812	2054	-	-	-	-	-
813	2055	-	-	-	-	-
814	2056	-	-	-	-	-
815	....	....	....	....	....	....

816



Worksheet G

C. Sponsored or Economic Portfolio Upgrades.

Project 1, (Describe)

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

Line No.

Details					
817	Investment	-	Current Year	2011	
818	Service Year (yyyy)	2006	NPCC w/o Incentives, less depreciation	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 SFY Allocation
822	2006	-	-	\$ -	-
823	2007	-	-	-	-
824	2008	-	-	-	-
825	2009	-	-	-	-
826	2010	-	-	-	-
827	2011	-	-	-	-
828	2012	-	-	-	-
829	2013	-	-	-	-
830	2014	-	-	-	-
831	2015	-	-	-	-
832	2016	-	-	-	-
833	2017	-	-	-	-
834	2018	-	-	-	-
835	2019	-	-	-	-
836	2020	-	-	-	-
837	2021	-	-	-	-
838	2022	-	-	-	-
839	2023	-	-	-	-
840	2024	-	-	-	-
841	2025	-	-	-	-
842	2026	-	-	-	-
843	2027	-	-	-	-
844	2028	-	-	-	-
845	2029	-	-	-	-
846	2030	-	-	-	-
847	2031	-	-	-	-
848	2032	-	-	-	-
849	2033	-	-	-	-
850	2034	-	-	-	-
851	2035	-	-	-	-
852	2036	-	-	-	-
853	2037	-	-	-	-
854	2038	-	-	-	-
855	2039	-	-	-	-
856	2040	-	-	-	-
857	2041	-	-	-	-
858	2042	-	-	-	-
859	2043	-	-	-	-
860	2044	-	-	-	-
861	2045	-	-	-	-
862	2046	-	-	-	-
863	2047	-	-	-	-
864	2048	-	-	-	-
865	2049	-	-	-	-
866	2050	-	-	-	-
867	2051	-	-	-	-
868	2052	-	-	-	-
869	2053	-	-	-	-
870	2054	-	-	-	-
871	2055	-	-	-	-
872	2056	-	-	-	-
873	.....	.....	.....	.....	.....
874	.....	.....	.....	.....	.....
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 IFF 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)	\$ 12,595,522
11	Generation Step Up Transformers (GSU's) and Related Equipment	34,080,199
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	1969	8,823.55		8,823.55	2012	
4	9335-D	Mountainburg Sub	1969	375.40		375.40	2012	
5	9216-D	Central Sub	2008	362,717.38		362,717.38	2014	
6	5110-D	Springdale Sub	1972	11,372.48		11,372.48	2018	
7	7322-D	Sacred Heart Sub	1973	2,631.89		2,631.89	2020	
8	7507-D	Seran Sub	1974	12,051.45		12,051.45	2020	
9	3336-D	Taft Sub	1973	5,236.53		5,236.53	2020	
10	8411-D	Acorn Sub	1969	5,907.07		5,907.07	2015	
11	8482-D	Aluma Sub	1970	10,303.87		10,303.87	2018	
12	8615-D	Anderson Road Sub	1965	5,543.15		5,543.15	2015	
13	7104-D	Bellcow Sub	2008	53,795.46		53,795.46	2010	
14	8210-D	Freeway Sub	1970	28,049.14		28,049.14	2011	
15	8493-D	Kelley Ave Sub	1962	11,055.26		11,055.26	2015	
16	8592-D	Post Road Sub	1970	18,589.47		18,589.47	2015	
17	8531-D	Ridgeview Sub	1967	16,928.49		16,928.49	2020	
18	8415-D	State Center Sub	1971	4,308.46		4,308.46	2015	
19	8164-D	SW 29th Street Sub	1974	22,359.07		22,359.07	2018	
20	8716-D	Midwest Blvd Sub	1987	5,281.72		5,281.72	2015	
21	8111-D	Newcastle Sub	1987	10,487.68		10,487.68	2011	
22	4152-D	Banner Sub	1969	9,576.66		9,576.66	2015	
23	8109-D	Canadian River Sub	1966	5,899.99		5,899.99	2018	
24	4319-D	Lovell Sub	1968	3,269.47		3,269.47	2018	
25	4117-D	Purdue Sub	1972	7,272.86		7,272.86	2018	
26	8165-D	Rancho Sub	1974	28,181.47		28,181.47	2016	
27	8699-D	S E 134th Sub	1967	5,231.43		5,231.43	2018	
28	8718-D	Sooner Road Sub	1967	10,167.51		10,167.51	2015	
29	8159-D	Wheatland Sub	1973	17,388.43		17,388.43	2020	
30	3610-D	Shady Grove Sub	2002	68,833.80		68,833.80	2018	
31	3216-D	Sahoma Lake Sub	2002	102,519.25		102,519.25	2018	
32	8359-D	Yukon Sub	2007	136,027.43		136,027.43	2015	
33	8133-D	Will Rogers Sub	2006	320,944.78		320,944.78	2014	
34	4229-D	Oil Sands Sub	2007	36,209.65		36,209.65	2015	
35	8135-D	Racer Sub	2007	7,543		7,543	2010	
36								
37								
38								
39								
40		<b>TOTAL ARKANSAS</b>		<b>414,340</b>		<b>414,340</b>		
41		<b>TOTAL OKLAHOMA</b>		<b>982,968</b>		<b>982,968</b>		
42		<b>TOTAL ALL</b>		<b>1,397,308</b>		<b>1,397,308</b>		
43								
44								
45		<b>NON TRANSMISSION TOTAL</b>		<b>1,397,308</b>				

