#### JONES DAY

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June 3, 2013

#### **VIA ELECTRONIC FILING**

Ms. Kimberly D. Bose Secretary Federal Energy Regulatory Commission 888 First Street, N.E. Washington, D.C. 20426

Re: Oklahoma Gas and Electric Company, Docket Nos. ER08-281-000 and -001;

Informational Filing of Formula Rate True-Up Adjustment

Dear Secretary Bose:

Pursuant to the Formula Rate Implementation Protocols ("Protocols") contained in Attachment H – Addendum 2-B of the Open Access Transmission Tariff ("OATT" or "Tariff") of Southwest Power Pool, Inc. ("SPP") and Attachment H – Addendum 2-B of the Oklahoma Gas and Electric Company ("OG&E") OATT, OG&E hereby submits a True-Up Adjustment for the transmission formula rate ("Formula Rate") for the rate year from January 1, through December 31, 2012 ("2012 Rate Year"). As described more fully herein, the True-Up Adjustment reconciles the Projected Annual Transmission Revenue Requirement ("ATRR") with OG&E's actual costs of service for the relevant period and provides for refunds or surcharges as appropriate to implement that reconciliation.

As provided for by the governing Protocols, this submission is provided to the Federal Energy Regulatory Commission ("Commission") for informational purposes only. A copy of this filing will also be posted on the SPP and OG&E OASIS sites. However, this submission is not intended to be subject to the Commission's notice requirements, and it is not intended that the Commission take any action in response to this informational filing. In lieu of Commission-initiated procedures, the Protocols set out a detailed process that will enable interested parties to review and, if warranted, challenge aspects of the True-Up Adjustment, which may include the submission of Formal Challenges before the Commission.

#### I. Background.

OG&E is an electric public utility with plant, property, and other assets dedicated to the production, transmission, distribution, and sale of electric energy to wholesale and retail customers in Oklahoma and Arkansas. OG&E is a wholly owned subsidiary of OGE Energy Corp. and is a member of SPP.

Ms. Kimberly D. Bose, Secretary June 3, 2013 Page 2

On June 25, 2009, in Docket Nos. ER08-281-000 and -001, the Commission approved a settlement agreement ("Settlement Agreement"), which established OG&E's Formula Rate. <sup>1</sup> The Formula Rate applies to transmission service provided pursuant to the SPP OATT within the OG&E pricing zone and pursuant to the OG&E OATT. Under the Formula Rate, OG&E's ATRR is derived from a formula that tracks increases and decreases in actual costs and projected capital additions every year, subject to the True-Up Adjustment, through which amounts over-collected or under-collected are returned to or collected from customers, with interest. The Protocols set out the terms and conditions applicable to annual True-Up Adjustments, and this informational filing was prepared and submitted in accordance with the requirements of the Protocols.

#### II. True-Up Adjustment.

Pursuant to the Protocols, on June 1 of each calendar year (or the next business day if June 1 falls on a holiday or weekend), OG&E is required to calculate the Baseline ATRR for the Rate Year that has most recently concluded, reconcile the Projected ATRR with the Baseline ATRR for the corresponding Rate Year, and calculate the amount of any over- or underrecovery. These calculations, plus any corrections pursuant to Section 1.10 of the Protocols (concerning certain corrections to OG&E's FERC Form No. 1 or its books and records) or any changes to account for the resolution of any Preliminary Challenge, Formal Challenge, or a proceeding initiated *sua sponte* by FERC challenging a True-Up Adjustment, to the extent such changes have not been reflected in a prior Annual Update, constitute the True-Up Adjustment. The True-Up Adjustment is incorporated into the computation of the Projected ATRR for the following Rate Year, as part of the Annual Update, which OG&E provides to customers on or about September 1 of each calendar year.

The Projected ATRR for the 2012 Rate Year, less prior period adjustments, was \$84,571,020. The Baseline ATRR for the 2012 Rate Year is \$91,869,537. The resulting surcharge of \$7,298,517 is reflected in Worksheet L of the Formula Rate Template and will be collected from customers with interest through the rates applicable for the 2014 Rate Year. The data-populated Rate Formula Template detailing the True-Up Adjustment is appended hereto at Attachment 1.

Oklahoma Gas & Elec. Co., 127 FERC ¶ 61,296 (2009).

Ms. Kimberly D. Bose, Secretary June 3, 2013 Page 3

#### III. Other Information and Materials.

#### A. Supporting Information.

Much of the information contained in the True-Up Adjustment is taken from OG&E's FERC Form 1 for the year ending December 31, 2012. With regard to the "supporting information" described at Section 1.3(a)(2) of the Protocols, a data-populated Rate Formula Template in a fully functioning Excel file detailing the specific data and calculations reflected in the True-Up Adjustment is posted and available on the SPP OASIS, at http://sppoasis.spp.org/documents/SWPP/MemberRelatedPostings/MemberRelatedPostings.asp, and on the OG&E OASIS, at http://oasis.oge.com/Formula/FormulaDocs.htm. The data-populated Rate Formula Template, including associated workpapers, demonstrates and explains information not otherwise set out in OG&E's FERC Form 1. A side-by-side comparison of the Projected ATRR components and the Baseline ATRR is appended hereto as Attachment 2. OG&E's Average Accumulated Deferred Income Taxes Account Balance Calculation for the 2012 Rate Year is included at Attachment 3.

#### B. Accounting Changes and Tariff Changes.

Section 1.4(b) of the Protocols provides that in each True-Up Adjustment filing OG&E shall identify and provide an explanation of any Accounting Changes and/or Tariff Changes, as those terms are defined therein. On October 31, 2012, OG&E filed in FERC Docket No. ER13-259-000 proposed tariff sheets to update the depreciation rates contained in its OATT and in the section of the SPP OATT applicable to transmission service within the OG&E zone. The revised tariff sheets implemented revisions to the stated depreciation rates set out at Worksheet M of the Formula Rate to conform to the updated depreciation rates approved by the Oklahoma Corporation Commission in 2012 in OG&E's most recent retail rate case. On December 20, 2012, the Commission's Director, Division of Electric Power Regulation – Central, acting pursuant to delegated authority, accepted the revised depreciation rates for filing effective August 2, 2012.

There are no other Accounting Changes or Tariff Changes to report for the True-Up Adjustment that is the subject of this informational filing.

#### C. True-Up Meeting.

Pursuant to Section 2.1(a) of the Protocols, notice is hereby given that the annual True-Up Meeting will be held from 1:30-4:00 p.m. on Monday, June 24, 2013, at OG&E's Corporate Headquarters, 321 N. Harvey Ave., Oklahoma City, Oklahoma, 73102.

Ms. Kimberly D. Bose, Secretary June 3, 2013 Page 4

#### D. Service of Informational Filing.

In accordance with the Protocols, OG&E is providing the True-Up Adjustment and supporting information to SPP for posting on the publicly accessible portion of the SPP website.<sup>2</sup> Also as required by the Protocols, OG&E has this date served the True-Up Adjustment and supporting information to SPP transmission customers taking Network Transmission Service on the OG&E facilities operated by SPP, upon transmission service customers taking service under the OG&E OATT, affected regulatory commissions, and other parties that have submitted a request for such information.<sup>3</sup>

Respectfully submitted,

James C. Beh

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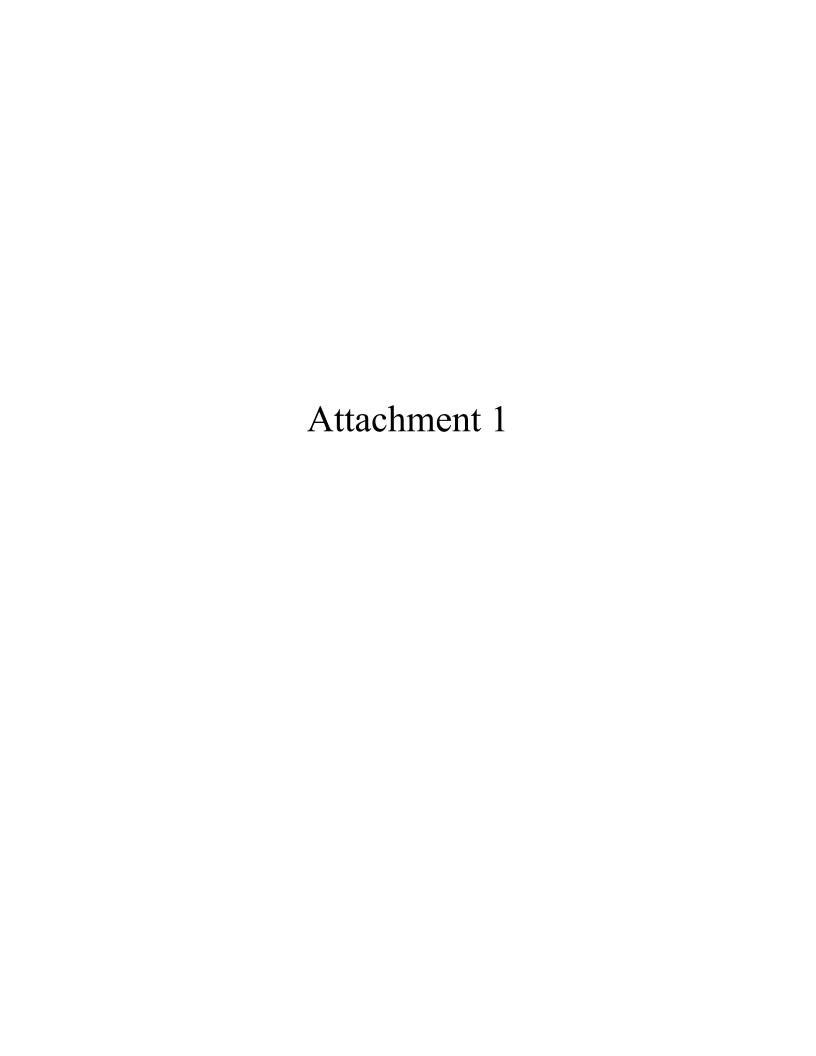
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Attorneys for Oklahoma Gas and Electric Company

WAI-3129542v1

Southwest Power Pool, FERC Electric Tariff, Sixth Revised Volume No. 1, Attachment H Addendum 2-B, Sections 1.3 and 1.4; Oklahoma Gas and Electric Company, FERC Electric Tariff, Volume No. 2, Attachment H Addendum 2B, Sections 1.3 and 1.4.

Id.



