



September 1, 2011

TO: All Interested Parties

RE: Notice of 2012 Annual Formula Rate Update Posting and Customer Meeting

In accordance with Section 1.3(a) of the OG&E Formula Rate Implementation Protocols approved by FERC in Docket Nos. ER08-281-000 and ER08-281-001 and incorporated in the OG&E OATT and 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:

Please refer to the OG&E folder at the SPP location at

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

and on the OG&E OASIS at

<http://www.oatioasis.com/OKGE/index.html>

Posted on each website is a version of the Annual Update in Portable Document Format (“pdf”) containing:

- a) this Letter of Notice;
- b) Attachment 1 – a data populated version of the Formula Rate template which reflects updated 13-month average net plant balances for the 2012 rate year and which calculates the Projected ATRR, the Point-to-Point transmission service rates, and the ATRR associated with each of OG&E’s Base Plan and Balanced Portfolio Upgrades for Rate Year 2012. Fully-functioning Excel files of the updated Formula Rate template and the revised 2010 Baseline ATRR are available on the SPP and OG&E OASIS websites;
- c) Attachment 2 – a side-by-side comparison of the 2012 OGE Projected ATRR to the revised 2010 OGE Baseline ATRR; and
- d) Attachment 3 – supporting documentation for the updated 2011 projected 13 month average net plant balances, which “End Balance-Dec. 11” becomes the starting point for the 2012 projected 13 month average net plant balances.

Also included in the pdf file, at Attachment 4, is a revised 2010 Baseline ATRR True-Up calculation that reflects a change in the treatment of OG&E Sponsored Upgrade. Originally, this project’s revenues were treated as 8 months of revenue credits on line 14 of the template. Upon consideration of a data request about this treatment, OG&E removed the revenue credits on line 14 and included the 8 months of the levelized ATRR on line 17 of the template, consistent with Note X. As revised, the 2012 Projected ATRR includes of a full year of levelized ATRR for the 2012 rate year on line 17. This change results in an increased refund to customers in 2012. These changes to the original True Up Adjustment are in the customers’ benefit and are consistent with the OG&E Formula Rate.

In accordance with Section 1.3(b) of the OG&E Formula Rate Implementation Protocols, OG&E will host a customer meeting at its Corporate Headquarters at 321 N. Harvey, Oklahoma City, OK on September 20, 2011 from 1:30 PM to 4:00 PM.

Questions regarding this communication may be directed to David L. Kays at 405-553-3538 or kaysdl@oge.com.

Attachment 1

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

12/31/2010
 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 12/31/2010 and "Projected Data"
3	Worksheet A	Account 454, Rent from Electric Property
4		Account 456, Other Electric Revenues
4		Account 456.1, Revenues from Transmission of Electricity of Others, Current Year Less Credits
5		Revenue from Grandfathered Interzonal Transactions and amounts received from SPP for PTP service
6	Worksheet B	Transmission Network Load (MW)
7	Worksheet C	Account 281, Accumulated Deferred Income Taxes - Accelerated Amortization Property
8		Account 282, Accumulated Deferred Income Taxes - Other Property
9		Account 283, Accumulated Deferred Income Taxes - Other
10		Account 190, Accumulated Deferred Income Taxes
11		Account 255, Accumulated Deferred Investment Tax Credits
12	Worksheet D	Account 928, Regulatory Commission Expense Allocations
13		Account 930.1, General Advertising Allocations (safety related only to trans.)
14		Account 930.2, Miscellaneous General Expenses
15		Transmission Lease Payments
16	Worksheet E	Adjustments to Transmission Expense to Reflect TO's LSE Cost Responsibility
17	Worksheet F	Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase
18		Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 100 basis point ROE increase
19		Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives
20	Worksheet G	Determine the Revenue Requirement for SPP OATT Related Upgrades Including Base Plan Upgrades, Transmission Service Upgrades, Sponsored or Economic Portfolio Upgrades and Generator Interconnection Facilities
21	Worksheet H	Transmission Plant Adjustments
22	Worksheet I	Plant Held for Future Use
23	Worksheet J	Development of Composite State Income Tax Rates
24	Worksheet K	13 Month Balances for Plant & Accumulated Depreciation, Material & Stores and Debt & Equity
25		Account 165, Prepayments Calculation
26		Long Term Debt Cost Calculation
27	Worksheet L	True-Up Adjustment with Interest for Prior Year, Prior Period, Base Plan Projects and Prepayment Calculation
28	Worksheet M	Depreciation Rates
29	Worksheet N	Unfunded Reserves Calculation
30	Worksheet O	Amortizations for Extraordinary O&M and Storm Costs
31	Worksheet P	Construction Work in Progress and Abandon Plant Balances

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

12/31/2010
 Projected Data

OKLAHOMA GAS AND ELECTRIC COMPANY

For rates effective January 1, 2012

Line No.				Transmission Amount
1	NET SPP OATT RELATED UPGRADES REV. REQ.	(Addendum 2-A, In 17 - In 18)		\$ 84,865,580
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, In 21)		83,100,985
3	DIVISOR			
4	TO's Transmission Network Load (kW)	(Worksheet B, In 14)		5,024,779
5	RATES			
6	Annual Cost (\$/kW/Yr)	(In 2 / In 4)	16.538	
7	P-to-P Rate (\$/kW/Mo)	(In 6 / 12)	1.378	
			<u>Peak</u>	<u>Off-Peak</u>
8	Weekly P-To-P Rate (\$/kW/Wk)	(In 6 / 52; In 6 / 52)	0.318	0.318
9	Daily P-To-P Rate (\$/kW/Day)	(In 8 / 5; In 8 / 7)	0.064	0.045
10	Hourly P-To-P Rate (\$/MWh)	(In 9 / 16; In 9 / 24 both x 1,000)	3.976	1.893
			Capped at weekly rate	
			Capped at weekly & daily rate	

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.			Total	Allocator	Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(In 117)			\$ 180,187,136
12	REVENUE CREDITS	(Note A)			
13					
14	Other Transmission Revenue	(Worksheet A)	9,445,150	DA 1.00000	\$ 9,445,150
15	Total Revenue Credits		9,445,150		\$ 9,445,150
16	NET REVENUE REQUIREMENT (w/o incentives)	(In 11 less In 15)			\$ 170,741,986
17	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Worksheet G & P) (Note X)			\$ 85,286,140
18	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP	(Worksheet L)			\$ 420,560
19	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST	(Worksheet L)			\$ 1,934,300
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)			\$ 83,100,985
22	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
23	Annual Rate	((In 16 / In 46) x 100)			17.80%
24	Monthly Rate	(In 23 / 12)			1.48%
25	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)			
26	Annual Rate	(((In 16 - In 92) / In 46) x 100)			15.27%
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)			2.11%

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.	(1) <u>RATE BASE CALCULATION</u>	(2) Data Sources <u>(See "General Notes")</u>	(3) <u>TO Total</u>	(4) <u>Allocator</u>	(5) <u>Total Transmission</u>
29	GROSS PLANT IN SERVICE				
30	Production	(Worksheet K)	3,434,634,514	NA	
31	Transmission	(Worksheet K)	1,399,199,039	TP 0.94643	1,324,244,869
32	Distribution	(Worksheet K)	3,007,888,950	NA	
33	General Plant	(Worksheet K) (Note J)	261,053,763	W/S 0.04695	12,257,387
34	Intangible Plant	(Worksheet K) (Note V)	28,871,675	W/S 0.04695	1,355,626
35	TOTAL GROSS PLANT	(sum Ins 30 to 34)	<u>8,131,647,941</u>		<u>1,337,857,882</u>
36	GROSS PLANT ALLOCATOR	(In 35 - Col. 5 / Col. 3)		GP= 0.164525	
37	ACCUMULATED DEPRECIATION				
38	Production	(Worksheet K)	1,552,693,269	NA	
39	Transmission	(Worksheet K)	385,727,925	TP 0.94643	365,064,734
40	Distribution	(Worksheet K)	989,652,878	NA	
41	General Plant	(Worksheet K) (Note J)	100,378,072	W/S 0.04695	4,713,102
42	Intangible Plant	(Worksheet K) (Note V)	20,468,467	W/S 0.04695	961,066
43	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 38 to 42)	<u>3,048,920,611</u>		<u>370,738,902</u>
44	NET PLANT IN SERVICE				
45	Production	(In 30 - In 38)	1,881,941,245	NA	
46	Transmission	(In 31 - In 39)	1,013,471,114		959,180,134
47	Distribution	(In 32 - In 40)	2,018,236,072	NA	
48	General Plant	(In 33 - In 41)	160,675,691		7,544,286
49	Intangible Plant	(In 34 - In 42)	8,403,208		394,560
50	TOTAL NET PLANT IN SERVICE	(sum Ins 45 to 49)	<u>5,082,727,329</u>		<u>967,118,980</u>
51	NET PLANT ALLOCATOR	(In 50 - Col. 5 / Col. 3)		NP= 0.190276	
52	ADJUSTMENTS TO RATE BASE	(Note D)			
53	Account No. 281	(Worksheet C)	-		-
54	Account No. 282	(Worksheet C)	(982,116,924)		(154,910,764)
55	Account No. 283	(Worksheet C)	(112,623,039)		(2,770,262)
56	Account No. 190	(Worksheet C)	118,756,067		2,769,019
57	Account No. 255	(Worksheet C)	(11,234,941)		-
58	Unfunded Reserves	(Worksheet N)	(1,473,751)	DA 1.00000	(1,473,751)
59	TOTAL ADJUSTMENTS	(sum Ins 53 to 57)	<u>(988,692,588)</u>		<u>(156,385,758)</u>
60	UNAMORTIZED ABANDONED PLANT	(Worksheet P) (Note R)	0	DA 1.00000	0
60a	Construction Work in Progress (CWIP)	(Worksheet P) (Note Z)	164,574,134	DA 1.00000	164,574,134
61	LAND HELD FOR FUTURE USE	(Worksheet I) (Note F)	842,729	TP 0.94643	797,584
62	WORKING CAPITAL	(Note G)			
63	CWC	(1/8 * In 90)	17,119,127		2,270,364
64	Materials & Supplies – Transmission Related	(Worksheet K) (Note S)	11,107,973	TP 0.94643	10,512,926
65	Prepayments (Account 165)	(Worksheet K)	8,009,277	GP 0.16452	1,317,725
66	TOTAL WORKING CAPITAL	(sum Ins 63 to 65)	<u>36,236,377</u>		<u>14,101,015</u>
67	RATE BASE (sum Ins 50, 59, 60, 61, 66)		<u>4,295,687,982</u>		<u>990,205,956</u>

OKLAHOMA GAS AND ELECTRIC COMPANY

(1)	(2)	(3)	(4)	(5)
EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	TO Total	Allocator	Total Transmission
LIne No.				
68	OPERATION & MAINTENANCE EXPENSE			
68a	Transmission	321.112.b		
69	Less Extraordinary & Storm Cost Amortization	(Worksheet O)		
70	Less expenses for LSE cost responsibility	(Worksheet E, In 14)		
71	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)		
72	Less Account 565	321.96.b (Note I)		
73	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)	TP 0.94643	12,136,803
74	Administrative and General	323.197.b (Note J)	NA	
75	Less: Acct. 924, Property Insurance	323.185.b	NA	
76	Less: Acct. 928, Reg. Com. Exp.	323.189.b	NA	
77	Less: Accl. 930.1, Gen. Advert. Exp.	323.191.b	NA	
78	Less: Acct. 930.2, Misc. General Exp.	323.192.b		
79	Less: PBOP amount included in Line 73	(Note T)		
80	Balance of A & G	(In 74 - sum In 75 to In 79)	W/S 0.04695	4,653,430
81	Plus: Accl. 924	(In 75)	GP 0.16452	276,799
82	Plus: Acct. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	DA 1.00000	-
83	Plus: Acct. 928 - Transmission Allocated	(Note K) (Worksheet D)	DA 1.00000	-
84	Plus: Accl. 930.1 - Transmission Direct Assigned	(Note K) (Worksheet D)	DA 1.00000	-
85	Plus: Accl. 930.1 - Transmission Allocated	(Note K) (Worksheet D)	DA 1.00000	-
86	Plus: Accl. 930.2 - Adj. Misc. General Expenses	(Worksheet D)	W/S 0.04695	513,654
87	Plus: PBOP Amount	(Note T)	W/S 0.04695	582,223
88	A & G Subtotal	(sum Ins 80 to 87)		6,026,106
89	Transmission Lease Payments	(Worksheet D)	DA 1.00000	-
90	TOTAL O & M EXPENSE	(In 73 + In 88 + In 89)		18,162,910
91	DEPRECIATION AND AMORTIZATION EXPENSE			
92	Transmission	336.7.b	TP 0.94643	24,321,767
93	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	TP 0.94643	9,904
94	Plus: Recovery of Abandoned Incentive Plant	(Worksheet P) (Note R)	DA 1.00000	0
95	General	336.10.b	W/S 0.04695	788,842
96	Intangible	336.1.f	W/S 0.04695	329,998
97	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 92 to 96)		25,450,512
98	TAXES OTHER THAN INCOME	(Note L)		
99	Labor Related			
100	Payroll	263.i	W/S 0.04695	479,729
101	Plant Related			
102	Property	263.i	GP 0.16452	9,888,636
103	Gross Receipts	263.i		-
104	Other	263.i	GP 0.16452	17,315
105	TOTAL OTHER TAXES	In 100 + (sum Ins 102 to 104)		10,385,679
106	INCOME TAXES	(Note M)		
107	$T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$			38.96%
108	$CIT=(T/1-T) * (1-(WCLTD/R)) =$			43.98%
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)			1.6383
112	Amortized Investment Tax Credit	266.8.f (enter negative)		(3,726,468)
113	Income Tax Calculation	(In 108 * In 116)	NA	38,901,561
114	ITC adjustment	(In 111 * In 112)	NP 0.190276	(1,161,652)
115	TOTAL INCOME TAXES	(sum Ins 113 to 114)		37,739,909
116	RETURN (Rate Base * Rate of Return)	(In 67 * In 140)	NA	88,448,126
117	REVENUE REQUIREMENT (sum Ins 90, 97, 105, 115, 116)			180,187,136

OKLAHOMA GAS AND ELECTRIC COMPANY

SUPPORTING CALCULATIONS

In No.	(1)	(2)	(3)	(4)	(5)
	TRANSMISSION PLANT INCLUDED IN SPP TARIFF				
118	Total transmission plant	(In 31)			1,399,199,039
119	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)			20,910,540
120	Less Production Related Transmission Facilities	(Worksheet H) (Note O)			54,043,630
121	Transmission plant Included In SPP Tariff	(In 118 - In 119 - In 120)			<u>1,324,244,869</u>
122	Percent of transmission plant in SPP Tariff	(In 121 / In 118)		TP=	0.94643
123	WAGES & SALARY ALLOCATOR (W/S)				
124	Production	354.20.b	54,459,798	NA	-
125	Transmission	354.21.b	5,623,443	TP	0.94643 5,322,199
126	Distribution	354.23.b	34,077,168	NA	-
127	Other (Excludes A&G)	354.24,25,26.b	19,190,014	NA	-
128	Total	(sum Ins 124 to 127)	<u>113,350,423</u>		<u>5,322,199</u>
129	Transmission related amount	(In 128 - Col. 5 / Col. 3)		W/S=	0.04695
130	RETURN (R)				
131	Preferred Dividends	(118.29.c) (positive number)	0		-
132	Development of Common Stock:				
133	Long Term Debt	(Worksheet K) (Note Q)		44.55%	1,679,965,385
134	Preferred Stock	(Worksheet K) (Note Q)		0.00%	-
135	Common Stock	(Worksheet K) (Note Q)		55.45%	2,090,855,043
136	Total	(sum Ins 133 to 135)			<u>3,770,820,427</u>
			<u>\$</u>	<u>%</u>	<u>Cost</u>
137	Long Term Debt		1,679,965,385	44.55%	0.0623
138	Preferred Stock	112.3.c	-	0.00%	0.0000
139	Common Stock		2,090,855,043	55.45%	0.1110
140	Total (sum Ins 137 to 139)		<u>3,770,820,427</u>		<u>R 0.0893</u>
				<u>Weighted</u>	

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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.

- | | |
|--------------------|--|
| <u>Note Letter</u> | |
| 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 tried-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected. |
| D | Reflects the transmission related portion of balances in Accounts 281, 282, 283, 190 and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note M. Transmission allocations shall be shown on Worksheet C, including amounts excluded through direct assignment to Incentive plant, as shown on separate workpapers. |
| E | Reserved for future use. |
| F | Identified as being only transmission related or functionally booked to transmission. |
| G | Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 90. Prepayments are limited to electric related items. |
| H | Reserved for future use |
| I | Only include transmission costs paid to others by the TO for which the transmission customer under the tariff receives a benefit (such as the payment of Base Plan Charges allocated to the TO's zone and not otherwise recovered by SPP from customers). Charges related to Base Plan Upgrades under Attachment J, Future Roll-Ins under Attachment Z and replacement of Existing Facilities are to be included. Direct Assignment Facilities, Economic Upgrades, Requested Upgrades and generator related to Network Upgrades (as defined in Attachment J) are to be excluded. |
| J | General Plant and Administrative and General expenses will be functionalized based on the indicated allocator on each line. |
| K | Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet D how these expense items are allocated to transmission. FERC Assessment Fees and Annual Charges shall not be allocated to transmission. Account 930.1 shall include only safety-related advertising cost booked to the account. |
| L | Includes only FICA, unemployment, highway, property and other assessments charged in the relevant year. When calculating the Baseline ATRR, the "Relevant Year" is the year being tried-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected. Gross receipts tax and taxes related to income are excluded. |
| M | The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 112) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.
Inputs Required: FIT = 35.00%
SIT = 6.09% (State Income Tax Rate or Composite SIT - Worksheet J)
p = 2.00% (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 tried-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. |

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Notes - continued

- V Accumulated Amortization for Intangible Plant shall be reflected as a Rate Base Adjustment under "Accumulated Depreciation".
- W OG&E may only include the amortization of transmission-related extraordinary property losses if; (1) OG&E makes a filing with the Oklahoma Corporation Commission requesting approval for the new amount to be recovered and the amortization period and (2) OG&E makes a single issue FPA Section 205 filing that requests the same recovery treatment from the FERC. OG&E shall be obligated to make such a single issue FPA Section 205 filing whenever it requests amortized extraordinary property loss costs recovery from the Oklahoma Corporation Commission.
- X SPP OATT Related Upgrades include Base Plan Upgrades, Sponsored, Economic Portfolio Upgrades, Transmission Service Upgrades and Generator Interconnection Facilities, etc. whose individual Revenue Requirements are calculated and summarized in Worksheet G. Also, included are the individual Revenue Requirements of facilities receiving Construction Work in Progress and Abandoned Plant incentive, as calculated and summarized in Worksheet P. The sum of the individual Revenue Requirements is credited to zonal network customers on line 17 above.
- Y Exclude annualized amortization accounts booked back into O&M accounts that costs would have been booked had not the Regulatory Asset and amortization period been approved by the Oklahoma Corporation Commission and the FERC. This amount should equal amount reflected on line 93.
- Z OG&E may only recover CWIP on projects that the FERC has specifically authorized the incentive.

List of Allocators:

Direct Assigned	DA	1.000000
Gross Plant	GP	0.164525
Net Plant	NP	0.190276
Trans. Plant in SPP	TP	0.946431
Wages & Salaries	W/S	0.046953
No Allocator	NA	

Worksheet A

Line No.

I. Account 454, Rent from Electric Property - Relevant Year = 2010 (Note 1)
 (Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and explanations in Section V. Notes below)

Line No.	Description	Data Sources	2010 YE Balance	GP Allocator	Allocated to Transmission
1	Rent from Electric Property	300.19.b	\$1,046,420	16.4525%	\$172,162

Net Account 454 - Credited as transmission pole rentals = \$172,162

II. Account 456, Other Electric Revenue - Relevant Year = 2010 (Notes 1 & 2)
 (Other electric revenues including miscellaneous transmission revenues. Provide data sources and explanations in Section V. Notes below)

Line No.	Description	(A) 2010 YE Balance	(B) Power Production	(C) Distribution	(D) Utility Commercial	(E) Utility A & G	(F) Miscellaneous	(G) Transmission (Load in Divisor)	(H) Other Transmission
5	Miscellaneous - McClain Adder	\$100,000.00							
6	Miscellaneous - Scrap Sales		\$50,007						
7	Miscellaneous - OMPA Admin Fee		\$85,714						
8	Miscellaneous		\$4,824	\$0			\$1,306		
9	Miscellaneous - Honeywell Energy Management								
10	Miscellaneous - Sale of Residual Oil								
11	Reimbursed Payroll Costs		\$1,500	\$4,000	\$3,095				
12	Remuneration Sales Taxes Collection - OK & AR					\$110,000			
13	Oil Lease & Royalties					\$400,000			
14	Pace Payments					\$700,000			
15	Transmission Service Revenues - from O&E LSE							\$78,669,338	
16	Transmission Service Revenues - Unbundled OK & AR							\$174,522	
17	Transmission Service Revenues - Direct Assigned Facilities							\$20,792,472	
18	Salvage Clearing			\$10,000	\$0				
19	Point-to-Point Revenues Refundable to Retail Customers								
20	Discount on Purchased Wind Credits								
21	Renewable Energy Certificate Sales - OK & AR					\$1,500,056			
22	Base Plan Revenues - 2010								
23	TOTALS (Sum Ins 6 - 25)	\$100,352,608	\$187,052	\$23,204	\$3,096	\$1,819,707	(\$4,672,380)	\$101,541,150	\$1,450,779

Net Account 454 - Credited as Transmission Revenues [(A)-(B)-(C)-(D)-(E)-(F)-(G)] = \$1,450,779

Worksheet A

III. Account 456.1, Revenues from Transmission of Electricity of Others - Relevant Year = **2010** (Notes 1 & 3)

328-330.Total.n **\$15,728,622**

Transmission
(Load In Divisor)

Less:

28	TO's LSE Direct Assignment Revenue Credits	
29	TO's LSE Sponsored (Requested or Economic) Upgrade Revenue Credits	
30	TO's LSE Network Upgrades for Generation Interconnection - Credits	
31	TO's Point-To-Point Revenue for GFAs Associated with Load Included in the Divisor	
32	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor	\$7,044,550
33	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff	\$427,087
34	Wholesale Distribution charges	
35	TO's LSE Revenue from Ancillary Services Provided	
36	Network Service Ancillary Revenues (Schedule 1) Associated With Load Included in the Divisor	\$434,736
37		
38		
39		
40	Total Revenues Adjusted from Account 456.1 (Revenues retained by OG&E for load included in the divisor) =	\$7,906,413

(Sum lns 28 thru 39)

\$7,906,413

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

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

41

\$7,822,209

IV. Revenue from Grandfathered Interzonal Transactions - Relevant Year = **2010** (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		

(Addendum 2-A, ln 14)

V. Notes

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

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

\$9,445,150

Worksheet B

I. Transmission Network Load (MW)

Line No.	Month, Day and Year ¹	Hour Ending ¹	OG&E Peak Load	WFEC Peak Load	OMPA Peak Load	AECI / KAMO Peak Load				TO's Transmission Peak Load ¹
1	8-Jan-10	800	4,614	122	255	20				5,012
2	9-Feb-10	800	4,168	111	228	16				4,523
3	3-Mar-10	800	3,764	103	198	13				4,078
4	6-Apr-10	1700	3,443	68	229	5				3,746
5	26-May-10	1700	4,716	105	343	11				5,174
6	23-Jun-10	1700	5,660	120	436	14				6,230
7	20-Jul-10	1700	5,746	117	443	14				6,320
8	4-Aug-10	1700	6,140	120	482	16				6,757
9	10-Sep-10	1700	5,376	106	405	12				5,900
10	7-Oct-10	1800	3,822	81	267	7				4,177
11	30-Nov-10	2000	3,682	99	221	11				4,013
12	13-Dec-10	800	4,020	107	224	15				4,366
13	Total		55,151	1,260	3,731	155				60,297
14	12-CP		4,586	105	311	13				5,025

II. Notes

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

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

Ln No.	Month, Day and Year	Hour ending							GFA PTP Scheduled Load
15	8-Jan-10	800							0
16	9-Feb-10	800							0
17	3-Mar-10	800							0
18	6-Apr-10	1700							0
19	26-May-10	1700							0
20	23-Jun-10	1700							0
21	20-Jul-10	1700							0
22	4-Aug-10	1700							0
23	10-Sep-10	1700							0
24	7-Oct-10	1800							0
25	30-Nov-10	2000							0
26	13-Dec-10	800							0

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

Ln No.	Month, Day and Year	Hour ending							GFA PTP Contract Demand
27	8-Jan-10	800							0
28	9-Feb-10	800							0
29	3-Mar-10	800							0
30	6-Apr-10	1700							0
31	26-May-10	1700							0
32	23-Jun-10	1700							0
33	20-Jul-10	1700							0
34	4-Aug-10	1700							0
35	10-Sep-10	1700							0
36	7-Oct-10	1800							0
37	30-Nov-10	2000							0
38	13-Dec-10	800							0

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

III. Account 283 - ADIT - Other (A)

Line No	Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) Relevant Year = 100% Non-Transmission Related	(D) 2010 100% Related to facilities excluded in Worksheet H	(E) (Note 2) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Release (E)+(F)+(G)	(I) Description / Justification
57	Accumulated Deferred Income Tax:								
58	Prognosis Expense	(1,471,094)	-	-	-	(735,547)	(735,547)	(1,471,094)	Book accrual vs. actual payments for tax
59	Pension Plans	(66,919,043)	(66,919,043)	-	-	-	-	-	- ADIT related to Pre-paid Pension Expense.
60	Bond Redemption - Unamortized Cash Premium Costs	(5,029,130)	-	-	-	(5,029,130)	-	(5,029,130)	Expense amortized for book, deducted for tax prior years when incurred/part
61	Reg Asset - Excess Storm Costs Deferred - OK	(10,766,966)	-	-	-	(10,766,966)	-	(10,766,966)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
62	Reg Asset - Deferred McClain Plant Costs - OK	-	-	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
63	Reg Asset - Deferred Red Rock Plant Costs - OK	(2,817,984)	(2,817,984)	-	-	(94,379)	-	(94,379)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
64	Reg Asset - Excess Storm Costs Deferred - AR	(94,379)	-	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
65	Reg Asset - Deferred Excess Pension Expenses - OK	(1,339,196)	(1,339,196)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
66	Reg Asset - Deferred Excess Pension Expenses - AR	125,433	125,433	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
67	Deferred Rate Case Expense - OK	(248,608)	(248,608)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
68	Deferred Other - Rate Case Consult/ Expert Witness Cost	(158,012)	(158,012)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
69	LIFO Inventory Adjustments - Fuels Stock	(1,147,872)	(1,147,872)	-	-	-	-	-	Full Adj charged to 2008 Book Income vs Taxable Income over 4 yrs per Sec 481
70	Deferred Smart Grid Deployment Expenses	(463,668)	(463,668)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
71	Deferred Smart Grid Related Meter Costs	(2,286,786)	(2,286,786)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
72	Deferred Smart Grid Web Portal Expense	(5,714)	(5,714)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
73									
74									
75									
76									
77									
78									
79									
80									
81									
82									
83									
84									
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101									
102									
103									
104									
105									
106									
107									
108									
109	Subtotal - Form 1, p277.9.k	(112,623,039)	(85,259,450)	-	-	(16,628,042)	(735,547)	-	
110	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
111	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
112	Total (in 109 - in 110 - in 111)	(112,623,039)	(85,259,450)	0.00000%	-	(16,628,042)	(735,547)	-	
113	Transmission Allocator (GP or NIS)	-	0.00000%	0.00000%	100.00000%	16,428,336	4,895,936	-	
114	Total (in 112 + in 113)	-	0	0	0	(2,795,726)	(34,537)	(2,770,262)	

Worksheet C

IV. Account 190 - ADIT

(Note 2)

Relevant Year = 2010

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 Relevance (E)+(F)+(G)	(I) Description / Justification
115	Accrued Vaccation	4,452,779	-	-	-	-	4,452,779	Book accrual vs. actual payments for tax	
116	Derivative Instruments	812,483	812,483	-	-	-	-	Tax deferral for Mark-to-Market discount permitted by Section 465	
117	Bad Debt	654,814	654,814	-	-	-	-	Book accrual vs. actual payments for tax	
118	Accrued Interest	777,019	-	-	777,019	-	777,019	Book accrual vs. actual payments for tax	
119	Accrued Liability-Public Liability	1,385,087	-	-	682,844	-	1,385,087	Book accrual vs. actual payments for tax	
120	Accrued Liability-Employee Related	1,122,462	-	-	682,844	-	1,122,462	Book accrual vs. actual payments for tax	
121	Regulatory Liabilities-Deferred Gains - Property Sales	3,195	(3,195)	-	-	-	-	Taxable gains recorded as Regulatory Liabilities for book.	
122	Rata Refund Accrual	267,286	267,286	-	-	-	-	Deferred revenue accrued per books vs. actual revenue for tax purposes.	
123	Income Taxes Recoverable, net (Pena & Medicare Part D)	3,622,451	-	-	-	-	3,622,451	Anticipated Medicare subsidy	
124	Post-Retirement Benefits	34,576,545	-	-	-	-	34,576,545	Book accrual vs. actual payments for tax purposes.	
125	Consumer Loans	4,351,452	-	-	-	-	-	Income, losses and expenses recognized for tax but not for book.	
126	Delayed Fed Investment Tax Credits	51,323,911	4,351,452	-	-	-	-	ADIT for Unamortized ITC balances. ITC utilized for tax purposes in prior years.	
127	Tax Credit Carryover	230,811	51,323,911	-	-	-	-	ADIT for Tax Credit Carryover	
128	Net Operating Loss	9,357,534	230,811	-	-	-	-	ADIT for Net Operating Loss carryover	
129	Medicare Part D Subsidy	59,042	58,042	-	-	-	-	ADIT for Non-taxable government subsidy (IRC Section 135A) FAS 159	
130	Other - Investments in Partnership	3,379,816	3,379,816	-	-	-	-	ADIT for Book vs. Tax Partnership Income and Expense differences	
131	New Water Storage Agreement Liability	2,379,380	2,379,380	-	-	-	-	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		-	-	-	-	-	-		
151	Subtotal - Form 1, p224, B.C	118,756,067	63,462,191	-	-	1,469,562	53,824,314		
152	Less FASB 108 Above (if not separately removed)	-	-	-	-	-	-		
153	Less FASB 108 Above (if not separately removed)	-	-	-	-	-	-		
154	Total (in 151 - in 152 - in 153)	118,756,067	63,462,191	-	-	1,469,562	53,824,314		
155	Transmission Allocator (GP or WFS)	-	0.0000%	0.0000%	100.0000%	16,452%	4.6953%		
156	Total (in 154 + in 155)	-	0	0	0	241,779	2,627,240		

2,763,019

Worksheet C

V. Account 255 - Accumulated Deferred Investment Tax Credits

(Note 2)

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	Relevant Year =	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Release (E)+(F)+(G)
157	Accumulated Deferred Investment Tax Credits	(11,234,941)	(11,234,941)						
158									
159									
160									
161									
162									
163									
164									
165									
166									
167									
168									
169									
170									
171									
172									
173									
174									
175									
176	Subtotal - Form 1, 1267.8.h	(11,234,941)	(11,234,941)						
177	Less FASB 102 Above (if not separately removed)	-	-						
178	Less FASB 106 Above (if not separately removed)	-	-						
179	Less Post 1971 ITC Property Under E2 Option	-	-						
180	Total (In 176 - In 177 - In 178 - In 179)	(11,234,941)	(11,234,941)	0.0000%	0	16.452%	4.695%	0	0
181	Transmission Allocator (GP or WIS)			0.0000%	0	0	0	0	0
182	Total (In 180 + In 181)			0	0	0	0	0	0

NOTE:

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

Worksheet D

III. Transmission Lease Payments

Relevant Year = 2010

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

--	--	--

Total Transmission Lease Payments

IV. Account 930.2 - Misc. General Expenses

Relevant Year = 2010

Item No.	Description	Date Sources	TQ Total	Explanation
1	Miscellaneous General Expenses	323.192.b	11,384,333	
2	Less: Industry Association Dues	335.1 b	1,103,930	
3	Plus: EEI Dues		653,237	
4	Plus: SPP Dues		6,000	
5	Adjusted Miscellaneous General Expenses	(In 1-In 2+In 3+In 4)	10,939,640	

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 Accl. 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 2010
1	Other Expenses:		
2	Direct Assignment Charge		20,792,472
3	Sponsored (Requested or Economic) Upgrades Charge		
4	Firm and Non-Firm Point-To-Point Charges		
5	Base Plan Charges		4,407,969
6	Schedule 9 Charges		85,363
7	SPP Schedule 1-A		
8	SPP Annual Assessment		
9	NERC Assessment		
10	Ancillary Services Expenses		8,934
11	Other		
12	Other		
13	Other		
14	Total	(Sum of Ins 2 through 13)	\$ 25,294,738

Notes:

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

Worksheet F

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

A. Determine "R" with hypothetical 100 basis point increase in ROE.				
Line No.				
1	ROE w/o incentives (Addendum 2-A, In 139)			11.10%
2	ROE with additional 100 basis point incentive			12.10%
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Addendum 2-A, Ins 137 through 139)			
4		%	Cost	Weighted cost
5	Long Term Debt	44.55%	0.0623	0.0278
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	55.45%	0.1210	0.0671
			R =	0.0949

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

8	Rate Base (Addendum 2-A, In 67)	990,205,956
9	R (from A above)	0.0949
10	Return (Rate Base x R)	93,938,648

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

11	Return (from B. above)	93,938,648
12	CIT (Addendum 2-A, In 108)	43.98%
13	Income Tax Calculation (Return x CIT)	41,316,422
14	ITC Adjustment (Addendum 2-A, In 114)	(1,161,652)
15	Income Taxes	40,154,769

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)	170,741,986
17	Return (Addendum 2-A, In 116)	88,448,126
18	Income Taxes (Addendum 2-A, In 115)	37,739,909
19	Net Revenue Requirement, Less Return and Taxes	44,553,950

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

20	Net Revenue Requirement, Less Return and Taxes	44,553,950
21	Return (from I.B. above)	93,938,648
22	Income Taxes (from I.C. above)	40,154,769
23	Net Revenue Requirement, with 100 Basis Point ROE increase	178,647,368
24	Transmission Plant Depreciation Expense (Addendum 2-A, Ins 92)	24,321,767
25	Net Rev. Req. w/100 Basis Point ROE increase, less Depreciation	154,325,601

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

26	Net Transmission Plant (Addendum 2-A, Ins 46)	959,180,134
27	Net Revenue Requirement, with 100 Basis Point ROE increase	178,647,368
28	NPCC with 100 Basis Point increase in ROE	18.63%
29		
30	Net Rev. Req. w/100 Basis Point ROE increase, less Dep.	154,325,601
31	NPCC with 100 Basis Point ROE increase, less Depreciation	16.09% (use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	15.27% (Addendum 2-A, In 26)
33	NPCC w/o Return, income taxes and Depreciation	2.11% (use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	0.82%

III. Calculation of Composite Depreciation Rate.

35	Transmission Plant @ Beginning of Period (p.206, In 58, col. b)	860,448,242
36	Transmission Plant @ End of Period (p.207, In 58, col. g)	1,130,573,038
37		1,991,021,280
38	Average Balance of Transmission Investment	995,510,640
39	Annual Depreciation (p.336, In 7, col. f)	25,699,088
40	Composite Depreciation Rate	2.58%
41	Depreciable Life for Composite Depreciation Rate	38.74
42	Depreciable Life Rounded to Nearest Whole Year	39

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

Worksheet F

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

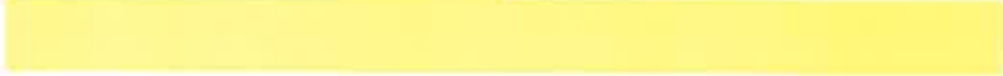
SUMMARY OF ADDITIONAL REVENUE REQUIREMENT FOR FACILITIES RECEIVING INCENTIVES					
Line No	Proj No.	Project Description Summary	In-Service	Investment	Additional Rev. Requirement
43	1				\$
44	2				
45	3				
46	4				
47	5				
48	6				
49	7				
50	8				
51	9				
52	10				
53	11				
54	12				
55	13				
56	14				
57	15				
58	16				
59					
60					
61		TOTALS		\$ -	\$ -

Worksheet F

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

A. Facilities receiving incentives

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



Line No.	Details					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement
62	Investment			Current Year		2010
63	Service Year (yyyy)	2008		ROE increase accepted by FERC (Basis Points)		50
64	Service Month (1-12)	6		NPCC w/o incentives, less depreciation		15.27%
65	Useful Life	39		NPCC w/incentives approved for these facilities, less dep.		15.68%
66	CIAC (Yes or No)	No		Annual Depreciation Expense (Investment / Useful Life)		-
67						
68						
69	w/o incentives	2008	-	-	\$ -	\$ -
70	w/incentives	2008	-	-	\$ -	\$ -
71	w/o incentives	2009	-	-	\$ -	\$ -
72	w/incentives	2009	-	-	\$ -	\$ -
73	w/o incentives	2010	-	-	\$ -	\$ -
74	w/incentives	2010	-	-	\$ -	\$ -
75	w/o incentives	2011	-	-	\$ -	\$ -
76	w/incentives	2011	-	-	\$ -	\$ -
77	w/o incentives	2012	-	-	\$ -	\$ -
78	w/incentives	2012	-	-	\$ -	\$ -
79	w/o incentives	2013	-	-	\$ -	\$ -
80	w/incentives	2013	-	-	\$ -	\$ -
81	w/o incentives	2014	-	-	\$ -	\$ -
82	w/incentives	2014	-	-	\$ -	\$ -
83	w/o incentives	2015	-	-	\$ -	\$ -
84	w/incentives	2015	-	-	\$ -	\$ -
85	w/o incentives	2016	-	-	\$ -	\$ -
86	w/incentives	2016	-	-	\$ -	\$ -
87	w/o incentives	2017	-	-	\$ -	\$ -
88	w/incentives	2017	-	-	\$ -	\$ -
89	w/o incentives	2018	-	-	\$ -	\$ -
90	w/incentives	2018	-	-	\$ -	\$ -
91	w/o incentives	2019	-	-	\$ -	\$ -
92	w/incentives	2019	-	-	\$ -	\$ -
93	w/o incentives	2020	-	-	\$ -	\$ -
94	w/incentives	2020	-	-	\$ -	\$ -
95	w/o incentives	2021	-	-	\$ -	\$ -
96	w/incentives	2021	-	-	\$ -	\$ -
97	w/o incentives	2022	-	-	\$ -	\$ -
98	w/incentives	2022	-	-	\$ -	\$ -
99	w/o incentives	2023	-	-	\$ -	\$ -
100	w/incentives	2023	-	-	\$ -	\$ -
101	w/o incentives	2024	-	-	\$ -	\$ -
102	w/incentives	2024	-	-	\$ -	\$ -
103	w/o incentives	2025	-	-	\$ -	\$ -
104	w/incentives	2025	-	-	\$ -	\$ -
105	w/o incentives	2026	-	-	\$ -	\$ -
106	w/incentives	2026	-	-	\$ -	\$ -
107	w/o incentives	2027	-	-	\$ -	\$ -
108	w/incentives	2027	-	-	\$ -	\$ -
109	w/o incentives	2028	-	-	\$ -	\$ -
110	w/incentives	2028	-	-	\$ -	\$ -
111	w/o incentives	2029	-	-	\$ -	\$ -
112	w/incentives	2029	-	-	\$ -	\$ -
113	w/o incentives	2030	-	-	\$ -	\$ -
114	w/incentives	2030	-	-	\$ -	\$ -
115	w/o incentives	2031	-	-	\$ -	\$ -
116	w/incentives	2031	-	-	\$ -	\$ -
117	w/o incentives	2032	-	-	\$ -	\$ -
118	w/incentives	2032	-	-	\$ -	\$ -
119	w/o incentives	2033	-	-	\$ -	\$ -
120	w/incentives	2033	-	-	\$ -	\$ -
121	w/o incentives	2034	-	-	\$ -	\$ -
122	w/incentives	2034	-	-	\$ -	\$ -
123	w/o incentives	2035	-	-	\$ -	\$ -
124	w/incentives	2035	-	-	\$ -	\$ -
125	w/o incentives	2036	-	-	\$ -	\$ -
126	w/incentives	2036	-	-	\$ -	\$ -
127	w/o incentives	2037	-	-	\$ -	\$ -
128	w/incentives	2037	-	-	\$ -	\$ -
129	w/o incentives	2038	-	-	\$ -	\$ -
130	w/incentives	2038	-	-	\$ -	\$ -
131	w/o incentives	....	....	....	....	....
132	w/incentives	....	....	....	....	....
133						

Worksheet G

I. Project Summary

A. BASE PLAN UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATRR
1	Reno-Sunny Lane 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 67,511	\$ 10,434
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	\$ 2,765,703	\$ 427,440
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 107,896	\$ 16,675
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation	6/1/2006	\$ 31,518	\$ 4,871
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	\$ 3,897,313	\$ 610,158
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	\$ 9,320,377	\$ 1,459,186
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	\$ 3,790,016	\$ 606,047
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	\$ 85,105	\$ 13,495
9	Ft. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipment	12/1/2008	\$ 136,512	\$ 22,469
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	6/1/2008	\$ 23,213	\$ 3,774
11	Bodle Substation - Install 138kV breaker, associated line relaying & communications	9/1/2010	\$ 547,300	\$ 93,831
12	Ardmore-Rocky Point 69kV Line - rebuild & reconductor 0.82 miles of line with 477AS33	6/1/2011	\$ 461,000	\$ 80,388
13	Tiger Creek Substation - install 69kV, 9 MVAR capacitor bank	2/1/2011	\$ 266,000	\$ 46,038
14	Sunnyside Substation - install new 345 / 138kV transformer and associated bus work	4/1/2012	\$ 8,000,000	\$ 1,047,442
15	Sunnyside-Hugo 345kV Line - construct 120 miles of new line	4/1/2012	\$ 147,600,000	\$ 19,325,302
16	Sooner-Rose Hill 345kV Line - construct 43 miles of new line and associated substation facilities	6/1/2012	\$ 45,000,000	\$ 4,576,684
17	Johnson Tap-Massard 69kV Line - rebuild and convert to 161kV operation and convert substation facilities to 161kV operation	6/1/2012	\$ 6,700,000	\$ -
18	Arcadia Substation - convert 345kV portion to breaker and half configuration	6/1/2012	\$ 3,888,500	\$ 389,476
19	Arcadia Substation - install new 345 / 138kV transformer and convert 138kV portion to breaker and half configuration	6/1/2012	\$ 7,221,500	\$ 734,456
20				
21				
22				
BASE PLAN UPGRADE TOTALS			\$ 222,099,464	\$ 28,474,167

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

C. SPONSORED OR ECONOMIC PORTFOLIO UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATRR
1	Northwest - Woodward District EHV 345 kV Line	4/1/2010	\$ 218,000,000	\$ 31,188,710
2	Gracemont Substation - construct new 345 / 138kV substation	1/1/2012	\$ 14,800,000	\$ 2,580,554
3	Sooner-Cleveland 345kV Line - construct 38 miles of new line and associated substation facilities at OG&E's Sooner Substation	12/1/2012	\$ 61,600,000	\$ 783,611
4				
5				
6				
SPONSORED OR ECONOMIC PORTFOLIO UPGRADE TOTALS				\$34,552,874

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

TOTAL SPP OATT RELATED UPGRADES REVENUE REQUIREMENT

(Sum of Parts A, B, C & D above)

\$ 64,027,041

NOTES:

1. Base Plan Upgrades and Economic Portfolio revenue requirement are estimates and will be true-up to actual amounts in the True-up Adjustment.
2. Base Plan and Economic Portfolio revenue requirements in the Summaries will be provided to SPP for their Cost Allocation calculations.

Worksheet G

II. Determine the Revenue Requirement for SPP OATT Related Upgrades including Base Plan Upgrades, Transmission Service Upgrades, Sponsored or Economic Portfolio Upgrades and Generator Interconnection Facilities.

A. Base Plan facilities.

Project 1: Reno - Sunny Lane 69kV Line -- Replace wave trap and current transformers to allow 1200A limit. 2006-2016 STEP project.

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

Line No. 1
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Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. by SPP Allocation	
2006	\$ 67,511	\$ 888	\$ 66,623	\$ 7,038	\$ 7,038	
2007	\$ 66,623	\$ 1,777	\$ 64,846	\$ 11,782	\$ 12,060	
2008	\$ 64,846	\$ 1,777	\$ 63,070	\$ 10,378	\$ 11,782	
2009	\$ 63,070	\$ 1,731	\$ 61,339	\$ 9,793	\$ 10,378	
2010	\$ 61,339	\$ 1,731	\$ 59,608	\$ 10,434	\$ 9,793	
2011	\$ 59,608	\$ 1,731	\$ 57,877	\$ -	\$ 10,698	
2012	\$ 57,877	\$ 1,731	\$ 56,146	\$ -	\$ 10,434	
2013	\$ -	\$ -	\$ -	\$ -	\$ -	
2014	\$ -	\$ -	\$ -	\$ -	\$ -	
2015	\$ -	\$ -	\$ -	\$ -	\$ -	
2016	\$ -	\$ -	\$ -	\$ -	\$ -	
2017	\$ -	\$ -	\$ -	\$ -	\$ -	
2018	\$ -	\$ -	\$ -	\$ -	\$ -	
2019	\$ -	\$ -	\$ -	\$ -	\$ -	
2020	\$ -	\$ -	\$ -	\$ -	\$ -	
2021	\$ -	\$ -	\$ -	\$ -	\$ -	
2022	\$ -	\$ -	\$ -	\$ -	\$ -	
2023	\$ -	\$ -	\$ -	\$ -	\$ -	
2024	\$ -	\$ -	\$ -	\$ -	\$ -	
2025	\$ -	\$ -	\$ -	\$ -	\$ -	
2026	\$ -	\$ -	\$ -	\$ -	\$ -	
2027	\$ -	\$ -	\$ -	\$ -	\$ -	
2028	\$ -	\$ -	\$ -	\$ -	\$ -	
2029	\$ -	\$ -	\$ -	\$ -	\$ -	
2030	\$ -	\$ -	\$ -	\$ -	\$ -	
2031	\$ -	\$ -	\$ -	\$ -	\$ -	
2032	\$ -	\$ -	\$ -	\$ -	\$ -	
2033	\$ -	\$ -	\$ -	\$ -	\$ -	
2034	\$ -	\$ -	\$ -	\$ -	\$ -	
2035	\$ -	\$ -	\$ -	\$ -	\$ -	
2036	\$ -	\$ -	\$ -	\$ -	\$ -	
2037	\$ -	\$ -	\$ -	\$ -	\$ -	
2038	\$ -	\$ -	\$ -	\$ -	\$ -	
2039	\$ -	\$ -	\$ -	\$ -	\$ -	
2040	\$ -	\$ -	\$ -	\$ -	\$ -	
2041	\$ -	\$ -	\$ -	\$ -	\$ -	
2042	\$ -	\$ -	\$ -	\$ -	\$ -	
2043	\$ -	\$ -	\$ -	\$ -	\$ -	
2044	\$ -	\$ -	\$ -	\$ -	\$ -	
2045	\$ -	\$ -	\$ -	\$ -	\$ -	
2046	\$ -	\$ -	\$ -	\$ -	\$ -	
2047	\$ -	\$ -	\$ -	\$ -	\$ -	
2048	\$ -	\$ -	\$ -	\$ -	\$ -	
2049	\$ -	\$ -	\$ -	\$ -	\$ -	
2050	\$ -	\$ -	\$ -	\$ -	\$ -	
Project Totals				\$ 72,184	\$ 72,184	

Worksheet G

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

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

Line No.

		Details				
55	Investment	\$ 2,765,703	Current Year			2012
56	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.27%
57	Service Month (1-12)	6				
58	Useful Life	39	Annual Depreciation Expense	(Investment / Useful Life)	\$	70,915
59	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. to STEP Allocation	
62	2006	\$ 2,765,703	\$ 36,391	\$ 2,729,312	\$ 288,312	\$ 288,312
63	2007	\$ 2,729,312	\$ 72,782	\$ 2,656,531	\$ 494,074	\$ 494,074
64	2008	\$ 2,656,531	\$ 72,782	\$ 2,583,749	\$ 482,687	\$ 482,687
65	2009	\$ 2,583,749	\$ 70,915	\$ 2,512,834	\$ 425,166	\$ 425,166
66	2010	\$ 2,512,834	\$ 70,915	\$ 2,441,918	\$ 401,186	\$ 401,186
67	2011	\$ 2,441,918	\$ 70,915	\$ 2,371,003	\$ 438,265	\$ 438,265
68	2012	\$ 2,371,003	\$ 70,915	\$ 2,300,087	\$ 427,440	\$ 427,440
69	2013	\$ -	\$ -	\$ -	\$ -	\$ -
70	2014	\$ -	\$ -	\$ -	\$ -	\$ -
71	2015	\$ -	\$ -	\$ -	\$ -	\$ -
72	2016	\$ -	\$ -	\$ -	\$ -	\$ -
73	2017	\$ -	\$ -	\$ -	\$ -	\$ -
74	2018	\$ -	\$ -	\$ -	\$ -	\$ -
75	2019	\$ -	\$ -	\$ -	\$ -	\$ -
76	2020	\$ -	\$ -	\$ -	\$ -	\$ -
77	2021	\$ -	\$ -	\$ -	\$ -	\$ -
78	2022	\$ -	\$ -	\$ -	\$ -	\$ -
79	2023	\$ -	\$ -	\$ -	\$ -	\$ -
80	2024	\$ -	\$ -	\$ -	\$ -	\$ -
81	2025	\$ -	\$ -	\$ -	\$ -	\$ -
82	2026	\$ -	\$ -	\$ -	\$ -	\$ -
83	2027	\$ -	\$ -	\$ -	\$ -	\$ -
84	2028	\$ -	\$ -	\$ -	\$ -	\$ -
85	2029	\$ -	\$ -	\$ -	\$ -	\$ -
86	2030	\$ -	\$ -	\$ -	\$ -	\$ -
87	2031	\$ -	\$ -	\$ -	\$ -	\$ -
88	2032	\$ -	\$ -	\$ -	\$ -	\$ -
89	2033	\$ -	\$ -	\$ -	\$ -	\$ -
90	2034	\$ -	\$ -	\$ -	\$ -	\$ -
91	2035	\$ -	\$ -	\$ -	\$ -	\$ -
92	2036	\$ -	\$ -	\$ -	\$ -	\$ -
93	2037	\$ -	\$ -	\$ -	\$ -	\$ -
94	2038	\$ -	\$ -	\$ -	\$ -	\$ -
95	2039	\$ -	\$ -	\$ -	\$ -	\$ -
96	2040	\$ -	\$ -	\$ -	\$ -	\$ -
97	2041	\$ -	\$ -	\$ -	\$ -	\$ -
98	2042	\$ -	\$ -	\$ -	\$ -	\$ -
99	2043	\$ -	\$ -	\$ -	\$ -	\$ -
100	2044	\$ -	\$ -	\$ -	\$ -	\$ -
101	2045	\$ -	\$ -	\$ -	\$ -	\$ -
102	2046	\$ -	\$ -	\$ -	\$ -	\$ -
103	2047	\$ -	\$ -	\$ -	\$ -	\$ -
104	2048	\$ -	\$ -	\$ -	\$ -	\$ -
105	2049	\$ -	\$ -	\$ -	\$ -	\$ -
106	2050	\$ -	\$ -	\$ -	\$ -	\$ -
107	Project Totals			\$ 2,957,130	\$ 2,957,130	\$ 2,957,130

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. 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162

		Details					2012
Investment	\$ 107,896	Current Year					
Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation					15.27%
Service Month (1-12)	6						
Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)				\$	2,767
CIAC (Yes or No)	No						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	REV. REQ. for SPP Allocation		
2006	\$ 107,896	\$ 1,420	\$ 106,477	\$ 11,248	\$	11,248	
2007	\$ 106,477	\$ 2,839	\$ 103,637	\$ 19,275	\$	19,275	
2008	\$ 103,637	\$ 2,839	\$ 100,798	\$ 18,831	\$	18,831	
2009	\$ 100,798	\$ 2,767	\$ 98,031	\$ 16,587	\$	16,587	
2010	\$ 98,031	\$ 2,767	\$ 95,265	\$ 15,651	\$	15,651	
2011	\$ 95,265	\$ 2,767	\$ 92,498	\$ 17,098	\$	17,098	
2012	\$ 92,498	\$ 2,767	\$ 89,732	\$ 16,675	\$	16,675	
2013	\$ -	\$ -	\$ -	\$ -	\$	-	
2014	\$ -	\$ -	\$ -	\$ -	\$	-	
2015	\$ -	\$ -	\$ -	\$ -	\$	-	
2016	\$ -	\$ -	\$ -	\$ -	\$	-	
2017	\$ -	\$ -	\$ -	\$ -	\$	-	
2018	\$ -	\$ -	\$ -	\$ -	\$	-	
2019	\$ -	\$ -	\$ -	\$ -	\$	-	
2020	\$ -	\$ -	\$ -	\$ -	\$	-	
2021	\$ -	\$ -	\$ -	\$ -	\$	-	
2022	\$ -	\$ -	\$ -	\$ -	\$	-	
2023	\$ -	\$ -	\$ -	\$ -	\$	-	
2024	\$ -	\$ -	\$ -	\$ -	\$	-	
2025	\$ -	\$ -	\$ -	\$ -	\$	-	
2026	\$ -	\$ -	\$ -	\$ -	\$	-	
2027	\$ -	\$ -	\$ -	\$ -	\$	-	
2028	\$ -	\$ -	\$ -	\$ -	\$	-	
2029	\$ -	\$ -	\$ -	\$ -	\$	-	
2030	\$ -	\$ -	\$ -	\$ -	\$	-	
2031	\$ -	\$ -	\$ -	\$ -	\$	-	
2032	\$ -	\$ -	\$ -	\$ -	\$	-	
2033	\$ -	\$ -	\$ -	\$ -	\$	-	
2034	\$ -	\$ -	\$ -	\$ -	\$	-	
2035	\$ -	\$ -	\$ -	\$ -	\$	-	
2036	\$ -	\$ -	\$ -	\$ -	\$	-	
2037	\$ -	\$ -	\$ -	\$ -	\$	-	
2038	\$ -	\$ -	\$ -	\$ -	\$	-	
2039	\$ -	\$ -	\$ -	\$ -	\$	-	
2040	\$ -	\$ -	\$ -	\$ -	\$	-	
2041	\$ -	\$ -	\$ -	\$ -	\$	-	
2042	\$ -	\$ -	\$ -	\$ -	\$	-	
2043	\$ -	\$ -	\$ -	\$ -	\$	-	
2044	\$ -	\$ -	\$ -	\$ -	\$	-	
2045	\$ -	\$ -	\$ -	\$ -	\$	-	
2046	\$ -	\$ -	\$ -	\$ -	\$	-	
2047	\$ -	\$ -	\$ -	\$ -	\$	-	
2048	\$ -	\$ -	\$ -	\$ -	\$	-	
2049	\$ -	\$ -	\$ -	\$ -	\$	-	
2050	\$ -	\$ -	\$ -	\$ -	\$	-	
Project Totals			\$	115,364	\$	115,364	

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				2012
164	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation				15.27%
165	Service Month (1-12)	6					
166	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)			\$	808
167	CIAC (Yes or No)	No					
168	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement		Revenue for 15% Allocation
170	2006	\$ 31,518	\$ 415	\$ 31,103	\$ 3,286	\$	3,286
171	2007	\$ 31,103	\$ 829	\$ 30,274	\$ 5,630	\$	5,630
172	2008	\$ 30,274	\$ 829	\$ 29,444	\$ 5,501	\$	5,501
173	2009	\$ 29,444	\$ 808	\$ 28,636	\$ 4,845	\$	4,845
174	2010	\$ 28,636	\$ 808	\$ 27,828	\$ 5,118	\$	5,118
175	2011	\$ 27,828	\$ 808	\$ 27,020	\$ 4,994	\$	4,994
176	2012	\$ 27,020	\$ 808	\$ 26,211	\$ 4,871	\$	4,871
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							
216	Project Totals				\$ 34,245	\$	34,245

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

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

Line No.

		Details				
217	Investment	\$ 3,897,313	Current Year		2012	
218	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.27%
219	Service Month (1-12)	12				
220	Useful Life	39	Annual Depreciation Expense	(Investment / Useful Life)	\$	99,931
221	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev Req for SEP Allocation	
224	2006	\$ 3,897,313	\$ -	\$ 3,897,313	\$ 50,809	\$ 50,809
225	2007	\$ 3,897,313	\$ 102,561	\$ 3,794,752	\$ 704,251	\$ 704,251
226	2008	\$ 3,794,752	\$ 102,561	\$ 3,692,191	\$ 688,206	\$ 688,206
227	2009	\$ 3,692,191	\$ 99,931	\$ 3,592,260	\$ 606,254	\$ 606,254
228	2010	\$ 3,592,260	\$ 99,931	\$ 3,492,329	\$ 572,171	\$ 572,171
229	2011	\$ 3,492,329	\$ 99,931	\$ 3,392,398	\$ 625,413	\$ 625,413
230	2012	\$ 3,392,398	\$ 99,931	\$ 3,292,467	\$ 610,158	\$ 610,158
231	2013	\$ -	\$ -	\$ -	\$ -	\$ -
232	2014	\$ -	\$ -	\$ -	\$ -	\$ -
233	2015	\$ -	\$ -	\$ -	\$ -	\$ -
234	2016	\$ -	\$ -	\$ -	\$ -	\$ -
235	2017	\$ -	\$ -	\$ -	\$ -	\$ -
236	2018	\$ -	\$ -	\$ -	\$ -	\$ -
237	2019	\$ -	\$ -	\$ -	\$ -	\$ -
238	2020	\$ -	\$ -	\$ -	\$ -	\$ -
239	2021	\$ -	\$ -	\$ -	\$ -	\$ -
240	2022	\$ -	\$ -	\$ -	\$ -	\$ -
241	2023	\$ -	\$ -	\$ -	\$ -	\$ -
242	2024	\$ -	\$ -	\$ -	\$ -	\$ -
243	2025	\$ -	\$ -	\$ -	\$ -	\$ -
244	2026	\$ -	\$ -	\$ -	\$ -	\$ -
245	2027	\$ -	\$ -	\$ -	\$ -	\$ -
246	2028	\$ -	\$ -	\$ -	\$ -	\$ -
247	2029	\$ -	\$ -	\$ -	\$ -	\$ -
248	2030	\$ -	\$ -	\$ -	\$ -	\$ -
249	2031	\$ -	\$ -	\$ -	\$ -	\$ -
250	2032	\$ -	\$ -	\$ -	\$ -	\$ -
251	2033	\$ -	\$ -	\$ -	\$ -	\$ -
252	2034	\$ -	\$ -	\$ -	\$ -	\$ -
253	2035	\$ -	\$ -	\$ -	\$ -	\$ -
254	2036	\$ -	\$ -	\$ -	\$ -	\$ -
255	2037	\$ -	\$ -	\$ -	\$ -	\$ -
256	2038	\$ -	\$ -	\$ -	\$ -	\$ -
257	2039	\$ -	\$ -	\$ -	\$ -	\$ -
258	2040	\$ -	\$ -	\$ -	\$ -	\$ -
259	2041	\$ -	\$ -	\$ -	\$ -	\$ -
260	2042	\$ -	\$ -	\$ -	\$ -	\$ -
261	2043	\$ -	\$ -	\$ -	\$ -	\$ -
262	2044	\$ -	\$ -	\$ -	\$ -	\$ -
263	2045	\$ -	\$ -	\$ -	\$ -	\$ -
264	2046	\$ -	\$ -	\$ -	\$ -	\$ -
265	2047	\$ -	\$ -	\$ -	\$ -	\$ -
266	2048	\$ -	\$ -	\$ -	\$ -	\$ -
267	2049	\$ -	\$ -	\$ -	\$ -	\$ -
268	2050	\$ -	\$ -	\$ -	\$ -	\$ -
269						
270	Project Totals			\$	3,857,262	\$ 3,857,262

Worksheet G

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

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

Line No.

		Details				
271	Investment	\$ 9,320,377	Current Year		2012	
272	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.27%
273	Service Month (1-12)	12				
274	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$ 238,984	
275	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for 2006 - 2016	
278 2006	\$ 9,320,377	\$ -	\$ 9,320,377	\$ 121,510	\$ 121,510	
279 2007	\$ 9,320,377	\$ 245,273	\$ 9,075,104	\$ 1,684,207	\$ 1,684,207	
280 2008	\$ 9,075,104	\$ 245,273	\$ 8,829,831	\$ 1,645,835	\$ 1,645,835	
281 2009	\$ 8,829,831	\$ 238,984	\$ 8,590,847	\$ 1,449,850	\$ 1,449,850	
282 2010	\$ 8,590,847	\$ 238,984	\$ 8,351,863	\$ 1,368,341	\$ 1,368,341	
283 2011	\$ 8,351,863	\$ 238,984	\$ 8,112,879	\$ 1,495,667	\$ 1,495,667	
284 2012	\$ 8,112,879	\$ 238,984	\$ 7,873,895	\$ 1,459,186	\$ 1,459,186	
285 2013	\$ -	\$ -	\$ -	\$ -	\$ -	
286 2014	\$ -	\$ -	\$ -	\$ -	\$ -	
287 2015	\$ -	\$ -	\$ -	\$ -	\$ -	
288 2016	\$ -	\$ -	\$ -	\$ -	\$ -	
289 2017	\$ -	\$ -	\$ -	\$ -	\$ -	
290 2018	\$ -	\$ -	\$ -	\$ -	\$ -	
291 2019	\$ -	\$ -	\$ -	\$ -	\$ -	
292 2020	\$ -	\$ -	\$ -	\$ -	\$ -	
293 2021	\$ -	\$ -	\$ -	\$ -	\$ -	
294 2022	\$ -	\$ -	\$ -	\$ -	\$ -	
295 2023	\$ -	\$ -	\$ -	\$ -	\$ -	
296 2024	\$ -	\$ -	\$ -	\$ -	\$ -	
297 2025	\$ -	\$ -	\$ -	\$ -	\$ -	
298 2026	\$ -	\$ -	\$ -	\$ -	\$ -	
299 2027	\$ -	\$ -	\$ -	\$ -	\$ -	
300 2028	\$ -	\$ -	\$ -	\$ -	\$ -	
301 2029	\$ -	\$ -	\$ -	\$ -	\$ -	
302 2030	\$ -	\$ -	\$ -	\$ -	\$ -	
303 2031	\$ -	\$ -	\$ -	\$ -	\$ -	
304 2032	\$ -	\$ -	\$ -	\$ -	\$ -	
305 2033	\$ -	\$ -	\$ -	\$ -	\$ -	
306 2034	\$ -	\$ -	\$ -	\$ -	\$ -	
307 2035	\$ -	\$ -	\$ -	\$ -	\$ -	
308 2036	\$ -	\$ -	\$ -	\$ -	\$ -	
309 2037	\$ -	\$ -	\$ -	\$ -	\$ -	
310 2038	\$ -	\$ -	\$ -	\$ -	\$ -	
311 2039	\$ -	\$ -	\$ -	\$ -	\$ -	
312 2040	\$ -	\$ -	\$ -	\$ -	\$ -	
313 2041	\$ -	\$ -	\$ -	\$ -	\$ -	
314 2042	\$ -	\$ -	\$ -	\$ -	\$ -	
315 2043	\$ -	\$ -	\$ -	\$ -	\$ -	
316 2044	\$ -	\$ -	\$ -	\$ -	\$ -	
317 2045	\$ -	\$ -	\$ -	\$ -	\$ -	
318 2046	\$ -	\$ -	\$ -	\$ -	\$ -	
319 2047	\$ -	\$ -	\$ -	\$ -	\$ -	
320 2048	\$ -	\$ -	\$ -	\$ -	\$ -	
321 2049	\$ -	\$ -	\$ -	\$ -	\$ -	
322 2050	\$ -	\$ -	\$ -	\$ -	\$ -	
323						
324	Project Totals		\$ 9,224,596	\$ 9,224,596		

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			2012
326	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			15.27%
327	Service Month (1-12)	10				
328	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)			\$ 97,180
329	CIAC (Yes or No)	No				
330	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for PP&A Allocation
332	2007	\$ 3,790,016	\$ 16,623	\$ 3,773,393	\$ 165,505	\$ 165,505
333	2008	\$ 3,773,393	\$ 99,737	\$ 3,673,656	\$ 682,261	\$ 682,261
334	2009	\$ 3,673,656	\$ 97,180	\$ 3,576,476	\$ 601,118	\$ 601,118
335	2010	\$ 3,576,476	\$ 97,180	\$ 3,479,296	\$ 567,499	\$ 567,499
336	2011	\$ 3,479,296	\$ 97,180	\$ 3,382,116	\$ 620,882	\$ 620,882
337	2012	\$ 3,382,116	\$ 97,180	\$ 3,284,936	\$ 606,047	\$ 606,047
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			\$	3,243,312	\$ 3,243,312

Worksheet G

Project 8: OG&E Windfarm - WFDCC 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			2012
380	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			15.27%
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	Time and/or Other Allocations	
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	\$ 12,644	\$ 12,644
390	2011	\$ 77,382	\$ 2,182	\$ 75,199	\$ 13,828	\$ 13,828
391	2012	\$ 75,199	\$ 2,182	\$ 73,017	\$ 13,495	\$ 13,495
392	2013	\$ -	\$ -	\$ -	\$ -	\$ -
393	2014	\$ -	\$ -	\$ -	\$ -	\$ -
394	2015	\$ -	\$ -	\$ -	\$ -	\$ -
395	2016	\$ -	\$ -	\$ -	\$ -	\$ -
396	2017	\$ -	\$ -	\$ -	\$ -	\$ -
397	2018	\$ -	\$ -	\$ -	\$ -	\$ -
398	2019	\$ -	\$ -	\$ -	\$ -	\$ -
399	2020	\$ -	\$ -	\$ -	\$ -	\$ -
400	2021	\$ -	\$ -	\$ -	\$ -	\$ -
401	2022	\$ -	\$ -	\$ -	\$ -	\$ -
402	2023	\$ -	\$ -	\$ -	\$ -	\$ -
403	2024	\$ -	\$ -	\$ -	\$ -	\$ -
404	2025	\$ -	\$ -	\$ -	\$ -	\$ -
405	2026	\$ -	\$ -	\$ -	\$ -	\$ -
406	2027	\$ -	\$ -	\$ -	\$ -	\$ -
407	2028	\$ -	\$ -	\$ -	\$ -	\$ -
408	2029	\$ -	\$ -	\$ -	\$ -	\$ -
409	2030	\$ -	\$ -	\$ -	\$ -	\$ -
410	2031	\$ -	\$ -	\$ -	\$ -	\$ -
411	2032	\$ -	\$ -	\$ -	\$ -	\$ -
412	2033	\$ -	\$ -	\$ -	\$ -	\$ -
413	2034	\$ -	\$ -	\$ -	\$ -	\$ -
414	2035	\$ -	\$ -	\$ -	\$ -	\$ -
415	2036	\$ -	\$ -	\$ -	\$ -	\$ -
416	2037	\$ -	\$ -	\$ -	\$ -	\$ -
417	2038	\$ -	\$ -	\$ -	\$ -	\$ -
418	2039	\$ -	\$ -	\$ -	\$ -	\$ -
419	2040	\$ -	\$ -	\$ -	\$ -	\$ -
420	2041	\$ -	\$ -	\$ -	\$ -	\$ -
421	2042	\$ -	\$ -	\$ -	\$ -	\$ -
422	2043	\$ -	\$ -	\$ -	\$ -	\$ -
423	2044	\$ -	\$ -	\$ -	\$ -	\$ -
424	2045	\$ -	\$ -	\$ -	\$ -	\$ -
425	2046	\$ -	\$ -	\$ -	\$ -	\$ -
426	2047	\$ -	\$ -	\$ -	\$ -	\$ -
427	2048	\$ -	\$ -	\$ -	\$ -	\$ -
428	2049	\$ -	\$ -	\$ -	\$ -	\$ -
429	2050	\$ -	\$ -	\$ -	\$ -	\$ -
430	2051	\$ -	\$ -	\$ -	\$ -	\$ -
431						
432	Project Totals			\$ 77,436	\$ 77,436	

Worksheet G

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

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

Line No.