# 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		<b>TOTAL ARKANSAS</b>		256,977		256,977		
72		<b>TOTAL OKLAHOMA</b>		<u>523,555</u>		<u>523,555</u>		
73		<b>TOTAL ALL</b>		<u>780,532</u>		<u>780,532</u>		
74								
75								
76		<b>TRANSMISSION ONLY</b>	(line 61)	<u>780,532</u>				
77								
78		<b>TOTAL COMPANY</b>	Form I, p.214	<u><u>2,177,840</u></u>				
79								

NOTE:

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

Worksheet J - Tax Apportionments by State

I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES

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

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

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

**Worksheet J - Tax Apportionments by State**

**II. Calculation of Oklahoma Apportionment Factor**

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

**III. Calculation of Arkansas Apportionment Factor**

	<u>(A)</u>	<u>(B)</u>	<u>(C)</u>
	<u>Amounts in Arkansas</u>	<u>Total Amounts</u>	<u>Percentage (A) / (B)</u>
1. Property Used in Business:			
(a) Tangible Assets Used in Business and Inventories			
Less Construction in Progress:			
1. Amount Beginning of Year:	246,765,867	5,395,467,851	
2. Amount End of Year	308,753,593	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: (6 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, Commlssions 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:	213,985,172		
(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>



# OKLAHOMA GAS AND ELECTRIC COMPANY

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

### I. Plant Additions & Accumulated Depreciation Balances

Gross Plant (Note 1)														
Line No.	End. Balance Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	End. Balance Dec-11	13 Months Avg Balance
1	28,034,452	28,451,119	28,967,786	29,284,453	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	526,100,692	526,193,025	526,276,358	526,359,691	526,443,024	526,526,357	526,609,690	526,693,023	526,776,356	526,859,689	526,943,022	527,026,355	527,109,688	526,609,690
3	2,523,266,846	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	2,551,266,842	2,548,933,509
4	900,705,107	902,134,690	903,569,273	905,003,856	907,438,439	910,873,022	914,307,605	917,742,188	921,176,771	924,611,354	928,045,937	931,480,520	934,915,103	924,611,354
5	2,754,714,236	2,763,047,589	2,771,380,942	2,779,714,295	2,788,047,648	2,796,380,991	2,804,714,334	2,813,047,677	2,821,380,990	2,829,714,333	2,838,047,676	2,846,380,999	2,854,714,332	2,804,714,334
6	216,148,328	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	221,648,326
7	6,950,978,661	6,964,158,243	6,977,337,825	6,990,517,407	7,003,696,989	7,016,876,571	7,030,056,153	7,043,235,735	7,056,415,317	7,069,594,899	7,082,774,481	7,095,954,063	7,109,133,645	7,095,954,063
		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