# Rate Formula Template Utilizing FERC Form 1 for the 12 months ended

(Enter whether "Projected Data" or "Actual Data")

12/31/2012 Actual Data

## Oklahoma Gas and Electric Company

## **Index of Worksheets**

1	Worksheet	<u>Description</u>
2	Attachment H - Addendum 2-A	Rate Formula Template Utilizing FERC Form 1 for the 12 months ended 12/31/2012 and "Actual Data"
3 4 5 6	Worksheet A	Account 454, Rent from Electric Property Account 456, Other Electric Revenues Account 456.1, Revenues from Transmission of Electricity of Others, Current Year Less Credits Revenue from Grandfathered Interzonal Transactions and amounts received from SPP for PTP service
7	Worksheet B	Transmission Network Load (MW)
8 9 10 11 12	Worksheet C	Account 281, Accumulated Deferred Income Taxes - Accelerated Amortization Property Account 282, Accumulated Deferred Income Taxes - Other Property Account 283, Accumulated Deferred Income Taxes - Other Account 190, Accumulated Deferred Income Taxes Account 255, Accumulated Deferred Investment Tax Credits
13 14 15 16	Worksheet D	Account 928, Regulatory Commission Expense Allocations Account 930.1, General Advertising Allocations (safety related only to trans.) Transmission Lease Payments Account 930.2, Miscellaneous General Expenses
17	Worksheet E	Adjustments to Transmission Expense to Reflect TO's LSE Cost Responsibility
18 19 20 21	Worksheet F	Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 100 basis point ROE increase Calculation of Composite Depreciation Rate Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives
22	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
23	Worksheet H	Transmission Plant Adjustments
24	Worksheet I	Plant Held for Future Use
25	Worksheet J	Development of Composite State Income Tax Rates
26 27 28	Worksheet K	13 Month Balances for Plant & Accumulated Depreciation, Material & Supplies and Debt & Equity Account 165, Prepayments Calculation Long Term Debt Cost Calculation
29	Worksheet L	True-Up Adjustment with Interest for Prior Year, Prior Period, Base Plan Projects and Prepayment Calculation
30	Worksheet M	Depreciation Rates
31	Worksheet N	Unfunded Reserves Calculation
32	Worksheet O	Amortizations for Extraordinary O&M and Storm Costs
31	Worksheet P	Construction Work in Progress and Abandon Plant Balances

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

12/31/2012 Actual Data

## OKLAHOMA GAS AND ELECTRIC COMPANY

For rates effective month - dd - yyyy

Line				Tr	ransmission
No.	_				Amount
1	NET SPP OATT RELATED UPGRADES REV. REQ.	(Addendum 2-A, In 17 - In 18)		\$	82,944,659
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, In 21)			91,869,537
3	DIVISOR				
4	TO's Transmission Network Load (kW)	(Worksheet B, In 14)			5,259,657
5	RATES				
6	Annual Cost (\$/kW/Yr)	(ln 2 / ln 4)	17.467		
7	P-to-P Rate (\$/kW/Mo)	(ln 6 / 12)	1.456		
			<u>Peak</u>		Off-Peak
8	Weekly P-To-P Rate (\$/kW/Wk)	(In 6 / 52; In 6 / 52)	0.336		0.336
9	Daily P-To-P Rate (\$/kW/Day)	(ln 8 / 5; ln 8 / 7)	0.067 Capped at weekly rate		0.048
10	Hourly P-To-P Rate (\$/MWh)	(ln 9 / 16; ln 9 / 24 both x 1,000)	4.199 Capped at weekly & daily rate		1.999

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

## 12/31/2012 Actual Data

## OKLAHOMA GAS AND ELECTRIC COMPANY

Line					Т	ransmission
No. 11	REVENUE REQUIREMENT (w/o incentives)	(In 117)			\$	Amount 186,440,034
12 13	REVENUE CREDITS	(Note A)	Total	Allocator	\$	_
14 15	Other Transmission Revenue Total Revenue Credits	(Worksheet A)	11,625,838 11,625,838	DA 1.00000	\$ \$	11,625,838 11,625,838
16	NET REVENUE REQUIREMENT (w/o incentives)	(In 11 less In 15)			\$	174,814,196
17 18	SPP OATT RELATED UPGRADES REVENUE REQUIRED SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP	, , ,			\$ \$	82,944,659 -
19	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST	(Worksheet L)			\$	-
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	(ln 16 - ln 17 - ln 18 - ln 19 + ln 20)			\$	91,869,537
22 23 24	NET PLANT CARRYING CHARGE (w/o incentives) Annual Rate Monthly Rate	(Note B) ( (ln 16 / ln 46) x 100) (ln 23 / 12)				18.31% 1.53%
25 26	NET PLANT CARRYING CHARGE, W/O DEPRECIATION Annual Rate	I (w/o incentives) (Note B) ( ( (In 16 - In 92) / In 46) x 100)				15.20%
27 28	NET PLANT CARRYING CHARGE, W/O DEPRECIATION Annual Rate	I, INCOME TAXES AND RETURN (No. ) ( ( (In 16 - Ins 92 - In 115 - In 116) / Ins	ote B) 46) x 100)			2.65%

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

12/31/2012 Actual Data

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## OKLAHOMA GAS AND ELECTRIC COMPANY

(1) (2) (3) (4) (5)

	RATE BASE CALCULATION	Data Sources (See "General Notes")	<u>TO Total</u>	<u>Al</u>	<u>locator</u>	Total <u>Transmission</u>
Line No.						
29	GROSS PLANT IN SERVICE					
30	Production	(Worksheet K)	3,412,042,794	NA		
31	Transmission	(Worksheet K)	1,413,541,580	TP	0.92560	1,308,370,907
32	Distribution	(Worksheet K)	3,059,473,598	NA	0.02000	1,000,010,001
33	General Plant	(Worksheet K) (Note J)	277,351,455	W/S	0.06950	19,277,074
34	Intangible Plant	(Worksheet K) (Note V)	39,146,994	W/S	0.06950	2,720,878
35	TOTAL GROSS PLANT	(sum Ins 30 to 34)	8,201,556,422		0.0000	1,330,368,859
36	GROSS PLANT ALLOCATOR	(In 35 - Col. 5 / Col. 3)	0,201,000,122	GP=	0.162209	1,000,000,000
37	ACCUMULATED DEPRECIATION					
38	Production	(Worksheet K)	1,533,452,797	NA		
39	Transmission	(Worksheet K)	381,790,324	TP	0.92560	353,384,265
40	Distribution	(Worksheet K)	986,227,114	NA		
41	General Plant	(Worksheet K) (Note J)	103,563,579	W/S	0.06950	7,198,097
42	Intangible Plant	(Worksheet K) (Note V)	22,742,055	W/S	0.06950	1,580,667
43	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 38 to 42)	3,027,775,869			362,163,029
44	NET PLANT IN SERVICE					
45	Production	(ln 30 - ln 38)	1,878,589,997	NA		
46	Transmission	(ln 31 - ln 39)	1,031,751,256			954,986,642
47	Distribution	(ln 32 - ln 40)	2,073,246,484	NA		
48	General Plant	(ln 33 - ln 41)	173,787,877			12,078,977
49	Intangible Plant	(ln 34 - ln 42)	16,404,939			1,140,211
50	TOTAL NET PLANT IN SERVICE	(sum Ins 45 to 49)	5,173,780,553			968,205,830
51	NET PLANT ALLOCATOR	(In 50 - Col. 5 / Col. 3)		NP=	0.187137	
52	ADJUSTMENTS TO RATE BASE	(Note D)				
53	Account No. 281	(Worksheet C)	-			-
54	Account No. 282	(Worksheet C)	(1,485,586,655)			(233,409,092)
55	Account No. 283	(Worksheet C)	(120,060,837)			(1,730,236)
56	Account No. 190	(Worksheet C)	425,713,175			43,715,690
57	Account No. 255	(Worksheet C)	(4,996,171)			-
58	Unfunded Reserves	(Worksheet N)	(2,262,144)	DA	1.00000	(2,262,144)
59	TOTAL ADJUSTMENTS	(sum Ins 53 to 58)	(1,187,192,632)			(193,685,783)
60	UNAMORTIZED ABANDONED PLANT	(Worksheet P) (Note R)	0	DA	1.00000	0
60a	Construction Work in Progress (CWIP)	(Worksheet P) (Note Z)	147,321,804	DA	1.00000	147,321,804
61	LAND HELD FOR FUTURE USE	(Worksheet I) (Note F)	998,957	TP	0.92560	924,632
62	WORKING CAPITAL	(Note G)				
63	CWC	(1/8 * In 90)	16,941,496			2,857,855
64	Materials & Supplies Transmission Related	(Worksheet K) (Note S)	12,529,305	TP	0.92560	11,597,097
65	Prepayments (Account 165)	(Worksheet K)	7,319,588	GP	0.16221	1,187,305
66	TOTAL WORKING CAPITAL	(sum Ins 63 to 65)	36,790,389			15,642,257
67	RATE BASE	(sum Ins 50, 59, 60, 60a, 61, 66)	4,171,699,072			938,408,741

186,440,034

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

12/31/2012 Actual Data

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## OKLAHOMA GAS AND ELECTRIC COMPANY