		Details					
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement		2012	
433	Investment	\$ 136,512	Current Year			2012	
434	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			15.27%	
435	Service Month (1-12)	12					
436	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)			\$ 3,500	
437	CIAC (Yes or No)	No					
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	\$ 20,999	\$ 20,999	
443	2011	\$ 129,511	\$ 3,500	\$ 126,011	\$ 23,003	\$ 23,003	
444	2012	\$ 126,011	\$ 3,500	\$ 122,511	\$ 22,469	\$ 22,469	
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			\$ 90,485	\$ 90,485	\$ 90,485	

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			2012	
488	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			15.27%	
489	Service Month (1-12)	6					
490	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$ 595		
491	CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. or Cr. Allocation		
494	2008	\$ 23,213	\$ 305	\$ 22,908	\$ 2,420	\$ 2,420	
495	2009	\$ 22,908	\$ 595	\$ 22,313	\$ 3,738	\$ 3,738	
496	2010	\$ 22,313	\$ 595	\$ 21,718	\$ 3,530	\$ 3,530	
497	2011	\$ 21,718	\$ 595	\$ 21,122	\$ 3,865	\$ 3,865	
498	2012	\$ 21,122	\$ 595	\$ 20,527	\$ 3,774	\$ 3,774	
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			\$ 17,328	\$ 17,328		

Worksheet G

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

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

Line

No.

		Details					
541	Investment	\$ 547,300	Current Year				2012
542	Service Year (yyyy)	2010	NPCC w/o incentives, less depreciation				15.27%
543	Service Month (1-12)	9					
544	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)			\$	14,033
545	CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Revenue (w/ Depreciation)		
548	2010	\$ 547,300	\$ 3,508	\$ 543,792	\$ 31,446	\$ 31,446	
549	2011	\$ 543,792	\$ 14,033	\$ 529,758	\$ 95,973	\$ 95,973	
550	2012	\$ 529,758	\$ 14,033	\$ 515,725	\$ 93,831	\$ 93,831	
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			\$	221,250	\$ 221,250	

Worksheet G

Project 12: Ardmore - Rocky Point 69kV Line - rebuild and reconductor 0.92 miles of line with 477AS33

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

Line

No.

Details						
Investment	\$ 461,000	Current Year				2012
Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation				15.27%
Service Month (1-12)	6					
Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)				\$ 11,821
CIAC (Yes or No)	No					
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement		
2011	\$ 461,000	\$ 5,910	\$ 455,090	\$ 46,886	\$	46,886
2012	\$ 455,090	\$ 11,821	\$ 443,269	\$ 80,388	\$	80,388
2013	\$ -	\$ -	\$ -	\$ -	\$	-
2014	\$ -	\$ -	\$ -	\$ -	\$	-
2015	\$ -	\$ -	\$ -	\$ -	\$	-
2016	\$ -	\$ -	\$ -	\$ -	\$	-
2017	\$ -	\$ -	\$ -	\$ -	\$	-
2018	\$ -	\$ -	\$ -	\$ -	\$	-
2019	\$ -	\$ -	\$ -	\$ -	\$	-
2020	\$ -	\$ -	\$ -	\$ -	\$	-
2021	\$ -	\$ -	\$ -	\$ -	\$	-
2022	\$ -	\$ -	\$ -	\$ -	\$	-
2023	\$ -	\$ -	\$ -	\$ -	\$	-
2024	\$ -	\$ -	\$ -	\$ -	\$	-
2025	\$ -	\$ -	\$ -	\$ -	\$	-
2026	\$ -	\$ -	\$ -	\$ -	\$	-
2027	\$ -	\$ -	\$ -	\$ -	\$	-
2028	\$ -	\$ -	\$ -	\$ -	\$	-
2029	\$ -	\$ -	\$ -	\$ -	\$	-
2030	\$ -	\$ -	\$ -	\$ -	\$	-
2031	\$ -	\$ -	\$ -	\$ -	\$	-
2032	\$ -	\$ -	\$ -	\$ -	\$	-
2033	\$ -	\$ -	\$ -	\$ -	\$	-
2034	\$ -	\$ -	\$ -	\$ -	\$	-
2035	\$ -	\$ -	\$ -	\$ -	\$	-
2036	\$ -	\$ -	\$ -	\$ -	\$	-
2037	\$ -	\$ -	\$ -	\$ -	\$	-
2038	\$ -	\$ -	\$ -	\$ -	\$	-
2039	\$ -	\$ -	\$ -	\$ -	\$	-
2040	\$ -	\$ -	\$ -	\$ -	\$	-
2041	\$ -	\$ -	\$ -	\$ -	\$	-
2042	\$ -	\$ -	\$ -	\$ -	\$	-
2043	\$ -	\$ -	\$ -	\$ -	\$	-
2044	\$ -	\$ -	\$ -	\$ -	\$	-
2045	\$ -	\$ -	\$ -	\$ -	\$	-
2046	\$ -	\$ -	\$ -	\$ -	\$	-
2047	\$ -	\$ -	\$ -	\$ -	\$	-
2048	\$ -	\$ -	\$ -	\$ -	\$	-
2049	\$ -	\$ -	\$ -	\$ -	\$	-
2050	\$ -	\$ -	\$ -	\$ -	\$	-
2051	\$ -	\$ -	\$ -	\$ -	\$	-
2052	\$ -	\$ -	\$ -	\$ -	\$	-
2053	\$ -	\$ -	\$ -	\$ -	\$	-
2054	\$ -	\$ -	\$ -	\$ -	\$	-
2055	\$ -	\$ -	\$ -	\$ -	\$	-
Project Totals			\$	127,274	\$	127,274

Worksheet G

Project 13: Tiger Creek Substation - Install 69kV, 9 MVAR 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		2012	
650	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation			15.27%
651	Service Month (1-12)	2				
652	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$ 6,821	
653	CIAC (Yes or No)	No				
654	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Revenue Req. (15.27% of Inv. Balance)
655						
656	2011	\$ 266,000	\$ 5,684	\$ 260,316	\$ 42,544	\$ 42,544
657	2012	\$ 260,316	\$ 6,821	\$ 253,496	\$ 46,038	\$ 46,038
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			\$	88,581	\$ 88,581

Worksheet G

Project 14: Sunnyside Substation - install new 345 / 138kV transformer and associated bus work

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	Revenue Requirement	Revenue Requirement
703	\$ 8,000,000					
704	2012				2012	
705	4				15.27%	
706	39					
707	No					
708						
709						
710	2012	\$ 136,752	\$ 7,863,248	\$ 1,047,442	\$ 1,047,442	
711	2013	\$ -	\$ -	\$ -	\$ -	
712	2014	\$ -	\$ -	\$ -	\$ -	
713	2015	\$ -	\$ -	\$ -	\$ -	
714	2016	\$ -	\$ -	\$ -	\$ -	
715	2017	\$ -	\$ -	\$ -	\$ -	
716	2018	\$ -	\$ -	\$ -	\$ -	
717	2019	\$ -	\$ -	\$ -	\$ -	
718	2020	\$ -	\$ -	\$ -	\$ -	
719	2021	\$ -	\$ -	\$ -	\$ -	
720	2022	\$ -	\$ -	\$ -	\$ -	
721	2023	\$ -	\$ -	\$ -	\$ -	
722	2024	\$ -	\$ -	\$ -	\$ -	
723	2025	\$ -	\$ -	\$ -	\$ -	
724	2026	\$ -	\$ -	\$ -	\$ -	
725	2027	\$ -	\$ -	\$ -	\$ -	
726	2028	\$ -	\$ -	\$ -	\$ -	
727	2029	\$ -	\$ -	\$ -	\$ -	
728	2030	\$ -	\$ -	\$ -	\$ -	
729	2031	\$ -	\$ -	\$ -	\$ -	
730	2032	\$ -	\$ -	\$ -	\$ -	
731	2033	\$ -	\$ -	\$ -	\$ -	
732	2034	\$ -	\$ -	\$ -	\$ -	
733	2035	\$ -	\$ -	\$ -	\$ -	
734	2036	\$ -	\$ -	\$ -	\$ -	
735	2037	\$ -	\$ -	\$ -	\$ -	
736	2038	\$ -	\$ -	\$ -	\$ -	
737	2039	\$ -	\$ -	\$ -	\$ -	
738	2040	\$ -	\$ -	\$ -	\$ -	
739	2041	\$ -	\$ -	\$ -	\$ -	
740	2042	\$ -	\$ -	\$ -	\$ -	
741	2043	\$ -	\$ -	\$ -	\$ -	
742	2044	\$ -	\$ -	\$ -	\$ -	
743	2045	\$ -	\$ -	\$ -	\$ -	
744	2046	\$ -	\$ -	\$ -	\$ -	
745	2047	\$ -	\$ -	\$ -	\$ -	
746	2048	\$ -	\$ -	\$ -	\$ -	
747	2049	\$ -	\$ -	\$ -	\$ -	
748	2050	\$ -	\$ -	\$ -	\$ -	
749	2051	\$ -	\$ -	\$ -	\$ -	
750	2052	\$ -	\$ -	\$ -	\$ -	
751	2053	\$ -	\$ -	\$ -	\$ -	
752	2054	\$ -	\$ -	\$ -	\$ -	
753	2055	\$ -	\$ -	\$ -	\$ -	
754	2056	\$ -	\$ -	\$ -	\$ -	
755						
756	Project Totals		\$	1,047,442	\$	1,047,442

Worksheet G

Project 15: Sunnyside - Hugo 345kV Line - construct 120 miles of new line

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	\$ 147,600,000	Current Year		2012	
758	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation		15.27%	
759	Service Month (1-12)	4				
760	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$ 3,784,615	
761	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev Req. M-PR Allocation	
764	2012	\$ 147,600,000	\$ 2,523,077	\$ 145,076,923	\$ 19,325,302	\$ 19,325,302
765	2013	\$ -	\$ -	\$ -	\$ -	\$ -
766	2014	\$ -	\$ -	\$ -	\$ -	\$ -
767	2015	\$ -	\$ -	\$ -	\$ -	\$ -
768	2016	\$ -	\$ -	\$ -	\$ -	\$ -
769	2017	\$ -	\$ -	\$ -	\$ -	\$ -
770	2018	\$ -	\$ -	\$ -	\$ -	\$ -
771	2019	\$ -	\$ -	\$ -	\$ -	\$ -
772	2020	\$ -	\$ -	\$ -	\$ -	\$ -
773	2021	\$ -	\$ -	\$ -	\$ -	\$ -
774	2022	\$ -	\$ -	\$ -	\$ -	\$ -
775	2023	\$ -	\$ -	\$ -	\$ -	\$ -
776	2024	\$ -	\$ -	\$ -	\$ -	\$ -
777	2025	\$ -	\$ -	\$ -	\$ -	\$ -
778	2026	\$ -	\$ -	\$ -	\$ -	\$ -
779	2027	\$ -	\$ -	\$ -	\$ -	\$ -
780	2028	\$ -	\$ -	\$ -	\$ -	\$ -
781	2029	\$ -	\$ -	\$ -	\$ -	\$ -
782	2030	\$ -	\$ -	\$ -	\$ -	\$ -
783	2031	\$ -	\$ -	\$ -	\$ -	\$ -
784	2032	\$ -	\$ -	\$ -	\$ -	\$ -
785	2033	\$ -	\$ -	\$ -	\$ -	\$ -
786	2034	\$ -	\$ -	\$ -	\$ -	\$ -
787	2035	\$ -	\$ -	\$ -	\$ -	\$ -
788	2036	\$ -	\$ -	\$ -	\$ -	\$ -
789	2037	\$ -	\$ -	\$ -	\$ -	\$ -
790	2038	\$ -	\$ -	\$ -	\$ -	\$ -
791	2039	\$ -	\$ -	\$ -	\$ -	\$ -
792	2040	\$ -	\$ -	\$ -	\$ -	\$ -
793	2041	\$ -	\$ -	\$ -	\$ -	\$ -
794	2042	\$ -	\$ -	\$ -	\$ -	\$ -
795	2043	\$ -	\$ -	\$ -	\$ -	\$ -
796	2044	\$ -	\$ -	\$ -	\$ -	\$ -
797	2045	\$ -	\$ -	\$ -	\$ -	\$ -
798	2046	\$ -	\$ -	\$ -	\$ -	\$ -
799	2047	\$ -	\$ -	\$ -	\$ -	\$ -
800	2048	\$ -	\$ -	\$ -	\$ -	\$ -
801	2049	\$ -	\$ -	\$ -	\$ -	\$ -
802	2050	\$ -	\$ -	\$ -	\$ -	\$ -
803	2051	\$ -	\$ -	\$ -	\$ -	\$ -
804	2052	\$ -	\$ -	\$ -	\$ -	\$ -
805	2053	\$ -	\$ -	\$ -	\$ -	\$ -
806	2054	\$ -	\$ -	\$ -	\$ -	\$ -
807	2055	\$ -	\$ -	\$ -	\$ -	\$ -
808	2056	\$ -	\$ -	\$ -	\$ -	\$ -
809						
810	Project Totals			\$	19,325,302	\$ 19,325,302

Worksheet G

Project 16: Sooner - Rose Hill 345kV Line - construct 43 miles of new line and associated substation work at Sooner substation

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

Line

Line No.	Details					
811	Investment	\$ 45,000,000	Current Year			2012
812	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			15.27%
813	Service Month (1-12)	6				
814	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)			\$ 1,153,846
815	CIAC (Yes or No)	No				
816						
817						
818	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Revenue Requirement
819	2012	\$ 45,000,000	\$ 576,923	\$ 44,423,077	\$ 4,576,684	\$ 4,576,684
820	2013	\$ -	\$ -	\$ -	\$ -	\$ -
821	2014	\$ -	\$ -	\$ -	\$ -	\$ -
822	2015	\$ -	\$ -	\$ -	\$ -	\$ -
823	2016	\$ -	\$ -	\$ -	\$ -	\$ -
824	2017	\$ -	\$ -	\$ -	\$ -	\$ -
825	2018	\$ -	\$ -	\$ -	\$ -	\$ -
826	2019	\$ -	\$ -	\$ -	\$ -	\$ -
827	2020	\$ -	\$ -	\$ -	\$ -	\$ -
828	2021	\$ -	\$ -	\$ -	\$ -	\$ -
829	2022	\$ -	\$ -	\$ -	\$ -	\$ -
830	2023	\$ -	\$ -	\$ -	\$ -	\$ -
831	2024	\$ -	\$ -	\$ -	\$ -	\$ -
832	2025	\$ -	\$ -	\$ -	\$ -	\$ -
833	2026	\$ -	\$ -	\$ -	\$ -	\$ -
834	2027	\$ -	\$ -	\$ -	\$ -	\$ -
835	2028	\$ -	\$ -	\$ -	\$ -	\$ -
836	2029	\$ -	\$ -	\$ -	\$ -	\$ -
837	2030	\$ -	\$ -	\$ -	\$ -	\$ -
838	2031	\$ -	\$ -	\$ -	\$ -	\$ -
839	2032	\$ -	\$ -	\$ -	\$ -	\$ -
840	2033	\$ -	\$ -	\$ -	\$ -	\$ -
841	2034	\$ -	\$ -	\$ -	\$ -	\$ -
842	2035	\$ -	\$ -	\$ -	\$ -	\$ -
843	2036	\$ -	\$ -	\$ -	\$ -	\$ -
844	2037	\$ -	\$ -	\$ -	\$ -	\$ -
845	2038	\$ -	\$ -	\$ -	\$ -	\$ -
846	2039	\$ -	\$ -	\$ -	\$ -	\$ -
847	2040	\$ -	\$ -	\$ -	\$ -	\$ -
848	2041	\$ -	\$ -	\$ -	\$ -	\$ -
849	2042	\$ -	\$ -	\$ -	\$ -	\$ -
850	2043	\$ -	\$ -	\$ -	\$ -	\$ -
851	2044	\$ -	\$ -	\$ -	\$ -	\$ -
852	2045	\$ -	\$ -	\$ -	\$ -	\$ -
853	2046	\$ -	\$ -	\$ -	\$ -	\$ -
854	2047	\$ -	\$ -	\$ -	\$ -	\$ -
855	2048	\$ -	\$ -	\$ -	\$ -	\$ -
856	2049	\$ -	\$ -	\$ -	\$ -	\$ -
857	2050	\$ -	\$ -	\$ -	\$ -	\$ -
858	2051	\$ -	\$ -	\$ -	\$ -	\$ -
859	2052	\$ -	\$ -	\$ -	\$ -	\$ -
860	2053	\$ -	\$ -	\$ -	\$ -	\$ -
861	2054	\$ -	\$ -	\$ -	\$ -	\$ -
862	2055	\$ -	\$ -	\$ -	\$ -	\$ -
863	2056	\$ -	\$ -	\$ -	\$ -	\$ -
864	Project Totals			\$	4,576,684	\$ 4,576,684

Worksheet G

Project 17: Johnson Tap - Massard 69kV Line - rebuild and convert line to 161kV operation and build new 161kV section. Also convert substation facilities to 161kV.

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						
865	Investment	\$ 8,700,000	Current Year			2012
866	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			15.27%
867	Service Month (1-12)	6				
868	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	223,077
869	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Revenue to be Allocated	
872	2012	\$ 8,700,000	\$ 111,538	\$ 8,588,462	\$ 884,826	\$ 884,826
873	2013	\$ -	\$ -	\$ -	\$ -	\$ -
874	2014	\$ -	\$ -	\$ -	\$ -	\$ -
875	2015	\$ -	\$ -	\$ -	\$ -	\$ -
876	2016	\$ -	\$ -	\$ -	\$ -	\$ -
877	2017	\$ -	\$ -	\$ -	\$ -	\$ -
878	2018	\$ -	\$ -	\$ -	\$ -	\$ -
879	2019	\$ -	\$ -	\$ -	\$ -	\$ -
880	2020	\$ -	\$ -	\$ -	\$ -	\$ -
881	2021	\$ -	\$ -	\$ -	\$ -	\$ -
882	2022	\$ -	\$ -	\$ -	\$ -	\$ -
883	2023	\$ -	\$ -	\$ -	\$ -	\$ -
884	2024	\$ -	\$ -	\$ -	\$ -	\$ -
885	2025	\$ -	\$ -	\$ -	\$ -	\$ -
886	2026	\$ -	\$ -	\$ -	\$ -	\$ -
887	2027	\$ -	\$ -	\$ -	\$ -	\$ -
888	2028	\$ -	\$ -	\$ -	\$ -	\$ -
889	2029	\$ -	\$ -	\$ -	\$ -	\$ -
890	2030	\$ -	\$ -	\$ -	\$ -	\$ -
891	2031	\$ -	\$ -	\$ -	\$ -	\$ -
892	2032	\$ -	\$ -	\$ -	\$ -	\$ -
893	2033	\$ -	\$ -	\$ -	\$ -	\$ -
894	2034	\$ -	\$ -	\$ -	\$ -	\$ -
895	2035	\$ -	\$ -	\$ -	\$ -	\$ -
896	2036	\$ -	\$ -	\$ -	\$ -	\$ -
897	2037	\$ -	\$ -	\$ -	\$ -	\$ -
898	2038	\$ -	\$ -	\$ -	\$ -	\$ -
899	2039	\$ -	\$ -	\$ -	\$ -	\$ -
900	2040	\$ -	\$ -	\$ -	\$ -	\$ -
901	2041	\$ -	\$ -	\$ -	\$ -	\$ -
902	2042	\$ -	\$ -	\$ -	\$ -	\$ -
903	2043	\$ -	\$ -	\$ -	\$ -	\$ -
904	2044	\$ -	\$ -	\$ -	\$ -	\$ -
905	2045	\$ -	\$ -	\$ -	\$ -	\$ -
906	2046	\$ -	\$ -	\$ -	\$ -	\$ -
907	2047	\$ -	\$ -	\$ -	\$ -	\$ -
908	2048	\$ -	\$ -	\$ -	\$ -	\$ -
909	2049	\$ -	\$ -	\$ -	\$ -	\$ -
910	2050	\$ -	\$ -	\$ -	\$ -	\$ -
911	2051	\$ -	\$ -	\$ -	\$ -	\$ -
912	2052	\$ -	\$ -	\$ -	\$ -	\$ -
913	2053	\$ -	\$ -	\$ -	\$ -	\$ -
914	2054	\$ -	\$ -	\$ -	\$ -	\$ -
915	2055	\$ -	\$ -	\$ -	\$ -	\$ -
916	2056	\$ -	\$ -	\$ -	\$ -	\$ -
917						
918	Project Totals			\$	884,826	\$ 884,826

Worksheet G

Project 18: Arcadia Substation - convert 345kV portion of substation to breaker and half configuration

HIGHWAY

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				
919	Investment	\$ 3,888,500	Current Year		2012	
920	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation		15.27%	
921	Service Month (1-12)	6				
922	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$ 99,705	
923	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Revenue Requirement	Revenue Requirement
926	2012	\$ 3,888,500	\$ 49,853	\$ 3,838,647	\$ 395,476	\$ 395,476
927	2013	\$ -	\$ -	\$ -	\$ -	\$ -
928	2014	\$ -	\$ -	\$ -	\$ -	\$ -
929	2015	\$ -	\$ -	\$ -	\$ -	\$ -
930	2016	\$ -	\$ -	\$ -	\$ -	\$ -
931	2017	\$ -	\$ -	\$ -	\$ -	\$ -
932	2018	\$ -	\$ -	\$ -	\$ -	\$ -
933	2019	\$ -	\$ -	\$ -	\$ -	\$ -
934	2020	\$ -	\$ -	\$ -	\$ -	\$ -
935	2021	\$ -	\$ -	\$ -	\$ -	\$ -
936	2022	\$ -	\$ -	\$ -	\$ -	\$ -
937	2023	\$ -	\$ -	\$ -	\$ -	\$ -
938	2024	\$ -	\$ -	\$ -	\$ -	\$ -
939	2025	\$ -	\$ -	\$ -	\$ -	\$ -
940	2026	\$ -	\$ -	\$ -	\$ -	\$ -
941	2027	\$ -	\$ -	\$ -	\$ -	\$ -
942	2028	\$ -	\$ -	\$ -	\$ -	\$ -
943	2029	\$ -	\$ -	\$ -	\$ -	\$ -
944	2030	\$ -	\$ -	\$ -	\$ -	\$ -
945	2031	\$ -	\$ -	\$ -	\$ -	\$ -
946	2032	\$ -	\$ -	\$ -	\$ -	\$ -
947	2033	\$ -	\$ -	\$ -	\$ -	\$ -
948	2034	\$ -	\$ -	\$ -	\$ -	\$ -
949	2035	\$ -	\$ -	\$ -	\$ -	\$ -
950	2036	\$ -	\$ -	\$ -	\$ -	\$ -
951	2037	\$ -	\$ -	\$ -	\$ -	\$ -
952	2038	\$ -	\$ -	\$ -	\$ -	\$ -
953	2039	\$ -	\$ -	\$ -	\$ -	\$ -
954	2040	\$ -	\$ -	\$ -	\$ -	\$ -
955	2041	\$ -	\$ -	\$ -	\$ -	\$ -
956	2042	\$ -	\$ -	\$ -	\$ -	\$ -
957	2043	\$ -	\$ -	\$ -	\$ -	\$ -
958	2044	\$ -	\$ -	\$ -	\$ -	\$ -
959	2045	\$ -	\$ -	\$ -	\$ -	\$ -
960	2046	\$ -	\$ -	\$ -	\$ -	\$ -
961	2047	\$ -	\$ -	\$ -	\$ -	\$ -
962	2048	\$ -	\$ -	\$ -	\$ -	\$ -
963	2049	\$ -	\$ -	\$ -	\$ -	\$ -
964	2050	\$ -	\$ -	\$ -	\$ -	\$ -
965	2051	\$ -	\$ -	\$ -	\$ -	\$ -
966	2052	\$ -	\$ -	\$ -	\$ -	\$ -
967	2053	\$ -	\$ -	\$ -	\$ -	\$ -
968	2054	\$ -	\$ -	\$ -	\$ -	\$ -
969	2055	\$ -	\$ -	\$ -	\$ -	\$ -
970	2056	\$ -	\$ -	\$ -	\$ -	\$ -
971						
972	Project Totals			\$	395,476	\$ 395,476

Worksheet G

Project 19: Arcadia Substation - install new 345 / 138kV bus tie transformer and convert 138kV section to breaker and half configuration

BYWAY

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				
973	Investment	\$ 7,221,500	Current Year		2012	
974	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			15.27%
975	Service Month (1-12)	6				
976	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)			\$ 185,167
977	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Revenue to be Collected	
980	2012	\$ 7,221,500	\$ 92,583	\$ 7,128,917	\$ 734,456	
981	2013	\$ -	\$ -	\$ -	\$ -	
982	2014	\$ -	\$ -	\$ -	\$ -	
983	2015	\$ -	\$ -	\$ -	\$ -	
984	2016	\$ -	\$ -	\$ -	\$ -	
985	2017	\$ -	\$ -	\$ -	\$ -	
986	2018	\$ -	\$ -	\$ -	\$ -	
987	2019	\$ -	\$ -	\$ -	\$ -	
988	2020	\$ -	\$ -	\$ -	\$ -	
989	2021	\$ -	\$ -	\$ -	\$ -	
990	2022	\$ -	\$ -	\$ -	\$ -	
991	2023	\$ -	\$ -	\$ -	\$ -	
992	2024	\$ -	\$ -	\$ -	\$ -	
993	2025	\$ -	\$ -	\$ -	\$ -	
994	2026	\$ -	\$ -	\$ -	\$ -	
995	2027	\$ -	\$ -	\$ -	\$ -	
996	2028	\$ -	\$ -	\$ -	\$ -	
997	2029	\$ -	\$ -	\$ -	\$ -	
998	2030	\$ -	\$ -	\$ -	\$ -	
999	2031	\$ -	\$ -	\$ -	\$ -	
1000	2032	\$ -	\$ -	\$ -	\$ -	
1001	2033	\$ -	\$ -	\$ -	\$ -	
1002	2034	\$ -	\$ -	\$ -	\$ -	
1003	2035	\$ -	\$ -	\$ -	\$ -	
1004	2036	\$ -	\$ -	\$ -	\$ -	
1005	2037	\$ -	\$ -	\$ -	\$ -	
1006	2038	\$ -	\$ -	\$ -	\$ -	
1007	2039	\$ -	\$ -	\$ -	\$ -	
1008	2040	\$ -	\$ -	\$ -	\$ -	
1009	2041	\$ -	\$ -	\$ -	\$ -	
1010	2042	\$ -	\$ -	\$ -	\$ -	
1011	2043	\$ -	\$ -	\$ -	\$ -	
1012	2044	\$ -	\$ -	\$ -	\$ -	
1013	2045	\$ -	\$ -	\$ -	\$ -	
1014	2046	\$ -	\$ -	\$ -	\$ -	
1015	2047	\$ -	\$ -	\$ -	\$ -	
1016	2048	\$ -	\$ -	\$ -	\$ -	
1017	2049	\$ -	\$ -	\$ -	\$ -	
1018	2050	\$ -	\$ -	\$ -	\$ -	
1019	2051	\$ -	\$ -	\$ -	\$ -	
1020	2052	\$ -	\$ -	\$ -	\$ -	
1021	2053	\$ -	\$ -	\$ -	\$ -	
1022	2054	\$ -	\$ -	\$ -	\$ -	
1023	2055	\$ -	\$ -	\$ -	\$ -	
1024	2056	\$ -	\$ -	\$ -	\$ -	
1025						
1026	Project Totals			\$ 734,456	\$ 734,456	

Worksheet G

B. Transmission Service Upgrades.

Project 1, (Describe)

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

Line No.

		Details				
595	Investment	-	Current Year		2012	
596	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			15.27%
597	Service Month (1-12)	-	Rev. Req. allocated to TO's Identified Customers			100.00%
598	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)			-
599	CIAC (Yes or No)	no				
600	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. to be Allocated
602	2006	-	-	-	\$	-
603	2007	-	-	-	-	-
604	2008	-	-	-	-	-
605	2009	-	-	-	-	-
606	2010	-	-	-	-	-
607	2011	-	-	-	-	-
608	2012	-	-	-	-	-
609	2013	-	-	-	-	-
610	2014	-	-	-	-	-
611	2015	-	-	-	-	-
612	2016	-	-	-	-	-
613	2017	-	-	-	-	-
614	2018	-	-	-	-	-
615	2019	-	-	-	-	-
616	2020	-	-	-	-	-
617	2021	-	-	-	-	-
618	2022	-	-	-	-	-
619	2023	-	-	-	-	-
620	2024	-	-	-	-	-
621	2025	-	-	-	-	-
622	2026	-	-	-	-	-
623	2027	-	-	-	-	-
624	2028	-	-	-	-	-
625	2029	-	-	-	-	-
626	2030	-	-	-	-	-
627	2031	-	-	-	-	-
628	2032	-	-	-	-	-
629	2033	-	-	-	-	-
630	2034	-	-	-	-	-
631	2035	-	-	-	-	-
632	2036	-	-	-	-	-
633	2037	-	-	-	-	-
634	2038	-	-	-	-	-
635	2039	-	-	-	-	-
636	2040	-	-	-	-	-
637	2041	-	-	-	-	-
638	2042	-	-	-	-	-
639	2043	-	-	-	-	-
640	2044	-	-	-	-	-
641	2045	-	-	-	-	-
642	2046	-	-	-	-	-
643	2047	-	-	-	-	-
644	2048	-	-	-	-	-
645	2049	-	-	-	-	-
646	2050	-	-	-	-	-
647	2051	-	-	-	-	-
648	2052	-	-	-	-	-
649	2053	-	-	-	-	-
650	2054	-	-	-	-	-
651	2055	-	-	-	-	-
652	2056	-	-	-	-	-
653	....	....	....	....	....	....