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	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	21,653,013	21,353,013
9	90,500,149	91,700,149	92,900,149	94,100,149	95,300,149	96,500,149	97,700,149	98,900,149	100,100,149	101,300,149	102,500,149	103,700,149	104,900,149	97,700,149
10	1,395,533,767	1,398,200,767	1,400,867,767	1,403,534,767	1,406,201,767	1,408,868,767	1,411,535,767	1,414,202,767	1,416,869,767	1,419,536,767	1,422,203,767	1,424,870,767	1,427,537,767	1,411,638,331
11	346,648,213	347,648,213	348,648,213	349,648,213	350,648,213	351,648,213	352,648,213	353,648,213	354,648,213	355,648,213	356,648,213	357,648,213	358,648,213	352,648,213
12	922,822,367	926,822,367	930,822,367	934,822,367	938,822,367	942,822,367	946,822,367	950,822,367	954,822,367	958,822,367	962,822,367	966,822,367	970,822,367	946,822,367
13	82,028,059	82,444,736	82,861,413	83,278,090	83,694,767	84,111,444	84,528,121	84,944,798	85,361,475	85,778,152	86,194,829	86,611,506	87,028,183	84,528,121
14	2,853,585,568	2,867,919,235	2,877,252,902	2,886,586,569	2,895,920,236	2,905,253,903	2,914,587,570	2,923,921,237	2,933,254,904	2,942,588,571	2,951,922,238	2,961,255,905	2,971,922,905	2,914,690,134
		1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

Net Plant (Gross Plant less Accumulated Depreciation and Amortization)														
Line No.	End. Balance Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	End. Balance Dec-11	13 Months Avg Balance
15	6,981,439	7,348,106	7,714,773	8,081,440	8,448,107	8,814,774	9,181,441	9,548,108	9,914,775	10,281,442	10,648,109	11,014,776	11,381,443	9,181,441
16	435,609,543	434,492,878	433,376,213	432,259,548	431,142,883	430,026,218	428,909,553	427,792,888	426,676,223	425,559,558	424,442,893	423,326,228	422,209,563	428,909,541
17	1,127,733,079	1,127,399,412	1,127,065,745	1,126,732,078	1,126,398,411	1,126,064,744	1,125,731,077	1,125,397,410	1,125,063,743	1,124,730,076	1,124,396,409	1,124,062,742	1,123,729,075	1,156,397,744
18	554,056,894	554,486,477	554,916,060	555,345,643	555,775,226	556,204,809	556,634,392	557,063,975	557,493,558	557,923,141	558,352,724	558,782,307	559,211,890	590,096,315
19	1,831,891,869	1,836,225,202	1,840,558,535	1,844,891,868	1,849,225,201	1,853,558,534	1,857,891,867	1,862,225,200	1,866,558,533	1,870,891,866	1,875,225,199	1,879,558,532	1,883,891,865	1,857,891,867
20	136,120,268	136,286,935	136,453,602	136,620,269	136,786,936	136,953,603	137,120,270	137,286,937	137,453,604	137,620,271	137,786,938	137,953,605	138,120,272	137,120,268
21	4,092,393,093	4,096,239,008	4,100,084,923	4,103,930,838	4,107,776,753	4,111,622,668	4,115,468,583	4,119,314,498	4,123,160,413	4,127,006,328	4,130,852,243	4,134,698,158	4,138,544,073	4,179,697,173

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



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

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

	End Balance Dec-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	22,277,068	22,595,545	22,376,560	19,461,217	20,070,271	20,848,160	21,565,078
23 Transmission O&M	232,238	392,235	364,535	294,968	207,500	204,595	279,266	276,618	218,645	253,127	249,946	295,388	359,151	273,812
24 Distribution O&M	1,765,005	1,743,289	1,913,807	1,720,647	1,555,926	1,463,317	1,843,288	1,959,384	2,097,250	1,974,953	2,041,152	2,017,744	2,144,140	1,860,884
25 Prod. Construction	074,041	134,423	70,809	79,476	85,819	49,776	45,570	53,565	40,798	42,463	3,088,165	2,991,943	2,957,033	806,252
26 Trans. Construction	7,277,535	11,301,110	11,404,437	16,306,097	21,191,245	21,059,847	22,466,170	21,359,042	19,556,404	10,359,045	17,563,723	17,359,533	17,056,736	17,220,325
27 Dist. Construction	85,298,611	20,065,044	31,804,654	30,156,134	35,641,789	37,762,144	32,160,947	32,160,947	30,094,488	31,001,654	39,095,826	39,400,415	30,351,450	30,663,392
28 Total	87,393,826	65,586,145	67,694,716	71,583,013	74,481,563	72,768,944	77,642,172	78,054,790	74,872,554	72,984,571	72,288,953	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 true-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	1,545,250,000	1,545,250,000	1,545,250,000	1,545,250,000	1,545,250,000	1,545,250,000	1,545,250,000	1,545,303,846
30 Properly Capital	1,824,359,077	1,827,756,872	1,826,247,396	1,825,702,797	1,829,794,350	1,842,807,212	1,882,073,082	1,928,238,799	1,979,560,371	2,005,311,703	2,018,773,223	2,018,331,303	2,024,399,844	1,910,257,387
31 Less: Acct. 204	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Less: Acct. 216.1	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,502	102,530
33 Less: Acct. 219	-	-	-	-	-	-	-	(260,301)	(572,365)	54,963	(147,919)	(363,514)	(409,287)	(130,678)
34 Common Stock	1,824,256,575	1,827,654,370	1,826,144,894	1,825,600,285	1,829,681,848	1,842,704,710	1,881,970,580	1,928,386,798	1,980,030,434	2,005,154,238	2,018,618,631	2,018,592,315	2,024,686,260	1,910,285,534
35 LTD / (LTD + Common Stock)	45.9%	45.8%	45.6%	45.8%	45.8%	45.6%	45.1%	44.5%	43.6%	43.5%	43.4%	43.4%	43.3%	44.7%