	(1)	(2)	(3)		(4)	(5)
Line	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	TO Total	<u>Al</u>	locator	Total <u>Transmission</u>
No.	OPERATION & MAINTENANCE EXPENSE					
68	Transmission	321.112.b	86,997,836			
68a	Less Extraordinary & Storm Cost Amortization	(Worksheet O) (Note Y)	-			
69	Less expenses for LSE cost responsibility	(Worksheet E, In 14)	54,606,180			
70	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)	15,988,026			
71	Less Account 565	321.96.b (Note I)	904,819			
72	Plus Acct 565 native load, zonal or pool	(Note I)	-			
73	Transmission Subtotal	(In 68-In 68a-In 69-In 70-In 71+In 72)	15,498,811	TP	0.92560	14,345,665
74	Administrative and General	323.197.b (Note J)	124,475,080	NA		
75	Less: Acct. 924, Property Insurance	323.185.b	1,863,059	NA		
76	Less: Acct. 928, Reg. Com. Exp.	323.189.b	6,322,624	NA		
77	Less: Acct. 930.1, Gen. Advert. Exp.	323.191.b	90	NA		
78	Less: Acct. 930.2, Misc. General Exp.	323.192.b	4,604,932			
79	Less: PBOP amount included in Line 74	(Note T)	10,100,000			
80	Balance of A & G	(ln 74 - sum ln 75 to ln 79)	101,584,375	W/S	0.06950	7,060,535
81	Plus: Acct. 924	(In 75)	1,863,059	GP	0.16221	302,206
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: Acct. 930.1 - Transmission Direct Assigned	(Note K) (Worksheet D)	_	DA	1.00000	-
85	Plus: Acct. 930.1 - Transmission Allocated	(Note K) (Worksheet D)	_	DA	1.00000	-
86	Plus: Acct. 930.2 - Adj. Misc. General Expenses	(Worksheet D)	4,183,934	W/S	0.06950	290,801
87	Plus: PBOP Amount	(Note T)	12,400,000	W/S	0.06950	861,851
88	A & G Subtotal	(sum lns 80 to 87)	120,031,368		0.0000	8,515,392
89 90	Transmission Lease Payments TOTAL O & M EXPENSE	(Worksheet D) (In 73 + In 88 + In 89)	1,785 135,531,964	DA	1.00000	1,785 22,862,842
91	DEPRECIATION AND AMORTIZATION EXPENSE					
92	Transmission	336.7.b	32,085,081	TP	0.92560	29,697,879
93	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	10,464	TP	0.92560	9,686
93 94	Plus: Recovery of Abandoned Incentive Plant	(Worksheet P) (Note R)	0	DA	1.00000	9,000
95	General	336.10.b	21,516,968	W/S	0.06950	1,495,518
96	Intangible	336.1.f	8,407,251	W/S	0.06950	584,339
97	TOTAL DEPRECIATION AND AMORTIZATION	(sum lns 92 to 96)	62,019,764	W/O	0.00930	31,787,422
00	TAXES OTHER THAN INCOME	,	, ,			, ,
98 99	Labor Related	(Note L)				
100		263.i	11 057 633	W/S	0.06950	921 105
100	Payroll Plant Related	203.1	11,957,633	W/3	0.00930	831,105
101	Property	263.i	68,334,132	GP	0.16221	11,084,433
102	Gross Receipts	263.i	00,334,132	GF	0.10221	11,004,433
103	Other	263.i	133,532	GP	0.16221	21,660
105	TOTAL OTHER TAXES	In 100 + (sum Ins 102 to 104)	80,425,297	Oi	0.10221	11,937,198
400	NICOME TAYED	AL ( N)				
106	INCOME TAXES	(Note M)	00 000/			
107	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		38.96%			
108	CIT=(T/1-T) * (1-(WCLTD/R)) =		44.62%			
109	where WCLTD=(In 137) and R= (In 140)					
110	and FIT, SIT & p are as given in Note M.		4 0000			
111 112	1 / (1 - T) = (from In 107)	266 9 f (onter possible)	1.6383			
112	Amortized Investment Tax Credit	266.8.f (enter negative)	(2,149,104)			
113	Income Tax Calculation	(ln 108 * ln 116)	165,289,484	NA		37,181,277
114	ITC adjustment	(ln 111 * ln 112)	(3,520,977)	NP	0.187137	(658,905)
115	TOTAL INCOME TAXES	(sum lns 113 to 114)	161,768,507			36,522,371
116	RETURN (Rate Base * Rate of Return)	(In 67 * In 140)	370,444,677	NA		83,330,201

810,190,209

REVENUE REQUIREMENT (sum Ins 90, 97, 105, 115,

117

116)

Rate Formula Template		Attachment H Addendum 2-A
Utilizing FERC Form 1 for the 12 months Ended (Enter whether "Projected Data" or "Actual Data")	12/31/2012 Actual Data	Page 5 of 7
OKLAHOMA GAS AND ELECTRIC COMPANY		

2,598,729,277

4,647,381,526

Weighted

0.0267

0.0000

0.0621

0.0888

55.92%

0.0606

0.0000

0.1110

R

Cost (Note Q)

%

44.08%

0.00%

55.92%

2,048,652,249

2,598,729,277

4,647,381,526

		SUPPORTING CALCU	JLATIONS			
	(1)	(2)	(3)	(	4)	(5)
In No. 118 119	TRANSMISSION PLANT INCLUDED IN SPP TARIFF Total transmission plant Less transmission plant excluded from SPP Tariff	(In 31) (Worksheet H) (Note N)				1,413,541,580 30,321,035
120	Less Production Related Transmission Facilities	(Worksheet H) (Note O)				74,849,638
121	Transmission plant included in SPP Tariff	(In 118 - In 119 - In 120)				1,308,370,907
122	Percent of transmission plant in SPP Tariff	(In 121 / In 118)			TP=	0.92560
123 124 125 126 127 128	WAGES & SALARY ALLOCATOR (W/S) Production Transmission Distribution Other (Excludes A&G) Total	354.20.b 354.21.b 354.23.b 354.24,25,26.b (sum lns 124 to 127)	58,668,799 9,215,279 32,867,509 21,969,758 122,721,345	NA TP NA NA	0.92560	8,529,642 - - 8,529,642
129	Transmission related amount	(In 128 - Col. 5 / Col. 3)			W/S=	0.06950
130 131 132	RETURN (R) Preferred Dividends  Development of Common Stock:	(118.29.c) (positive number)	0			-
133 134	Long Term Debt Preferred Stock	(Worksheet K) (Note Q) (Worksheet K) (Note Q)			44.08% 0.00%	2,048,652,249

(Worksheet K) (Note Q)

(sum Ins 133 to 135)

(sum Ins 137 to 139)

112.3.c

135

136

137

138

139

140

Common Stock

Long Term Debt Preferred Stock

Common Stock

Total

Total

12/31/2012 Actual Data

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#### 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

Α

В

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.

- 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.
- 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 trued-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected.
- 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
- 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.
- 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 trued-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected. Gross receipts tax and taxes related to income are excluded.
- The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 112) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.

Inputs Required:

FIT = 35.00% SIT= 6.10% p = 0.00%

6.10% (State Income Tax Rate or Composite SIT - Worksheet J)

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).
- 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 trued-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.
- Transmission Service Study and Generation Interconnection Study costs shall be recorded in FERC Accounts 561.6 and 561.7, respectively. Costs of studies performed by SPP on behalf of OG&E, costs of studies performed by OG&E at SPP's request, reimbursement of study costs from SPP for studies performed by OG&E at SPP's request and studies for OG&E's retail load shall be recorded in FERC Accounts 561.6 & 561.7. FERC Accounts 561.6 and 561.7 are excluded from the Formula Rate.

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

12/31/2012 Actual Data

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#### 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.
- 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 amortiztion 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 Corportation 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	0.162209
Net Plant	NP	0.187137
Trans. Plant in SPP	TP	0.925598
Wages & Salaries	W/S	0.069504
No Allocator	NA	

OKLAHOMA GAS AND ELECTRIC COMPANY Page 1 of 2

## **Worksheet A**

No.

I. Account 454, Rent from Electric Property - Relevant Year =

2012 (Note 1)

( Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and explanations in Section V, Notes below )

GP Data 2012 Allocated to YE Balance <u>Allocator</u> **Transmission** <u>Sources</u> Rent from Electric Property \$1,245,673 16.2209% \$202,060 300.19.b

2

3

27

Net Account 454 - Credited as transmission pole rentals =

\$202,060

II. Account 456, Other Electric Revenue - Relevant Year =

2012

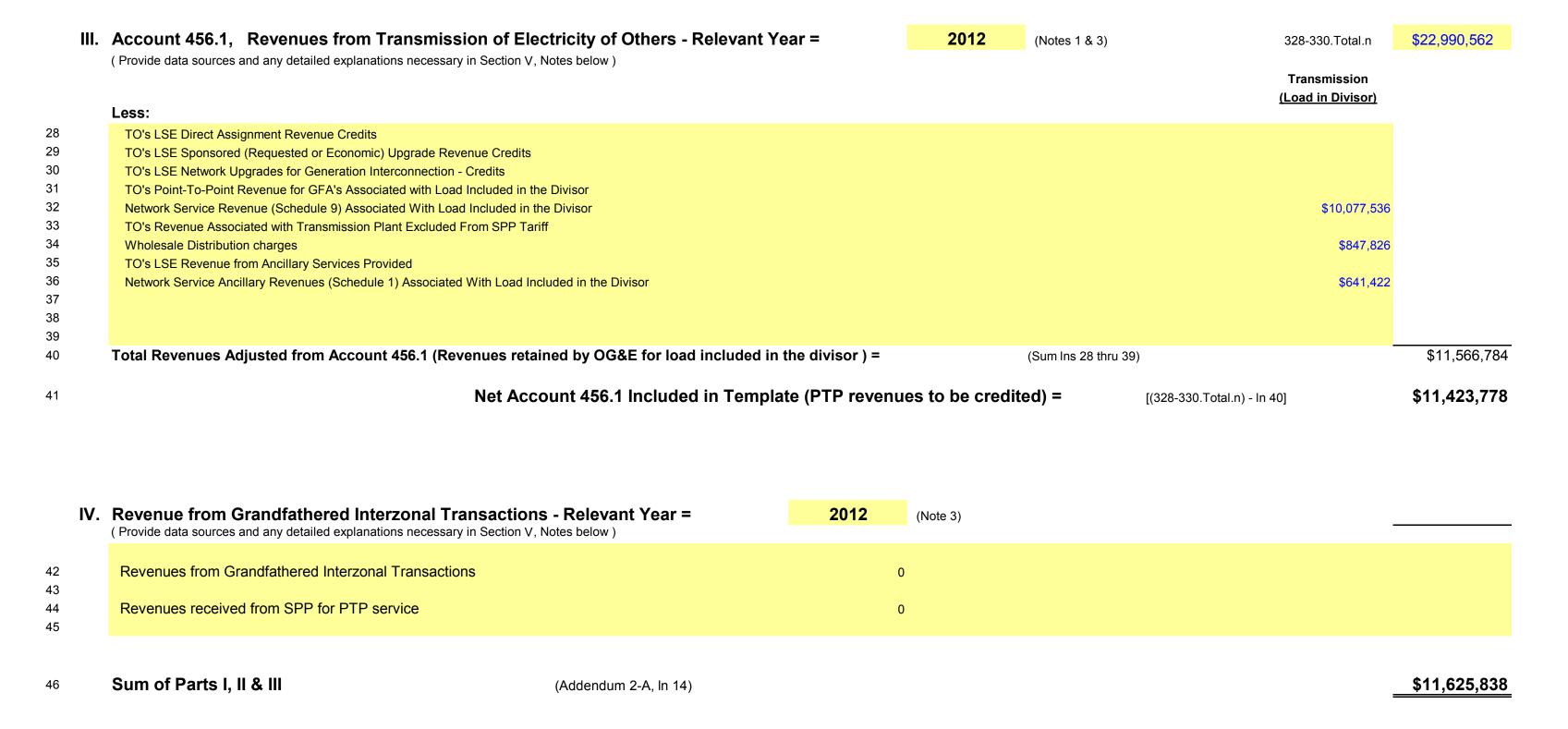
(Notes 1 & 2)

(Other electric revenues including miscellaneous transmission revenues. Provide data sources and explanations in Section V, Notes below)