654

Worksheet G

C. Sponsored or Economic Portfolio Upgrades.

Project 1: Northwest - Woodward District EHV 345 kV Line, construct Woodward District EHV, Northwest Sub upgrades and upgrades to 138 kV Woodward District Sub

SPONSORED UPGRADE

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
655	218,000,000					2012
656	2010	NPCC w/o incentives, less depreciation				15.41%
657	4	Rev. Req. allocated to Sponsoring Entity				100.00%
658	20	Annual Depreciation Expense (Investment / Useful Life)				10,900,000
659	no	CIAC (Yes or No)				
662	2010	218,000,000	7,266,667	210,733,333	\$ 32,182,068	\$ 32,182,068
663	2011	210,733,333	10,900,000	199,833,333	42,534,162	\$ 42,534,162
664	2012	199,833,333	10,900,000	188,933,333	40,854,472	\$ 40,854,472
665	2013	188,933,333	10,900,000	178,033,333	39,174,782	\$ 39,174,782
666	2014	178,033,333	10,900,000	167,133,333	37,495,092	\$ 37,495,092
667	2015	167,133,333	10,900,000	156,233,333	35,815,402	\$ 35,815,402
668	2016	156,233,333	10,900,000	145,333,333	34,135,712	\$ 34,135,712
669	2017	145,333,333	10,900,000	134,433,333	32,456,022	\$ 32,456,022
670	2018	134,433,333	10,900,000	123,533,333	30,776,332	\$ 30,776,332
671	2019	123,533,333	10,900,000	112,633,333	29,096,642	\$ 29,096,642
672	2020	112,633,333	10,900,000	101,733,333	27,416,952	\$ 27,416,952
673	2021	101,733,333	10,900,000	90,833,333	25,737,262	\$ 25,737,262
674	2022	90,833,333	10,900,000	79,933,333	24,057,572	\$ 24,057,572
675	2023	79,933,333	10,900,000	69,033,333	22,377,882	\$ 22,377,882
676	2024	69,033,333	10,900,000	58,133,333	20,698,192	\$ 20,698,192
677	2025	58,133,333	10,900,000	47,233,333	19,018,502	\$ 19,018,502
678	2026	47,233,333	10,900,000	36,333,333	17,338,812	\$ 17,338,812
679	2027	36,333,333	10,900,000	25,433,333	15,659,122	\$ 15,659,122
680	2028	25,433,333	10,900,000	14,533,333	13,979,432	\$ 13,979,432
681	2029	14,533,333	10,900,000	3,633,333	12,299,742	\$ 12,299,742
682	2030	3,633,333	3,633,333	-	3,913,282	\$ 3,913,282
683	2031	-	-	-	-	\$ -
684	2032	-	-	-	-	\$ -
685	2033	-	-	-	-	\$ -
686	2034	-	-	-	-	\$ -
687	2035	-	-	-	-	\$ -
688	2036	-	-	-	-	\$ -
689	2037	-	-	-	-	\$ -
690	2038	-	-	-	-	\$ -
691	2039	-	-	-	-	\$ -
692	2040	-	-	-	-	\$ -
693	2041	-	-	-	-	\$ -
694	2042	-	-	-	-	\$ -
695	2043	-	-	-	-	\$ -
696	2044	-	-	-	-	\$ -
697	2045	-	-	-	-	\$ -
698	2046	-	-	-	-	\$ -
699	2047	-	-	-	-	\$ -
700	2048	-	-	-	-	\$ -
701	2049	-	-	-	-	\$ -
702	2050	-	-	-	-	\$ -
703	2051	-	-	-	-	\$ -
704	2052	-	-	-	-	\$ -
705	2053	-	-	-	-	\$ -
706	2054	-	-	-	-	\$ -
707	2055	-	-	-	-	\$ -
708	2056	-	-	-	-	\$ -
709	2057	-	-	-	-	\$ -
710	2058	-	-	-	-	\$ -
711	2059	-	-	-	-	\$ -
712	2060	-	-	-	-	\$ -

Net Present Value \$288,459,791
 Monthly Payment \$2,599,059
 Annual Payment \$31,188,710

From 2010 OGE Projected ATRR_Preliminary.xlsx,

Line 26 NPCC = 15.41%
 Rate of Return = 9.02%

Worksheet G

Project 2: **Gracemont Substation - construct new 345 / 138kV substation**

BALANCED PORTFOLIO

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						
1	Investment	\$ 14,800,000	Current Year			2012
2	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			15.27%
3	Service Month (1-12)	1				
4	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)			\$ 379,487
5	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Revenue Requirement	Revenue Requirement
8	2012	\$ 14,800,000	\$ 347,863	\$ 14,452,137	\$ 2,580,554	\$ 2,580,554
9	2013	\$ -	\$ -	\$ -	\$ -	\$ -
10	2014	\$ -	\$ -	\$ -	\$ -	\$ -
11	2015	\$ -	\$ -	\$ -	\$ -	\$ -
12	2016	\$ -	\$ -	\$ -	\$ -	\$ -
13	2017	\$ -	\$ -	\$ -	\$ -	\$ -
14	2018	\$ -	\$ -	\$ -	\$ -	\$ -
15	2019	\$ -	\$ -	\$ -	\$ -	\$ -
16	2020	\$ -	\$ -	\$ -	\$ -	\$ -
17	2021	\$ -	\$ -	\$ -	\$ -	\$ -
18	2022	\$ -	\$ -	\$ -	\$ -	\$ -
19	2023	\$ -	\$ -	\$ -	\$ -	\$ -
20	2024	\$ -	\$ -	\$ -	\$ -	\$ -
21	2025	\$ -	\$ -	\$ -	\$ -	\$ -
22	2026	\$ -	\$ -	\$ -	\$ -	\$ -
23	2027	\$ -	\$ -	\$ -	\$ -	\$ -
24	2028	\$ -	\$ -	\$ -	\$ -	\$ -
25	2029	\$ -	\$ -	\$ -	\$ -	\$ -
26	2030	\$ -	\$ -	\$ -	\$ -	\$ -
27	2031	\$ -	\$ -	\$ -	\$ -	\$ -
28	2032	\$ -	\$ -	\$ -	\$ -	\$ -
29	2033	\$ -	\$ -	\$ -	\$ -	\$ -
30	2034	\$ -	\$ -	\$ -	\$ -	\$ -
31	2035	\$ -	\$ -	\$ -	\$ -	\$ -
32	2036	\$ -	\$ -	\$ -	\$ -	\$ -
33	2037	\$ -	\$ -	\$ -	\$ -	\$ -
34	2038	\$ -	\$ -	\$ -	\$ -	\$ -
35	2039	\$ -	\$ -	\$ -	\$ -	\$ -
36	2040	\$ -	\$ -	\$ -	\$ -	\$ -
37	2041	\$ -	\$ -	\$ -	\$ -	\$ -
38	2042	\$ -	\$ -	\$ -	\$ -	\$ -
39	2043	\$ -	\$ -	\$ -	\$ -	\$ -
40	2044	\$ -	\$ -	\$ -	\$ -	\$ -
41	2045	\$ -	\$ -	\$ -	\$ -	\$ -
42	2046	\$ -	\$ -	\$ -	\$ -	\$ -
43	2047	\$ -	\$ -	\$ -	\$ -	\$ -
44	2048	\$ -	\$ -	\$ -	\$ -	\$ -
45	2049	\$ -	\$ -	\$ -	\$ -	\$ -
46	2050	\$ -	\$ -	\$ -	\$ -	\$ -
47	2051	\$ -	\$ -	\$ -	\$ -	\$ -
48	2052	\$ -	\$ -	\$ -	\$ -	\$ -
49	2053	\$ -	\$ -	\$ -	\$ -	\$ -
50	2054	\$ -	\$ -	\$ -	\$ -	\$ -
51	2055	\$ -	\$ -	\$ -	\$ -	\$ -
52	2056	\$ -	\$ -	\$ -	\$ -	\$ -
53	Project Totals			\$	2,580,554	\$ 2,580,554

Worksheet G

Project 3: Sooner - Cleveland 345kV Line - construct 38 miles of new 345kV line and associated substation facilities at OG&E's Sooner substation

BALANCED PORTFOLIO

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

Line No.

Details						
55	Investment	\$ 61,600,000	Current Year			2012
56	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			15.27%
57	Service Month (1-12)	12				
58	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)			\$ 1,579,467
59	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev Req for PP Allocation	
62	2012	\$ 61,600,000	\$ -	\$ 61,600,000	\$ 783,611	\$ 783,611
63	2013	\$ -	\$ -	\$ -	\$ -	\$ -
64	2014	\$ -	\$ -	\$ -	\$ -	\$ -
65	2015	\$ -	\$ -	\$ -	\$ -	\$ -
66	2016	\$ -	\$ -	\$ -	\$ -	\$ -
67	2017	\$ -	\$ -	\$ -	\$ -	\$ -
68	2018	\$ -	\$ -	\$ -	\$ -	\$ -
69	2019	\$ -	\$ -	\$ -	\$ -	\$ -
70	2020	\$ -	\$ -	\$ -	\$ -	\$ -
71	2021	\$ -	\$ -	\$ -	\$ -	\$ -
72	2022	\$ -	\$ -	\$ -	\$ -	\$ -
73	2023	\$ -	\$ -	\$ -	\$ -	\$ -
74	2024	\$ -	\$ -	\$ -	\$ -	\$ -
75	2025	\$ -	\$ -	\$ -	\$ -	\$ -
76	2026	\$ -	\$ -	\$ -	\$ -	\$ -
77	2027	\$ -	\$ -	\$ -	\$ -	\$ -
78	2028	\$ -	\$ -	\$ -	\$ -	\$ -
79	2029	\$ -	\$ -	\$ -	\$ -	\$ -
80	2030	\$ -	\$ -	\$ -	\$ -	\$ -
81	2031	\$ -	\$ -	\$ -	\$ -	\$ -
82	2032	\$ -	\$ -	\$ -	\$ -	\$ -
83	2033	\$ -	\$ -	\$ -	\$ -	\$ -
84	2034	\$ -	\$ -	\$ -	\$ -	\$ -
85	2035	\$ -	\$ -	\$ -	\$ -	\$ -
86	2036	\$ -	\$ -	\$ -	\$ -	\$ -
87	2037	\$ -	\$ -	\$ -	\$ -	\$ -
88	2038	\$ -	\$ -	\$ -	\$ -	\$ -
89	2039	\$ -	\$ -	\$ -	\$ -	\$ -
90	2040	\$ -	\$ -	\$ -	\$ -	\$ -
91	2041	\$ -	\$ -	\$ -	\$ -	\$ -
92	2042	\$ -	\$ -	\$ -	\$ -	\$ -
93	2043	\$ -	\$ -	\$ -	\$ -	\$ -
94	2044	\$ -	\$ -	\$ -	\$ -	\$ -
95	2045	\$ -	\$ -	\$ -	\$ -	\$ -
96	2046	\$ -	\$ -	\$ -	\$ -	\$ -
97	2047	\$ -	\$ -	\$ -	\$ -	\$ -
98	2048	\$ -	\$ -	\$ -	\$ -	\$ -
99	2049	\$ -	\$ -	\$ -	\$ -	\$ -
100	2050	\$ -	\$ -	\$ -	\$ -	\$ -
101	2051	\$ -	\$ -	\$ -	\$ -	\$ -
102	2052	\$ -	\$ -	\$ -	\$ -	\$ -
103	2053	\$ -	\$ -	\$ -	\$ -	\$ -
104	2054	\$ -	\$ -	\$ -	\$ -	\$ -
105	2055	\$ -	\$ -	\$ -	\$ -	\$ -
106	2056	\$ -	\$ -	\$ -	\$ -	\$ -
108	Project Totals			\$	783,611	\$ 783,611

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 Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. or IFR Allocation
718	-	-	-	-	-
719	2006	NPCC w/o Incentives, less depreciation	-	2012	15.27%
720	-	Rev. Req. allocated to TO's Zone	-	-	100.00%
721	39	Annual Depreciation Expense (Investment / Useful Life)	-	-	-
722	no	-	-	-	-
723	2006	-	-	\$	-
724	2007	-	-	-	-
725	2008	-	-	-	-
726	2009	-	-	-	-
727	2010	-	-	-	-
728	2011	-	-	-	-
729	2012	-	-	-	-
730	2013	-	-	-	-
731	2014	-	-	-	-
732	2015	-	-	-	-
733	2016	-	-	-	-
734	2017	-	-	-	-
735	2018	-	-	-	-
736	2019	-	-	-	-
737	2020	-	-	-	-
738	2021	-	-	-	-
739	2022	-	-	-	-
740	2023	-	-	-	-
741	2024	-	-	-	-
742	2025	-	-	-	-
743	2026	-	-	-	-
744	2027	-	-	-	-
745	2028	-	-	-	-
746	2029	-	-	-	-
747	2030	-	-	-	-
748	2031	-	-	-	-
749	2032	-	-	-	-
750	2033	-	-	-	-
751	2034	-	-	-	-
752	2035	-	-	-	-
753	2036	-	-	-	-
754	2037	-	-	-	-
755	2038	-	-	-	-
756	2039	-	-	-	-
757	2040	-	-	-	-
758	2041	-	-	-	-
759	2042	-	-	-	-
760	2043	-	-	-	-
761	2044	-	-	-	-
762	2045	-	-	-	-
763	2046	-	-	-	-
764	2047	-	-	-	-
765	2048	-	-	-	-
766	2049	-	-	-	-
767	2050	-	-	-	-
768	2051	-	-	-	-
769	2052	-	-	-	-
770	2053	-	-	-	-
771	2054	-	-	-	-
772	2055	-	-	-	-
773	2056	-	-	-	-
774	....	....	....	....	....
775					
776					
777					

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	\$ 20,910,540
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>\$ 20,910,540</u>
8		
9		

II. Production Related Transmission Facilities

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
10	Generation Radial Ties (Centennial)	\$ 12,586,522
11	Generation Step Up Transformers (GSU's) and Related Equipment	41,457,108
12		
13	Total (line 120)	<u>\$ 54,043,630</u>

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet I - Account 105 - Electric Plant Held for Use

Form I - Page 214 Detail

I. Non-Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
1	9114-D	Johnson Sub	1974	42,059.21		42,059.21	2013	
2	9114-D	Johnson Sub	1974	364.80		364.80	2013	
3	9335-D	Mountainburg Sub	1966	8,823.55		8,823.55	2013	
4	9335-D	Mountainburg Sub	1966	375.40		375.40	2013	
5	9216-D	Central Sub	2006	362,717.38		362,717.38	2014	
6	5110-D	Springdale Sub	1972	11,372.48		11,372.48	2018	
7	7322-D	Sacred Heart Sub	1973	2,631.89		2,631.89	2020	
8	7507-D	Seran Sub	1974	12,051.45		12,051.45	2020	
9	3336-D	Taft Sub	1973	5,236.53		5,236.53	2020	
10	8411-D	Acorn Sub	1969	5,907.07		5,907.07	2016	
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	2014	
13	7104-D	Bellcow Sub	2008	53,795.46		53,795.46	2011	
14	8210-D	Freeway Sub	1970	449,317.46		449,317.46	2012	
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	2020	
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	3219-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	2011	
34	4229-D	Oil Sands Sub	2007	36,209.65		36,209.65	2015	
35	8135-D	Racer Sub	2007	7,543.22		7,543.22	2015	
36								
37								
38								
39								
40		TOTAL ARKANSAS		414,340		414,340		
41		TOTAL OKLAHOMA		1,404,234		1,404,234		
42		TOTAL ALL		1,818,575		1,818,575		
43								
44								
45		NON TRANSMISSION TOTAL		1,818,575				

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		West Ft. Smith Loop						
48	16101-H	161 KV H-Frame -	1989	37,601.73		37,601.73	2018	
49		West Ft. Smith Loop						
50	34501-T	345 KV Tower -	1983 & 1989	164,719.48		164,719.48	2018	
51		West Ft. Smith Loop						
52	13802-S	138 KV Piedmont-Haymaker	2004	149,208.47		149,208.47	2015	
53	3609-T	Garrison Sub	1978	140,076.15		140,076.15	2017	
54	7707-T	Jaycee Sub	1974	30,196.68		30,196.68	2016	
55	7210-T	Diamond Sub	1971	6,336.16		6,336.16	2018	
56	7120-T	Lincoln County Sub	1972	4,126.09		4,126.09	2012	
57	4160-T	Breckenridge Sub	1984	36,881		36,881	2016	
58	8329-T	Mathewson Sub	2009	156,829.95		156,829.95	2017	
59	8329-T	138 KV McClain-Earlywine	2010	62,096.47		62,096.47	2018	
60								
61								
62								
63								
64								
65								
66								
67								
68		TOTAL ARKANSAS		256,977		256,977		
69		TOTAL OKLAHOMA		<u>585,751</u>		<u>585,751</u>		
70		TOTAL ALL		<u>842,729</u>		<u>842,729</u>		
71								
72								
73		TRANSMISSION ONLY	(line 61)	<u>842,729</u>				
74								
75		TOTAL COMPANY	Form I, p.214	<u><u>2,661,304</u></u>				
76								

NOTE:

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

Worksheet J - Tax Apportionments by State

I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES

Line No.		For Tax Year 2009	
1	State Income Tax Rate - Oklahoma	Note 1	6.00%
2	Apportionment Factor	Note 2	93.9%
3	Oklahoma State Income Tax Rate	(In 1 * In 2)	<u>5.6365%</u>
4	State Income Tax Rate - Arkansas	Note 2	6.50%
5	Apportionment Factor	Note 2	7.05%
6	Arkansas State Income Tax Rate	(In 4 * In 5)	<u>0.4580%</u>
7	Total State Income Tax Rate	(sum In 3 & In 6)	<u><u>6.0945%</u></u>

Note 1: The Oklahoma State Income Tax Rate of 6% can be reduced to 5.66% in years where credits are not available or offset tax. In 2007, a tax rate of 6% applies since all tax due was offset by credits. A deduction of Oklahoma State Income Taxes on the State Income Tax return cannot be taken when tax is not due because of offsetting credits.

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

Worksheet J - Tax Apportionments by State

II. Calculation of Oklahoma Apportionment Factor

	<u>Column A</u>	<u>Column B</u>	<u>A divided by B</u>
	Total Within Oklahoma	Without Oklahoma	Percentage Within Oklahoma
1. Value of real and tangible personal property used in the unitary business (by averaging the value at the beginning and ending of the tax period).			
(a) Owned property (at original cost):			
(I) Inventories	145,117,059	149,238,179	
(II) Depreciable property	8,226,221,276	6,553,403,541	
(III) Land	-	-	
(IV) Total of section 1(a)	6,376,338,335	6,702,641,720	
(b) Rented property (capitalize at 8 times net rental paid)	7,116,528	7,480,712	
(c) TOTAL (sum of 1(a) and 1(b))	6,383,454,863	6,710,122,432	95.1317%
2. (a) Payroll	155,297,938	160,580,709	
(b) Less: Officers salaries	1,618,362	1,618,362	
(c) TOTAL (subtract 2(b) from 2(a))	153,679,576	158,962,347	96.6767%
3. Sales:			
(a) Sales delivered or shipped to Oklahoma purchasers:			
(I) Shipped from outside Oklahoma	-	-	
(II) Shipped from within Oklahoma	1,608,582,725	-	
(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))	1,608,582,725	1,787,008,933	90.0154%
TOTAL PERCENTAGES (sum of items 1(c), 2(c) and 3(c))			281.8238%
Average of TOTAL PERCENTAGES (1/3 of total percent)			<u>93.9413%</u>

III. Calculation of Arkansas Apportionment Factor

	(A)	(B)	(C)
	<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:	309,753,593	6,370,495,880	
2. Amount End of Year	342,853,175	7,034,787,558	
3. Total: (sum of 1(a) 1 and 1(a) 2)	652,606,768	13,405,283,438	
4. Average Tangible Assets: (divide 1(a) 3 by 2)	326,303,384	6,702,641,719	
(b) Rental Property: (8 times annual rent)	364,184	7,480,712	
(c) Average Value of Intangible Property:	-	-	
(d) TOTAL PROPERTY (sum of lines 1(a) 4, 1(b) and 1(c))	326,667,568	6,710,122,431	4.868280%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:	5,282,774	160,580,709	3.289792%
3. Sales/Receipts:			
(a) Destination Shipped From Within Arkansas:	178,426,208	-	
(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:	-	-	
(f) TOTAL SALES / RECEIPTS: (sum of lines 3(a) to 3(e))	178,426,208	1,781,802,640	10.013803%
DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1, (g) 1995) (Column C, Line 3(f) times 2)			20.027606%
4. TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))			28.185678%
5. Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)			<u>7.046420%</u>

OKLAHOMA GAS AND ELECTRIC COMPANY
Worksheet K - 13 Month Average Balances and Long Term Debt Costs

I. Plant Additions & Accumulated Depreciation Balances

Line No.	Gross Plant (Note 1)													
	End. Balance Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	End. Balance Dec-12	13 Months Avg Balance
1	27,974,875	28,121,075	28,271,675	28,421,875	28,571,875	28,721,675	28,871,675	29,021,675	29,171,675	29,321,675	29,471,675	29,621,675	29,771,675	28,871,675
2	515,682,884	510,099,551	516,516,218	516,932,885	517,349,552	517,766,219	518,182,886	518,599,553	519,016,220	519,432,887	519,849,554	520,266,221	520,682,888	518,182,886
3	2,764,251,628	2,835,451,628	2,906,651,628	2,977,851,628	3,049,051,628	3,120,251,628	3,191,451,628	3,262,651,628	3,333,851,628	3,405,051,628	3,476,251,628	3,547,451,628	3,618,651,628	2,918,451,628
4	1,225,793,652	1,242,660,319	1,244,526,986	1,246,393,653	1,248,260,320	1,250,126,987	1,251,993,654	1,253,860,321	1,255,726,988	1,257,593,655	1,259,460,322	1,261,326,989	1,263,193,656	1,399,199,039
5	2,607,688,948	2,924,555,615	2,941,222,282	2,957,888,949	2,974,555,616	2,991,222,283	3,007,888,950	3,024,555,617	3,041,222,284	3,057,888,951	3,074,555,618	3,091,222,285	3,107,888,952	3,007,688,950
6	249,053,763	251,053,763	253,053,763	255,053,763	257,053,763	259,053,763	261,053,763	263,053,763	265,053,763	267,053,763	269,053,763	271,053,763	273,053,763	261,053,763
7	7,650,842,550	7,767,842,551	7,890,242,552	7,917,842,553	8,000,242,554	8,128,042,555	8,220,552,556	8,247,952,557	8,275,352,558	8,302,752,559	8,330,152,560	8,357,552,561	8,452,052,562	8,131,647,941

Line No.	Accumulated Depreciation and Amortization (Note 2)													
	End. Balance Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	End. Balance Dec-12	13 Months Avg Balance
8	20,168,467	20,218,467	20,268,467	20,318,467	20,368,467	20,418,467	20,468,467	20,518,467	20,568,467	20,618,467	20,668,467	20,718,467	20,768,467	20,468,467
9	112,390,269	114,090,269	115,790,269	117,490,269	119,190,269	120,890,269	122,590,269	124,290,269	125,990,269	127,690,269	129,390,269	131,090,269	132,790,269	122,690,269
10	1,406,795,308	1,410,045,308	1,414,045,308	1,418,045,308	1,422,045,308	1,426,045,308	1,430,045,308	1,434,045,308	1,438,045,308	1,442,045,308	1,446,045,308	1,450,045,308	1,454,045,308	1,430,103,000
11	371,677,925	373,727,925	375,877,925	378,027,925	380,177,925	382,327,925	384,477,925	386,627,925	388,777,925	390,927,925	393,077,925	395,227,925	397,377,925	385,727,925
12	966,852,878	970,652,878	974,452,878	978,252,878	982,052,878	985,852,878	989,652,878	993,452,878	997,252,878	1,001,052,878	1,004,852,878	1,008,652,878	1,012,452,878	969,852,878
13	96,058,072	96,778,072	97,498,072	98,218,072	98,938,072	99,658,072	100,378,072	101,098,072	101,818,072	102,538,072	103,258,072	103,978,072	104,698,072	100,378,072
14	2,873,842,919	2,895,512,919	2,917,182,919	2,938,852,919	2,960,522,919	2,982,192,919	3,003,862,919	3,025,532,919	3,047,202,919	3,068,872,919	3,090,542,919	3,112,212,919	3,133,882,919	3,049,920,611

Line No.	Net Plant (Gross Plant less Accumulated Depreciation and Amortization)													
	End. Balance Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	End. Balance Dec-12	13 Months Avg Balance
15	7,603,208	7,903,208	8,003,208	8,103,208	8,203,208	8,303,208	8,403,208	8,503,208	8,603,208	8,703,208	8,803,208	8,903,208	9,003,208	8,403,208
16	403,292,615	402,009,282	400,725,949	399,442,616	398,159,283	396,875,950	395,592,617	394,309,284	393,025,951	391,742,618	390,459,285	389,175,952	387,892,619	395,592,617
17	1,357,456,320	1,425,406,320	1,492,806,320	1,484,806,320	1,497,006,320	1,499,206,320	1,501,406,320	1,503,606,320	1,505,806,320	1,508,006,320	1,510,206,320	1,512,406,320	1,514,606,320	1,486,348,628
18	854,215,727	868,632,394	868,649,061	868,665,728	1,023,098,062	1,023,592,395	1,024,086,729	1,024,581,063	1,025,075,406	1,025,569,739	1,026,064,073	1,026,558,406	1,027,052,739	1,013,471,114
19	1,941,033,070	1,953,902,737	1,966,769,404	1,979,638,071	1,992,506,738	2,005,375,405	2,018,244,072	2,031,112,739	2,043,981,406	2,056,850,073	2,069,718,740	2,082,587,407	2,095,456,074	2,018,236,072
20	152,695,691	154,275,691	155,855,691	157,435,691	159,015,691	160,595,691	162,175,691	163,755,691	165,335,691	166,915,691	168,495,691	170,075,691	171,655,691	160,675,691
21	4,716,799,631	4,812,329,632	4,892,309,633	4,907,289,634	5,077,569,635	5,092,249,636	5,172,039,637	5,186,594,638	5,201,149,639	5,215,704,640	5,230,259,641	5,244,814,642	5,326,344,643	5,082,727,329

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-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	13 Months Avg. Balance
22 Production O&M	30,648,782	30,054,041	19,726,871	19,318,039	19,643,954	19,751,009	20,131,459	20,744,849	21,411,599	21,824,584	21,201,733	21,932,636	21,342,638	20,498,446
23 Transmission O&M	299,181	694,203	606,705	459,093	400,540	356,743	272,870	271,897	207,035	307,120	286,871	265,021	262,761	338,223
24 Distribution O&M	2,144,445	3,270,103	3,242,914	2,907,587	2,853,574	2,457,498	2,363,601	2,447,073	2,329,863	2,174,783	2,230,198	2,187,375	2,158,642	2,523,441
25 Prod. Construction	2,627,833	3,069,725	3,788,293	3,046,692	4,323,511	4,310,159	4,490,072	4,165,234	3,707,241	3,373,611	3,304,105	2,944,100	3,001,783	3,689,404
26 Trans. Construction	17,020,736	10,754,712	6,910,201	7,022,668	6,901,856	10,743,042	11,054,396	10,921,017	10,109,138	11,247,975	11,201,675	11,592,611	11,184,884	10,771,750
27 Dist. Construction	30,391,052	34,887,831	37,902,710	40,870,842	40,111,760	37,855,364	39,024,803	40,790,433	39,436,803	34,150,246	39,874,704	39,164,005	39,038,841	38,187,325
28 Total	73,469,841	72,550,727	74,185,703	74,876,224	74,040,534	75,224,407	79,105,491	79,229,491	76,875,881	76,589,503	77,880,078	77,179,032	77,066,658	76,015,590

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

III. Debt and Equity Balances

	End Balance Dec-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	13 Months Avg. Balance
29 Long Term Debt (Face Value)	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,679,965,385
30 Priority Capital	2,024,666,260	2,028,846,370	2,031,066,829	2,025,865,795	2,028,320,571	2,017,705,285	2,055,873,061	2,104,341,553	2,166,338,299	2,167,677,479	2,175,519,817	2,174,885,542	2,180,136,694	2,090,855,043
31 Less: Acct. 204	102,671	102,671	102,671	102,671	102,671	102,671	102,671	102,671	102,671	102,671	102,671	102,671	102,671	102,669
32 Less: Acct. 218.1	469,872	645,200	693,171	1,624,376	1,165,404	1,469,266	1,167,453	1,502,834	2,356,711	2,400,270	2,401,629	2,377,843	2,130,069	(1,657,337)
33 Common Stock	2,024,666,260	2,028,846,370	2,031,066,829	2,025,865,795	2,028,320,571	2,017,705,285	2,055,873,061	2,104,341,553	2,166,338,299	2,167,677,479	2,175,519,817	2,174,885,542	2,180,136,694	2,090,855,043
35 LTD / (LTD + Common Stock)	43.3%	43.2%	43.2%	43.3%	43.2%	43.4%	46.6%	45.0%	45.3%	45.3%	45.2%	45.2%	45.2%	44.6%

- Notes:
 1. Outstanding Long Term Debt are reported in Acctis. 221-224 (112, 18-21, c & d) and the calculation shall include only current period costs and shall not include any deferred costs, (except as authorized by FERC), interest rate hedging costs/gains/losses, or credit facility expenses related to short-term indebtedness. Remove the value of any hedge contracts from Acctis. 222-224 (257-h) for this purpose.
 2. When calculating the Baseline ATRR, use the actual 13 month account balances for the year being Inued-up. When calculating the Projected ATRR, use the 13 month account balances ending December of the most recent FERC Form No. 1

OKLAHOMA GAS AND ELECTRIC COMPANY
Worksheet K

IV. Account 165 - Prepayments

	BOY Balance	EOY Balance	Average Balance
36	(111,57.0)	(111,57.0)	
37	8,467,048	7,551,507	8,009,277

Notes:

1. When calculating the Baseline ATRR, the "Relevant Year" is the year being rued-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	(117.02.c)	\$ 102,271,205	
39	Acct. 428 - Amortization of debt discount and expense	(117.03.c)	\$ 1,775,000	
40	Acct. 428.1 - Amortization of loss on reacquired debt	(117.04.c)	\$ 1,136,697	
41	Acct. 430 - Interest on Long-term debt (to Associated Companies in Acct. 223 (112.20.c)	(117.07.c)	\$ 2,108	(per note on pg 450.1 for pg 256, col. i)
42	Less: Acct. 429 - Premium on debt discount	(117.05.c) (enter negative)	\$ -	
43	Less: Acct. 429.1 - Amortization of gain on reacquired debt	(117.06.c) (enter negative)	\$ -	
44	Total Long Term Interest	(sum lns 38 to 43)	\$ 104,735,930	
45	Average of the 13 month balances outstanding long-term debt	(ln 29)	\$ 1,679,965,385	
46	LONG TERM DEBT COST	(ln 44 / ln 45)	6.234%	

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	\$ 88,619,127	2010
2	Baseline Revenue Requirement	\$ 86,805,146	2010
3	True Up Adjustment Without Interest (TUA)	<u>\$ 1,813,981</u>	

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

			[A]	[B]	[C]	[D]	[E]
	Year		Amount	Interest Rate	Months	Interest	Refund / (Surcharge)
						cols [A] x [B] x [C]	cols [A] + [D]
6	2010	6 months interest	\$ 1,813,981	0.2708%	6	\$ 29,477	\$ 1,843,458
7	2011	12 months interest	\$ 1,843,458	0.2708%	12	\$ 59,912	\$ 1,903,371
8	2012	6 months interest	\$ 1,903,371	0.2708%	6	\$ 30,930	\$ 1,934,300

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 **0.0293%**

			[A]	[B]	[C]	[D]	[E]
	Year		Amount	Interest Rate	Months	Interest	Refund / (Surcharge)
						cols [A] x [B] x [C]	cols [A] + [D]
14		6 months interest	\$ -	0.0293%	6	\$ -	\$ -
15		months interest	\$ -	0.0293%		\$ -	\$ -
16		6 months interest	\$ -	0.0293%	6	\$ -	\$ -
17	TOTAL PRIOR YEAR TRUE-UP ADJUSTMENT			(In 8[E] + In 16[E])			\$ 1,934,300

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) 2010	Refund / (Surcharge) 2011	Refund / (Surcharge) 2012	
19	1	Reno-Sunny Lane 69kV Line	\$ 11,087	\$ 9,793	\$ 1,294	\$ 1,315	\$ 1,380	
20	2	Richards Tap-Richards 138kV Line	\$ 454,209	\$ 401,186	\$ 53,023	\$ 53,885	\$ 56,540	
21	3	Van Buren AVEC-Van Buren Interconnect 69kV Line	\$ 17,720	\$ 15,651	\$ 2,069	\$ 2,103	\$ 2,206	
22	4	Brown Explorer Tap 138kV Line	\$ 5,176	\$ 4,572	\$ 604	\$ 614	\$ 644	
23	5	NE Enid-Glenwood 138kV Line	\$ 647,957	\$ 572,171	\$ 75,786	\$ 77,018	\$ 80,813	
24	6	Razorback-Short Mountain 69kV Line	\$ 1,549,581	\$ 1,368,341	\$ 181,240	\$ 184,185	\$ 193,261	
25	7	Richards-Piedmont 138kV Line	\$ 642,929	\$ 567,499	\$ 75,430	\$ 76,656	\$ 80,433	
26	8	OG&E Windfarm-WFEC Mooreland 138kV Line	\$ 14,322	\$ 12,644	\$ 1,678	\$ 1,705	\$ 1,789	
27	9	Ft. Smith-Colony 161kV Line	\$ 23,804	\$ 20,999	\$ 2,805	\$ 2,851	\$ 2,991	
28	10	Cedar Lane-Canadian 138kV Line	\$ 4,001	\$ 3,530	\$ 471	\$ 479	\$ 502	
29	11	Bodle Substation	\$ 74,774	\$ 27,907	\$ 46,867	\$ 47,629	\$ 49,976	
30	TOTAL PRIOR YEAR BASE PLAN UPGRADE PROJECTS TRUE-UP ADJUSTMENT				(sum ln 19 thru ln 28)	\$	\$	420,560

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

Worksheet L

IV. Calculation of Optional Prepayment and Prepayment Credit

		OG&E	OMPA	WFEC	AECI	
31	Prepayment Amount					
32	TUA with first year's interest	Line 8[E] above	\$ 1,843,458	\$ 1,843,458	\$ 1,843,458	\$ 1,843,458
33	Line 32 plus 6 Months of year 2 Interest	(6 x Interest Rate on Line 7[B] + 1) * Line 32	\$ 1,873,414	\$ 1,873,414	\$ 1,873,414	\$ 1,873,414
34	Customer's Load in year preceeding the current Rate Year	(MW)	4595.946	310.929	114.984	12.543
35	System Load in year preceeding the current Rate Year	(MW)	5024.779	5024.779	5024.779	5024.779
36	Amount of Prepayment	Line 33 x (Line 34 / Line 35)	\$ 1,713,530	\$ 115,925	\$ 39,134	\$ 4,824
37	Prepayment Adjustment (Note 1)					
38	Customer's Load applicable in the current Rate Year	(MW)				
39	System Load applicable in the current Rate Year	(MW)				
40	Prepayment Adjustment	[(Line 38 / Line 39) / (Line 34 / Line 35) - 1] x Line 36	\$ -	\$ -	\$ -	\$ -
41	Line 40 plus 6 Months Interest	(6 x Interest Rate on Line 7[B] + 1) * Line 40	\$ -	\$ -	\$ -	\$ -
42	Prepayment Credit					
43	Total TUA with interest	Line 8[E] above	\$ 1,934,300	\$ 1,934,300	\$ 1,934,300	\$ 1,934,300
44	Monthly Prepayment Credit	[Line 43 x (Line 34 / Line 35) / 12]	\$ 147,435	\$ 9,974	\$ 3,367	\$ 415

Note:

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

Worksheet L

V. Average Interest Rate / Debt Cost Calculations

			[A] FERC Quarterly Interest Rate	[B] OG&E Short Term Debt Rate	[C] Rate for Surcharges (lesser of A or B)	[D] Rate for Refunds (column A)
45	Quarter	Year				
	3rd	2010	3.25%	0.38%	0.38%	3.25%
46	4th	2010	3.25%	0.35%	0.35%	3.25%
47	1st	2011	3.25%	0.34%	0.34%	3.25%
48	2nd	2011	3.25%	0.34%	0.34%	3.25%
49	Average Interest Rate Applicable to Surcharges from column [C]			0.35%		
50	Average Interest Rate Applicable to Refunds from column [D]			3.25%		

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet M - Depreciation Rates

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

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

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

Intangibles		10.28%
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Note: These rates are fixed and will be changed only by a separate FPA 205 filing.