**Notes:**

- Outstanding Long Term Debt are reported in Accts 221-224 (112, 118-21, c & d) and the calculation shall include only current period costs and shall not include any deferred costs, (except as authorized by FERC), interest rate hedging costs/gains/losses, or credit facility expenses related to short-term indebtedness. Remove the value of any hedge contracts from Accts. 222-224 (257-h) for this purpose.
- When calculating the Baseline ATRR, use the actual 13 month account balances for the year being true-up. When calculating the Projected ATRR, use the 13 month account balances ending December of the most recent FERC Form No. 1

Worksheet K

IV. Account 165 - Prepayments

	BOY Balance Relevant Year	EOY Balance Relevant Year	Average Balance
36	(111,57.6)	(111,57.c)	
37	8,022,198	8,467,046	8,244,622
	Prepayments		

Notes:

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

V. Long-Term Debt Costs

	Accounts	Reference	Calculation	Comments / Explanations
38	Acct. 427 - Long-term interest expense	(117.62.c)	\$ 96,574,200	
39	Accl. 428 - Amortization of debt discount and expense	(117.63.c)	\$ 1,194,630	
40	Acct. 428.1 - Amortization of loss on reacquired debt	(117.64.c)	\$ 1,166,698	
41	Accl. 430 - Interest on Long-term debt to Associated Companies in Acct. 223 (112.20.c)	(117.67.c)	\$ -	(per note on pg 450.1 for pg 256, col i)
42	Less: Accl. 429 - Premium on debt discount	(117.65.c) (enter negative)	\$ -	
43	Less: Accl. 429.1 - Amortization of gain on reacquired debt	(117.66.c) (enter negative)	\$ -	
44	Total Long Term Interest	(sum lns 38 to 43)	\$ 98,955,528	
45	Average of the 13 month balances outstanding long-term debt	(ln 29)	\$ 1,545,303,648	
46	LONG TERM DEBT COST	(ln 44 / ln 45)	6.404%	

Notes:

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

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

Line No.

**I. Prior Year True-Up with Interest Calculation**

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

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

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

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 <b>TOTAL PRIOR YEAR TRUE-UP ADJUSTMENT</b>		(ln 8[E] + ln 16[E])			<b>\$ 5,256,287</b>

Worksheet L

**III. Base Plan Upgrade True-Up Calculations**

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

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

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

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

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

Worksheet L

IV. Calculation of Optional Prepayment and Prepayment Credit

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

Note.

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

Worksheet L

V. Average Interest Rate / Debt Cost Calculatlons

			[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 &amp; 337.2, column (e)

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

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

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

Worksheet N - Unfunded Reserves

I. Labor Related

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

II. Plant Related

13	xxx	Reserved for future	\$ -	\$ -	\$ -
14	xxx	Reserved for future	\$ -	\$ -	\$ -
15	xxx	Reserved for future	\$ -	\$ -	\$ -
16		Sub-Total	\$ -	\$ -	\$ -
17		Gross Plant Allocator			0.125739
18		Total Labor Related Reserves (In 16 times In 17)			\$ -
19		<b>TOTAL REDUCTION TO RATE BASE (negative of In 12 plus In 18)</b>			<b>\$ (1,647,242)</b>

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



# OKLAHOMA GAS AND ELECTRIC COMPANY

## Worksheet O - Amortizations

### I. Extraordinary O&M Amortization

Line No.	Justification	FERC Docket No	Effective Year	Amortization Term (yrs)	Beginning O&M Expense	Annual Amortization	Annual 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		\$ 41,857	\$ 10,464	\$ 31,393
15			2010				
16			2011				
17			2012				
18							
19							
20							
21							
22							
23							
24							
25							
26	Total Storm Costs Amortization					\$ 10,464	