			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
			2012	Power		Utility			Transmission	Other
			YE Balance	<u>Production</u>	<u>Distribution</u>	<u>Commercial</u>	Utility A & G	<u>Miscellaneous</u>	(Load in Divisor)	<u>Transmission</u>
5		300.21.b	\$155,961,023							
6	Miscellaneous - McClain Adder									
7	Miscellaneous - Scrap Sales			\$404,886						
8	Miscellaneous - OMPA Admin Fee			\$13,584						
9	Miscellaneous			\$15,586	\$0			\$9,181		
10	Miscellaneous - Honeywell Energy Management									
11	Miscellaneous - Sale of Residual Oil									
12	Reimbursed Payroll Costs			(\$5)	(\$33)	(\$13)	\$0			
13	Remuneration Sales Taxes Collection - OK & AR						\$111,762			
14	Franchise & Privilege Tax Adjustment						\$683			
15	Oil Lease & Royalties						\$17,875			
16	Pace Payments									
17	Transmission Service Revenues - from OG&E LSE								\$77,209,934	
18	Transmission Service Revenues - Unbundled OK & AR								\$102,774	
19	Transmission Service Revenues - Direct Assigned Facilities								\$31,188,708	
20	Salvage Clearing			\$0	\$23,808	\$0				
21	Point-to-Point Revenues Refundable to Retail Customers							(\$6,503,323)		
22	Discount on Purchased Wind Credits							(\$6,094)		
23	Renewable Energy Certificate Sales - OK & AR						\$3,729,124			
24	Base Plan Revenues - 2012							\$49,642,586		
25										
26	TOTALS (Sum Ins 6 - 25)	_	\$155,961,023	\$434,051	\$23,775	(\$13)	\$3,859,444	\$43,142,350	\$108,501,416	\$0

**Net Account 454 - Credited as Transmission Revenues** [(A)-(B)-(C)-(D)-(E)-(F)-(G)] =

**\$0** 



#### V. Notes

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

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

# I. Transmission Network Load (MW)

Line No.	Month, Day and Year <sup>1</sup>	Hour Ending <sup>1</sup>	OG&E Peak Load	WFEC Peak Load	OMPA Peak Load	AECI / KAMO Peak Load	Westar Energy	AECC / AVECC	TO's Transmission Peak Load <sup>1</sup>
1	12-Jan-12	800	3,944.629	111.050	244.169	15.211	0.359	156.073	4,471.491
2	13-Feb-12	1100	3,903.820	109.193	237.994	13.804	0.371	161.070	4,426.252
3	31-Mar-12	1800	3,572.735	92.774	273.439	9.122	0.000	141.175	4,089.245
4	25-Apr-12	1800	4,134.376	93.078	330.976	9.563	0.000	140.165	4,708.158
5	29-May-12	1700	4,877.528	120.017	402.240	13.878	0.186	190.447	5,604.296
6	26-Jun-12	1700	5,733.137	132.436	499.442	15.439	0.000	228.062	6,608.516
7	30-Jul-12	1700	5,946.898	127.292	525.492	16.958	0.000	212.816	6,829.456
8	1-Aug-12	1700	6,181.916	131.594	552.595	17.138	0.000	211.506	7,094.749
9	4-Sep-12	1700	5,704.581	131.219	504.351	16.455	0.000	201.488	6,558.094
10	23-Oct-12	1700	3,797.718	90.107	297.991	7.227	0.000	111.382	4,304.425
11	27-Nov-12	800	3,480.602	67.808	225.091	11.580	0.309	140.039	3,925.429
12	11-Dec-12	800	3,936.680	110.999	249.257	15.836	0.371	182.626	4,495.769
13	Total		55,214.620	1,317.567	4,343.037	162.211	1.596	2,076.849	63,115.880
14	12-CP		4,601.218	109.797	361.920	13.518	0.133	173.071	5,259.657

## 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:

Month, Day and			GFA PTP Scheduled
Year	Hour ending		Load
12-Jan-12	800		0
13-Feb-12	1100		0
31-Mar-12	1800		0
25-Apr-12	1800		0
29-May-12			0
26-Jun-12	1700		0
30-Jul-12	1700		0
1-Aug-12	1700		0
4-Sep-12	1700		0
23-Oct-12			0
27-Nov-12	800		0
11-Dec-12	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:

Details are as	IUIIUWS.	_	•			•	i i
Month, Day and Year	Hour ending						GFA PTP Contract Demand
12-Jan-12	800						0
13-Feb-12	1100						0
31-Mar-12	1800						0
25-Apr-12	1800						0
29-May-12	1700						0
26-Jun-12	1700						0
30-Jul-12	1700						0
1-Aug-12	1700						0
4-Sep-12	1700						0
23-Oct-12	1700						0
27-Nov-12	800						0
11-Dec-12	800						0

## II. Notes (cont.)

4 "Non-Firm Sales in TO's Zone" are non-firm loads in kW at the time of, and included in, TO's monthly transmission system peak load associated with sales to customers in TO's zone. Details are as follows:

Month, Day and Year	Hour ending				Non-Firm Sales in TO's Zone
12-Jan-12	800				0
13-Feb-12	1100				C
31-Mar-12	1800				0
25-Apr-12	1800				C
29-May-12	1700				(
26-Jun-12	1700				(
30-Jul-12	1700				(
1-Aug-12	1700				C
4-Sep-12	1700				C
23-Oct-12	1700				C
27-Nov-12	800				(
11-Dec-12	800				0

5 "Non-TO Generation" in kW is load served by non-TO generators operating synchronously with the TO's transmission system. Details are as follows:

Month, Day and					Non-TO Generation in
Year	Hour ending				TO's Zone
12-Jan-12	800				0
13-Feb-12	1100				0
31-Mar-12	1800				0
25-Apr-12	1800				0
29-May-12	1700				0
26-Jun-12	1700				0
30-Jul-12	1700				0
1-Aug-12	1700				0
4-Sep-12	1700				0
23-Oct-12	1700				0
27-Nov-12	800				0
11-Dec-12	800				0

6 "Non-TO Load in TO's Zone" is load in kW for firm-service customers in TO's zone that is electronically transferred to other TO zones. Details are as follows:

Month, Day and Year	Hour ending				Non-TO Load in TO's Zone
12-Jan-12	800				
13-Feb-12	1100				
31-Mar-12	1800				
25-Apr-12	1800				
29-May-12	1700				
26-Jun-12	1700				
30-Jul-12	1700				
1-Aug-12	1700				
4-Sep-12	1700				
23-Oct-12	1700				
27-Nov-12	800				
11-Dec-12	800				

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(A)	(B) Relevant Year	(C) 100%	(D) 100% Related to	(E) 100%	(F)	(G)	(H) Total Included	(1)
<u>Identification</u>	Average of BOY and EOY Balance	Non-Transmission <u>Related</u>	facilities excluded <u>in Worksheet H</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Ratebase <u>(E)+(F)+(G)</u>	Description / Justification
Total Property and Accumulated Depreciation		_	_	_	_	_	Α	ccumulated deferred income taxes-Accelerated amortization property.
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	-	-	-	-	-	-		
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otal - Form 1, p273 FASB 109 Above if not separately removed	-	-	-	-	-	-		
FASB 106 Above if not separately removed	- -	<del>-</del>	- -	- -	<del>-</del>	-		
II (In 24 - In 25 - In 26)	-	-	- 0.0000/	-	-	-		
smission Allocator [ GP or W/S ] Il (In 27 * In 28)		<u>0.0000%</u> 0	<u>0.0000%</u> 0	<u>100.0000%</u> 0	<u>16.2209%</u> 0	6.9504% 0	0	
Account 282 - ADIT - Other Property		Relevant Year =	2012	(Note 2)				
(A)		(C)	(D)	(E)	(F)	(G)	(H)	(1)
` '	Relevant Year	100%	100% Related to	100%			Total Included	•
<u>Identification</u>	Average of BOY and EOY Balance	Non-Transmission <u>Related</u>	facilities excluded in Worksheet H	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Ratebase <u>(E)+(F)+(G)</u>	<u>Description / Justification</u>
				<u></u>				
Fotal Property and Accumulated Depreciation me Taxes Recoverable/Refundable, net - RETAIL	(1,438,720,855) (21,824,560)	- (21,824,560)	-	-	(1,438,720,855)	-		ccumulated deferred income taxes-Other property. eferred tax per SFAS 109 related to property and Retail S. Georgia.
me Taxes Recoverable/Refundable, net - Equity AFUDC	(21,021,000)	(21,021,000)					_	cromed tax per er ite reacted to property and rectain er evergia.
A II								
	(31,278,295)	(31,278,295)	-	-	-	-	- A	DIT - Equity AFUDC Gross-up - Retail
me Taxes Recoverable/Refundable, net - Equity AFUDC		(31,278,295)	-	(1,249,566)	-	-		DIT - Equity AFUDC Gross-up - Retail  DIT - Equity AFUDC Gross-up - Wholesale Transmission
me Taxes Recoverable/Refundable, net - Equity AFUDC smission	(31,278,295) (1,249,566)		- - -	(1,249,566)	- - -	- - -		
me Taxes Recoverable/Refundable, net - Equity AFUDC smission	(1,249,566)		- - - -	- (1,249,566) - -	- - - -	- - - - -		
me Taxes Recoverable/Refundable, net - Equity AFUDC smission	(1,249,566)		- - - - -	- (1,249,566) - - - -	- - - - -	- - - - -		
me Taxes Recoverable/Refundable, net - Equity AFUDC smission	(1,249,566)		- - - - - -	- (1,249,566) - - - - -	- - - - - -	-		
me Taxes Recoverable/Refundable, net - Equity AFUDC smission	(1,249,566)		- - - - - - - -	- (1,249,566) - - - - - -	- - - - - - - -	- - - - - - - -		
me Taxes Recoverable/Refundable, net - Equity AFUDC smission	(1,249,566)		- - - - - - - -	- (1,249,566) - - - - - -	- - - - - - - -	- - - - - - -		
me Taxes Recoverable/Refundable, net - Equity AFUDC smission	(1,249,566)		- - - - - - - - - -	- (1,249,566) - - - - - - - -	- - - - - - - - - -	- - - - - - - - - -		
me Taxes Recoverable/Refundable, net - Equity AFUDC smission	(1,249,566)			- (1,249,566) - - - - - - - - -	- - - - - - - - - -	- - - - - - - - - -		
me Taxes Recoverable/Refundable, net - Equity AFUDC smission	(1,249,566)		- - - - - - - - - - - -	- (1,249,566) 	- - - - - - - - - - - -	-		
AIL me Taxes Recoverable/Refundable, net - Equity AFUDC smission er	(1,249,566)			- (1,249,566)	- - - - - - - - - - - - - - - -	- - - - - - - - - - - - - -		
me Taxes Recoverable/Refundable, net - Equity AFUDC smission	(1,249,566)			- (1,249,566)	- - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - -		
me Taxes Recoverable/Refundable, net - Equity AFUDC smission er	(1,249,566)				- - - - - - - - - - - - - - - - - - -	-		
total - Form 1, p275 s FASB 109 Above if not separately removed	(1,249,566)		- - - - - - - - - - - -		- - - - - - - - - - - - - - (1,438,720,855) (7,486,620)	- - - - - - - - - - - -		
me Taxes Recoverable/Refundable, net - Equity AFUDC smission er	(1,249,566) - (1,493,073,275) (7,486,620)	- - - - - - - - - - - - - - - - - -		- - - - - - - - - - - (1,249,566)		- - - - - - - - - - - -		