Worksheet N - Unfunded Reserves

I. Labor Related

Line No.	Account No.	Account Title	Beginning Balance	Ending Balance	Average
1	228.2	Accumulated Provision for Injuries and Damages	\$ 1,414,000	\$ 5,619,500	\$ 3,516,750
2	242	Severance	\$ -	\$ 19,122	\$ 9,561
3	242	Accrued Vacation Pay	\$ 13,681,770	\$ 14,315,599	\$ 13,998,685
4	242	Workers Compensation	\$ 1,946,698	\$ 3,881,878	\$ 2,914,288
5	242	Post Retirement Life Insurance	\$ 92,967	\$ 89,413	\$ 91,190
6	242	Incentive Compensation	\$ 12,688,443	\$ 7,504,617	\$ 10,096,530
7	242	Public Liability	\$ 114,000	\$ 26,500	\$ 70,250
8	242	Miscellaneous	\$ 963,955	\$ 416,439	\$ 690,197
9	xxx	Reserved for future			\$ -
10		Sub-Total	\$ 30,901,833	\$ 31,873,068	\$ 31,387,451
11		Wage & Salary Allocator			0.046953
12		Total Labor Related Reserves (In 10 times In 11)			\$ 1,473,751

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			0.164525
18		Total Labor Related Reserves (In 16 times In 17)			\$ -
19		TOTAL REDUCTION TO RATE BASE (negative of In 12 plus In 18)			\$ (1,473,751)

Note:

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet O - Amortizations

I. Extraordinary O&M Amortization

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet O - Amortizations

II. Storm Cost Amortization

	Justification	FERC Docket No	Effective Year	Amortization Term (yrs)	Beginning O&M Expense	Annual Amortization	Annual Year End Balance
13	2007 Ice Storm expenses		2008	5	\$ 52,321	\$ 10,464	\$ 41,857
14			2009			\$ 10,464	\$ 31,393
15			2010			\$ 10,464	\$ 20,929
16			2011			\$ -	
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

Worksheet P - Construction Work in Progress and Abandoned Plant

I. Project Summary

A. CWIP Annual Transmission Revenue Requirements		
Proj. No.	Project Description	ATRR
1	Sooner - Rose Hill 345 kV Line (Base Plan Upgrade pre 6-19-2010)	\$ 2,620,400
2	Sooner - Cleveland 345 kV Line (Balance Portfolio Upgrade)	\$ 6,188,055
3	Woodward District EHV - Tuco 345 kV Line (Balance Portfolio Upgrade)	\$ 973,446
4	Woodward District EHV - Hitchland 345kV Line (Priority Project Upgrade)	\$ 1,087,538
5	Woodward District EHV - Comanche County 345kV Line (Priority Project Upgrade)	\$ 680,859
6	Seminole - Muskogee 345 kV Line (Balance Portfolio Upgrade)	\$ 3,894,659
7	Sunnyside - Hugo 345 kV Line (Base Plan Upgrade pre 6-19-2010)	\$ 5,814,143
8		\$ -
9		
10		
11	CWIP Totals	\$ 21,259,099

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

Worksheet P - Construction Work in Progress and Abandoned Plant Balances

II. Construction Work in Progress (CWIP) Balances

Line No.	Month	Year	Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	Total
1	December	2011	Sooner - Rose Hill 345 kV Line	Sooner - Cleveland 345 kV Line	Woodward District EHV - Tucco 345 kV Line	Woodward District EHV - Hitchland 345 kV Line	Woodward District EHV - Comanche Co. 345 kV Line	Seminole - Muskogee 345 kV Line	Sunnyside - Hugo 345 kV Line				\$ 226,815,564
2	January	2012	\$ 42,590,077	\$ 28,481,180	\$ 2,904,806	\$ 3,608,099	\$ 1,090,000	\$ 10,623,013	\$ 137,520,389				\$ 243,725,854
3	February	2012	\$ 43,587,775	\$ 33,865,537	\$ 3,654,393	\$ 4,593,241	\$ 1,490,000	\$ 13,478,013	\$ 143,056,885				\$ 262,793,397
4	March	2012	\$ 43,871,664	\$ 41,737,231	\$ 4,403,980	\$ 5,489,837	\$ 2,040,000	\$ 16,296,854	\$ 148,943,831				\$ 278,219,781
5	April	2012	\$ 44,152,554	\$ 45,416,827	\$ 5,173,645	\$ 6,449,604	\$ 2,840,000	\$ 18,787,151	\$ 155,600,000				\$ 135,440,523
6	May	2012	\$ 44,508,572	\$ 53,257,449	\$ 5,905,755	\$ 7,352,596	\$ 3,440,000	\$ 20,976,151	\$ -				\$ 143,132,281
7	June	2012	\$ 45,000,000	\$ 56,023,782	\$ 6,678,061	\$ 8,314,914	\$ 4,290,000	\$ 22,827,524	\$ -				\$ 104,920,349
8	July	2012	\$ -	\$ 59,901,704	\$ 7,413,171	\$ 9,133,489	\$ 5,140,000	\$ 24,332,185	\$ -				\$ 110,254,577
9	August	2012	\$ -	\$ 60,073,596	\$ 8,675,373	\$ 9,710,586	\$ 6,040,000	\$ 25,855,012	\$ -				\$ 115,618,295
10	September	2012	\$ -	\$ 61,175,956	\$ 10,194,605	\$ 10,525,351	\$ 7,800,000	\$ 35,195,962	\$ -				\$ 124,891,877
11	October	2012	\$ -	\$ 61,385,071	\$ 10,651,542	\$ 10,981,150	\$ 8,600,000	\$ 46,243,480	\$ -				\$ 137,842,143
12	November	2012	\$ -	\$ 61,600,000	\$ 11,195,975	\$ 11,378,001	\$ 9,300,000	\$ 58,020,751	\$ -				\$ 151,494,727
13	December	2012	\$ -	\$ -	\$ 11,596,905	\$ 11,775,904	\$ 9,700,000	\$ 71,241,589	\$ -				\$ 104,314,378
14	Average Balances		\$ 20,285,434	\$ 47,903,900	\$ 7,535,784	\$ 8,419,014	\$ 5,270,769	\$ 30,149,917	\$ 45,009,317				\$ 164,574,134
15	Return	(Data Ln 140 * Ln 14)	\$ 1,825,655	\$ 4,311,270	\$ 678,208	\$ 757,697	\$ 474,360	\$ 2,713,442	\$ 4,050,763	\$ -			\$ 14,811,395
16	Taxes	(Data Ln 108 * Ln 15)	\$ 794,745	\$ 1,876,784	\$ 295,238	\$ 329,841	\$ 206,499	\$ 1,181,217	\$ 1,763,380	\$ -			\$ 6,447,704
17	ATRR	(Ln 15 + Ln 16)	\$ 2,620,400	\$ 6,188,055	\$ 973,446	\$ 1,087,538	\$ 680,859	\$ 3,894,659	\$ 5,814,143	\$ -			\$ 21,259,099

Attachment 2

OKLAHOMA GAS AND ELECTRIC COMPANY
 2012 Projected Data to 2010 Actual Data (7-25-11) Compared

Line No.	2010 Actual Data (7-25-11)	2012 Projected Data	Dollar Difference	Percent Difference	Comments
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					

REVENUE REQUIREMENT (w/o incentives)	\$ 120,020,262	\$ 180,167,136	\$ 60,166,874	50.13%	Increased Transmission Plant balances
Total Revenue Credits	9,418,350	9,445,150	26,800	0.28%	Due to change in GP allocator on Account 454
NET REVENUE REQUIREMENT (w/o incentives)	\$ 110,601,912	\$ 170,741,986	\$ 60,140,074	54.36%	Increased Transmission Plant balances
SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	23,796,767	85,286,140	61,489,373	258.35%	Addition of new Base Plan, Balanced Portfolio projects, including Sponsored Upgrade ATRR and SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP
PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST		1,934,300	1,934,300		change in NPCC use to calculate project ATRR
ADDITIONAL REVENUE REQUIREMENT (w/ incentives)		\$ -	\$ -		
OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	\$ 86,805,145	\$ 83,100,985	\$ (3,704,160)	-4.27%	
NET PLANT CARRYING CHARGE (w/o incentives)	17.00%	17.80%	0.80%	4.71%	
Annual Rate	1.42%	1.48%	0.06%	4.23%	
Monthly Rate					
NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	13.33%	15.27%	1.94%	14.55%	
Annual Rate					
NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN	2.81%	2.11%	-0.70%	-24.91%	
Annual Rate					

OKLAHOMA GAS AND ELECTRIC COMPANY
2012 Projected Data to 2010 Actual Data (7-25-11) Compared

Line No.	RATE BASE CALCULATION				Percent Difference	Comments
	2010 Actual Data (7-25-11)	2012 Projected Data	Dollar Difference			
16	GROSS PLANT IN SERVICE					
17	Transmission	963,103,574	1,324,244,869	361,141,295	37.50%	Plant balances include 2011 year end projections to begin 2012 projections
18	General Plant	10,045,391	12,257,387	2,211,996	22.02%	Plant balances include 2011 year end projections to begin 2012 projections
19	Intangible Plant	1,216,590	1,395,626	139,036	11.43%	Plant balances include 2011 year end projections to begin 2012 projections
20	TOTAL GROSS PLANT	<u>974,365,555</u>	<u>1,337,897,882</u>	<u>363,492,327</u>	<u>37.31%</u>	
21	ACCUMULATED DEPRECIATION					
22	Transmission	312,319,762	365,064,734	52,744,972	16.89%	Depreciation includes 2011 year end projections to begin 2012 projections
23	General Plant	3,834,067	4,713,102	879,035	22.93%	Depreciation includes 2011 year end projections to begin 2012 projections
24	Intangible Plant	936,285	961,065	24,781	2.65%	Depreciation includes 2011 year end projections to begin 2012 projections
25	TOTAL ACCUMULATED DEPRECIATION	<u>317,090,114</u>	<u>370,738,902</u>	<u>53,648,788</u>	<u>16.92%</u>	
26	NET PLANT IN SERVICE					
27	Transmission	650,783,812	959,180,134	308,396,322	47.39%	
28	General Plant	6,211,325	7,544,296	1,332,961	21.46%	
29	Intangible Plant	280,304	394,560	114,256	40.76%	
30	TOTAL NET PLANT IN SERVICE	<u>657,275,441</u>	<u>967,118,990</u>	<u>309,843,539</u>	<u>47.14%</u>	
31	ADJUSTMENTS TO RATE BASE					
32	Account No. 281	0	0			
33	Account No. 282	(130,795,691)	(154,910,764)	(24,114,873)	18.44%	Increase in GP allocator due to transmission plant additions
34	Account No. 283	(2,343,713)	(2,770,262)	(426,549)	18.20%	Increase in GP allocator due to transmission plant additions
35	Account No. 190	2,681,616	2,769,019	87,403	3.26%	Difference in GP & TP allocator affecting W/S allocator
36	Account No. 255	-	-		0.00%	
37	Unfunded Reserves	(1,444,730)	(1,473,751)	(29,021)	2.01%	Increase in TP allocator affecting W/S allocator
38	TOTAL ADJUSTMENTS	<u>(131,502,718)</u>	<u>(156,365,758)</u>	<u>(24,463,040)</u>	<u>18.56%</u>	
39	UNAMORTIZED ABANDONED PLANT					
40	Construction Work in Progress (CWIP)	0	164,574,134	164,574,134	100.00%	
41	LAND HELD FOR FUTURE USE	<u>781,878</u>	<u>797,564</u>	<u>15,706</u>	<u>2.01%</u>	Increase in TP allocator due to increased transmission plant
42	WORKING CAPITAL					
43	CWC	2,220,952	2,270,364	49,412	2.22%	
44	Materials & Supplies - Transmission Related	10,305,909	10,512,926	207,017	2.01%	Increase in TP allocator due to increased transmission plant
45	Prepayments (Account 165)	1,112,595	1,317,725	205,130	18.44%	Increase in GP allocator due to transmission plant additions
46	TOTAL WORKING CAPITAL	<u>13,639,456</u>	<u>14,101,015</u>	<u>461,559</u>	<u>3.38%</u>	
47	RATE BASE (sum lns 30, 38, 39, 40, 41, 46)	<u>539,794,058</u>	<u>990,205,956</u>	<u>450,411,898</u>	<u>83.44%</u>	Increase due to estimated 2012 capital investment & CWIP in Rate Base

OKLAHOMA GAS AND ELECTRIC COMPANY
2012 Projected Data to 2010 Actual Data (7-25-11) Compared

Line No.	2010 Actual Data (7-25-11)	2012 Projected Data	Dollar Difference	Percent Difference	Comments
EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION					
OPERATION & MAINTENANCE EXPENSE					
48	TP	11,897,809	238,994	2.01%	Increase in TP allocator due to increased transmission plant
49	W/S	4,561,796	91,634	2.01%	Increase in TP allocator affecting W/S allocator
50	GP	233,710	43,089	18.44%	Increase in GP allocator due to transmission plant additions
51	DA	-	-	0.00%	
52	DA	-	-	0.00%	
53	DA	-	-	0.00%	
54	DA	-	-	0.00%	
55	DA	-	-	0.00%	
56	W/S	503,540	10,114	2.01%	Increase in TP allocator affecting W/S allocator
57	W/S	570,758	11,465	2.01%	Increase in TP allocator affecting W/S allocator
58	W/S	5,863,804	156,302	2.66%	
59	DA	-	-	#DIV/0!	
60	DA	17,757,613	395,297	2.22%	
DEPRECIATION AND AMORTIZATION EXPENSE					
61	TP	23,842,630	476,937	2.01%	Increase in TP allocator due to increased transmission plant
62	TP	9,709	195	2.01%	Increase in TP allocator due to increased transmission plant
63	DA	0	0	0.00%	
64	W/S	773,309	15,533	2.01%	Increase in TP allocator affecting W/S allocator
65	W/S	323,500	6,498	2.01%	Increase in TP allocator affecting W/S allocator
66	W/S	24,949,348	501,164	2.01%	
TOTAL DEPRECIATION AND AMORTIZATION					
68	W/S	470,282	9,447	2.01%	Increase in TP allocator affecting W/S allocator
69	GP	6,349,277	1,539,359	18.44%	Increase in GP allocator due to transmission plant additions
70	GP	14,619	2,696	18.44%	Increase in GP allocator due to transmission plant additions
71	GP	8,634,179	1,551,500	17.56%	
TOTAL OTHER TAXES					
76	T	38.96%	-	0.00%	
77	T	43.96%	-	0.00%	
78	CIT	1.6383	-	0.00%	
79	1/(1-T)	(3,726,468)	-	0.00%	
80	Amortized Investment Tax Credit	38,901,561	17,695,032	83.44%	
81	Income Tax Calculation	(953,409)	(206,243)	21.84%	
82	ITC adjustment	37,739,909	17,486,789	86.34%	
83	TOTAL INCOME TAXES	NA	-	#DIV/0!	
84	RETURN (Rate Base * Rate of Return)	NA	40,232,123	83.44%	
85	REVENUE REQUIREMENT (sum lns 60, 67, 75, 84, 85)	120,020,262	60,166,574	50.13%	

OKLAHOMA GAS AND ELECTRIC COMPANY
2012 Projected Data to 2010 Actual Data (7-25-11) Compared

SUPPORTING CALCULATIONS

In No.	2010 Actual Data (7-25-11)	2012 Projected Data	Dollar Difference	Percent Difference	Comments
87	1,038,057,744	1,399,199,039	361,141,295	34.79%	
88	20,910,540	20,910,540	-	0.00%	
89	54,043,630	54,043,630	-	0.00%	
90	963,103,574	1,324,244,863	361,141,295	37.50%	
91					
92	NA	-	-	0.00%	
93	TP	5,217,396	104,803	2.01%	Increase in TP allocator due to increased transmission plant
94	NA	-	-	0.00%	
95	NA	-	-	0.00%	
96	NA	-	-	0.00%	
97					
98	5,217,396	5,322,199	104,803	2.01%	
99	0	0	-	0.00%	
100	1,679,965,385	1,679,965,385	-	0.00%	
101	-	-	-	0.00%	
102	-	-	-	0.00%	
103	2,090,855,043	2,090,855,043	-	0.00%	
104	3,770,820,427	3,770,820,427	-	0.00%	
105	44.55%	44.55%	-	0.00%	
106	0.00%	0.00%	-	0.00%	
107	55.45%	55.45%	-	0.00%	
108	0.0623	0.0623	-	0.00%	
109	0.0000	0.0000	-	0.00%	
110	0.1110	0.1110	-	0.00%	
111	0.0278	0.0278	-	0.00%	
112	0.0000	0.0000	-	0.00%	
113	0.0615	0.0615	-	0.00%	
114	0.0893	0.0893	-	0.00%	
115	35.00%	35.00%	-	0.00%	
116	6.05%	6.06%	-	-0.49%	
117	0.00%	0.00%	-	0.00%	
	DA	1.000000	0.00%	0.00%	
	GP	0.138913	0.164525	18.44%	Increase in GP allocator due to transmission plant additions
	NP	0.156166	0.190276	21.84%	Increase in NP allocator due to transmission plant additions
	TP	0.927794	1.866%	2.01%	Increase in TP allocator due to increased transmission plant in SPP
	W/S	0.046029	0.046953	0.09%	Increase in TP allocator effecting W/S allocator
	No Allocator				

Attachment 3

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	Intangible	26,501,143	26,518,136	26,524,853	26,564,080	28,172,707	28,360,131	25,471,675	25,971,675	26,471,675	26,971,675	27,471,675	27,971,675	26,981,907
2	Production-Redbud	523,540,309	519,068,504	514,842,423	514,842,423	515,255,851	515,266,219	515,349,552	515,349,552	515,432,885	515,516,218	515,599,551	515,682,884	516,517,626
3	Production	2,503,951,871	2,485,188,831	2,504,003,410	2,520,375,168	2,518,548,692	2,538,405,364	2,539,251,628	2,544,251,628	2,549,251,628	2,554,251,628	2,709,251,628	2,764,251,628	2,569,082,720
4	Transmission	1,133,689,998	1,135,556,524	1,134,575,948	1,136,458,126	1,156,564,088	1,171,787,576	1,191,985,733	1,193,413,316	1,194,844,899	1,196,274,482	1,224,364,065	1,225,793,652	1,175,942,244
5	Distribution	2,786,122,370	2,789,030,451	2,791,572,590	2,805,106,877	2,821,487,210	2,843,128,666	2,857,888,948	2,867,888,948	2,877,888,948	2,887,888,948	2,997,888,948	2,907,888,948	2,843,142,469
6	General Plant	225,823,555	225,710,754	227,871,736	238,328,729	237,828,048	242,914,950	241,553,763	243,053,763	244,553,763	246,053,763	247,553,763	249,053,763	239,123,283
7	Total	7,199,621,800	7,181,056,207	7,203,609,924	7,238,953,259	7,277,451,017	7,358,722,092	7,371,417,966	7,389,930,882	7,458,443,798	7,526,956,714	7,622,128,630	7,690,642,550	7,370,590,249

Accumulated Depreciation and Amortization (Note 2)														
Line No	End. Balance Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	End. Balance Dec-11	13 Months Avg Balance
8	Intangible	20,745,262	20,966,748	21,163,603	21,275,884	21,531,334	21,854,097	19,169,467	19,268,467	19,563,467	19,768,467	19,563,467	20,169,467	20,565,283
9	Production-Redbud	92,400,049	94,428,842	95,965,133	97,489,226	98,916,829	100,535,861	103,890,269	105,590,269	107,290,269	108,990,269	110,690,269	112,390,269	102,370,435
10	Production	1,375,899,852	1,355,866,034	1,383,404,397	1,385,712,510	1,390,040,127	1,390,696,636	1,394,035,308	1,396,595,308	1,399,295,308	1,401,795,308	1,404,295,308	1,406,795,308	1,389,874,497
11	Transmission	345,903,259	347,250,150	348,475,273	351,535,743	353,117,459	355,159,238	360,824,577	359,077,923	364,077,923	366,577,923	369,077,923	371,577,923	358,002,404
12	Distribution	924,322,934	927,996,043	931,996,478	936,968,775	942,102,282	946,564,757	948,352,878	952,052,878	955,752,878	959,452,878	963,152,878	966,852,878	946,027,847
13	General Plant	87,415,944	89,550,883	88,223,970	89,442,149	89,707,682	92,332,038	91,558,072	92,458,072	93,358,072	94,258,072	95,158,072	96,058,072	91,480,311
14	Total	2,646,787,100	2,635,058,598	2,669,228,854	2,691,068,066	2,691,068,066	2,801,052,803	2,814,308,110	2,827,642,919	2,839,342,919	2,850,842,919	2,862,342,919	2,873,842,919	2,808,320,778

Net Plant (Gross Plant less Accumulated Depreciation and Amortization)														
Line No	End. Balance Dec-10	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	End. Balance Dec-11	13 Months Avg Balance
15	Intangible	5,748,435	5,534,397	5,354,533	5,248,969	5,032,746	6,506,034	6,303,208	6,693,208	6,903,208	7,203,208	7,503,208	7,803,208	6,316,624
16	Production-Redbud	431,140,761	424,639,562	423,103,371	417,353,197	415,925,594	413,025,306	411,375,950	409,759,283	408,142,816	406,527,949	404,909,282	403,292,615	414,147,190
17	Production	1,127,952,218	1,128,322,797	1,120,599,013	1,133,314,988	1,134,892,858	1,147,708,728	1,145,156,320	1,147,656,320	1,189,956,320	1,252,456,320	1,304,956,320	1,357,456,320	1,179,208,222
18	Transmission	787,786,239	788,506,374	786,100,275	784,922,383	803,436,829	800,027,093	832,907,808	831,837,391	830,768,974	828,698,557	855,288,140	854,215,727	817,939,841
19	Distribution	1,861,799,436	1,861,034,408	1,859,576,112	1,868,138,102	1,879,584,928	1,896,563,909	1,909,536,070	1,915,036,070	1,922,136,070	1,928,436,070	1,934,736,070	1,941,036,070	1,897,114,622
20	General Plant	138,407,811	137,160,071	139,647,766	148,886,580	147,920,386	150,582,912	149,395,691	150,595,691	151,185,691	151,785,691	152,385,691	152,985,691	147,642,872
21	Total	4,352,834,700	4,345,987,909	4,334,381,070	4,357,864,219	4,386,362,921	4,444,413,982	4,455,275,047	4,462,287,963	4,519,100,679	4,576,113,795	4,659,785,711	4,716,785,631	4,462,269,471

Notes:
 1. When calculating the Baseline ATRR, use the actual 13 month account balances for the year being tuned-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 plant through the end of the projected year.

Attachment 4

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

12/31/2010
Actual Data

Oklahoma Gas and Electric Company

Index of Worksheets

1	<u>Worksheet</u>	<u>Description</u>
2	Attachment H - Addendum 2-A	Rate Formula Template Utilizing FERC Form 1 for the 12 months ended 12/31/2010 and "Actual Data"
3	Worksheet A	Account 454, Rent from Electric Property
4		Account 456, Other Electric Revenues
4		Account 456.1, Revenues from Transmission of Electricity of Others, Current Year Less Credits
5		Revenue from Grandfathered Interzonal Transactions and amounts received from SPP for PTP service
6	Worksheet B	Transmission Network Load (MW)
7	Worksheet C	Account 281, Accumulated Deferred Income Taxes - Accelerated Amortization Property
8		Account 282, Accumulated Deferred Income Taxes - Other Property
9		Account 283, Accumulated Deferred Income Taxes - Other
10		Account 190, Accumulated Deferred Income Taxes
11		Account 255, Accumulated Deferred Investment Tax Credits
12	Worksheet D	Account 928, Regulatory Commission Expense Allocations
13		Account 930.1, General Advertising Allocations (safety related only to trans.)
14		Account 930.2, Miscellaneous General Expenses
15		Transmission Lease Payments
16	Worksheet E	Adjustments to Transmission Expense to Reflect TO's LSE Cost Responsibility
17	Worksheet F	Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase
18		Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 100 basis point ROE increase
19		Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives
20	Worksheet G	Determine the Revenue Requirement for SPP OATT Related Upgrades including Base Plan Upgrades, Transmission Service Upgrades, Sponsored or Economic Portfolio Upgrades and Generator Interconnection Facilities
21	Worksheet H	Transmission Plant Adjustments
22	Worksheet I	Plant Held for Future Use
23	Worksheet J	Development of Composite State Income Tax Rates
24	Worksheet K	13 Month Balances for Plant & Accumulated Depreciation, Material & Stores and Debt & Equity
25		Account 165, Prepayments Calculation
26		Long Term Debt Cost Calculation
27	Worksheet L	True-Up Adjustment with Interest for Prior Year, Prior Period, Base Plan Projects and Prepayment Calculation
28	Worksheet M	Depreciation Rates
29	Worksheet N	Unfunded Reserves Calculation
30	Worksheet O	Amortizations for Extraordinary O&M and Storm Costs
31	Worksheet P	Construction Work in Progress and Abandon Plant Balances

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

12/31/2010
 Actual Data

OKLAHOMA GAS AND ELECTRIC COMPANY

For rates effective month dd, yyyy

Line No.				Transmission Amount
1	NET SPP OATT RELATED UPGRADES REV. REQ.	(Addendum 2-A, In 17 - In 18)		\$ 23,796,767
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, In 21)		86,805,145
3	DIVISOR			
4	TO's Transmission Network Load (kW)	(Worksheet B, In 14)		5,024,779
5	RATES			
6	Annual Cost (\$/kW/Yr)	(In 2 / In 4)	17.275	
7	P-to-P Rate (\$/kW/Mo)	(In 6 / 12)	1.440	
8	Weekly P-To-P Rate (\$/kW/Wk)	(In 6 / 52; In 6 / 52)	0.332	<u>Peak</u> 0.332
9	Daily P-To-P Rate (\$/kW/Day)	(In 8 / 5; In 8 / 7)	0.066	Capped at weekly rate 0.047
10	Hourly P-To-P Rate (\$/MWh)	(In 9 / 16; In 9 / 24 both x 1,000)	4.153	Capped at weekly & daily rate 1.977

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.			Total	Allocator	Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(ln 117)			\$ 120,020,262
12	REVENUE CREDITS	(Note A)			
13					\$ -
14	Other Transmission Revenue	(Worksheet A)	9,418,350	DA 1.00000	\$ 9,418,350
15	Total Revenue Credits		9,418,350		\$ 9,418,350
16	NET REVENUE REQUIREMENT (w/o incentives)	(ln 11 less ln 15)			\$ 110,601,912
17	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Worksheet G & P) (Note X)			\$ 23,796,767
18	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP	(Worksheet L)			\$ -
19	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST	(Worksheet L)			\$ -
20	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)	(Note C) & (Worksheet F, ln 61)			\$ -
21	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(ln 16 - ln 17 - ln 18 - ln 19 + ln 20)			\$ 86,805,145
22	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
23	Annual Rate	((ln 16 / ln 46) x 100)			17.00%
24	Monthly Rate	(ln 23 / 12)			1.42%
25	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)			
26	Annual Rate	(((ln 16 - ln 92) / ln 46) x 100)			13.33%
27	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN	(Note B)			
28	Annual Rate	(((ln 16 - lns 92 - ln 115 - ln 116) / lns 46) x 100)			2.81%

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)	3,032,888,780	NA	
31	Transmission	(Worksheet K)	1,038,057,744	TP 0.92779	963,103,574
32	Distribution	(Worksheet K)	2,698,579,294	NA	
33	General Plant	(Worksheet K) (Note J)	218,240,940	W/S 0.04603	10,045,391
34	Intangible Plant	(Worksheet K) (Note V)	<u>26,430,993</u>	W/S 0.04603	<u>1,216,590</u>
35	TOTAL GROSS PLANT	(sum lns 30 to 34)	<u>7,014,197,750</u>		<u>974,365,555</u>
36	GROSS PLANT ALLOCATOR	(ln 35 - Col. 5 / Col. 3)		GP= 0.138913	
37	ACCUMULATED DEPRECIATION				
38	Production	(Worksheet K)	1,462,420,511	NA	
39	Transmission	(Worksheet K)	336,626,253	TP 0.92779	312,319,762
40	Distribution	(Worksheet K)	902,686,774	NA	
41	General Plant	(Worksheet K) (Note J)	83,296,936	W/S 0.04603	3,834,067
42	Intangible Plant	(Worksheet K) (Note V)	<u>20,341,251</u>	W/S 0.04603	<u>936,285</u>
43	TOTAL ACCUMULATED DEPRECIATION	(sum lns 38 to 42)	<u>2,805,371,725</u>		<u>317,090,114</u>
44	NET PLANT IN SERVICE				
45	Production	(ln 30 - ln 38)	1,570,468,269	NA	
46	Transmission	(ln 31 - ln 39)	701,431,491		650,783,812
47	Distribution	(ln 32 - ln 40)	1,795,892,520	NA	
48	General Plant	(ln 33 - ln 41)	134,944,003		6,211,325
49	Intangible Plant	(ln 34 - ln 42)	<u>6,069,742</u>		<u>280,304</u>
50	TOTAL NET PLANT IN SERVICE	(sum lns 45 to 49)	<u>4,208,826,025</u>		<u>657,275,441</u>
51	NET PLANT ALLOCATOR	(ln 50 - Col. 5 / Col. 3)		NP= 0.156166	
52	ADJUSTMENTS TO RATE BASE				
53	Account No. 281	(Worksheet C)	-		-
54	Account No. 282	(Worksheet C)	(982,116,924)		(130,795,891)
55	Account No. 283	(Worksheet C)	(112,623,039)		(2,343,713)
56	Account No. 190	(Worksheet C)	118,756,067		2,681,616
57	Account No. 255	(Worksheet C)	(11,234,941)		-
58	Unfunded Reserves	(Worksheet N)	<u>(1,444,730)</u>	DA 1.00000	<u>(1,444,730)</u>
59	TOTAL ADJUSTMENTS	(sum lns 53 to 57)	<u>(988,663,567)</u>		<u>(131,902,718)</u>
60	UNAMORTIZED ABANDONED PLANT	(Worksheet P) (Note R)	0	DA 1.00000	0
60a	Construction Work in Progress (CWIP)	(Worksheet P) (Note Z)	0	DA 1.00000	0
61	LAND HELD FOR FUTURE USE	(Worksheet I) (Note F)	842,729	TP 0.92779	781,878
62	WORKING CAPITAL				
63	CWC	(Note G) (1/8 * ln 90)	17,119,127		2,220,952
64	Materials & Supplies – Transmission Related	(Worksheet K) (Note S)	11,107,973	TP 0.92779	10,305,909
65	Prepayments (Account 165)	(Worksheet K)	<u>8,009,277</u>	GP 0.13891	<u>1,112,595</u>
66	TOTAL WORKING CAPITAL	(sum lns 63 to 65)	<u>36,236,377</u>		<u>13,639,456</u>
67	RATE BASE (sum lns 50, 59, 60, 61, 66)		<u>3,257,241,564</u>		<u>539,794,058</u>