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

# Attachment 2

OKLAHOMA GAS AND ELECTRIC COMPANY

2011 Projected Data to 2009 Baseline Compared

Line No.		2009 Actual Data	2011 Projected Data	Dollar Difference	Percent Difference	Comments
1	REVENUE REQUIREMENT (w/o incentives)	\$ 95,044,345	\$ 106,566,743	\$ 11,522,398	12.12%	Increased Transmission Plant balances
2	Total Revenue Credits	11,518,480	11,525,696	7,216	0.06%	Due to change in GP allocator on Account 454
3	NET REVENUE REQUIREMENT (w/o incentives)	\$ 83,525,865	\$ 95,041,047	\$ 11,515,182	13.79%	Increased Transmission Plant balances
4	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	3,153,565	3,179,472	25,907	0.82%	Change in NPCC use to calculate project ATRR and addition of new projects
5	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP		317,562			
6	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST		5,256,287			
7	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)		0			
8	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	80,372,300	86,287,727	\$ 5,915,427	7.36%	Addition of \$97.7M in estimated capital investment
9	NET PLANT CARRYING CHARGE (w/o incentives)					
10	Annual Rate	18.08%	17.30%	-0.78%	-4.31%	
11	Monthly Rate	1.51%	1.44%	-0.07%	-4.64%	
12	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)					
13	Annual Rate	13.90%	13.75%	-0.15%	-1.08%	
14	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN					
15	Annual Rate	3.00%	2.62%	-0.38%	-12.67%	

OKLAHOMA GAS AND ELECTRIC COMPANY

2011 Projected Data to 2009 Baseline Compared

RATE BASE CALCULATION

Line No.		2009 Actual Data	2011 Projected Data	Dollar Difference	Percent Difference	Comments
16	GROSS PLANT IN SERVICE					
17	Transmission	756,184,610	877,550,515	121,365,905	16.05%	Plant balances include 2010 year end projections to begin 2011 projections
18	General Plant	12,016,051	12,723,367	707,316	5.89%	Plant balances include 2010 year end projections to begin 2011 projections
19	Intangible Plant	1,543,231	1,752,781	209,550	13.43%	Plant balances include 2010 year end projections to begin 2011 projections
20	TOTAL GROSS PLANT	769,744,892	892,026,664	122,281,772	15.89%	
21	ACCUMULATED DEPRECIATION					
22	Transmission	294,267,384	328,261,381	33,993,997	11.55%	Depreciation includes 2010 year end projections to begin 2011 projections
23	General Plant	4,533,796	4,852,198	318,402	7.02%	Depreciation includes 2010 year end projections to begin 2011 projections
24	Intangible Plant	1,200,167	1,225,735	25,568	2.13%	Depreciation includes 2010 year end projections to begin 2011 projections
25	TOTAL ACCUMULATED DEPRECIATION	300,001,347	334,339,315	34,337,968	11.45%	
26	NET PLANT IN SERVICE					
27	Transmission	461,917,226	549,289,134	87,371,908	18.92%	
28	General Plant	7,482,234	7,871,169	388,935	5.20%	
29	Intangible Plant	345,064	527,046	181,982	52.74%	
30	TOTAL NET PLANT IN SERVICE	469,744,524	557,687,349	87,942,804	18.72%	
31	ADJUSTMENTS TO RATE BASE					
32	Account No. 281	-	-	-	-	
33	Account No. 282	(92,791,029)	(97,127,482)	(4,336,453)	4.67%	Difference in GP allocator
34	Account No. 283	(2,228,736)	(2,330,707)	(101,971)	4.59%	Difference in GP allocator
35	Account No. 190	3,429,805	3,473,834	44,029	1.28%	Difference in GP & W/S allocators
36	Account No. 255	-	-	-	0.00%	
37	Unfunded Reserves	(1,629,160)	(1,647,242)	(18,082)	1.11%	Difference in W/S allocator
38	TOTAL ADJUSTMENTS	(93,219,119)	(97,631,596)	(4,412,477)	4.73%	
39	UNAMORTIZED ABANDONED PLANT	0	0	0	0.00%	
40	LAND HELD FOR FUTURE USE	718,560	726,556	7,976	1.11%	Difference in TP allocator
41	WORKING CAPITAL					
42	CWC	2,136,317	2,160,973	24,656	1.15%	
43	Materials & Supplies -- Transmission Related	16,105,602	16,284,358	178,756	1.11%	Difference in TP allocator
44	Prepayments (Account 165)	990,384	1,036,658	46,274	4.67%	Difference in GP allocator
45	TOTAL WORKING CAPITAL	19,232,303	19,481,999	249,696	1.30%	
46	RATE BASE (sum lns 30, 38, 39, 40, 45)	396,476,309	480,264,308	83,787,999	21.13%	Increase due to estimated 2011 capital investment