# OKLAHOMA GAS AND ELECTRIC COMPANY

## Worksheet C

III A + 000 AF									
III. Account 283 - AD	DIT - Other		Relevant Year =	2012	(Note 2)				Page 2 of 4
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	(- 4)	Relevant Year	100%	100% Related to	100%	(- /	(-)	Total Included	(-)
		Average of BOY	Non-Transmission	facilities excluded	Transmission	Plant	Labor	in Ratebase	
	<u>Identification</u>	and EOY Balance	Related	in Worksheet H	Related	Related	Related	(E)+(F)+(G)	<u>Description / Justification</u>
ine		<u></u>	<u>- 1014154</u>	<u></u>	<u> </u>	<u></u>	<u>- 101000</u>	1=/ (-/ (-/	<u> </u>
No. Accumulated Deferred In	ncome Tax:								
57									
58 Prepaid Expenses		(1,513,933)	-			(756,967)	(756,967)	(1.513.933) Book acc	crual vs. actual payments for tax.
59 Pension Plans		(98,534,457)	(98,534,457)		_	-	-		ated to Pre-paid Pension Expense.
60 Bond Redemption - Unam	ortized Call Premium Costs	(4,202,151)	(55,55 :, 15: )			(4,202,151)	_		s amortized for books; deducted for tax prior years when incurred/paid.
•	orm Expenses - OK - Reg Asset	(7,194,124)	_			(7,194,124)	_		ducted for tax purposes, recorded as Regulatory Assets for book.
	cts" AFUDC - Reg Asset - Retail	(353,663)	(353,663)			(1,104,124)	_		ducted for tax purposes, recorded as Regulatory Assets for book.
Deferred Post-Retirement		611,023	611,023			_			ducted for tax purposes, recorded as Regulatory Liability for book.
Deferred Red Rock Plant		(2,602,963)	(2,602,963)			_	_		educted for tax purposes, recorded as Regulatory Assets for book.
	orm Expenses - AR - Reg Asset	(2,002,000)	(2,002,000)						educted for tax purposes, recorded as Regulatory Assets for book.
Deferred Excess Pension		4,746,430	4,746,430		-				educted for tax purposes, recorded as Regulatory Assets for book.
Deferred Excess Pension  Deferred Excess Pension		357,121	357,121		-	<u>-</u>	-		educted for tax purposes, recorded as Regulatory Assets for book.
					-	<u>-</u>	-		
	se Consult/Expert Witness - Reg Asset	(306,334)	(306,334)		-		-		ducted for tax purposes, recorded as Regulatory Assets for book.
Deferred Smart Grid Expe		(435,306)	(435,306)		-	-	-		ducted for tax purposes, recorded as Regulatory Assets for book.
70 Deferred Smart Grid Expe		(250,138)	(250,138)		-		-		ducted for tax purposes, recorded as Regulatory Assets for book.
	red Meter Loss - Reg Asset - OK	(12,824,609)	(12,824,609)		-	-			ducted for tax purposes, recorded as Regulatory Assets for book.
	red Meter Loss - Reg Asset - AR	(409,340)	(409,340)		-	-	-		ducted for tax purposes, recorded as Regulatory Assets for book.
	Portal Expenses - Reg Asset	(1,374,690)	(1,374,690)		-	-	-		ducted for tax purposes, recorded as Regulatory Assets for book.
74 Other - Accrued Bonus		4,226,295	-			-	4,226,295	4,226,295 Book acc	crual vs. actual payments for tax.
75			<del>-</del>		-	-	-	<del>-</del>	
76			-			-	-	-	
77			-			-	-	-	
78			-			-	-	-	
79			-			-	-	<del>-</del>	
80			-			-	-	-	
81			-			_	-	-	
82			_		_	_	-	-	
83			_		_	_	_	<u>-</u>	
84			<u>-</u>		_	_	_	<u>-</u>	
85			_		_	_	_		
86			_			_		_	
87									
88							_		
89							_		
					-				
90			<del>-</del>		-	<u>-</u>	_		
91					-	<del>-</del>	-		
92			<del>-</del>		-	-	-	-	
93			-		-	-		-	
94			-		-	-	-		
95			-		-	-	-	-	
96			-		-	-	-	-	
97			-		-	-	-	-	
98			-		-	-	-	-	
99			-			-	-	-	
00			-			-	-	<del>-</del>	
01			-			-	-	<del>-</del>	
02			-		-	-	-	-	
03			-			-	-	-	
04			_		-	-	-	<u>-</u>	
05			_			-	_	-	
06			<u>-</u>		_	_	_	<u>-</u>	
07			-		_	_	_	<u>-</u>	
08									
09 Subtotal - Form 1, p277.	9.k	(120,060,837)	(111,376,925)			(12,153,241)	3,469,329		
10 Less FASB 109 Above if		(.20,000,007)	(111,010,020)		-	(12,100,271)	-		
11 Less FASB 106 Above if		_				_	_		
12 Total (In 109 - In 110 - I		(120,060,837)	(111,376,925)		_	(12,153,241)	3,469,329		
13 Transmission Allocator		(120,000,037)		0.0000	<u>100.0000%</u>	16.2209%	6.9504%		
14 Total (In 112 * In 113)	[ 0. 0. 4/0 ]		<u>0.0000%</u> 0	0.0000	0 100.0000%	(1,971,369)	241,133	(1,730,236)	
17 10tai (III 112 III 113)			U		U U	(1,311,303)	Z <del>T</del> 1, 133	(1,730,230)	

Workshoot C								1 age 3 of 4
Worksheet C								
IV. Account 190 - ADIT		Relevant Year =	2012	(Note 2)				
(A)	(B) Relevant Year Average of BOY	(C) 100% Non-Transmission	(D) 100% Related to facilities excluded	(E) 100% Transmission	(F) Plant	(G) Labor	(H) Total Included in Ratebase	(I)
<u>Identification</u>	and EOY Balance	Related	in Worksheet H	Related	Related	Related	(E)+(F)+(G)	Description / Justification
Line	and LOT Bulance	<u>rtoratou</u>	III WOINGIICCE II	<u>ittilittia</u>	<u>rtolutou</u>	<u>rtolutou</u>	<u>(E) · (1 ) · (O)</u>	<u>DOSCHIPTION / DUSTINGUTION</u>
No.								
115 Accrued Vacation	3,227,310	_			_	3,227,310	3,227,310	Book accrual vs. actual payments for tax.
116 Derivative Instruments	1,183,450	1,183,450		_	-	_		- Tax deduction for Mark-to-Market discount permitted by Section 465.
117 Bad Debts	1,226,684	1,226,684			-	_		Book accrual vs. actual payments for tax.
118 Accrued Interest	777,495	-			777,495	-		Book accrual vs. actual payments for tax.
119 Accrued Liability-Public Liability	1,194,942	-			597,471	597,471		Book accrual vs. actual payments for tax. Split 50% labor, 50% plant
120 Accrued Liability-Employee Related	1,393,858	-			-	1,393,858		Book accrual vs. actual payments for tax.
121 Post-Retirement Benefits	39,046,616	<del>-</del>		-	-	39,046,616		Book accrual vs. actual payments for tax purposes.
122 Other - Misc	303,089	303,089		-	-	-		- ADIT - Other Income, losses and expenses recognized for book, but not tax.
123 Deferred Fed Investment Tax Credits	1,936,471	1,936,471		-	-	-		- ADIT for Unamortized ITC balance. ITC utilized for tax purposes in prior years.
124 Tax Credit Carryover	131,055,411	131,055,411			-	-		- ADIT for Tax Credit Carryover
125 Net Operating Loss Carryover - Fed	208,724,020	150,317,542		- 29,734,795	28,671,683	-		A ADIT for Net Operating Loss carryover - Fed (offsets ADIT in Acct 282)
126 Net Operating Loss Carryover - OK	25,977,175	15,734,048		- 5,214,786	5,028,341	-	10,243,127	ADIT for Net Operating Loss carryover - OK (offsets ADIT in Acct 282) - ADIT for Book vs. Tax Partnership Income and Expense differences.
127 Other - Investments in Partnerships	68,763 3,537,700	68,763 3,537,700		-	-	-		- ADIT for Book vs. Tax Partnership income and Expense differences.  - ADIT for Book vs. Tax Differences due to differences in Imputed Interest Rates
<ul><li>128 Kaw Water Storage Agreement Liability</li><li>129 Charitable Contributions Carryover</li></ul>	6,060,193	6,060,193		-	-	<u>-</u>		- ADIT for Limited Charitable Contributions Carryover
130	0,000,193	0,000,193		-	-	_		- ADIT for Littlied Charitable Contributions Carryover
131						Ī		
132						_		
133		_		_	<u>-</u>	_		
134		_		_	_	_		
135		<u>-</u>		_	_	_		-
136		_			_	_		-
137		-			-	_		
138		-			-	_		
139		-			-	-		-
140		-			-	-		-
141		-			-	-		-
142		-			-	-		
143		<del>-</del>		-	-	-		-
144		<del>-</del>		-	-	-		-
145		<del>-</del>		-	-	-		
146		-		-	-	-		
147		-		-	-	-		
148 149		-		-	-	-		
150		_		-	_	-		
150 Subtotal - Form 1, p234.8.c	425,713,175	311,423,350		- 34,949,581	35,074,990	44,265,255		
152 Less FASB 109 Above if not separately removed	723,713,173	-			-			
153 Less FASB 106 Above if not separately removed	<del>-</del>	_		_	-	_		
154 <b>Total</b> (In 151 - In 152 - In 153)	425,713,175	311,423,350		- 34,949,581	35,074,990	44,265,255		
155 Transmission Allocator [ GP or W/S ]	,,	0.0000%	0.0000		<u>16.2209%</u>	6.9504%		
156 Total (In 154 * In 155)		0	<u> </u>	0 34,949,581	5,689,490	3,076,618	43,715,690	
						· •	·	<del>-</del>

V. A	Account 255 - Accumulated Deferred Investme	ent Tax Credits		Relevant Year =	2012	(Note 2)			
	(A)	(B) Relevant Year	(C) 100%	(D) 100% Related to	(E) 100%	(F)	(G)	(H) Total Included	
Line No.	<u>Identification</u>	Average of BOY and EOY Balance	Non-Transmission <u>Related</u>	facilities excluded <u>in Worksheet H</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Ratebase (E)+(F)+(G)	
158 159 160 161 162	mulated Deferred Investment Tax Credits	(4,996,171)	(4,996,171) - - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	
163 164 165 166 167 168			- - - -	- - - - -	- - - - -		- - - -	- - - -	
169 170 171 172 173 174			- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	
175 176 <b>Subt</b> 177 <b>Less</b>	otal - Form 1, p267.8.h FASB 109 Above if not separately removed	(4,996,171)	(4,996,171)	- - -	- - -	- -	- -		
179 <b>Less</b> 180 <b>Total</b> 181 <b>Tran</b> s	FASB 106 Above if not separately removed Post 1971 ITC Property Under F2 Option I (In 176 - In 177 - In 178 - In 179) smission Allocator [ GP or W/S ] I (In 180 * In 181)	- (4,996,171)	(4,996,171) 0.0000% 0	- - - <u>0.0000%</u> 0	- - - 100.0000% 0	- - - <u>16.2209%</u> 0	- - - <u>6.9504%</u> 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.