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.	(1) EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	(2) Data Sources (See "General Notes")	(3) TO Total	(4) Allocator	(5) Total Transmission
68	OPERATION & MAINTENANCE EXPENSE				
68	Transmission	321.112.b	49,028,128		
68a	Less Extraordinary & Storm Cost Amortization	(Worksheet O)	-		
69	Less expenses for LSE cost responsibility	(Worksheet E, ln 14)	25,294,738		
70	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)	10,975,792		
71	Less Account 565	321.96.b (Note I)	(66,166)		
72	Plus Accl 565 native load, zonal or pool	(Note I)	-		
73	Transmission Subtotal	(ln 68-ln 68a-ln 69-ln 70-ln 71+ln 72)	12,823,764	TP 0.92779	11,897,809
74	Administrative and General	323.197.b (Note J)	133,522,058	NA	
75	Less: Accl. 924, Property Insurance	323.185.b	1,682,414	NA	
76	Less: Accl. 928, Reg. Com. Exp.	323.189.b	4,325,902	NA	
77	Less: Accl. 930.1, Gen. Advert. Exp.	323.191.b	22,208	NA	
78	Less: Accl. 930.2, Misc. General Exp.	323.192.b	11,384,333		
79	Less: PBOP amount included in Line 73	(Note T)	17,000,000		
80	Balance of A & G	(ln 74 - sum ln 75 to ln 79)	99,107,201	W/S 0.04603	4,561,796
81	Plus: Accl. 924	(ln 75)	1,682,414	GP 0.13891	233,710
82	Plus: Accl. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA 1.00000	-
83	Plus: Accl. 928 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
84	Plus: Accl. 930.1 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA 1.00000	-
85	Plus: Accl. 930.1 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
86	Plus: Accl. 930.2 - Adj. Misc. General Expenses	(Worksheet D)	10,939,640	W/S 0.04603	503,540
87	Plus: PBOP Amount	(Note T)	12,400,000	W/S 0.04603	570,758
88	A & G Subtotal	(sum lns 80 to 87)	124,129,255		5,869,804
89	Transmission Lease Payments	(Worksheet D)	-	DA 1.00000	-
90	TOTAL O & M EXPENSE	(ln 73 + ln 88 + ln 89)	136,953,019		17,767,613
91	DEPRECIATION AND AMORTIZATION EXPENSE				
92	Transmission	336.7.b	25,698,414	TP 0.92779	23,842,830
93	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	10,464	TP 0.92779	9,709
94	Plus: Recovery of Abandoned Incentive Plant	(Worksheet P) (Note R)	0	DA 1.00000	0
95	General	336.10.b	16,800,505	W/S 0.04603	773,309
96	Intangible	336.1.f	7,028,198	W/S 0.04603	323,500
97	TOTAL DEPRECIATION AND AMORTIZATION	(sum lns 92 to 96)	49,537,581		24,949,348
98	TAXES OTHER THAN INCOME	(Note L)			
99	Labor Related				
100	Payroll	263.i	10,217,099	W/S 0.04603	470,282
101	Plant Related				
102	Property	263.i	60,104,221	GP 0.13891	8,349,277
103	Gross Receipts	263.i	-		
104	Other	263.i	105,241	GP 0.13891	14,619
105	TOTAL OTHER TAXES	ln 100 + (sum lns 102 to 104)	70,426,561		8,834,179
106	INCOME TAXES	(Note M)			
107	$T = 1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		38.96%		
108	$CIT = (T / (1 - T)) * (1 - (WCLTD / R)) =$		43.98%		
109	where WCLTD = (ln 137) and R = (ln 140)				
110	and FIT, SIT & p are as given in Note M.				
111	$1 / (1 - T) =$ (from ln 107)		1.6383		
112	Amortized Investment Tax Credit	266.8.f (enter negative)	(3,725,458)		
113	Income Tax Calculation	(ln 108 * ln 116)	127,965,078	NA	21,206,529
114	ITC adjustment	(ln 111 * ln 112)	(6,105,103)	NP 0.156166	(953,409)
115	TOTAL INCOME TAXES	(sum lns 113 to 114)	121,859,975		20,253,120
116	RETURN (Rate Base * Rate of Return)	(ln 67 * ln 140)	290,946,456	NA	48,216,003
117	REVENUE REQUIREMENT (sum lns 90, 97, 105, 115, 116)		669,723,592		120,020,262

OKLAHOMA GAS AND ELECTRIC COMPANY

In No.	(1)	(2)	(3)	(4)	(5)																									
SUPPORTING CALCULATIONS																														
TRANSMISSION PLANT INCLUDED IN SPP TARIFF																														
118	Total transmission plant	(In 31)			1,038,057,744																									
119	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)			20,910,540																									
120	Less Production Related Transmission Facilities	(Worksheet H) (Note O)			54,043,630																									
121	Transmission plant included in SPP Tariff	(In 118 - In 119 - In 120)			<u>963,103,574</u>																									
122	Percent of transmission plant in SPP Tariff	(In 121 / In 118)		TP=	0.92779																									
WAGES & SALARY ALLOCATOR (W/S)																														
124	Production	354.20.b	54,459,798	NA	-																									
125	Transmission	354.21.b	5,623,443	TP 0.92779	5,217,396																									
126	Distribution	354.23.b	34,077,168	NA	-																									
127	Other (Excludes A&G)	354.24,25,26.b	19,190,014	NA	-																									
128	Total	(sum Ins 124 to 127)	<u>113,350,423</u>		<u>5,217,396</u>																									
129	Transmission related amount	(In 128 - Col. 5 / Col. 3)		W/S=	0.04603																									
RETURN (R)																														
131	Preferred Dividends	(118.29.c) (positive number)	0		-																									
Development of Common Stock:																														
133	Long Term Debt	(Worksheet K) (Note Q)		44.55%	1,679,965,385																									
134	Preferred Stock	(Worksheet K) (Note Q)		0.00%	-																									
135	Common Stock	(Worksheet K) (Note Q)		55.45%	2,090,855,043																									
136	Total	(sum Ins 133 to 135)			<u>3,770,820,427</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>1,679,965,385</td> <td>44.55%</td> <td>0.0623</td> <td>0.0278</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>2,090,855,043</td> <td>55.45%</td> <td>0.1110</td> <td>0.0615</td> </tr> <tr> <td>140 Total (sum Ins 137 to 139)</td> <td><u>3,770,820,427</u></td> <td></td> <td></td> <td>R 0.0893</td> </tr> </tbody> </table>							\$	%	Cost (Note Q)	Weighted	137 Long Term Debt	1,679,965,385	44.55%	0.0623	0.0278	138 Preferred Stock	-	0.00%	0.0000	0.0000	139 Common Stock	2,090,855,043	55.45%	0.1110	0.0615	140 Total (sum Ins 137 to 139)	<u>3,770,820,427</u>			R 0.0893
	\$	%	Cost (Note Q)	Weighted																										
137 Long Term Debt	1,679,965,385	44.55%	0.0623	0.0278																										
138 Preferred Stock	-	0.00%	0.0000	0.0000																										
139 Common Stock	2,090,855,043	55.45%	0.1110	0.0615																										
140 Total (sum Ins 137 to 139)	<u>3,770,820,427</u>			R 0.0893																										

OKLAHOMA GAS AND ELECTRIC COMPANY

Notes

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

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

Note Letter	
A	The revenues credited shall include a) amounts received directly from the SPP for service under this tariff reflecting the TO's integrated transmission facilities and b) amounts from customers taking service under grandfathered agreements. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or facilities excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. Revenues from coincident peak loads included in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense. See Worksheet A for details.
B	The annual and monthly net plant carrying charges on page 2 are to be used to compute the revenue requirement for directly assigned transmission facilities, Base Plan Upgrades, Transmission Service Upgrades, Sponsored, Economic Portfolio Upgrades and Generator Interconnection Facilities, etc. whose revenue requirement is calculated in Worksheet G and recovered pursuant to Attachments J and Z, or successor attachments, of the SPP OATT.
C	This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet F shows the calculation of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC. These individual additional revenue requirements shall be summed, for the relevant year, and included here. When calculating the Baseline ATRR, the "Relevant Year" is the year being true-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected.
D	Reflects the transmission related portion of balances in Accounts 281, 282, 283, 190 and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note M. Transmission allocations shall be shown on Worksheet C, including amounts excluded through direct assignment to incentive plant, as shown on separate workpapers.
E	Reserved for future use.
F	Identified as being only transmission related or functionally booked to transmission.
G	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 90. Prepayments are limited to electric related items.
H	Reserved for future use
I	Only include transmission costs paid to others by the TO for which the transmission customer under the tariff receives a benefit (such as the payment of Base Plan Charges allocated to the TO's zone and not otherwise recovered by SPP from customers). Charges related to Base Plan Upgrades under Attachment J, Future Roll-Ins under Attachment Z and replacement of Existing Facilities are to be included. Direct Assignment Facilities, Economic Upgrades, Requested Upgrades and generator related to Network Upgrades (as defined in Attachment J) are to be excluded.
J	General Plant and Administrative and General expenses will be functionalized based on the indicated allocator on each line.
K	Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet D how these expense items are allocated to transmission. FERC Assessment Fees and Annual Charges shall not be allocated to transmission. Account 930.1 shall include only safety-related advertising cost booked to the account.
L	Includes only FICA, unemployment, highway, property and other assessments charged in the relevant year. When calculating the Baseline ATRR, the "Relevant Year" is the year being true-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected. Gross receipts tax and taxes related to income are excluded.
M	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 112) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.
	Inputs Required: FIT = 35.00%
	SIT = 6.09% (State Income Tax Rate or Composite SIT - Worksheet J)
	p = 0.00% (percent of federal income tax deductible for state purposes)
N	Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities or is otherwise not eligible to be recovered under this Tariff.
O	Removes the dollars of plant booked to transmission (e.g. step-up transformers) that are included in the development of OATT ancillary services rates and not already removed in Note N above.
P	Removes the dollars of expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.
Q	Long Term Debt cost rate calculated in Section V of Worksheet K. Preferred Stock cost rate = preferred dividends (In 131) / preferred outstanding (In 138). Common Stock cost rate (ROE) = 11.10%, the rate accepted by FERC in Docket No. ER08-281 It includes an additional 50 basis points for the TO remaining a member of the SPP RTO. This rate shall not change until a new rate is accepted by FERC in a subsequent filing under the FPA, including Sections 205 and 206. The percentage of equity used in determining the weighted cost of equity for OG&E for purposes of the Settlement Formula Rate shall not exceed 56% ("Equity Cap") as accepted by FERC in Docket No. ER09-281 regardless of OG&E's actual percentage of equity. To the extent OG&E's actual percentage of equity exceeds the Equity Cap, such amount in excess of the Equity Cap shall be treated as Long-Term Debt for purposes of the Settlement Formula Rate. The Equity Cap shall not change until a new Equity Cap is accepted by FERC in a subsequent filing under the FPA, including Sections 205 and 206. Include in the interest on Debt from Associated Companies only the interest on Long-Term Debt.
R	OG&E must make the appropriate filing at FERC before inputting or changing amounts on lines 60 & 94 (abandoned plant).
S	The Formula Rate will functionalize Material and Supplies for Construction on the basis of a single-year usage ratio in accordance with the most recent FERC Form 1, and will true-up these costs based on the true-up year's Form 1. M&S for Construction will utilize 13 month average balances as reflected in Worksheet K, Section II and exclude any M&S booked in Account 107.
T	PBOP base amount, initially set at \$12,400,000, shall not be changed absent a separate filing made with the FERC.
U	Transmission Service Study and Generation Interconnection Study costs shall be recorded in FERC Accounts 561.6 and 561.7, respectively. Costs of studies performed by SPP on behalf of OG&E, costs of studies performed by OG&E at SPP's request, reimbursement of study costs from SPP for studies performed by OG&E at SPP's request and studies for OG&E's retail load shall be recorded in FERC Accounts 561.6 & 561.7. FERC Accounts 561.6 and 561.7 are excluded from the Formula Rate.

OKLAHOMA GAS AND ELECTRIC COMPANY

Notes - continued

- V Accumulated Amortization for Intangible Plant shall be reflected as a Rate Base Adjustment under "Accumulated Depreciation".
- W OG&E may only include the amortization of transmission-related extraordinary property losses if: (1) OG&E makes a filing with the Oklahoma Corporation Commission requesting approval for the new amount to be recovered and the amortization period and (2) OG&E makes a single issue FPA Section 205 filing that requests the same recovery treatment from the FERC. OG&E shall be obligated to make such a single issue FPA Section 205 filing whenever it requests amortized extraordinary property loss costs recovery from the Oklahoma Corporation Commission.
- X SPP OATT Related Upgrades include Base Plan Upgrades, Sponsored, Economic Portfolio Upgrades, Transmission Service Upgrades and Generator Interconnection Facilities, etc. whose individual Revenue Requirements are calculated and summarized in Worksheet G. Also, included are the individual Revenue Requirements of facilities receiving Construction Work in Progress and Abandoned Plant incentive, as calculated and summarized in Worksheet P. The sum of the individual Revenue Requirements is credited to zonal network customers on line 17 above.
- Y Exclude annualized amortization accounts booked back into O&M accounts that costs would have been booked had not the Regulatory Asset and amortization period been approved by the Oklahoma Corporation Commission and the FERC. This amount should equal amount reflected on line 93.
- Z OG&E may only recover CWIP on projects that the FERC has specifically authorized the incentive.

List of Allocators:

Direct Assigned	DA	1.000000
Gross Plant	GP	0.138913
Net Plant	NP	0.156166
Trans. Plant in SPP	TP	0.927794
Wages & Salaries	W/S	0.046029
No Allocator	NA	

Worksheet A

I. Account 454, Rent from Electric Property - Relevant Year = 2010 (Note 1)
 (Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and explanations in Section V, Notes below)

Line No	Data Sources	2010 YE Balance	GP Allocator	Allocated to Transmission
1	Rent from Electric Property	\$1,046,420	13.8913%	\$145,362

Net Account 454 - Credited as transmission pole rentals = \$145,362

II. Account 456, Other Electric Revenue - Relevant Year = 2010 (Notes 1 & 2)
 (Other electric revenues including miscellaneous transmission revenues. Provide data sources and explanations in Section V, Notes below)

Line No	(A) 2010 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	\$100,352,208							
5	Miscellaneous - McClain Adder							
6	Miscellaneous - Scrap Sales	\$50,007						
7	Miscellaneous - OMPA Admin Fee	\$95,714						
8	Miscellaneous	\$4,824	\$0			\$1,296		
9	Miscellaneous - Honeywell Energy Management							
10	Miscellaneous - Sale of Residual Oil							
11	Reimbursed Payroll Costs	\$1,326	\$4,091	\$3,056	\$0			
12	Remuneration Sales Taxes Collection - OK & AR				\$116,834			
13	Franchise & Privilege Tax Adjustment				\$454			
14	Oil Lease & Royalties				\$207,363			
15	Pace Payments							
16	Transmission Service Revenues - from OG&E LSE						\$78,660,536	
17	Transmission Service Revenues - Unbundled OK & AR						\$174,522	
18	Transmission Service Revenues - Direct Assigned Facilities						\$30,703,472	
19	Salvage Clearing							
20	Point-to-Point Revenues Refundable to Retail Customers	\$35,181	\$13,113	\$0				
21	Discount on Purchased Wind Credits							
22	Renewable Energy Certificate Sales - OK & AR				\$1,500,056			
23	Base Plan Revenues - 2010							
24								
25								
26	TOTALS (Sum Ins 6 - 25)	\$100,352,208	\$23,204	\$3,096	\$1,819,707	(\$4,672,380)	\$1,504,818	\$1,450,779

Net Account 454 - Credited as Transmission Revenues [(A)-(B)-(C)-(D)-(E)-(F)-(G)] = \$1,450,779

Worksheet A

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

2010 (Notes 1 & 3) 328-330 Total n \$15,728,822

(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	\$7,044,590
33	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff	\$427,087
34	Wholesale Distribution charges	
35	TO's LSE Revenue from Ancillary Services Provided	
36	Network Service Ancillary Revenues (Schedule 1) Associated With Load Included in the Divisor	
37		
38		
39		
40		
41	Total Revenues Adjusted from Account 456.1 (Revenues retained by OG&E for load included in the divisor) =	(\$134,758)

(Sum lns 28 thru 39)

\$7,906,413

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

2010

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

\$7,822,209

IV. Revenue from Grandfathered Interzonal Transactions - Relevant Year =

2010 (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		

(Addendum 2-A, ln 14)

\$9,418,350

V. Notes

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

Worksheet B

I. Transmission Network Load (MW)

Line No.	Month, Day and Year ¹	Hour Ending ¹	OG&E Peak Load	WFEC Peak Load	OMPA Peak Load	AECI / KAMO Peak Load				TO's Transmission Peak Load ¹
1	8-Jan-10	800	4,614	122	255	20				5,012
2	9-Feb-10	800	4,168	111	228	16				4,523
3	3-Mar-10	800	3,764	103	198	13				4,078
4	6-Apr-10	1700	3,443	68	229	5				3,746
5	28-May-10	1700	4,716	105	343	11				5,174
6	23-Jun-10	1700	5,660	120	436	14				6,230
7	20-Jul-10	1700	5,746	117	443	14				6,320
8	4-Aug-10	1700	6,140	120	482	16				6,757
9	10-Sep-10	1700	5,376	106	405	12				5,900
10	7-Oct-10	1800	3,822	81	267	7				4,177
11	30-Nov-10	2000	3,682	99	221	11				4,013
12	13-Dec-10	800	4,020	107	224	15				4,366
13	Total		55,151	1,260	3,731	155				60,297
14	12-CP		4,596	105	311	13				5,025

II. Notes

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

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

Ln No.	Month, Day and Year	Hour ending							GFA PTP Scheduled Load
15	8-Jan-10	800							0
16	9-Feb-10	800							0
17	3-Mar-10	800							0
18	6-Apr-10	1700							0
19	28-May-10	1700							0
20	23-Jun-10	1700							0
21	20-Jul-10	1700							0
22	4-Aug-10	1700							0
23	10-Sep-10	1700							0
24	7-Oct-10	1800							0
25	30-Nov-10	2000							0
26	13-Dec-10	800							0

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

Ln No.	Month, Day and Year	Hour ending							GFA PTP Contract Demand
27	8-Jan-10	800							0
28	9-Feb-10	800							0
29	3-Mar-10	800							0
30	6-Apr-10	1700							0
31	28-May-10	1700							0
32	23-Jun-10	1700							0
33	20-Jul-10	1700							0
34	4-Aug-10	1700							0
35	10-Sep-10	1700							0
36	7-Oct-10	1800							0
37	30-Nov-10	2000							0
38	13-Dec-10	800							0

Worksheet C

I. Account 281 - ADIT - Accelerated Amortization Property

Relevant Year = 2010 (Note 2)

Line No	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities included in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Release (E)+(F)+(G)	(I) Description / Justification
1	Net Total Property and Accumulated Depreciation								Accumulated deferred income taxes-Accelerated amortization property.
2	Other								
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24	Subtotal - Form 1, p273								
25	Less FASB 109 Above if not separately removed								
26	Less FASB 106 Above if not separately removed								
27	Total (in 24 - in 25 - in 26)								
28	Transmission Allocator [GP or WIS]		0.00000%	0.00000%	100.00000%	13.89133%	4.60235%		
29	Total (in 27 + in 28)		0	0	0	0	0	0	

II. Account 282 - ADIT - Other Property

Relevant Year = 2010 (Note 2)

Line No	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities included in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Release (E)+(F)+(G)	(I) Description / Justification
30									
31	Net Total Property and Accumulated Depreciation	(941,564,730)				(941,564,730)		(941,564,730)	Accumulated deferred income taxes-Other property.
32	Income Taxes Recoverable/Refundable, net	(40,552,194)							Deferred tax per SPAS 109 related to property and Retail S. Georgia
33	Other - Investments in Partnerships								ADIT for Book vs. Tax Partnership Income and Expense differences.
34	Kaw Water Storage Agreement Liability								ADIT for Book vs. Tax Differences due to differences in Imputed Interest Rates
35	Other								
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50									
51	Subtotal - Form 1, p275	(982,116,924)	(40,552,194)			(941,564,730)		(941,564,730)	
52	Less FASB 109 Above if not separately removed								
53	Less FASB 106 Above if not separately removed								
54	Total (in 51 - in 52 - in 53)	(982,116,924)	(40,552,194)			(941,564,730)		(941,564,730)	
55	Transmission Allocator [GP or WIS]		0.00000%	0.00000%	100.00000%	13.89133%	4.60235%		
56	Total (in 54 + in 55)		0	0	0	0	0	0	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

III. Account 283 - ADIT - Other (A)

Relevant Year = (C)

2010 (D)

(Note 2)

(G)

(H)

(I)

Identification (A)

Relevant Year Average of BOY and EOY Balance (B)

100% Related to facilities excluded in Worksheet H (D)

100% Transmittion Related (E)

Labor Related (G)

Total Included in Ratebase (E)(F)(G) (H)

Description / Justification (I)

Line No	Accumulated Deferred Income Tax:	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Relevant Year Average of BOY and EOY Balance	100% Non-Transmittion Related	100% Related to facilities excluded in Worksheet H	100% Transmittion Related	Plant Related	Labor Related	Total Included in Ratebase (E)(F)(G)	Description / Justification
57	Prepaid Expenses	(1,471,094)	-	-	-	(735,547)	1765,547	(1,471,094)	Book accrual vs. actual payments for tax.
58	Pension Plans	(66,919,043)	(66,919,043)	-	-	-	-	-	ADIT related to Pre-paid Pension Expenses
59	Bond Redemption - Unamortized Call Premium Coals	(5,029,130)	-	-	-	(5,029,130)	-	(5,029,130)	Expenses amortized for books; deducted for tax prior years when incurred/paid.
60	Reg Asset - Excess Storm Coals Deferred - OK	(10,768,986)	-	-	-	(10,768,986)	-	(10,768,986)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
61	Reg Asset - Deferred McClain Plant Coals - OK	-	-	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
62	Reg Asset - Deferred Ried Rock Plant Coals - OK	(2,817,984)	(2,817,984)	-	-	-	-	(2,817,984)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
63	Reg Asset - Excess Storm Coals Deferred - AR	(94,379)	-	-	-	(94,379)	-	(94,379)	Costs deducted for tax purposes, recorded as Regulatory Assets for book
64	Reg Asset - Deferred Excess Pension Expenses - OK	(1,339,196)	(1,339,196)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
65	Reg Asset - Deferred Excess Pension Expenses - AR	125,433	125,433	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
66	Deferred Other - Rate Case Consult / Espart Winnesaw Coal	(248,608)	(248,608)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
67	Deferred Rets Case Expenses - OK	(156,012)	(156,012)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
68	LIFO Inventory Adjustments - Fuels Stock	(1,147,872)	(1,147,872)	-	-	-	-	-	Full Adj charged to 2008 Book Income vs Taxable Income over 4 yrs per Sec 481
69	Deferred Smart Grid Deployment Expenses	(463,668)	(463,668)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
70	Deferred Smart Grid Retired Meter Coals	(2,286,786)	(2,286,786)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
71	Deferred Smart Grid Web Portal Expenses	(5,714)	(5,714)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book
72									
73									
74									
75									
76									
77									
78									
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106									
107									
108									
109	Subtotal - Form 1, p277.9.k	(112,623,038)	(85,259,450)	-	-	(16,628,042)	(735,547)	-	
110	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
111	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
112	Total (in 109 - in 110 - in 111)	(112,623,039)	(85,259,450)	-	-	(16,628,042)	(735,547)	-	
113	Transmittion Allocator (GP or W/S)	-	0.0000%	0.0000%	100.0000%	13,8913%	4,6928%	-	
114	Total (in 112 * in 113)	-	0	0	0	(2,309,857)	(33,656)	(2,343,713)	

Worksheet C

IV. Account 190 - ADIT

(Note 2)

Relevant Year =

2010

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 (E)(F)(G)	(I) Description / Justification
115	Accrued Vacation	4,452,779	-	-	-	-	4,452,779	Book accrual vs. actual payments for tax.	
116	Derivative Instruments	812,483	812,483	-	-	-	-	Tax deduction for Mark-to-Market discount permitted by Section 465	
117	Bad Debts	654,814	654,814	-	-	-	-	Book accrual vs. actual payments for tax.	
118	Accrued Interest	777,019	-	-	-	-	777,019	Book accrual vs. actual payments for tax.	
119	Accrued Liability-Public Liability	832,544	-	-	777,019	-	832,544	Book accrual vs. actual payments for tax. Split 50% labor, 50% plant	
120	Accrued Liability-Employee Related	1,122,482	-	-	654,814	-	1,122,482	Book accrual vs. actual payments for tax.	
121	Regulatory Liabilities-Deferred Gains - Property Sales	3,196	3,196	-	-	-	-	Taxable gains recorded as Regulatory Liabilities for book.	
122	Rate Return Accrual	267,286	267,286	-	-	-	-	Deferred revenue accrual per books vs. actual revenue for tax purposes.	
123	Income Taxes Recoverable, net (Pens & Medicare Part D)	-	-	-	-	-	-	Anticipated Medicare subsidy	
124	Post-Retirement Benefits	34,576,545	-	-	-	-	34,576,545	Book accrual vs. actual payments for tax purposes.	
125	Consumer Loans	-	-	-	-	-	-	Income, losses and expenses recognized for tax but not for book.	
126	Deferred Fed Investment Tax Credits	4,351,452	4,351,452	-	-	-	-	ADIT for Unamortized ITC balance. ITC utilized for tax purposes in prior years.	
127	Tax Credit Carryover	51,323,911	51,323,911	-	-	-	-	ADIT for Tax Credit Carryover	
128	Net Operating Loss	230,811	230,811	-	-	-	-	ADIT for Net Operating Loss carryover	
129	Medicare Part D Subsidy	59,042	59,042	-	-	-	-	ADIT for Non-Jarvis Partnership investment subsidy (IRC Section 139A) FAS 158	
130	Other - Investments in Partnerships	3,379,816	3,379,816	-	-	-	-	ADIT for Book vs Tax Partnership Income and Expenses differences.	
131	Key/Write Storage Agreement Liability	2,378,380	2,378,380	-	-	-	-	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,B,c	118,756,067	63,462,191	-	-	1,469,562	53,824,314		
151	Less FASB 106 Above if not separately removed	-	-	-	-	-	-		
152	Less FASB 106 Above if not separately removed	-	-	-	-	-	-		
153	Less FASB 106 Above if not separately removed	-	-	-	-	-	-		
154	Total (In 151 - In 152 - In 153)	118,756,067	63,462,191	-	-	1,469,562	53,824,314		
155	Transmission Allocator (GP or WTS)	-	0.0000%	0.0000%	100.0000%	13,691,326	4,602,996		
156	Total (In 154 - In 155)	-	0	0	0	204,142	2,477,474	2,681,616	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

V. Account 255 - Accumulated Deferred Investment Tax Credits

Relevant Year = 2010 (Note 2)

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 2010 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Release (E)+(F)+(G)
157	Accumulated Deferred Investment Tax Credits	(11,234,941)	(11,234,941)					
158								
159								
160								
161								
162								
163								
164								
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166								
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168								
169								
170								
171								
172								
173								
174								
175								
176	Subtotal - Form 1, p267,8,h	(11,234,941)	(11,234,941)					
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 P2 Option	-	-					
180	Total (in 176 - in 177 - in 178 - in 179)	(11,234,941)	(11,234,941)					
181	Transmission Allocator (GP or WIS)		0.00000%	0.00000%	100.00000%	13.8913%	4.6029%	
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 true-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 = 2010

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

Total Transmission Lease Payments

IV. Account 930.2 - Misc. General Expenses

Relevant Year = 2010

Item No.	Description	Date Sources	TO Total	Explanation
1	Miscellaneous General Expenses	323 192 b	11,384,333	
2	Less: Industry Association Dues	335 1 b	1,103,930	
3	Plus: EEI Dues		653,237	
4	Plus: SPP Dues		6,000	
5	Adjusted Miscellaneous General Expenses	(In 1-in 2+in 3+in 4)	10,939,640	

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
			2010
1	Other Expenses:		
2	Direct Assignment Charge		20,792,472
3	Sponsored (Requested or Economic) Upgrades Charge		
4	Firm and Non-Firm Point-To-Point Charges		
5	Base Plan Charges		4,407,969
6	Schedule 9 Charges		85,363
7	SPP Schedule 1-A		
8	SPP Annual Assessment		
9	NERC Assessment		
10	Ancillary Services Expenses		8,934
11	Other		
12	Other		
13	Other		
14	Total	(Sum of Ins 2 through 13)	\$ 25,294,738

Notes:

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

Worksheet F

I. Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase.**A. Determine "R" with hypothetical 100 basis point increase in ROE.**

Line No.				
1	ROE w/o incentives (Addendum 2-A, In 139)			11.10%
2	ROE with additional 100 basis point incentive			12.10%
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Addendum 2-A, Ins 137 through 139)			
4		%	Cost	Weighted cost
5	Long Term Debt	44.55%	0.0623	0.0278
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	55.45%	0.1210	0.0671
			R =	0.0949

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

8	Rate Base (Addendum 2-A, In 67)	539,794,058
9	R (from A. above)	0.0949
10	Return (Rate Base x R)	51,209,068

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

11	Return (from B. above)	51,209,068
12	CIT (Addendum 2-A, In 108)	43.98%
13	Income Tax Calculation (Return x CIT)	22,522,950
14	ITC Adjustment (Addendum 2-A, In 114)	(953,409)
15	Income Taxes	21,569,540

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)	110,601,912
17	Return (Addendum 2-A, In 116)	48,216,003
18	Income Taxes (Addendum 2-A, In 115)	20,253,120
19	Net Revenue Requirement, Less Return and Taxes	42,132,789

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

20	Net Revenue Requirement, Less Return and Taxes	42,132,789
21	Return (from I.B. above)	51,209,068
22	Income Taxes (from I.C. above)	21,569,540
23	Net Revenue Requirement, with 100 Basis Point ROE increase	114,911,398
24	Transmission Plant Depreciation Expense (Addendum 2-A, Ins 92)	23,842,830
25	Net Rev. Req. w/100 Basis Point ROE increase, less Depreciation	91,068,567

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

26	Net Transmission Plant (Addendum 2-A, Ins 46)	650,783,812
27	Net Revenue Requirement, with 100 Basis Point ROE increase	114,911,398
28	NPCC with 100 Basis Point increase in ROE	17.66%
29		
30	Net Rev. Req. w/100 Basis Point ROE increase, less Dep.	91,068,567
31	NPCC with 100 Basis Point ROE increase, less Depreciation	13.99% (use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	13.33% (Addendum 2-A, In 26)
33	NPCC w/o Return, income taxes and Depreciation	2.81% (use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	0.66%

III. Calculation of Composite Depreciation Rate.

35	Transmission Plant @ Beginning of Period (p.206, In 58, col. b)	860,448,242
36	Transmission Plant @ End of Period (p.207, In 58, col. g)	1,130,573,038
37		1,991,021,280
38	Average Balance of Transmission Investment	995,510,640
39	Annual Depreciation (p.336, In 7, col. f)	25,699,088
40	Composite Depreciation Rate	2.58%
41	Depreciable Life for Composite Depreciation Rate	38.74
42	Depreciable Life Rounded to Nearest Whole Year	39

NOTE:

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

Worksheet F

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

SUMMARY OF ADDITIONAL REVENUE REQUIREMENT FOR FACILITIES RECEIVING INCENTIVES					
Line No.	Proj. No.	Project Description Summary	In-Service	Investment	Additional Rev. Requirement
43	1				\$ -
44	2				
45	3				
46	4				
47	5				
48	6				
49	7				
50	8				
51	9				
52	10				
53	11				
54	12				
55	13				
56	14				
57	15				
58	16				
59					
60					
61		TOTALS		\$ -	\$ -

Worksheet F

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

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



Line No	Details					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement
62	Investment	-	-	-	2010	-
63	Service Year (yyyy)	2008	ROE increase accepted by FERC (Basis Points)	50		
64	Service Month (1-12)	6	NPCC w/o incentives, less depreciation	13.33%		
65	Useful Life	39	NPCC w/incentives approved for these facilities, less dep.	13.66%		
66	CIAC (Yes or No)	No	Annual Depreciation Expense (Investment / Useful Life)	-		
69	w/o incentives	2008	-	-	\$ -	\$ -
70	w/incentives	2008	-	-	\$ -	\$ -
71	w/o incentives	2009	-	-	\$ -	\$ -
72	w/incentives	2009	-	-	\$ -	\$ -
73	w/o incentives	2010	-	-	\$ -	\$ -
74	w/incentives	2010	-	-	\$ -	\$ -
75	w/o incentives	2011	-	-	\$ -	\$ -
76	w/incentives	2011	-	-	\$ -	\$ -
77	w/o incentives	2012	-	-	\$ -	\$ -
78	w/incentives	2012	-	-	\$ -	\$ -
79	w/o incentives	2013	-	-	\$ -	\$ -
80	w/incentives	2013	-	-	\$ -	\$ -
81	w/o incentives	2014	-	-	\$ -	\$ -
82	w/incentives	2014	-	-	\$ -	\$ -
83	w/o incentives	2015	-	-	\$ -	\$ -
84	w/incentives	2015	-	-	\$ -	\$ -
85	w/o incentives	2016	-	-	\$ -	\$ -
86	w/incentives	2016	-	-	\$ -	\$ -
87	w/o incentives	2017	-	-	\$ -	\$ -
88	w/incentives	2017	-	-	\$ -	\$ -
89	w/o incentives	2018	-	-	\$ -	\$ -
90	w/incentives	2018	-	-	\$ -	\$ -
91	w/o incentives	2019	-	-	\$ -	\$ -
92	w/incentives	2019	-	-	\$ -	\$ -
93	w/o incentives	2020	-	-	\$ -	\$ -
94	w/incentives	2020	-	-	\$ -	\$ -
95	w/o incentives	2021	-	-	\$ -	\$ -
96	w/incentives	2021	-	-	\$ -	\$ -
97	w/o incentives	2022	-	-	\$ -	\$ -
98	w/incentives	2022	-	-	\$ -	\$ -
99	w/o incentives	2023	-	-	\$ -	\$ -
100	w/incentives	2023	-	-	\$ -	\$ -
101	w/o incentives	2024	-	-	\$ -	\$ -
102	w/incentives	2024	-	-	\$ -	\$ -
103	w/o incentives	2025	-	-	\$ -	\$ -
104	w/incentives	2025	-	-	\$ -	\$ -
105	w/o incentives	2026	-	-	\$ -	\$ -
106	w/incentives	2026	-	-	\$ -	\$ -
107	w/o incentives	2027	-	-	\$ -	\$ -
108	w/incentives	2027	-	-	\$ -	\$ -
109	w/o incentives	2028	-	-	\$ -	\$ -
110	w/incentives	2028	-	-	\$ -	\$ -
111	w/o incentives	2029	-	-	\$ -	\$ -
112	w/incentives	2029	-	-	\$ -	\$ -
113	w/o incentives	2030	-	-	\$ -	\$ -
114	w/incentives	2030	-	-	\$ -	\$ -
115	w/o incentives	2031	-	-	\$ -	\$ -
116	w/incentives	2031	-	-	\$ -	\$ -
117	w/o incentives	2032	-	-	\$ -	\$ -
118	w/incentives	2032	-	-	\$ -	\$ -
119	w/o incentives	2033	-	-	\$ -	\$ -
120	w/incentives	2033	-	-	\$ -	\$ -
121	w/o incentives	2034	-	-	\$ -	\$ -
122	w/incentives	2034	-	-	\$ -	\$ -
123	w/o incentives	2035	-	-	\$ -	\$ -
124	w/incentives	2035	-	-	\$ -	\$ -
125	w/o incentives	2036	-	-	\$ -	\$ -
126	w/incentives	2036	-	-	\$ -	\$ -
127	w/o incentives	2037	-	-	\$ -	\$ -
128	w/incentives	2037	-	-	\$ -	\$ -
129	w/o incentives	2038	-	-	\$ -	\$ -
130	w/incentives	2038	-	-	\$ -	\$ -
131	w/o incentives	....	....	....	....	....
132	w/incentives	....	....	....	....	....
133					\$ -	\$ -

Worksheet G

I. Project Summary

A. BASE PLAN UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATTR
1	Reno-Sunny Lane 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 67,511	\$ 9,793
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	\$ 2,765,703	\$ 401,186
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 107,896	\$ 15,651
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation	6/1/2006	\$ 31,518	\$ 4,572
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	\$ 3,897,313	\$ 572,171
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	\$ 9,320,377	\$ 1,368,341
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	\$ 3,790,016	\$ 567,499
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	\$ 85,105	\$ 12,644
9	Ft. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipment	12/1/2008	\$ 136,512	\$ 20,999
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	6/1/2008	\$ 23,213	\$ 3,530
11	Bodle Substation - Install 138kV breaker, associated line re-laying & communications	9/1/2010	\$ 547,300	\$ 27,907
12				
13				
14				
15				
16				
17				
18				
19				
20				
BASE PLAN UPGRADE TOTALS			\$ 20,772,464	\$ 3,004,294

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

C. SPONSORED OR ECONOMIC PORTFOLIO UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATTR
1	Northwest - Woodward District EHV 345 kV Line	4/1/2010	\$ 218,000,000	\$20,792,473
2				
3				
4				
5				
6				
7				
SPONSORED OR ECONOMIC PORTFOLIO UPGRADE TOTALS				\$20,792,473

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

TOTAL SPP OATT RELATED UPGRADES REVENUE REQUIREMENT (Sum of Parts A, B, C & D above) **\$ 23,796,767**

- NOTES:
1. Base Plan Upgrades and Economic Portfolio revenue requirement are estimates and will be true-up to actual amounts in the True-up Adjustment.
 2. Base Plan and Economic Portfolio revenue requirements in the Summaries will be provided to SPP for their Cost Allocation calculations.