OKLAHOMA GAS AND ELECTRIC COMPANY

2011 Projected Data to 2009 Baseline Compared

EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION

Line No.		2009 Actual Data	2011 Projected Data	Dollar Difference	Percent Difference	Comments
47	OPERATION & MAINTENANCE EXPENSE					
	Transmission	11,992,354	12,125,457	133,103	1.11%	Difference in TP allocator
48	Administrative and General					
49	Balance of A & G	3,326,687	3,363,609	36,922	1.11%	Difference in W/S allocator
50	Plus Acct. 924	198,330	207,599	9,269	4.67%	Difference in GP allocator
51	Plus Acct. 928 - Transmission Direct Assigned	11,018	11,018	-	0.00%	
52	Plus Acct. 928 - Transmission Allocated	17,341	16,152	811	4.68%	Difference in GP allocator
53	Plus Acct. 930.1 - Transmission Direct Assigned	-	-	-	0.00%	
54	Plus Acct. 930.1 - Transmission Allocated	-	-	-	0.00%	
55	Plus Acct. 930.2 - Adj. Misc. General Expenses	840,817	850,149	9,332	1.11%	Difference in W/S allocator
56	Plus PBOP Amount	703,989	711,802	7,813	1.11%	Difference in W/S allocator
57	A & G Subtotal	5,098,182	5,162,329	64,147	1.26%	
58	Transmission Lease Payments	-	-	-	0.00%	
59	TOTAL O & M EXPENSE	17,090,536	17,287,786	197,250	1.15%	
60	DEPRECIATION AND AMORTIZATION EXPENSE					
61	Transmission	19,312,526	19,526,875	214,349	1.11%	Difference in TP allocator
62	Plus: Extraordinary & Storm Cost O&M Amortization	9,634	9,741	107	1.11%	Difference in TP allocator
63	Plus: Recovery of Abandoned Incentive Plant	0	0	-	0.00%	
64	General	737,790	745,979	8,189	1.11%	Difference in W/S allocator
65	Intangible	239,383	242,040	2,657	1.11%	Difference in W/S allocator
66	TOTAL DEPRECIATION AND AMORTIZATION	20,299,333	20,524,634	225,301	1.11%	
67	TAXES OTHER THAN INCOME					
68	Labor Related	488,138	493,556	5,418	1.11%	Difference in W/S allocator
69	Payroll					
70	Plant Related	6,814,562	7,133,031	318,469	4.67%	Difference in GP allocator
71	Property					
72	Gross Receipts	13,417	14,044	627	4.67%	Difference in GP allocator
73	Other	7,316,116	7,640,630	324,514	4.44%	
74	TOTAL OTHER TAXES					
75	INCOME TAXES					
76	T	38.97%	38.97%	0.00%	0.00%	
77	CIT	43.53%	43.53%	0.00%	0.00%	
78						
79	1/(1 - T)	1.6385	1.6385	0.0000	0.00%	
80	Amortized Investment Tax Credit	(4,231,644)	(4,231,644)	0	0.00%	
81	Income Tax Calculation	15,533,194	18,815,650	3,282,656	21.13%	
82	ITC adjustment	(877,034)	(925,136)	(48,102)	5.48%	
83	TOTAL INCOME TAXES	14,656,160	17,890,714	3,234,554	22.07%	
84	RETURN (Rate Base * Rate of Return)	35,682,200	43,222,979	7,540,779	21.13%	
85	REVENUE REQUIREMENT (sum lns 59, 66, 74, 83, 84)	95,044,345	105,566,743	10,522,398	11.07%	