VVOIKSI	leet D					
	I. Account 928 - Regulatory Comm. Expenses		Relevant Year =	2012		
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Item No		<u>Expense</u>	Non-Transmission	Transmission Allocation	Transmission <a href="Direct Assigned">Direct Assigned</a>	<u>Explanation</u>
1	Regulatory Commission Expenses: FERC Assessment for Annual Charges	2,014,328	2,014,328		<u>-</u>	
2	Arkansas Public Service Commission for Annual Charges	381,070	381,070	-	-	
3 4	Oklahoma Corporation Commission for Annual Charges Oklahoma Rate Case 2011 (PUD 2011-0087)	1,738,541 1,112,693	1,738,541 1,112,693	-		
5	2009 FCA Prudence	431,285	431,285	<u>-</u>	-	
6	Oklahoma DPR Case (PUD 2012-134)	288,787	288,787	-	-	
7 8	Transmission Recovery - STSA Rider (PUD 2012-172) Wind RFP - OCC Independent Evaluator (PUD 2011-0087)	154,473 90,380	154,473 90,380	-	-	
9	Crossroads - AG Expert Witness (PUD 2011-0087)	44,565	44,565	-	-	
10	OSU Wind Project (PUD 2011-186)	37,907	37,907	-	-	
11 12	Minor Items	28,595	28,595	-	-	
13			-	-	-	
14			-	-	-	
15			-	-	-	
			-		-	
			-	-	-	
			-	-	-	
			-		-	
			-	-	-	
NOTE:	FERC Assessments are to be included in Column (D)		-	-	-	
	Total - Form I, pg 351.46.h+k	6,322,624	6,322,624	-	-	
	II. Account 930.1 - General Advertising Expense		Relevant Year =	2012		
(A)	(B)	(C)	(D)	(E)	(F)	(G)
Item No.	<u>Description</u>	<u>Expense</u>	Non-Transmission	Transmission <u>Allocation</u>	Transmission Direct Assigned	<u>Explanation</u>
1	General Advertising Expense	90	90	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
				-		
			-	-	-	
			-	- - -	- -	

Total - Form I, pg 323.191.b

90

90

III. Transmission Lease Payments	Relevant Year =	2012
----------------------------------	-----------------	------

 (A)
 (B)
 (C)

 Item No.
 Description
 Expense

 1
 Transmission Line Land Leases
 1,785

**Total Transmission Lease Payments** 

1,785

#### IV. Account 930.2 - Misc. General Expenses

Relevant Year = 2012

		Date		
<u>Item No.</u>	<u>Description</u>	<u>Sources</u>	TO Total	<b>Explanation</b>
1	Miscellaneous General Expenses	323.192.b	4,604,932	
2	Less: Industry Association Dues	335.1.b	911,151	
3	Plus: EEI Dues		484,153	
4	Plus: SPP Dues		6,000	
		_		
5	Adjusted Miscellaneous General Expenses	(In 1-In 2+In 3+In 4)	4,183,934	

#### NOTE:

- 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

<sup>1.</sup> 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.

## Adjustments to Transmission Expense to Reflect TO's LSE Cost Responsibility

				Rel	levant Year
					2012
	Other Expenses:				
2	Direct Assignment Charge			\$	205,798
3	Sponsored (Requested or Economic)	Upgrades Charge			31,188,708
4	Firm and Non-Firm Point-To-Point Ch	narges			
5	Base Plan Charges				23,207,668
6	Schedule 9 Charges				
7	SPP Schedule 1-A				
8	SPP Annual Assessment				
9	NERC Assessment				
10	Ancillary Services Expenses				4,006
11	Other				
12	Other				
13	Other				
14	Total	(Sum of Ins 2 through 13)	_	\$	54,606,180

#### 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.

Line

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

## A. Determine "R" with hypothetical 100 basis point increase in ROE.

No.					
1	ROE w/o incentives (Adde	endum 2-A, In 139)		11.10%	
2	ROE with additional 100 ba	asis point incentive		12.10%	
3	Determine R (cost of long	term debt, cost of	preferred stock and pe	ercent is from Addendum 2-A, Ins 137 t	hrough139)
4		<u>%</u>	<u>Cost</u>	Weighted cost	
5	Long Term Debt	44.08%	0.0606	0.0267	
6	Preferred Stock	0.00%	0.0000	0.0000	
7	Common Stock	55.92%	0.1210	<u>0.0677</u>	
				0.0044	

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

8	Rate Base (Addendum 2-A, In 67)	938,408,741
9	R (from A. above)	0.0944
10	Return (Rate Base x R)	88.577.608

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

11	Return (from B. above)	88,577,608
12	CIT (Addendum 2-A, In 108)	44.62%
13	Income Tax Calculation (Return x CIT)	39,522,628
14	ITC Adjustment (Addendum 2-A, In 114)	(658,905)
15	Income Taxes	38,863,723

## 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)	174,814,196
17	Return (Addendum 2-A, In 116)	83,330,201
18	Income Taxes (Addendum 2-A, In 115)	36,522,371
19	Net Revenue Requirement, Less Return and Taxes	54.961.624

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

20	Net Revenue Requirement, Less Return and Taxes	54,961,624
21	Return (from I.B. above)	88,577,608
22	Income Taxes (from I.C. above)	38,863,723
23	Net Revenue Requirement, with 100 Basis Point ROE increase	182,402,955
24	Transmission Plant Depreciation Expense (Addendum 2-A, Ins 92)	29,697,879
25	Net Rev. Reg. w/100 Basis Point ROF increase less Depreciation	152 705 076

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

26	Net Transmission Plant (Addendum 2-A, Ins 46)	954,986,642
27	Net Revenue Requirement, with 100 Basis Point ROE increase	182,402,955
28	NPCC with 100 Basis Point increase in ROE	19.10%
29		
30	Net Rev. Req, w/100 Basis Point ROE increase, less Dep.	152,705,076
31	NPCC with 100 Basis Point ROE increase, less Depreciation	15.99% (use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	15.20% (Addendum 2-A, In 26)
33	NPCC w/o Return, income taxes and Depreciation	2.65% (use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	0.79%

## III. Calculation of Composite Depreciation Rate.

35	Transmission Plant @ Beginning of Period (p.206, In 58, col. b)	1,244,451,853
36	Transmission Plant @ End of Period (p.207, In 58, col. g)	1,516,568,716
37		2,761,020,569
38	Average Balance of Transmission Investment	1,380,510,285
39	Annual Depreciation (p.336, ln 7, col. f)	32,106,639
40	Composite Depreciation Rate	2.33%
41	Depreciable Life for Composite Depreciation Rate	43.00
42	Depreciable Life Rounded to Nearest Whole Year	43

#### NOTE:

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

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

	SUMMARY OF ADDITIONAL REVENUE REQUIREMENT FOR FACILITIES RECEIVING INCENTIVES						
Line	Proj.				Additional Rev.		
No.	No.	Project Description Summary	In-Service	Investment	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 \$ - \$ -						

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

## A. Facilities receiving incentives

**Project 1.** Approved by FERC in Docket No.

(e.g. ER05-925-000)

			Detai	ls			
	Investment	-	Current Year	-		2012	
	Service Year (yyyy)		ROE increase accepted	l by FERC (Basis Po	oints)		5
	Service Month (1-12)		NPCC w/o incentives, le		,	15	5.209
	Useful Life		NPCC w/incentives app		lities, less dep.		5.599
	CIAC (Yes or No)		Annual Depreciation Ex		stment / Useful Life)		-
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional R Requireme	
w/o incentives	2008	-	-	-	\$ -	i to quii o iii o	
w/incentives	2008	-	_	_	\$ -	\$	_
w/o incentives	2009	-	_	_	-	,	
w/incentives	2009	_	-	_	_	\$	_
w/o incentives	2010	_	_	_	_	Ť	
w/incentives	2010	_	_	_	_	\$	_
w/o incentives	2011	_	_	_	_	ľ	
w/incentives	2011	_	_	_	_	\$	_
w/o incentives	2012	_	_	_	_	Ψ	
w/incentives	2012	_	_	_	_	\$	_
w/incentives w/o incentives	2012	-	-	-	-	Ψ	-
		-	-	-	-	•	
w/incentives	2013	-	-	-	-	\$	-
w/o incentives	2014	-	-	-	-		
w/incentives	2014	-	-	-	-	\$	-
w/o incentives	2015	-	-	-	-		
w/incentives	2015	-	-	-	-	\$	-
w/o incentives	2016	-	-	-	-		
w/incentives	2016	-	-	-	-	\$	-
w/o incentives	2017	-	-	-	-		
w/incentives	2017	-	-	-	-	\$	-
w/o incentives	2018	-	-	-	-		
w/incentives	2018	-	-	-	-	\$	-
w/o incentives	2019	-	-	-	-		
w/incentives	2019	-	-	-	_	\$	_
w/o incentives	2020	-	-	-	_		
w/incentives	2020	-	_	_	_	\$	_
w/o incentives	2021	-	_	_	_	<b>,</b>	
w/incentives	2021	_	_	_	_	\$	_
w/o incentives	2022	_	_	_	_	ľ	
w/incentives	2022		_	_	_	\$	
w/n centives w/o incentives	2023	-	-	_	-	Ψ	-
w/incentives	2023	-	-	-	-	¢	
		-	-	-	-	\$	-
w/o incentives	2024	-	-	-	-	•	
w/incentives	2024	-	-	-	-	\$	-
w/o incentives	2025	-	-	-	-		
w/incentives	2025	-	-	-	-	\$	-
w/o incentives	2026	-	-	-	-		
w/incentives	2026	-	-	-	-	\$	-
w/o incentives	2027	-	-	-	-		
w/incentives	2027	-	-	-	-	\$	-
w/o incentives	2028	-	-	-	-		
w/incentives	2028	-	-	-	-	\$	-
w/o incentives	2029	-	-	-	-		
w/incentives	2029	-	-	-	-	\$	-
w/o incentives	2030	-	-	-	-		
w/incentives	2030	-	-	_	-	\$	-
w/o incentives	2031	_	-	_	_	·	
w/incentives	2031	-	_	_	_	\$	_
w/o incentives	2032	_	_	_	_	Ť	
w/incentives	2032	_	_	_	_	\$	_
w/o incentives	2032	-	-	_	-	Ψ	_
w/incentives		-	-	-	-	œ.	
	2033	-	-	-	-	\$	-
w/o incentives	2034	-	-	-	-	œ.	
w/incentives	2034	-	-	-	-	\$	-
w/o incentives	2035	-	-	-	-		
w/incentives	2035	-	-	-	-	\$	-
w/o incentives	2036	-	-	-	-		
w/incentives	2036	-	-	-	-	\$	-
w/o incentives	2037	-	-	-	-		
w/incentives	2037	-	-	-	-	\$	-
w/o incentives	2038	-	-	-	-		
w/incentives	2038	-	-	-	-	\$	-
w/o incentives							
W/O IIICCIIIIVC3							