Worksheet G

II. Determine the Revenue Requirement for SPP OATT Related Upgrades including Base Plan Upgrades, Transmission Service Upgrades, Sponsored or Economic Portfolio Upgrades and Generator Interconnection Facilities.

A. Base Plan facilities.

Project 1: Reno - Sunny Lane 69KV Line -- Replace wave trap and current transformers to allow 1200A limit. 2006-2016 STEF project

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
2006	\$ 67,511	\$ 888	\$ 66,623	\$ 7,038	\$	\$ 7,038
2007	\$ 66,623	\$ 1,777	\$ 64,846	\$ 12,060	\$	\$ 12,060
2008	\$ 64,846	\$ 1,777	\$ 63,070	\$ 11,782	\$	\$ 11,782
2009	\$ 63,070	\$ 1,731	\$ 61,339	\$ 10,378	\$	\$ 10,378
2010	\$ 61,339	\$ 1,731	\$ 59,608	\$ 9,793	\$	\$ 9,793
2011	\$ -	\$ -	\$ -	\$ -	\$	\$ -
2012	\$ -	\$ -	\$ -	\$ -	\$	\$ -
2013	\$ -	\$ -	\$ -	\$ -	\$	\$ -
2014	\$ -	\$ -	\$ -	\$ -	\$	\$ -
2015	\$ -	\$ -	\$ -	\$ -	\$	\$ -
2016	\$ -	\$ -	\$ -	\$ -	\$	\$ -
2017	\$ -	\$ -	\$ -	\$ -	\$	\$ -
2018	\$ -	\$ -	\$ -	\$ -	\$	\$ -
2019	\$ -	\$ -	\$ -	\$ -	\$	\$ -
2020	\$ -	\$ -	\$ -	\$ -	\$	\$ -
2021	\$ -	\$ -	\$ -	\$ -	\$	\$ -
2022	\$ -	\$ -	\$ -	\$ -	\$	\$ -
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Project Totals				\$	51,052	\$ 51,052

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 2: Richards Tap-Richards 138kV Line -- Construct new 135kV line. 2006 - 2016 STEP project.

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

Line No.

		Details				
55	Investment	\$ 2,765,703	Current Year		2010	
56	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		13.33%	
57	Service Month (1-12)	6				
58	Useful Life	39	Annual Depreciation Expense	(Investment / Useful Life)	\$ 70,915	
59	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. from APP Allocation	
62	2006	\$ 2,765,703	\$ 36,391	\$ 2,729,312	\$ 288,312	\$ 288,312
63	2007	\$ 2,729,312	\$ 72,782	\$ 2,656,531	\$ 494,074	\$ 494,074
64	2008	\$ 2,656,531	\$ 72,782	\$ 2,583,749	\$ 482,687	\$ 482,687
65	2009	\$ 2,583,749	\$ 70,915	\$ 2,512,834	\$ 425,166	\$ 425,166
66	2010	\$ 2,512,834	\$ 70,915	\$ 2,441,918	\$ 401,186	\$ 401,186
67	2011	\$ -	\$ -	\$ -	\$ -	\$ -
68	2012	\$ -	\$ -	\$ -	\$ -	\$ -
69	2013	\$ -	\$ -	\$ -	\$ -	\$ -
70	2014	\$ -	\$ -	\$ -	\$ -	\$ -
71	2015	\$ -	\$ -	\$ -	\$ -	\$ -
72	2016	\$ -	\$ -	\$ -	\$ -	\$ -
73	2017	\$ -	\$ -	\$ -	\$ -	\$ -
74	2018	\$ -	\$ -	\$ -	\$ -	\$ -
75	2019	\$ -	\$ -	\$ -	\$ -	\$ -
76	2020	\$ -	\$ -	\$ -	\$ -	\$ -
77	2021	\$ -	\$ -	\$ -	\$ -	\$ -
78	2022	\$ -	\$ -	\$ -	\$ -	\$ -
79	2023	\$ -	\$ -	\$ -	\$ -	\$ -
80	2024	\$ -	\$ -	\$ -	\$ -	\$ -
81	2025	\$ -	\$ -	\$ -	\$ -	\$ -
82	2026	\$ -	\$ -	\$ -	\$ -	\$ -
83	2027	\$ -	\$ -	\$ -	\$ -	\$ -
84	2028	\$ -	\$ -	\$ -	\$ -	\$ -
85	2029	\$ -	\$ -	\$ -	\$ -	\$ -
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87	2031	\$ -	\$ -	\$ -	\$ -	\$ -
88	2032	\$ -	\$ -	\$ -	\$ -	\$ -
89	2033	\$ -	\$ -	\$ -	\$ -	\$ -
90	2034	\$ -	\$ -	\$ -	\$ -	\$ -
91	2035	\$ -	\$ -	\$ -	\$ -	\$ -
92	2036	\$ -	\$ -	\$ -	\$ -	\$ -
93	2037	\$ -	\$ -	\$ -	\$ -	\$ -
94	2038	\$ -	\$ -	\$ -	\$ -	\$ -
95	2039	\$ -	\$ -	\$ -	\$ -	\$ -
96	2040	\$ -	\$ -	\$ -	\$ -	\$ -
97	2041	\$ -	\$ -	\$ -	\$ -	\$ -
98	2042	\$ -	\$ -	\$ -	\$ -	\$ -
99	2043	\$ -	\$ -	\$ -	\$ -	\$ -
100	2044	\$ -	\$ -	\$ -	\$ -	\$ -
101	2045	\$ -	\$ -	\$ -	\$ -	\$ -
102	2046	\$ -	\$ -	\$ -	\$ -	\$ -
103	2047	\$ -	\$ -	\$ -	\$ -	\$ -
104	2048	\$ -	\$ -	\$ -	\$ -	\$ -
105	2049	\$ -	\$ -	\$ -	\$ -	\$ -
106	2050	\$ -	\$ -	\$ -	\$ -	\$ -
108	Project Totals			\$ 2,091,425	\$ 2,091,425	

Worksheet G

Project 3: Van Buren AVEC - Van Buren Interconnect 69kV Line -- Wave trap and current transformer ratio work to increase limit to 1200A. 2006 - 2016 STEP project.

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

Line No.

		Details				
109	Investment	\$ 107,896	Current Year		2010	
110	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.33%
111	Service Month (1-12)	6				
112	Useful Life	39	Annual Depreciation Expense	(Investment / Useful Life)	\$	2,767
113	CIAC (Yes or No)	No				
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162	Project Totals				\$ 81,591	\$ 81,591

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

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

Line

No.

		Details				
163	Investment	\$ 31,518	Current Year		2010	
164	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.33%
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 SRP 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	\$ 4,572	\$ 4,572
175	2011	\$ -	\$ -	\$ -	\$ -	\$ -
176	2012	\$ -	\$ -	\$ -	\$ -	\$ -
177	2013	\$ -	\$ -	\$ -	\$ -	\$ -
178	2014	\$ -	\$ -	\$ -	\$ -	\$ -
179	2015	\$ -	\$ -	\$ -	\$ -	\$ -
180	2016	\$ -	\$ -	\$ -	\$ -	\$ -
181	2017	\$ -	\$ -	\$ -	\$ -	\$ -
182	2018	\$ -	\$ -	\$ -	\$ -	\$ -
183	2019	\$ -	\$ -	\$ -	\$ -	\$ -
184	2020	\$ -	\$ -	\$ -	\$ -	\$ -
185	2021	\$ -	\$ -	\$ -	\$ -	\$ -
186	2022	\$ -	\$ -	\$ -	\$ -	\$ -
187	2023	\$ -	\$ -	\$ -	\$ -	\$ -
188	2024	\$ -	\$ -	\$ -	\$ -	\$ -
189	2025	\$ -	\$ -	\$ -	\$ -	\$ -
190	2026	\$ -	\$ -	\$ -	\$ -	\$ -
191	2027	\$ -	\$ -	\$ -	\$ -	\$ -
192	2028	\$ -	\$ -	\$ -	\$ -	\$ -
193	2029	\$ -	\$ -	\$ -	\$ -	\$ -
194	2030	\$ -	\$ -	\$ -	\$ -	\$ -
195	2031	\$ -	\$ -	\$ -	\$ -	\$ -
196	2032	\$ -	\$ -	\$ -	\$ -	\$ -
197	2033	\$ -	\$ -	\$ -	\$ -	\$ -
198	2034	\$ -	\$ -	\$ -	\$ -	\$ -
199	2035	\$ -	\$ -	\$ -	\$ -	\$ -
200	2036	\$ -	\$ -	\$ -	\$ -	\$ -
201	2037	\$ -	\$ -	\$ -	\$ -	\$ -
202	2038	\$ -	\$ -	\$ -	\$ -	\$ -
203	2039	\$ -	\$ -	\$ -	\$ -	\$ -
204	2040	\$ -	\$ -	\$ -	\$ -	\$ -
205	2041	\$ -	\$ -	\$ -	\$ -	\$ -
206	2042	\$ -	\$ -	\$ -	\$ -	\$ -
207	2043	\$ -	\$ -	\$ -	\$ -	\$ -
208	2044	\$ -	\$ -	\$ -	\$ -	\$ -
209	2045	\$ -	\$ -	\$ -	\$ -	\$ -
210	2046	\$ -	\$ -	\$ -	\$ -	\$ -
211	2047	\$ -	\$ -	\$ -	\$ -	\$ -
212	2048	\$ -	\$ -	\$ -	\$ -	\$ -
213	2049	\$ -	\$ -	\$ -	\$ -	\$ -
214	2050	\$ -	\$ -	\$ -	\$ -	\$ -
215						
216	Project Totals			\$	23,834	\$ 23,834

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

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

Line No.	Details					
217	Investment	\$ 3,897,313	Current Year			2010
218	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.33%
219	Service Month (1-12)	12				
220	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	99,931
221	CIAC (Yes or No)	No				
222	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. (or STEP Allow.)
224	2006	\$ 3,897,313	\$ -	\$ 3,897,313	\$ 50,809	\$ 50,809
225	2007	\$ 3,897,313	\$ 102,561	\$ 3,794,752	\$ 704,251	\$ 704,251
226	2008	\$ 3,794,752	\$ 102,561	\$ 3,692,191	\$ 688,206	\$ 688,206
227	2009	\$ 3,692,191	\$ 99,931	\$ 3,592,260	\$ 606,254	\$ 606,254
228	2010	\$ 3,592,260	\$ 99,931	\$ 3,492,329	\$ 572,171	\$ 572,171
229	2011	\$ -	\$ -	\$ -	\$ -	\$ -
230	2012	\$ -	\$ -	\$ -	\$ -	\$ -
231	2013	\$ -	\$ -	\$ -	\$ -	\$ -
232	2014	\$ -	\$ -	\$ -	\$ -	\$ -
233	2015	\$ -	\$ -	\$ -	\$ -	\$ -
234	2016	\$ -	\$ -	\$ -	\$ -	\$ -
235	2017	\$ -	\$ -	\$ -	\$ -	\$ -
236	2018	\$ -	\$ -	\$ -	\$ -	\$ -
237	2019	\$ -	\$ -	\$ -	\$ -	\$ -
238	2020	\$ -	\$ -	\$ -	\$ -	\$ -
239	2021	\$ -	\$ -	\$ -	\$ -	\$ -
240	2022	\$ -	\$ -	\$ -	\$ -	\$ -
241	2023	\$ -	\$ -	\$ -	\$ -	\$ -
242	2024	\$ -	\$ -	\$ -	\$ -	\$ -
243	2025	\$ -	\$ -	\$ -	\$ -	\$ -
244	2026	\$ -	\$ -	\$ -	\$ -	\$ -
245	2027	\$ -	\$ -	\$ -	\$ -	\$ -
246	2028	\$ -	\$ -	\$ -	\$ -	\$ -
247	2029	\$ -	\$ -	\$ -	\$ -	\$ -
248	2030	\$ -	\$ -	\$ -	\$ -	\$ -
249	2031	\$ -	\$ -	\$ -	\$ -	\$ -
250	2032	\$ -	\$ -	\$ -	\$ -	\$ -
251	2033	\$ -	\$ -	\$ -	\$ -	\$ -
252	2034	\$ -	\$ -	\$ -	\$ -	\$ -
253	2035	\$ -	\$ -	\$ -	\$ -	\$ -
254	2036	\$ -	\$ -	\$ -	\$ -	\$ -
255	2037	\$ -	\$ -	\$ -	\$ -	\$ -
256	2038	\$ -	\$ -	\$ -	\$ -	\$ -
257	2039	\$ -	\$ -	\$ -	\$ -	\$ -
258	2040	\$ -	\$ -	\$ -	\$ -	\$ -
259	2041	\$ -	\$ -	\$ -	\$ -	\$ -
260	2042	\$ -	\$ -	\$ -	\$ -	\$ -
261	2043	\$ -	\$ -	\$ -	\$ -	\$ -
262	2044	\$ -	\$ -	\$ -	\$ -	\$ -
263	2045	\$ -	\$ -	\$ -	\$ -	\$ -
264	2046	\$ -	\$ -	\$ -	\$ -	\$ -
265	2047	\$ -	\$ -	\$ -	\$ -	\$ -
266	2048	\$ -	\$ -	\$ -	\$ -	\$ -
267	2049	\$ -	\$ -	\$ -	\$ -	\$ -
268	2050	\$ -	\$ -	\$ -	\$ -	\$ -
269	Project Totals			\$	2,621,691	\$ 2,621,691

Worksheet G

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

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

Line No.

Details						
271	Investment	\$ 9,320,377	Current Year			2010
272	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.33%
273	Service Month (1-12)	12				
274	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	238,984
275	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev Req. by 50% Allocation	
278	2006	\$ 9,320,377	\$ -	\$ 9,320,377	\$ 121,510	\$ 121,510
279	2007	\$ 9,320,377	\$ 245,273	\$ 9,075,104	\$ 1,684,207	\$ 1,684,207
280	2008	\$ 9,075,104	\$ 245,273	\$ 8,829,831	\$ 1,645,835	\$ 1,645,835
281	2009	\$ 8,829,831	\$ 238,984	\$ 8,590,847	\$ 1,449,850	\$ 1,449,850
282	2010	\$ 8,590,847	\$ 238,984	\$ 8,351,863	\$ 1,368,341	\$ 1,368,341
283	2011	\$ -	\$ -	\$ -	\$ -	\$ -
284	2012	\$ -	\$ -	\$ -	\$ -	\$ -
285	2013	\$ -	\$ -	\$ -	\$ -	\$ -
286	2014	\$ -	\$ -	\$ -	\$ -	\$ -
287	2015	\$ -	\$ -	\$ -	\$ -	\$ -
288	2016	\$ -	\$ -	\$ -	\$ -	\$ -
289	2017	\$ -	\$ -	\$ -	\$ -	\$ -
290	2018	\$ -	\$ -	\$ -	\$ -	\$ -
291	2019	\$ -	\$ -	\$ -	\$ -	\$ -
292	2020	\$ -	\$ -	\$ -	\$ -	\$ -
293	2021	\$ -	\$ -	\$ -	\$ -	\$ -
294	2022	\$ -	\$ -	\$ -	\$ -	\$ -
295	2023	\$ -	\$ -	\$ -	\$ -	\$ -
296	2024	\$ -	\$ -	\$ -	\$ -	\$ -
297	2025	\$ -	\$ -	\$ -	\$ -	\$ -
298	2026	\$ -	\$ -	\$ -	\$ -	\$ -
299	2027	\$ -	\$ -	\$ -	\$ -	\$ -
300	2028	\$ -	\$ -	\$ -	\$ -	\$ -
301	2029	\$ -	\$ -	\$ -	\$ -	\$ -
302	2030	\$ -	\$ -	\$ -	\$ -	\$ -
303	2031	\$ -	\$ -	\$ -	\$ -	\$ -
304	2032	\$ -	\$ -	\$ -	\$ -	\$ -
305	2033	\$ -	\$ -	\$ -	\$ -	\$ -
306	2034	\$ -	\$ -	\$ -	\$ -	\$ -
307	2035	\$ -	\$ -	\$ -	\$ -	\$ -
308	2036	\$ -	\$ -	\$ -	\$ -	\$ -
309	2037	\$ -	\$ -	\$ -	\$ -	\$ -
310	2038	\$ -	\$ -	\$ -	\$ -	\$ -
311	2039	\$ -	\$ -	\$ -	\$ -	\$ -
312	2040	\$ -	\$ -	\$ -	\$ -	\$ -
313	2041	\$ -	\$ -	\$ -	\$ -	\$ -
314	2042	\$ -	\$ -	\$ -	\$ -	\$ -
315	2043	\$ -	\$ -	\$ -	\$ -	\$ -
316	2044	\$ -	\$ -	\$ -	\$ -	\$ -
317	2045	\$ -	\$ -	\$ -	\$ -	\$ -
318	2046	\$ -	\$ -	\$ -	\$ -	\$ -
319	2047	\$ -	\$ -	\$ -	\$ -	\$ -
320	2048	\$ -	\$ -	\$ -	\$ -	\$ -
321	2049	\$ -	\$ -	\$ -	\$ -	\$ -
322	2050	\$ -	\$ -	\$ -	\$ -	\$ -
323						
324	Project Totals			\$ 6,269,743	\$ 6,269,743	

Worksheet G

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

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

Line No.	Details					
325	Investment	\$ 3,790,016	Current Year			2010
326	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			13.33%
327	Service Month (1-12)	10				
328	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	97,180
329	CIAC (Yes or No)	No				
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378	Project Totals				\$ 2,016,383	\$ 2,016,383

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		2010	
380	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			13.33%
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 STRA 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	\$ 12,644	\$ 12,644
390	2011	\$ -	\$ -	\$ -	\$ -	\$ -
391	2012	\$ -	\$ -	\$ -	\$ -	\$ -
392	2013	\$ -	\$ -	\$ -	\$ -	\$ -
393	2014	\$ -	\$ -	\$ -	\$ -	\$ -
394	2015	\$ -	\$ -	\$ -	\$ -	\$ -
395	2016	\$ -	\$ -	\$ -	\$ -	\$ -
396	2017	\$ -	\$ -	\$ -	\$ -	\$ -
397	2018	\$ -	\$ -	\$ -	\$ -	\$ -
398	2019	\$ -	\$ -	\$ -	\$ -	\$ -
399	2020	\$ -	\$ -	\$ -	\$ -	\$ -
400	2021	\$ -	\$ -	\$ -	\$ -	\$ -
401	2022	\$ -	\$ -	\$ -	\$ -	\$ -
402	2023	\$ -	\$ -	\$ -	\$ -	\$ -
403	2024	\$ -	\$ -	\$ -	\$ -	\$ -
404	2025	\$ -	\$ -	\$ -	\$ -	\$ -
405	2026	\$ -	\$ -	\$ -	\$ -	\$ -
406	2027	\$ -	\$ -	\$ -	\$ -	\$ -
407	2028	\$ -	\$ -	\$ -	\$ -	\$ -
408	2029	\$ -	\$ -	\$ -	\$ -	\$ -
409	2030	\$ -	\$ -	\$ -	\$ -	\$ -
410	2031	\$ -	\$ -	\$ -	\$ -	\$ -
411	2032	\$ -	\$ -	\$ -	\$ -	\$ -
412	2033	\$ -	\$ -	\$ -	\$ -	\$ -
413	2034	\$ -	\$ -	\$ -	\$ -	\$ -
414	2035	\$ -	\$ -	\$ -	\$ -	\$ -
415	2036	\$ -	\$ -	\$ -	\$ -	\$ -
416	2037	\$ -	\$ -	\$ -	\$ -	\$ -
417	2038	\$ -	\$ -	\$ -	\$ -	\$ -
418	2039	\$ -	\$ -	\$ -	\$ -	\$ -
419	2040	\$ -	\$ -	\$ -	\$ -	\$ -
420	2041	\$ -	\$ -	\$ -	\$ -	\$ -
421	2042	\$ -	\$ -	\$ -	\$ -	\$ -
422	2043	\$ -	\$ -	\$ -	\$ -	\$ -
423	2044	\$ -	\$ -	\$ -	\$ -	\$ -
424	2045	\$ -	\$ -	\$ -	\$ -	\$ -
425	2046	\$ -	\$ -	\$ -	\$ -	\$ -
426	2047	\$ -	\$ -	\$ -	\$ -	\$ -
427	2048	\$ -	\$ -	\$ -	\$ -	\$ -
428	2049	\$ -	\$ -	\$ -	\$ -	\$ -
429	2050	\$ -	\$ -	\$ -	\$ -	\$ -
430	2051	\$ -	\$ -	\$ -	\$ -	\$ -
431	Project Totals			\$ 50,113	\$ 50,113	

Worksheet G

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

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

Line No.

		Details				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
433	Investment	\$ 136,512	Current Year	2010		
434	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation		13.33%	
435	Service Month (1-12)	12				
436	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)	\$ 3,500		
437	CIAC (Yes or No)	No				
438						
439						
440	2008	\$ 136,512	\$ -	\$ 136,512	\$ 1,780	
441	2009	\$ 136,512	\$ 3,500	\$ 133,012	\$ 22,234	
442	2010	\$ 133,012	\$ 3,500	\$ 129,511	\$ 20,999	
443	2011	\$ -	\$ -	\$ -	\$ -	
444	2012	\$ -	\$ -	\$ -	\$ -	
445	2013	\$ -	\$ -	\$ -	\$ -	
446	2014	\$ -	\$ -	\$ -	\$ -	
447	2015	\$ -	\$ -	\$ -	\$ -	
448	2016	\$ -	\$ -	\$ -	\$ -	
449	2017	\$ -	\$ -	\$ -	\$ -	
450	2018	\$ -	\$ -	\$ -	\$ -	
451	2019	\$ -	\$ -	\$ -	\$ -	
452	2020	\$ -	\$ -	\$ -	\$ -	
453	2021	\$ -	\$ -	\$ -	\$ -	
454	2022	\$ -	\$ -	\$ -	\$ -	
455	2023	\$ -	\$ -	\$ -	\$ -	
456	2024	\$ -	\$ -	\$ -	\$ -	
457	2025	\$ -	\$ -	\$ -	\$ -	
458	2026	\$ -	\$ -	\$ -	\$ -	
459	2027	\$ -	\$ -	\$ -	\$ -	
460	2028	\$ -	\$ -	\$ -	\$ -	
461	2029	\$ -	\$ -	\$ -	\$ -	
462	2030	\$ -	\$ -	\$ -	\$ -	
463	2031	\$ -	\$ -	\$ -	\$ -	
464	2032	\$ -	\$ -	\$ -	\$ -	
465	2033	\$ -	\$ -	\$ -	\$ -	
466	2034	\$ -	\$ -	\$ -	\$ -	
467	2035	\$ -	\$ -	\$ -	\$ -	
468	2036	\$ -	\$ -	\$ -	\$ -	
469	2037	\$ -	\$ -	\$ -	\$ -	
470	2038	\$ -	\$ -	\$ -	\$ -	
471	2039	\$ -	\$ -	\$ -	\$ -	
472	2040	\$ -	\$ -	\$ -	\$ -	
473	2041	\$ -	\$ -	\$ -	\$ -	
474	2042	\$ -	\$ -	\$ -	\$ -	
475	2043	\$ -	\$ -	\$ -	\$ -	
476	2044	\$ -	\$ -	\$ -	\$ -	
477	2045	\$ -	\$ -	\$ -	\$ -	
478	2046	\$ -	\$ -	\$ -	\$ -	
479	2047	\$ -	\$ -	\$ -	\$ -	
480	2048	\$ -	\$ -	\$ -	\$ -	
481	2049	\$ -	\$ -	\$ -	\$ -	
482	2050	\$ -	\$ -	\$ -	\$ -	
483	2051	\$ -	\$ -	\$ -	\$ -	
484	2052	\$ -	\$ -	\$ -	\$ -	
485						
486	Project Totals			\$ 45,013	\$ 45,013	

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		2010	
488	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			13.33%
489	Service Month (1-12)	6				
490	Useful Life	39	Annual Depreciation Expense	(Investment / Useful Life)	\$	595
491	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	REV Req for 510 Allocation	
494	2008	\$ 23,213	\$ 305	\$ 22,908	\$ 2,420	\$ 2,420
495	2009	\$ 22,908	\$ 595	\$ 22,313	\$ 3,738	\$ 3,738
496	2010	\$ 22,313	\$ 595	\$ 21,718	\$ 3,530	\$ 3,530
497	2011	\$ -	\$ -	\$ -	\$ -	\$ -
498	2012	\$ -	\$ -	\$ -	\$ -	\$ -
499	2013	\$ -	\$ -	\$ -	\$ -	\$ -
500	2014	\$ -	\$ -	\$ -	\$ -	\$ -
501	2015	\$ -	\$ -	\$ -	\$ -	\$ -
502	2016	\$ -	\$ -	\$ -	\$ -	\$ -
503	2017	\$ -	\$ -	\$ -	\$ -	\$ -
504	2018	\$ -	\$ -	\$ -	\$ -	\$ -
505	2019	\$ -	\$ -	\$ -	\$ -	\$ -
506	2020	\$ -	\$ -	\$ -	\$ -	\$ -
507	2021	\$ -	\$ -	\$ -	\$ -	\$ -
508	2022	\$ -	\$ -	\$ -	\$ -	\$ -
509	2023	\$ -	\$ -	\$ -	\$ -	\$ -
510	2024	\$ -	\$ -	\$ -	\$ -	\$ -
511	2025	\$ -	\$ -	\$ -	\$ -	\$ -
512	2026	\$ -	\$ -	\$ -	\$ -	\$ -
513	2027	\$ -	\$ -	\$ -	\$ -	\$ -
514	2028	\$ -	\$ -	\$ -	\$ -	\$ -
515	2029	\$ -	\$ -	\$ -	\$ -	\$ -
516	2030	\$ -	\$ -	\$ -	\$ -	\$ -
517	2031	\$ -	\$ -	\$ -	\$ -	\$ -
518	2032	\$ -	\$ -	\$ -	\$ -	\$ -
519	2033	\$ -	\$ -	\$ -	\$ -	\$ -
520	2034	\$ -	\$ -	\$ -	\$ -	\$ -
521	2035	\$ -	\$ -	\$ -	\$ -	\$ -
522	2036	\$ -	\$ -	\$ -	\$ -	\$ -
523	2037	\$ -	\$ -	\$ -	\$ -	\$ -
524	2038	\$ -	\$ -	\$ -	\$ -	\$ -
525	2039	\$ -	\$ -	\$ -	\$ -	\$ -
526	2040	\$ -	\$ -	\$ -	\$ -	\$ -
527	2041	\$ -	\$ -	\$ -	\$ -	\$ -
528	2042	\$ -	\$ -	\$ -	\$ -	\$ -
529	2043	\$ -	\$ -	\$ -	\$ -	\$ -
530	2044	\$ -	\$ -	\$ -	\$ -	\$ -
531	2045	\$ -	\$ -	\$ -	\$ -	\$ -
532	2046	\$ -	\$ -	\$ -	\$ -	\$ -
533	2047	\$ -	\$ -	\$ -	\$ -	\$ -
534	2048	\$ -	\$ -	\$ -	\$ -	\$ -
535	2049	\$ -	\$ -	\$ -	\$ -	\$ -
536	2050	\$ -	\$ -	\$ -	\$ -	\$ -
537	2051	\$ -	\$ -	\$ -	\$ -	\$ -
538	2052	\$ -	\$ -	\$ -	\$ -	\$ -
539						
540	Project Totals			\$	9,688	\$ 9,688

Worksheet G

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

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

Line No.	Details					
541	Investment	\$ 547,300	Current Year			2010
542	Service Year (yyyy)	2010	NPCC w/o incentives, less depreciation			13.33%
543	Service Month (1-12)	9				
544	Useful Life	39	Annual Depreciation Expense (Investment / Useful Life)		\$	14,033
545	CIAC (Yes or No)	No				
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593						
594	Project Totals			\$	27,907	\$ 27,907

Worksheet G

B. Transmission Service Upgrades.

Project 1, (Describe)

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

Line

No.