OKLAHOMA GAS AND ELECTRIC COMPANY

2011 Projected Data to 2009 Baseline Compared

SUPPORTING CALCULATIONS

Comments

Percent Difference

Dollar Difference

2011 Projected Data

2009 Actual Data

In No.		2009 Actual Data	2011 Projected Data	Dollar Difference	Percent Difference	Comments
86	TRANSMISSION PLANT INCLUDED IN SPP TARIFF					
87	Total transmission plant	821,378,623	942,744,528	121,365,905	14.78%	
88	Less transmission plant, excluded from SPP Tariff	18,521,292	18,521,292	-	0.00%	
89	Less Production Related Transmission Facilities	46,672,721	46,672,721	-	0.00%	
90	Transmission plant included in SPP Tariff	756,184,610	877,550,515	121,365,905	16.05%	
91	Percent of transmission plant in SPP Tariff					
92	WAGES & SALARY ALLOCATOR (W/S)					
93	Production	-	6,737,409	73,958	0.00%	
94	Transmission	6,663,451	-	-	1.11%	Difference in TP allocator
95	Distribution	-	-	-	0.00%	
96	Other (Excludes A&G)	-	-	-	0.00%	
97	Total	6,663,451	6,737,409	73,958	1.11%	
98	RETURN (R)	0	0	0	0.00%	
99	Preferred Dividends					
100	Development of Common Stock					
101	Long Term Debt	1,545,303,846	1,545,303,846	-	0.00%	
102	Preferred Stock	-	-	-	0.00%	
103	Common Stock	1,910,285,534	1,910,285,534	-	0.00%	
	Total	3,455,589,381	3,455,589,381	-	0.00%	
104	Capital Structure Percentages					
105	Long Term Debt	44.72%	44.72%	0.00%	0.00%	
106	Preferred Stock	0.00%	0.00%	0.00%	0.00%	
	Common Stock	55.28%	55.28%	0.00%	0.00%	
107	Capital Structure Costs					
108	Long Term Debt	0.0640	0.0640	0.00%	0.00%	
109	Preferred Stock	0.0000	0.0000	0.00%	0.00%	
	Common Stock	0.1110	0.1110	0.00%	0.00%	
110	Capital Structure Weighted Averages					
111	Long Term Debt	0.0286	0.0286	0.00%	0.00%	
112	Preferred Stock	0.0000	0.0000	0.00%	0.00%	
113	Common Stock	0.0614	0.0614	0.00%	0.00%	
	RETURN	0.0900	0.0900	0.00%	0.00%	
114	Income Tax Rates					
115	Federal Income Tax Rate (FIT)	35.00%	35.00%	0.00%	0.00%	
116	State Income Tax Rate (SIT)	6.10%	6.10%	0.00%	0.00%	
	Percent of Federal income tax deductible by State (p)	0.00%	0.00%	0.00%	0.00%	
	List of Allocators:					
	Direct Assessed	1,000000	1,000000	0.00%	0.00%	
	Gross Plant	0.120125	0.125739	0.56%	4.67%	
	Net Plant	0.126493	0.135491	0.69%	5.48%	
	Trans. Plant in SPP	0.920629	0.930847	1.02%	1.11%	
	Wages & Salaries	0.056773	0.057403	0.06%	1.11%	
	No Allocator					

# Attachment 3



**OKLAHOMA GAS AND ELECTRIC COMPANY**  
**2010 - 13 Month Average Balances Summary**

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

Line No	Gross Plant (Note 1)												13 Months Avg Balance	
	End. Balance Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10		End. Balance Dec-10
1	28,671,051	28,140,223	28,156,630	28,203,004	23,968,548	23,978,495	24,700,504	25,534,452	26,034,452	26,534,452	27,034,452	27,534,452	28,034,452	26,732,705
2	522,689,104	522,883,271	522,930,379	519,656,682	519,656,747	519,656,670	521,609,692	526,109,692	526,109,692	526,109,692	526,109,692	526,109,692	526,109,692	523,019,870
3	2,506,233,729	2,507,113,082	2,508,622,113	2,505,174,193	2,505,778,033	2,506,211,536	2,515,766,846	2,517,266,846	2,518,766,846	2,520,266,846	2,520,266,846	2,520,266,846	2,523,266,846	2,513,072,486
4	883,564,702	883,859,395	883,116,751	883,985,827	884,660,631	888,084,089	889,617,141	891,154,977	892,188,727	894,203,887	895,237,607	896,271,357	897,305,107	879,819,244
5	2,641,328,297	2,648,771,153	2,656,993,972	2,669,522,795	2,684,836,990	2,699,188,340	2,714,714,236	2,724,714,236	2,734,714,236	2,744,714,236	2,754,714,236	2,764,714,236	2,774,714,236	2,697,350,158
6	215,908,052	212,595,668	213,463,989	215,895,646	215,882,453	215,994,607	216,888,328	217,148,328	217,398,328	217,648,328	217,898,328	218,148,328	218,398,328	216,161,655
7	6,779,363,935	6,783,362,792	6,793,283,834	6,802,430,774	6,814,778,337	6,823,113,814	6,850,543,094	6,875,678,531	6,893,482,281	6,907,727,411	6,921,011,161	6,934,294,911	6,950,878,661	6,856,156,118
		1,610,919	1,445,556	1,577,269	1,406,531	1,722,908	1,569,152	1,990,094	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000