## I. Project Summary

Proj.	A. BASE PLAN UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY					
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	\$	10,245
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	\$	2,765,703	\$	419,721
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current	6/1/2006	\$	107,896	\$	16,374
	transformer to allow 1200A limit					
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation	6/1/2006	\$	31,518	\$	4,783
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	\$	3,897,313	\$	599,245
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	\$	9,320,377	\$	1,433,088
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	\$	3,790,016	\$	595,377
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	\$	85,105	\$	13,256
9	Ft. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipment	12/1/2008	\$	136,512	\$	22,082
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	6/1/2008	\$	23,213	\$	3,709
11	Bodle Substation - Install 138kV breaker, associated line relaying & communications	9/1/2010	\$	547,300	\$	92,261
12	Ardmore-Rocky Point 69kV Line - rebuild & reconductor 0.82 miles of line with 477AS33	6/1/2011	\$	617,275	\$	105,861
13	Tiger Creek Substation - install 69kV, 9 MVAR capacitor bank	2/1/2011	\$	332,365	\$	56,568
14	Sunnyside Substation - install new 345 / 138kV transformer and associated bus work	4/1/2012	\$	11,425,541	\$	1,472,549
15	Sunnyside-Hugo 345kV Line - construct 120 miles of new line	4/1/2012	\$	142,079,132	\$	18,311,469
16	Sooner-Rose Hill 345kV Line - cosntruct 43 miles of new line and associated substation facilities	4/1/2012	\$	44,746,686	\$	5,767,051
17	Johnson Tap-Massard 69kV Line - rebuild and convert to 161kV operation and convert substation					
	facilities to 161kV opertion	6/1/2012	\$	1,291,522	\$	129,310
18	Arcadia Substation - convert 345kV portion to breaker and half configuration	3/1/2012	\$	5,849,013	\$	837,513
19	Arcadia Substation - install new 345 / 138kV transformer and convert 138kV portion to breaker					
	and half configuration	3/1/2012	\$	4,432,131	\$	634,631
20						
21						
22						
	BASE PLAN UPGRADE TOTALS		\$	231,546,129	\$	30,525,092

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

Proj.	C. SPONSORED OR ECONOMIC PORTFOLIO UPGRADE ANNUAL TRANS	SMISSION REVENU	JE R	REQUIREMENT	SUMMARY
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	11/1/2011	\$	13,350,382	\$ 2,311,629
3	Sooner-Cleveland 345kV Line - construct 38 miles of new line and associated substation facilities				
	at OG&E's Sooner Substation	12/1/2012	\$	-	\$0
4					
5					
6					
	SPONSORED OR ECONOMIC PORTFOLIO UPGRADE TOTALS		\$	231,350,382	\$33,500,339

Proj.	D. GENERATOR INTERCONNECTION FACILITIES ANNUAL TRANSMIS	SSION REVENUE R	<b>EQUIREMENT SU</b>	MMARY
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)

64,025,431

\$

NOTES:

- Base Plan Upgrades and Economic Portfolio revenue requirement are estimates and will be trued-up to actual amounts in the True-up Adjustment.
   Base Plan and Economic Portfolio revenue requirements in the Summaries will be provided to SPP for their Cost Allocation calculations.
- 3. Refund or Surcharge amounts for each project are reflected on Worksheet L, Section III

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.

					Details					
Investment	\$	67,511	Cu	rrent Year						20
Service Year (yyyy)		2006	NΡ	CC w/o incentives	less dep	reciation				
Service Month (1-12)		6			, ,					
Useful Life			An	nual Depreciation E	xpense	(Investment / Us	eful	Life)	\$	
CIAC (Yes or No)		No		ndar Boproolation i	_/\po\\\o	(mroomone, oo	0.0.	20)	Ψ	
Investment	1	Beginning		Depreciation		Ending		Revenue		Rev. R
Year		Balance		Expense		Balance		Requirement		SPP AI
	Φ	67,511	Φ	888	¢.		Φ	•		SFF AI
2006	\$		\$		\$	66,623		7,038	\$	
2007	\$	66,623	\$	1,777	\$	64,846	\$	12,060	\$	
2008	\$	64,846	\$	1,777	\$	63,070	\$	11,782	\$	
2009	\$	63,070	\$	1,731	\$	61,339	\$	10,378	\$	
2010	\$	61,339	\$	1,731	\$	59,608	\$	9,793	\$	
2011	\$	59,608	\$	1,731	\$	57,877	\$	10,698	\$	
2012	\$	57,877	\$	1,570	\$	56,307	\$	10,245	\$	
2013	\$	-	\$	-	\$	-	\$	-	\$	
2014	\$	-	\$	-	\$	_	\$	_	\$	
2015	\$	-	\$	-	\$	_	\$	_	\$	
2016	\$	_	\$	_	\$	_	\$	_	\$	
2017	\$		\$		\$		\$	_ _	\$	
2017	\$	-	\$	-	\$ \$	-				
		-		-		-	\$	-	\$	
2019	\$	-	\$	-	\$	-	\$	-	\$	
2020	\$	-	\$	-	\$	-	\$	-	\$	
2021	\$	-	\$	-	\$	-	\$	-	\$	
2022	\$	-	\$	-	\$	-	\$	-	\$	
2023	\$	-	\$	-	\$	-	\$	-	\$	
2024	\$	-	\$	-	\$	-	\$	-	\$	
2025	\$	-	\$	-	\$	-	\$	-	\$	
2026	\$	_	\$	-	\$	_	\$	_	\$	
2027	\$	_	\$	_	\$	_	\$	_	\$	
2028	\$	_	\$	_	\$	_	\$	_	\$	
2029	\$	_	\$	_	\$	_	\$	_	\$	
2030	\$		\$		Ψ Φ		φ		\$	
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2031		-	\$	-	*	-	\$	-	\$	
2032	\$	-	\$	-	\$	-	\$	-	\$	
2033	\$	-	<b>\$</b>	-	<b>\$</b>	-	<b>\$</b>	-	\$	
2034	\$	-	\$	-	\$	-	\$	-	\$	
2035	\$	-	\$	-	\$	-	\$	-	\$	
2036	\$	-	\$	-	\$	-	\$	-	\$	
2037	\$	-	\$	-	\$	-	\$	-	\$	
2038	\$	-	\$	-	\$	-	\$	-	\$	
2039	\$	-	\$	-	\$	-	\$	-	\$	
2040	\$	-	\$	-	\$	_	\$	_	\$	
2041	\$	-	\$	-	\$	-	\$	_	\$	
2042	\$	_	\$	-	\$	_	\$	_	\$	
2043	\$	_	\$	-	\$	<u>-</u>	\$	<u>-</u>	\$	
2044	\$	_	Ψ	_	\$	_	φ	_	\$	
2045	\$	-	φ	-	Ψ <b>\$</b>	_	Ψ	_	\$	
		-	φ	-	Ψ Φ	-	φ	-		
2046	\$	-	Φ	_	Φ Φ	-	Φ	-	\$	
2047	\$	-	<b>\$</b>	-	<b>Þ</b>	-	<b>\$</b>	-	\$	
2048	\$	-	\$	-	\$	-	\$	-	\$	
2049	\$	-	\$	-	\$	-	\$	-	\$	
2050	\$	-	\$	-	\$	-	\$	-	\$	

Line No. 

Project 2:

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

Investment	\$	2,765,703	Сш	rrent Year						2012
Service Year (yyyy)				CC w/o incentives, less	s denreciation					15.2
			INI	CC w/o incentives, less	s depreciation					13.2
Service Month (1-12)		6			,, ,				_	
Useful Life				nual Depreciation Expe	ense (Investmei	nt / Us	eful	Life)	\$	64,3
CIAC (Yes or No)		No								
Investment		Beginning		Depreciation	Ending			Revenue		Rev. Req. for
Year		Balance		Expense	Balance			Requirement		SPP Allocation
2006	\$	2,765,703	\$	36,391 \$		9,312	\$	288,312	\$	288,3
2007	\$	2,729,312		72,782 \$		6,531	\$	494,074	\$	494,0
								·		
2008	\$	2,656,531	\$	72,782 \$		3,749	\$	482,687	\$	482,6
2009	\$	2,583,749	\$	70,915 \$		2,834	\$	425,166	\$	425,1
2010	\$	2,512,834	\$	70,915 \$	2,44	1,918	\$	401,186	\$	401,1
2011	\$	2,441,918	\$	70,915 \$	2,37	1,003	\$	438,265	\$	438,2
2012	\$	2,371,003	\$	64,319 \$	2.300	6,684	\$	419,721	\$	419,7
2013	\$	,	\$	- \$	,	_	\$	-	\$	-,
2014	\$	_	\$	- \$		_	\$	_	\$	
2014		-		•		-	\$	-		
	\$	-	\$	- \$		-		-	\$	
2016	\$	-	\$	- \$		-	\$	-	\$	
2017	\$	-	\$	- \$		-	\$	-	\$	
2018	\$	-	\$	- \$		-	\$	-	\$	
2019	\$	-	\$	- \$		-	\$	-	\$	
2020	\$	_	\$	- \$		_	\$	_	\$	
2021	\$	_	\$	- \$		_	\$	_	\$	
2022	\$		\$	- \$			\$		\$	
2023		-		•		-		-		
	\$	-	\$	- \$		-	\$	-	\$	
2024	\$	-	\$	- \$		-	\$	-	\$	
2025	\$	-	\$	- \$		-	\$	-	\$	
2026	\$	-	\$	- \$		-	\$	-	\$	
2027	\$	-	\$	- \$		-	\$	=	\$	
2028	\$	_	\$	- \$		_	\$	-	\$	
2029	\$	_	\$	- \$		_	\$	_	\$	
2030	\$	_	\$	- \$		_	\$	_	\$	
2031	\$		\$	- Ψ			Φ		\$	
	φ \$	-		- φ		-	φ	-		
2032		-	\$	- \$		-	Þ	-	\$	
2033	\$	-	\$	- \$		-	\$	-	\$	
2034	\$	-	\$	- \$		-	\$	-	\$	
2035	\$	-	\$	- \$		-	\$	-	\$	
2036	\$	-	\$	- \$		_	\$	-	\$	
2037	\$	_	\$	- \$		_	\$	_	\$	
2038	\$	_	\$	- \$		_	\$	_	\$	
2039	\$		Φ	- Ψ			Φ		\$	
		-	φ	- <b>Ф</b>		-	Φ	-		
2040	\$	-	Þ	- \$		-	<b>Þ</b>	-	\$	
2041	\$	-	\$	- \$		-	\$	-	\$	
2042	\$	-	\$	- \$		-	\$	-	\$	
2043	\$	-	\$	- \$		-	\$	-	\$	
2044	\$	-	\$	- \$		-	\$	-	\$	
2045	\$	_	\$	\$		_	\$	_	\$	
2046	\$	_	\$	Ψ _ <b>¢</b>		_	<b>¢</b>	_	\$	
		-	-	- Ф		-	φ	-		
2047	\$	-	\$	- \$		-	Φ	-	\$	
2048	\$	-	\$	- \$		-	\$	-	\$	
2049	\$	-	\$	- \$		-	\$	-	\$	
2050	\$	-	\$	- \$		-	\$	-	\$	
									Ī	

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.