		Details				
595	Investment	-	Current Year		2010	
596	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		13.33%	
597	Service Month (1-12)	-	Rev. Req. allocated to TO's Identified Customers		100.00%	
598	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)		-	
599	CIAC (Yes or No)	no				
600	Investment	Beginning	Depreciation	Ending	Revenue	Rev. Req. from Customers and Credit
601	Year	Balance	Expense	Balance	Requirement	
602	2006	-	-	-	\$	\$
603	2007	-	-	-	-	\$
604	2008	-	-	-	-	\$
605	2009	-	-	-	-	\$
606	2010	-	-	-	-	\$
607	2011	-	-	-	-	\$
608	2012	-	-	-	-	\$
609	2013	-	-	-	-	\$
610	2014	-	-	-	-	\$
611	2015	-	-	-	-	\$
612	2016	-	-	-	-	\$
613	2017	-	-	-	-	\$
614	2018	-	-	-	-	\$
615	2019	-	-	-	-	\$
616	2020	-	-	-	-	\$
617	2021	-	-	-	-	\$
618	2022	-	-	-	-	\$
619	2023	-	-	-	-	\$
620	2024	-	-	-	-	\$
621	2025	-	-	-	-	\$
622	2026	-	-	-	-	\$
623	2027	-	-	-	-	\$
624	2028	-	-	-	-	\$
625	2029	-	-	-	-	\$
626	2030	-	-	-	-	\$
627	2031	-	-	-	-	\$
628	2032	-	-	-	-	\$
629	2033	-	-	-	-	\$
630	2034	-	-	-	-	\$
631	2035	-	-	-	-	\$
632	2036	-	-	-	-	\$
633	2037	-	-	-	-	\$
634	2038	-	-	-	-	\$
635	2039	-	-	-	-	\$
636	2040	-	-	-	-	\$
637	2041	-	-	-	-	\$
638	2042	-	-	-	-	\$
639	2043	-	-	-	-	\$
640	2044	-	-	-	-	\$
641	2045	-	-	-	-	\$
642	2046	-	-	-	-	\$
643	2047	-	-	-	-	\$
644	2048	-	-	-	-	\$
645	2049	-	-	-	-	\$
646	2050	-	-	-	-	\$
647	2051	-	-	-	-	\$
648	2052	-	-	-	-	\$
649	2053	-	-	-	-	\$
650	2054	-	-	-	-	\$
651	2055	-	-	-	-	\$
652	2056	-	-	-	-	\$
653	....	....	....	....	....	....
654						

Worksheet G

C. Sponsored or Economic Portfolio Upgrades.

Project 1: Northwest - Woodward District EHV 345 kV Line, construct Woodward District EHV, Northwest Sub upgrades and upgrades to 138 kV Woodward District Sub

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

Line No.

Details					
Investment	218,000,000	Current Year		2010	
Service Year (yyyy)	2010	NPCC w/o incentives, less depreciation			15.41%
Service Month (1-12)	4	Rev. Req. allocated to Sponsoring Entity			100.00%
Useful Life	20	Annual Depreciation Expense (Investment / Useful Life)			10,900,000
CIAC (Yes or No)	no				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rate of Return
2010	218,000,000	7,266,667	210,733,333	\$ 32,182,068	\$ 32,182,068
2011	210,733,333	10,900,000	199,833,333	42,534,162	42,534,162
2012	199,833,333	10,900,000	188,933,333	40,854,472	40,854,472
2013	188,933,333	10,900,000	178,033,333	39,174,782	39,174,782
2014	178,033,333	10,900,000	167,133,333	37,495,092	37,495,092
2015	167,133,333	10,900,000	156,233,333	35,815,402	35,815,402
2016	156,233,333	10,900,000	145,333,333	34,135,712	34,135,712
2017	145,333,333	10,900,000	134,433,333	32,456,022	32,456,022
2018	134,433,333	10,900,000	123,533,333	30,776,332	30,776,332
2019	123,533,333	10,900,000	112,633,333	29,096,642	29,096,642
2020	112,633,333	10,900,000	101,733,333	27,416,952	27,416,952
2021	101,733,333	10,900,000	90,833,333	25,737,262	25,737,262
2022	90,833,333	10,900,000	79,933,333	24,057,572	24,057,572
2023	79,933,333	10,900,000	69,033,333	22,377,882	22,377,882
2024	69,033,333	10,900,000	58,133,333	20,698,192	20,698,192
2025	58,133,333	10,900,000	47,233,333	19,018,502	19,018,502
2026	47,233,333	10,900,000	36,333,333	17,338,812	17,338,812
2027	36,333,333	10,900,000	25,433,333	15,659,122	15,659,122
2028	25,433,333	10,900,000	14,533,333	13,979,432	13,979,432
2029	14,533,333	10,900,000	3,633,333	12,299,742	12,299,742
2030	3,633,333	3,633,333	-	3,913,282	3,913,282
2031	-	-	-	-	-
2032	-	-	-	-	-
2033	-	-	-	-	-
2034	-	-	-	-	-
2035	-	-	-	-	-
2036	-	-	-	-	-
2037	-	-	-	-	-
2038	-	-	-	-	-
2039	-	-	-	-	-
2040	-	-	-	-	-
2041	-	-	-	-	-
2042	-	-	-	-	-
2043	-	-	-	-	-
2044	-	-	-	-	-
2045	-	-	-	-	-
2046	-	-	-	-	-
2047	-	-	-	-	-
2048	-	-	-	-	-
2049	-	-	-	-	-
2050	-	-	-	-	-
2051	-	-	-	-	-
2052	-	-	-	-	-
2053	-	-	-	-	-
2054	-	-	-	-	-
2055	-	-	-	-	-
2056	-	-	-	-	-
2057	-	-	-	-	-
2058	-	-	-	-	-
2059	-	-	-	-	-
2060	-	-	-	-	-

714
715 Net Present Value \$288,459,791
716 Monthly Payment \$2,599,059
717 Annual Payment \$31,188,710

From 2010 OGE Projected ATRR_Preliminary.xlsx, Line 26 NPCC = 15.41%
Rate of Return = 9.02%

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			
718	Investment	-	Current Year	2008	
719	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		13.33%
720	Service Month (1-12)	-	Rev. Req. allocated to TO's Zone		100.00%
721	Useful Life	50	Annual Depreciation Expense (Investment / Useful Life)		-
722	CIAC (Yes or No)	no			
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for CIAC Allocation
725	2006	-	-	\$ -	\$ -
726	2007	-	-	-	-
727	2008	-	-	-	-
728	2009	-	-	-	-
729	2010	-	-	-	-
730	2011	-	-	-	-
731	2012	-	-	-	-
732	2013	-	-	-	-
733	2014	-	-	-	-
734	2015	-	-	-	-
735	2016	-	-	-	-
736	2017	-	-	-	-
737	2018	-	-	-	-
738	2019	-	-	-	-
739	2020	-	-	-	-
740	2021	-	-	-	-
741	2022	-	-	-	-
742	2023	-	-	-	-
743	2024	-	-	-	-
744	2025	-	-	-	-
745	2026	-	-	-	-
746	2027	-	-	-	-
747	2028	-	-	-	-
748	2029	-	-	-	-
749	2030	-	-	-	-
750	2031	-	-	-	-
751	2032	-	-	-	-
752	2033	-	-	-	-
753	2034	-	-	-	-
754	2035	-	-	-	-
755	2036	-	-	-	-
756	2037	-	-	-	-
757	2038	-	-	-	-
758	2039	-	-	-	-
759	2040	-	-	-	-
760	2041	-	-	-	-
761	2042	-	-	-	-
762	2043	-	-	-	-
763	2044	-	-	-	-
764	2045	-	-	-	-
765	2046	-	-	-	-
766	2047	-	-	-	-
767	2048	-	-	-	-
768	2049	-	-	-	-
769	2050	-	-	-	-
770	2051	-	-	-	-
771	2052	-	-	-	-
772	2053	-	-	-	-
773	2054	-	-	-	-
774	2055	-	-	-	-
775	2056	-	-	-	-
776	....	....	....	....	....
777					

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	\$ 20,910,540
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>\$ 20,910,540</u>
8		
9		

II. Production Related Transmission Facilities

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
10	Generation Radial Ties (Centennial)	\$ 12,586,522
11	Generation Step Up Transformers (GSU's) and Related Equipment	41,457,108
12		
13	Total (line 120)	<u>\$ 54,043,630</u>

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet I - Account 105 - Electric Plant Held for Use

Form I - Page 214 Detail

I. Non-Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
1	9114-D	Johnson Sub	1974	42,059.21		42,059.21	2013	
2	9114-D	Johnson Sub	1974	364.80		364.80	2013	
3	9335-D	Mountainburg Sub	1966	8,823.55		8,823.55	2013	
4	9335-D	Mountainburg Sub	1966	375.40		375.40	2013	
5	9216-D	Central Sub	2006	362,717.38		362,717.38	2014	
6	5110-D	Springdale Sub	1972	11,372.48		11,372.48	2018	
7	7322-D	Sacred Heart Sub	1973	2,631.89		2,631.89	2020	
8	7507-D	Seran Sub	1974	12,051.45		12,051.45	2020	
9	3336-D	Taft Sub	1973	5,236.53		5,236.53	2020	
10	8411-D	Acorn Sub	1969	5,907.07		5,907.07	2016	
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	2014	
13	7104-D	Bellcow Sub	2008	53,795.46		53,795.46	2011	
14	8210-D	Freeway Sub	1970	449,317.46		449,317.46	2012	
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	2020	
17	8531-D	Ridgeview Sub	1957	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	3219-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	2011	
34	4229-D	Oil Sands Sub	2007	36,209.65		36,209.65	2015	
35	8135-D	Racer Sub	2007	7,543.22		7,543.22	2015	
36								
37								
38								
39								
40		TOTAL ARKANSAS		414,340		414,340		
41		TOTAL OKLAHOMA		1,404,234		1,404,234		
42		TOTAL ALL		<u>1,818,575</u>		<u>1,818,575</u>		
43								
44								
45		NON TRANSMISSION TOTAL		<u>1,818,575</u>				

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet I - Account 105 - Electric Plant Held for Use

II. Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
46	34501-H	345 KV H-Frame -	1983	54,656.25		54,656.25	2018	
47		West Ft. Smith Loop						
48	16101-H	161 KV H-Frame -	1989	37,601.73		37,601.73	2018	
49		West Ft. Smith Loop						
50	34501-T	345 KV Tower -	1983 & 1989	164,719.48		164,719.48	2018	
51		West Ft. Smith Loop						
52	13802-S	138 KV Piedmont-Haymaker	2004	149,208.47		149,208.47	2015	
53	3609-T	Garrison Sub	1978	140,076.15		140,076.15	2017	
54	7707-T	Jaycee Sub	1974	30,196.68		30,196.68	2016	
55	7210-T	Diamond Sub	1971	6,336.16		6,336.16	2018	
56	7120-T	Lincoln County Sub	1972	4,126.09		4,126.09	2012	
57	4160-T	Breckenridge Sub	1984	36,881		36,881	2016	
58	8329-T	Matthewson Sub	2009	156,829.95		156,829.95	2017	
59	8329-T	138 KV McClain-Earlywine	2010	62,096.47		62,096.47	2018	
60								
61								
62								
63								
64								
65								
66								
67								
68		TOTAL ARKANSAS		256,977		256,977		
69		TOTAL OKLAHOMA		585,751		585,751		
70		TOTAL ALL		842,729		842,729		
71								
72								
73		TRANSMISSION ONLY	(line 61)	842,729				
74								
75		TOTAL COMPANY	Form I, p.214	2,661,304				
76								

NOTE:

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

Worksheet J - Tax Apportionments by State

I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES

Line No.		For Tax Year 2009		
1	State Income Tax Rate - Oklahoma	Note 1	6.00%	
2	Apportionment Factor	Note 2	93.9%	
3	Oklahoma State Income Tax Rate	(In 1 * In 2)		5.6365%
4	State Income Tax Rate - Arkansas		6.50%	
5	Apportionment Factor	Note 2	7.05%	
6	Arkansas State Income Tax Rate	(In 4 * In 5)		0.4580%
7	Total State Income Tax Rate	(sum In 3 & In 6)		<u>6.0945%</u>

Note 1: The Oklahoma State Income Tax Rate of 6% can be reduced to 5.66% in years where credits are not available or offset tax. In 2007, a tax rate of 6% applies since all tax due was offset by credits. A deduction of Oklahoma State Income Taxes on the State Income Tax return cannot be taken when tax is not due because of offsetting credits.

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

Worksheet J - Tax Apportionments by State

II. Calculation of Oklahoma Apportionment Factor

	<u>Column A</u>	<u>Column B</u>	<u>A divided by B</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).	Total Within Oklahoma	Without Oklahoma	Percentage Within Oklahoma
(a) Owned property (at original cost):			
(I) Inventories	148,117,058	149,238,179	
(II) Depreciable property	6,228,221,276	6,553,403,541	
(III) Land	-	-	
(IV) Total of section 1(a)	6,376,338,335	6,702,641,720	
(b) Rented property (capitalize at 8 times net rental paid)	7,116,528	7,480,712	
(c) TOTAL (sum of 1(a) and 1(b))	6,383,454,863	6,710,122,432	95.1317%
2. (a) Payroll	155,297,938	160,580,709	
(b) Less: Officers salaries	1,618,362	1,618,362	
(c) TOTAL (subtract 2(b) from 2(a))	153,679,576	158,962,347	96.6767%
3. Sales:			
(a) Sales delivered or shipped to Oklahoma purchasers:			
(I) Shipped from outside Oklahoma	-	-	
(II) Shipped from within Oklahoma	1,608,582,725	-	
(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))	1,608,582,725	1,787,008,933	90.0154%
TOTAL PERCENTAGES (sum of items 1(c), 2(c) and 3(c))			281.8238%
Average of TOTAL PERCENTAGES (1/3 of total percent)			<u>93.9413%</u>

III. Calculation of Arkansas Apportionment Factor

	(A)	(B)	(C)
1. Property Used In Business:	<u>Amounts in</u>	<u>Total Amounts</u>	<u>Percentage (A) /</u>
(a) Tangible Assets Used In Business and Inventories	<u>Arkansas</u>		<u>(B)</u>
Less Construction in Progress:			
1. Amount Beginning of Year:	309,753,593	6,370,495,880	
2. Amount End of Year	342,853,175	7,034,787,558	
3. Total: (sum of 1(a) 1 and 1(a) 2)	652,606,768	13,405,283,438	
4. Average Tangible Assets: (divide 1(a) 3 by 2)	326,303,384	6,702,641,719	
(b) Rental Property: (8 times annual rent)	364,184	7,480,712	
(c) Average Value of Intangible Property:	-	-	
(d) TOTAL PROPERTY (sum of lines 1(a) 4, 1(b) and 1(c))	326,667,568	6,710,122,431	4.868280%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:	5,282,771	160,580,709	3.289792%
3. Sales/Receipts:			
(a) Destination Shipped From Within Arkansas:	178,426,208	-	
(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:	-	-	
(f) TOTAL SALES / RECEIPTS: (sum of lines 3(a) to 3(e))	178,426,208	1,781,802,640	10.013803%
DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1, (g) 1995) (Column C, Line 3(f) times 2)			20.027606%
4. TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))			28.185678%
5. Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)			<u>7.046420%</u>

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

I. Plant Additions & Accumulated Depreciation Balances

Line No.	Description	Gross Plant (Note 1)													
		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	13 Months Avg Balance
1	Intangible	29,671,951	28,140,223	28,156,630	28,203,004	23,968,548	23,970,495	24,700,501	25,534,452	25,514,879	26,069,233	26,434,195	26,438,945	26,493,697	26,430,993
2	Production-Redbud	522,688,104	522,883,271	522,930,379	519,649,209	519,656,882	519,656,747	519,656,670	521,609,692	522,712,730	523,278,400	523,443,318	523,539,095	523,540,809	521,940,324
3	Production	2,506,223,729	2,506,115,887	2,506,184,754	2,505,174,193	2,509,276,251	2,509,739,834	2,513,723,554	2,514,783,480	2,507,440,582	2,518,940,977	2,520,948,383	2,520,948,383	2,503,951,871	2,510,948,457
4	Transmission	863,564,702	862,453,193	862,926,625	1,054,419,793	1,054,816,348	1,064,534,305	1,078,608,603	1,085,007,814	1,097,419,184	1,101,403,265	1,108,013,888	1,117,913,767	1,133,689,498	1,039,057,744
5	Distribution	2,611,328,297	2,618,564,130	2,686,578,938	2,669,527,795	2,682,303,876	2,685,630,958	2,696,624,244	2,706,576,608	2,706,656,177	2,726,408,700	2,735,928,918	2,739,786,147	2,786,122,370	2,696,578,290
6	General Plant	215,008,052	215,207,789	216,506,549	215,895,046	215,682,453	215,695,320	215,221,981	216,899,711	218,843,922	220,763,861	222,123,838	222,059,538	225,823,555	218,240,940
7	Total	6,779,969,935	6,783,362,792	6,793,283,834	6,992,864,730	7,006,104,158	7,019,534,758	7,048,533,956	7,080,211,757	7,078,887,474	7,118,463,488	7,136,342,199	7,149,595,874	7,199,821,800	7,014,197,750

Line No.	Description	Accumulated Depreciation and Amortization (Note 2)													
		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	13 Months Avg Balance
8	Intangible	22,877,088	21,414,457	21,771,960	22,131,653	18,200,164	19,556,508	19,949,118	19,308,229	19,659,403	20,011,120	20,387,828	20,523,568	20,745,262	20,341,251
9	Production-Redbud	79,463,051	81,050,528	82,763,755	80,877,238	82,485,681	84,199,485	85,914,306	84,224,338	85,472,358	87,252,894	88,947,611	90,677,244	92,400,049	85,082,864
10	Production	1,359,781,470	1,364,596,186	1,368,778,085	1,370,223,886	1,372,196,508	1,378,791,611	1,381,268,570	1,380,404,844	1,382,165,780	1,385,574,967	1,391,204,798	1,394,662,156	1,375,969,652	1,377,357,547
11	Transmission	326,935,785	328,506,237	329,968,920	331,835,302	332,985,944	334,728,348	336,366,344	338,215,313	339,679,549	342,200,905	343,671,755	345,325,628	345,503,258	336,626,253
12	Distribution	880,840,133	885,936,988	890,442,983	893,959,320	899,434,634	900,308,297	903,914,238	904,273,381	908,258,759	911,091,538	914,058,804	916,492,157	924,322,934	902,886,774
13	General Plant	81,722,175	79,695,940	80,752,944	81,817,863	81,463,808	82,538,432	82,790,158	82,909,464	83,993,982	85,165,709	86,300,449	86,291,304	87,415,941	83,296,936
14	Total	2,751,814,702	2,760,800,238	2,774,478,646	2,780,744,862	2,786,756,537	2,789,114,892	2,809,222,734	2,809,335,568	2,819,229,831	2,831,297,131	2,844,466,244	2,855,972,056	2,846,787,100	2,805,371,725

Line No.	Description	Net Plant (Gross Plant less Accumulated Depreciation and Amortization)													
		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	13 Months Avg Balance
15	Intangible	6,793,863	6,725,768	6,384,670	6,071,451	5,768,984	5,421,987	5,751,386	6,226,223	6,155,478	6,057,163	6,148,367	5,915,377	5,748,435	6,089,742
16	Production-Redbud	443,215,053	441,832,743	440,166,624	438,672,071	437,171,001	435,457,282	433,741,384	437,385,354	437,240,372	436,025,507	434,495,707	432,881,650	431,140,761	436,877,359
17	Production	1,146,442,259	1,141,519,701	1,137,406,669	1,134,950,507	1,137,079,843	1,130,948,223	1,132,454,984	1,134,376,637	1,125,274,802	1,132,966,009	1,129,193,645	1,126,114,228	1,127,952,218	1,133,590,910
18	Transmission	535,628,917	533,925,256	532,957,705	532,784,481	531,830,403	529,807,958	529,221,659	528,792,501	527,739,635	526,202,360	524,342,133	522,590,189	521,788,239	511,431,481
19	Distribution	1,760,468,164	1,763,047,241	1,766,135,915	1,775,583,475	1,783,089,242	1,785,324,761	1,792,710,008	1,802,103,227	1,796,397,478	1,815,317,164	1,821,872,714	1,820,773,990	1,861,769,436	1,795,892,520
20	General Plant	134,180,877	135,511,849	135,753,905	134,077,783	134,419,647	133,459,887	132,431,823	133,980,247	134,849,840	135,598,152	135,823,389	135,788,235	136,407,611	134,944,003
21	Total	4,027,749,233	4,022,592,558	4,018,905,188	4,212,119,768	4,219,337,621	4,220,420,077	4,239,311,222	4,270,876,189	4,259,657,643	4,285,166,355	4,291,873,955	4,294,023,818	4,352,834,700	4,208,826,025

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-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	13 Months Avg. Balance
22 Production O&M	20,648,180	20,034,041	19,728,871	19,318,939	19,643,554	19,751,009	20,131,449	20,744,846	21,411,269	21,234,584	21,261,733	21,030,636	21,542,638	20,489,448
23 Transmission O&M	299,184	594,563	506,705	459,093	400,540	356,743	272,670	271,897	207,028	207,120	266,571	266,021	262,781	336,223
24 Distribution O&M	2,144,149	3,270,095	3,242,914	2,907,587	2,663,574	2,497,199	2,563,097	2,447,073	2,329,067	2,174,765	2,239,198	2,181,375	2,154,642	2,523,441
25 Prod. Construction	2,957,833	2,869,795	3,788,293	4,646,995	4,329,541	4,510,150	4,440,074	4,105,234	3,707,541	3,373,811	3,304,105	2,944,100	3,001,783	3,699,404
26 Trans. Construction	17,028,736	10,794,712	9,018,201	7,022,668	6,901,556	10,713,942	11,854,398	10,921,017	10,100,138	11,247,975	11,731,675	11,592,871	11,104,866	10,771,750
27 Dist. Construction	30,391,859	34,887,521	37,902,119	40,620,942	40,111,769	37,395,364	39,843,603	40,739,424	39,120,808	38,150,248	39,076,794	39,161,009	39,029,968	38,187,325
28 Total	73,469,841	72,550,727	74,185,703	74,978,224	74,040,534	75,224,407	79,105,491	79,229,491	76,875,881	76,388,503	77,880,076	77,179,032	77,096,636	76,015,590

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

III. Debt and Equity Balances

	End Balance Dec-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	13 Months Avg. Balance
29 Long Term Debt (Face Value)	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,545,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,795,350,000	1,879,965,385
30 Property Capital	2,024,399,844	2,028,303,011	2,030,198,327	2,024,314,290	2,026,859,951	2,016,339,860	2,054,198,489	2,102,641,990	2,164,281,453	2,165,380,072	2,173,230,765	2,172,710,779	2,178,098,630	2,089,300,574
31 Less: Acct. 204	102,871	102,871	102,871	102,871	102,871	102,871	102,871	102,871	102,871	102,871	102,871	102,871	102,841	102,869
32 Less: Acct. 219	(409,287)	(646,230)	(983,373)	(1,674,376)	(1,563,491)	(1,468,296)	(1,617,463)	(1,802,434)	(2,159,717)	(2,400,278)	(2,391,823)	(2,277,634)	(2,140,905)	(1,657,327)
34 Common Stock	2,024,696,260	2,028,846,370	2,031,088,829	2,025,885,795	2,028,320,571	2,017,705,285	2,055,673,061	2,104,341,553	2,186,398,299	2,167,877,479	2,175,519,817	2,174,685,542	2,180,136,694	2,090,855,043
35 LTD / (LTD + Common Stock)	43.3%	43.2%	43.2%	43.3%	43.2%	43.4%	46.6%	46.0%	45.3%	45.3%	45.2%	45.2%	45.2%	44.6%

- Notes:
 1. Outstanding Long Term Debt are reported in Accts. 221-224 (112, 18-21 c & d) and the calculation shall include only current period costs and shall not include any deferred costs, (except as authorized by FERC), interest (rate hedging costs/gains/losses, or credit facility expenses related to short-term indebtedness. Remove the value of any hedge contracts from Accts 222-224 (257-h) for this purpose.
 2. When calculating the Baseline ATRR, use the actual 13 month account balances for the year being tracked-up. When calculating the Projected ATRR, use the 13 month account balances ending December of the most recent FERC Form No. 1.

**OKLAHOMA GAS AND ELECTRIC COMPANY
Worksheet K**

IV. Account 165 - Prepayments

	EOY Balance Relevant Year	EOY Balance Relevant Year	Average Balance
36	(111,57.d)	(111,57.c)	
37	8,467,046	7,551,507	8,009,277

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)	\$ 102,271,205	
39	Acct. 428 - Amortization of debt discount and expense	(117.63.c)	\$ 1,275,920	
40	Acct. 428.1 - Amortization of loss on reacquired debt	(117.64.c)	\$ 1,136,697	
41	Acct. 430 - Interest on Long-term debt in Associated Companies in Acct. 223 (112.20.c)	(117.67.c)	\$ 2,109	(per note on pg 450.1 for pg 256, col. i)
42	Less: Acct. 429 - Premium on debt discount	(117.65.c) (enter negative)	\$ -	
43	Less: Acct. 429.1 - Amortization of gain on reacquired debt	(117.66.c) (enter negative)	\$ -	
44	Total Long Term Interest	(sum lns. 38 to 43)	\$ 104,735,830	
45	Average of the 13 month balances outstanding long-term debt	(ln 29)	\$ 1,679,965,365	
46	LONG TERM DEBT COST	(ln 44 / ln 45)	6.234%	

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	\$ 88,619,127	2010
2	Baseline Revenue Requirement	\$ 86,805,146	2010
3	True Up Adjustment Without Interest (TUA)	<u>\$ 1,813,981</u>	

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

			[A]	[B]	[C]	[D]	[E]
	Year		Amount	Interest Rate	Months	Interest	Refund / (Surcharge)
						cols [A] x [B] x [C]	cols [A] + [D]
6	2010	6 months interest	\$ 1,813,981	0.2708%	6	\$ 29,477	\$ 1,843,458
7	2011	12 months interest	\$ 1,843,458	0.2708%	12	\$ 59,912	\$ 1,903,371
8	2012	6 months interest	\$ 1,903,371	0.2708%	6	\$ 30,930	\$ 1,934,300

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 **0.0293%**

			[A]	[B]	[C]	[D]	[E]
	Year		Amount	Interest Rate	Months	Interest	Refund / (Surcharge)
						cols [A] x [B] x [C]	cols [A] + [D]
14		6 months interest	\$ -	0.0293%	6	\$ -	\$ -
15		months interest	\$ -	0.0293%		\$ -	\$ -
16		6 months interest	\$ -	0.0293%	6	\$ -	\$ -
17	TOTAL PRIOR YEAR TRUE-UP ADJUSTMENT			(ln 8[E] + ln 16[E])			\$ 1,934,300

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) 2010	Refund / (Surcharge) 2011	Refund / (Surcharge) 2012
19	1	Reno-Sunny Lane 69kV Line	\$ 11,087	\$ 9,793	\$ 1,294	\$ 1,315	\$ 1,380
20	2	Richards Tap-Richards 138kV Line	\$ 454,209	\$ 401,186	\$ 53,023	\$ 53,885	\$ 56,540
21	3	Van Buren AVEC-Van Buren Interconnect 69kV Line	\$ 17,720	\$ 15,651	\$ 2,069	\$ 2,103	\$ 2,206
22	4	Brown Explorer Tap 138kV Line	\$ 5,176	\$ 4,572	\$ 604	\$ 614	\$ 644
23	5	NE End-Glenwood 138kV Line	\$ 647,957	\$ 572,171	\$ 75,786	\$ 77,018	\$ 80,813
24	6	Razorback-Short Mountain 69kV Line	\$ 1,549,581	\$ 1,368,341	\$ 181,240	\$ 184,185	\$ 193,261
25	7	Richards-Piedmont 138kV Line	\$ 642,929	\$ 567,499	\$ 75,430	\$ 76,656	\$ 79,147
26	8	OG&E Windjam-WFEC Mooreland 138kV Line	\$ 14,322	\$ 12,644	\$ 1,678	\$ 1,705	\$ 1,789
27	9	Ft Smith-Colony 161kV Line	\$ 23,804	\$ 20,999	\$ 2,805	\$ 2,851	\$ 2,991
28	10	Cedar Lane-Canadian 138kV Line	\$ 4,001	\$ 3,530	\$ 471	\$ 479	\$ 502
29	11	Bodie Substation	\$ 74,774	\$ 27,907	\$ 46,867	\$ 47,629	\$ 49,976

30 **TOTAL PRIOR YEAR BASE PLAN UPGRADE PROJECTS TRUE-UP ADJUSTMENT** (sum In 19 thru In 28) \$ **420,560**

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

Worksheet L

IV. Calculation of Optional Prepayment and Prepayment Credit

		OG&E	OMPA	WFEC	AECI	
31	Prepayment Amount					
32	TUA with first year's interest	Line 6(E) above	\$ 1,843,458	\$ 1,843,458	\$ 1,843,458	\$ 1,843,458
33	Line 32 plus 6 Months of year 2 Interest	$(6 \times \text{Interest Rate on Line 7(B)+1}) \times \text{Line 32}$	\$ 1,873,414	\$ 1,873,414	\$ 1,873,414	\$ 1,873,414
34	Customer's Load in year preceeding the current Rate Year	(MW)	4595,946	310,929	104,964	11,940
35	System Load in year preceeding the current Rate Year	(MW)	5024,779	5024,779	5024,779	5024,779
36	Amount of Prepayment	$\text{Line 33} \times (\text{Line 34} / \text{Line 35})$	\$ 1,713,530	\$ 115,925	\$ 39,134	\$ 4,824
37	Prepayment Adjustment (Note 1)					
38	Customer's Load applicable in the current Rate Year	(MW)				
39	System Load applicable in the current Rate Year	(MW)				
40	Prepayment Adjustment	$([\text{Line 38} / \text{Line 39}] \times [\text{Line 34} / \text{Line 35}] - 1) \times \text{Line 36}$	\$ -	\$ -	\$ -	\$ -
41	Line 40 plus 6 Months Interest	$(6 \times \text{Interest Rate on Line 7(B)+1}) \times \text{Line 40}$	\$ -	\$ -	\$ -	\$ -
42	Prepayment Credit					
43	Total TUA with interest	Line 6(E) above	\$ 1,934,300	\$ 1,934,300	\$ 1,934,300	\$ 1,934,300
44	Monthly Prepayment Credit	$[\text{Line 43}] \times (\text{Line 34} / \text{Line 35}) / 12$	\$ 147,435	\$ 9,974	\$ 3,367	\$ 415

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 Calculations

			[A] FERC Quarterly Interest Rate	[B] OG&E Short Term Debt Rate	[C] Rate for Surcharges (lesser of A or B)	[D] Rate for Refunds (column A)
45	3rd	2010	3.25%	0.38%	0.38%	3.25%
46	4th	2010	3.25%	0.35%	0.35%	3.25%
47	1st	2011	3.25%	0.34%	0.34%	3.25%
48	2nd	2011	3.25%	0.34%	0.34%	3.25%
49	Average Interest Rate Applicable to Surcharges from column [C]			0.35%		
50	Average Interest Rate Applicable to Refunds from column [D]			3.25%		

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

Worksheet M - Depreciation Rates

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

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

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

Intangibles		10.28%
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Note: These rates are fixed and will be changed only by a separate FPA 205 filing.

Worksheet N - Unfunded Reserves

I. Labor Related

Line No.	Account No.	Account Title	Beginning Balance	Ending Balance	Average
1	228.2	Accumulated Provision for Injuries and Damages	\$ 1,414,000	\$ 5,619,500	\$ 3,516,750
2	242	Severance	\$ -	\$ 19,122	\$ 9,561
3	242	Accrued Vacation Pay	\$ 13,681,770	\$ 14,315,599	\$ 13,998,685
4	242	Workers Compensation	\$ 1,946,698	\$ 3,881,878	\$ 2,914,288
5	242	Post Retirement Life Insurance	\$ 92,967	\$ 89,413	\$ 91,190
6	242	Incentive Compensation	\$ 12,688,443	\$ 7,504,617	\$ 10,096,530
7	242	Public Liability	\$ 114,000	\$ 26,500	\$ 70,250
8	242	Miscellaneous	\$ 963,955	\$ 416,439	\$ 690,197
9	xxx	Reserved for future			\$ -
10		Sub-Total	\$ 30,901,833	\$ 31,873,068	\$ 31,387,451
11		Wage & Salary Allocator			0.046029
12		Total Labor Related Reserves (In 10 times In 11)			\$ 1,444,730

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			0.138913
18		Total Labor Related Reserves (In 16 times In 17)			\$ -
19		TOTAL REDUCTION TO RATE BASE (negative of In 12 plus In 18)			\$ (1,444,730)

Note:

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet O - Amortizations

I. Extraordinary O&M Amortization

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet O - Amortizations

II. Storm Cost Amortization

	Justification	FERC Docket No	Effective Year	Amortization Term (yrs)	Beginning O&M Expense	Annual Amortization	Annual Year End Balance
13	2007 Ice Storm expenses		2008	5	\$ 52,321	\$ 10,464	\$ 41,857
14			2009			\$ 10,464	\$ 31,393
15			2010			\$ 10,464	\$ 20,929
16			2011			\$ -	
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 Ins 12 and 26) \$ 10,464

Worksheet P - Construction Work in Progress and Abandoned Plant

I. Project Summary

A. CWIP Annual Transmission Revenue Requirements		
Proj. No.	Project Description	ATRR
1		\$ -
2		\$ -
3		\$ -
4		\$ -
5		\$ -
6		\$ -
7		\$ -
8		\$ -
9		\$ -
10		\$ -
11		\$ -
CWIP Totals		\$ -

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