Line No	Accumulated Depreciation and Amortization (Note 2)												13 Months Avg Balance	
	End. Balance Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10		End. Balance Dec-10
8	22,877,098	21,414,457	21,771,960	22,131,553	18,200,164	18,556,508	18,949,118	19,303,013	19,653,013	20,003,013	20,353,013	20,703,013	21,053,013	20,362,225
9	79,453,051	81,111,553	82,824,645	81,038,201	82,752,209	84,466,084	86,180,876	87,900,149	89,619,149	91,338,149	93,057,149	94,776,149	96,495,149	84,832,888
10	1,359,781,470	1,364,494,368	1,368,693,113	1,370,228,496	1,373,809,787	1,378,067,364	1,381,120,225	1,385,033,767	1,389,848,213	1,394,662,659	1,399,477,105	1,404,291,551	1,409,106,000	1,378,232,879
11	326,935,785	328,546,704	329,992,260	331,569,528	332,976,059	334,698,967	336,288,119	338,148,213	339,848,213	341,548,213	343,248,213	344,948,213	346,648,213	338,567,438
12	860,840,133	895,923,831	891,830,346	895,345,941	898,951,134	902,176,947	905,300,858	907,822,367	910,344,276	912,866,185	915,388,094	917,909,999	920,431,908	904,100,261
13	81,727,175	78,309,319	79,366,322	80,431,243	80,077,184	81,148,812	81,403,538	81,528,059	81,652,580	81,777,101	81,901,622	82,026,143	82,150,664	81,010,150
14	2,751,614,702	2,760,800,236	2,774,478,046	2,786,766,637	2,799,114,682	2,808,222,734	2,809,335,568	2,819,185,568	2,829,035,568	2,838,885,568	2,848,735,568	2,858,585,568	2,868,435,568	2,805,115,839

Line No	Net Plant (Gross Plant less Accumulated Depreciation and Amortization)												13 Months Avg Balance	
	End. Balance Dec-09	Jan-10	Feb-10	Mar-10	Apr-10	May-10	Jun-10	Jul-10	Aug-10	Sep-10	Oct-10	Nov-10		End. Balance Dec-10
15	6,793,963	6,725,766	6,394,670	6,071,451	5,768,384	5,421,987	5,751,386	6,231,439	6,361,439	6,531,439	6,661,439	6,831,439	6,961,439	6,350,480
16	443,215,053	441,771,713	440,105,734	438,611,108	436,804,473	435,190,663	433,474,794	431,709,543	440,409,543	439,209,543	438,009,543	436,809,543	435,609,543	438,186,985
17	1,146,442,259	1,142,618,714	1,139,929,000	1,134,945,697	1,131,963,246	1,128,144,172	1,132,603,330	1,137,733,079	1,135,733,079	1,133,733,079	1,131,733,079	1,129,733,079	1,127,733,079	1,134,849,607
18	536,628,917	535,312,691	533,124,491	532,416,299	531,684,572	533,385,122	544,349,022	553,008,764	552,340,514	552,655,644	551,989,394	551,323,144	554,058,994	543,251,805
19	1,760,488,164	1,761,647,322	1,765,163,628	1,774,176,854	1,785,685,856	1,797,011,393	1,798,991,869	1,803,991,869	1,810,991,869	1,817,991,869	1,824,991,869	1,831,991,869	1,838,991,869	1,793,249,897
20	134,180,877	134,286,350	134,097,667	135,464,403	135,805,269	134,845,795	133,817,600	135,370,269	135,520,269	135,670,269	135,820,269	135,970,269	136,120,269	135,151,506
21	4,027,749,233	4,022,562,556	4,018,805,188	4,021,685,812	4,028,011,800	4,023,999,132	4,041,320,360	4,066,342,983	4,074,276,713	4,078,691,843	4,082,125,593	4,085,559,343	4,089,393,093	4,051,040,279