Investment	\$	107,896	Cu	rrent Year						2012
Service Year (yyyy)				PCC w/o incentives, les	ss depreciation					15
Service Month (1-12)		6	l	oo mo moonavoo, io	oo doproolation					.0
			Λ	nual Dannasiation Euro	, ana a (In) (a	otroport / I lo	~£I	l :fa\	Φ.	2
Useful Life				nual Depreciation Exp	berise (ilive	stment / Us	eiui	Lile)	\$	2
CIAC (Yes or No)	1	No								_
Investment		Beginning		Depreciation	Ending			Revenue		Rev. Req. fo
Year		Balance		Expense	Balance	9		Requirement	S	PP Allocation
2006	\$	107,896	\$	1,420 \$		106,477	\$	11,248	\$	11,
2007	\$	106,477	\$	2,839 \$		103,637	\$	19,275	\$	19,
2008	\$	103,637		2,839 \$		100,798	\$	18,831	\$	18,
2009	\$	100,798		2,767 \$		98,031	\$	16,587	\$	16
2010	\$	98,031	\$	2,767 \$		95,265	\$	15,651	\$	15,
2011	\$	95,265	\$	2,767 \$		92,498	\$	17,098	\$	17,
2012	\$	92,498	\$	2,509 \$		89,989	\$	16,374	\$	16,
2013	\$	-	\$	- \$		-	\$	-	\$	
2014	\$	_	\$	- \$		_	\$	_	\$	
2015	\$	_	\$	- \$		_	\$	_	\$	
2016	\$		\$	- \$			\$		\$	
2017		-				-		-		
	\$	-	\$	- \$		-	\$	-	\$	
2018	\$	-	\$	- \$		-	\$	-	\$	
2019	\$	-	\$	- \$		-	\$	-	\$	
2020	\$	-	\$	- \$		-	\$	-	\$	
2021	\$	-	\$	- \$		_	\$	-	\$	
2022	\$	_	\$	- \$		_	\$	_	\$	
2023	\$	_	\$	- \$		_	\$	_	\$	
2024	\$		\$	- \$			\$		\$	
		-				-		-		
2025	\$	-	\$	- \$		-	\$	-	\$	
2026	\$	-	\$	- \$		-	\$	-	\$	
2027	\$	-	\$	- \$		-	\$	-	\$	
2028	\$	-	\$	- \$		-	\$	-	\$	
2029	\$	-	\$	- \$		-	\$	-	\$	
2030	\$	-	\$	- \$		_	\$	-	\$	
2031	\$	_	\$	- \$		_	\$	_	\$	
2032	\$	_	\$	- \$		_	\$	_	\$	
2033	\$		\$	- \$			\$		\$	
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2034	\$	-	\$	- \$		_	<b>Þ</b>	-	\$	
2035	\$	-	\$	- \$		-	\$	-	\$	
2036	\$	-	\$	- \$		-	\$	-	\$	
2037	\$	-	\$	- \$		-	\$	-	\$	
2038	\$	-	\$	- \$		_	\$	-	\$	
2039	\$	_	\$	- \$		_	\$	_	\$	
2040	\$	_	\$	- \$		_	\$	_	\$	
2041	\$		\$	¢			Ψ Φ		Φ	
		-		- φ		-	φ	-	φ	
2042	\$	-	\$	- \$		_	Þ	-	<b>Þ</b>	
2043	\$	-	\$	- \$		-	\$	-	\$	
2044	\$	-	\$	- \$		-	\$	-	\$	
2045	\$	-	\$	- \$		-	\$	-	\$	
2046	\$	-	\$	- \$		-	\$	_	\$	
2047	\$	_	\$	- \$		_	\$	_	\$	
2048	\$	_	\$	Ψ _ <b>¢</b>		_	ф Ф	_	\$	
2049	\$	-	φ \$	- φ •		-	Φ	-	Φ	
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2050										

Project 4:

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

					Details					
Investment	\$	31,518	Cu	rrent Year						2012
Service Year (yyyy)				CC w/o incentives, I	less dep	reciation				15.20
Service Month (1-12)		6		,						
Useful Life			Anı	nual Depreciation Ex	xpense	(Investment / Us	eful	Life)	\$	73
CIAC (Yes or No)		No		ilaai Bopioolation E	Дролоо	(mroomone / Go	0.0.	20)	Ψ	
Investment		Beginning		Depreciation		Ending		Revenue		Rev. Req. for
Year		Balance		Expense		Balance		Requirement		PP Allocation
2006	\$	31,518	\$	415	\$	31,103	\$	3,286		3,28
2007	\$	31,103	\$		\$	30,274	\$	5,630		5,6
2008	\$	30,274	\$		\$	29,444	\$	5,501	\$	5,5
2009	\$	29,444	\$		\$	28,636	\$	4,845		4,8
2010	\$	28,636	\$		\$	27,828	\$	5,118		5,1
2010										4,9
	\$	27,828	\$		\$	27,020	\$	4,994	\$	
2012	\$	27,020	\$		\$	26,287	\$	4,783		4,7
2013	\$	-	\$		\$	-	\$	-	\$	
2014	\$	-	\$		\$	-	\$	-	\$	
2015	\$	-	\$		\$	-	\$	-	\$	
2016	\$	-	\$	-	\$	-	\$	-	\$	
2017	\$	-	\$	-	\$	-	\$	-	\$	
2018	\$	-	\$	-	\$	-	\$	-	\$	
2019	\$	_	\$		\$	-	\$	-	\$	
2020	\$	_	\$		\$	_	\$	_	\$	
2021	\$	_	\$		\$	-	\$	-	\$	
2022	\$	_	\$		\$	_	\$	_	\$	
2023	\$		\$		\$		\$		\$	
		-				-		-		
2024	\$	-	\$		\$	-	\$	-	\$	
2025	\$	-	\$		\$	-	\$	-	\$	
2026	\$	-	\$		\$	-	\$	-	\$	
2027	\$	-	\$		\$	-	\$	-	\$	
2028	\$	-	\$	-	\$	-	\$	-	\$	
2029	\$	-	\$	-	\$	-	\$	-	\$	
2030	\$	-	\$	-	\$	-	\$	-	\$	
2031	\$	_	\$	-	\$	-	\$	-	\$	
2032	\$	_	\$		\$	-	\$	-	\$	
2033	\$	_	\$	_	\$	-	\$	-	\$	
2034	\$	-	\$	-	\$	_	\$	_	\$	
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2036	\$	-	φ \$	-	\$ \$	-	φ	-	\$	
2037	\$	-	ψ			-	φ	-		
		-	φ		\$	-	φ	-	\$	
2038	\$	-	Φ		\$	-	Φ	-	\$	
2039	\$	-	\$		\$	-	<b>\$</b>	-	\$	
2040	\$	-	\$		\$	-	\$	-	\$	
2041	\$	-	\$		\$	-	\$	-	\$	
2042	\$	-	\$		\$	-	\$	-	\$	
2043	\$	-	\$	-	\$	-	\$	-	\$	
2044	\$	-	\$	-	\$	-	\$	-	\$	
2045	\$	-	\$	-	\$	-	\$	-	\$	
2046	\$	-	\$	-	\$	-	\$	-	\$	
2047	\$	-	\$		\$	-	\$	-	\$	
2048	\$	_	\$		\$	<del>-</del>	\$	<del>-</del>	\$	
2049	\$	_	Ψ		\$	_	Ψ	_	\$	
2050	\$	-	\$		\$	-	\$	-	\$	
2000	Ψ	-	φ	-	Ψ	-	φ	-	Ψ	
D							*	0.4.45=		34,1
Project Totals							\$	34,157	\$	3

Line No. Project 5:

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

Investment	\$	3,897,313	Current Year	Details					2012
Service Year (yyyy)	Ψ		NPCC w/o incentives	less den	reciation				2012
Service Month (1-12)		12	VI OO W/O IIICCIIIIVCS	, icos acp	rediation				
Useful Life			Annual Depreciation	Evnense	(Investment / Us	eful	Life)	\$	
CIAC (Yes or No)		No.	amaa Depresiation	Схропос	(IIIVCOUIICILI / CO	Ciui	Liioj	Ψ	
Investment		Beginning	Depreciation		Ending		Revenue		Rev. Re
Year		Balance	Expense		Balance		Requirement		PP Allo
2006	\$		\$ -	\$	3,897,313	\$	50,809		
2007	\$		\$ 102,561	\$	3,794,752	\$	704,251	\$	
2008	\$		\$ 102,561	\$	3,692,191	\$	688,206		
2009	\$		\$ 99,931	\$	3,592,260	\$	606,254		
2010	\$		\$ 99,931	\$	3,492,329	\$	572,171	\$	
2011	\$		\$ 99,931	\$	3,392,398	\$	625,413		
2012	\$		\$ 90,635	\$	3,301,762	\$	599,245		
2013	\$		\$ -	\$	0,001,702	\$	-	\$	
2014	\$		\$ -	\$	_	\$	_	\$	
2014	\$		\$ -	\$ \$	-	φ \$	-	φ \$	
2015	\$		\$ -	Ф \$	-	φ \$	-	э \$	
2016	\$ \$		ъ - \$ -	э \$	-	Ф \$	-	э \$	
2017	\$		\$ -	Ф \$	-		-	э \$	
					-	\$	-		
2019	\$		\$ -	\$	-	\$	-	\$	
2020	\$		<b>-</b>	\$	-	\$	-	\$	
2021	\$		-	\$	-	\$	-	\$	
2022	\$		\$ -	\$	-	\$	-	\$	
2023	\$		\$ -	\$	-	\$	-	\$	
2024	\$		\$ -	\$	-	\$	-	\$	
2025	\$		\$ -	\$	-	\$	-	\$	
2026	\$		\$ -	\$	-	\$	-	\$	
2027	\$		\$ -	\$	-	\$	-	\$	
2028	\$		\$ -	\$	-	\$	-	\$	
2029	\$		\$ -	\$	-	\$	-	\$	
2030	\$	-	\$ -	\$	-	\$	-	\$	
2031	\$	-	\$ -	\$	-	\$	-	\$	
2032	\$		\$ -	\$	-	\$	-	\$	
2033	\$	-	\$ -	\$	-	\$	-	\$	
2034	\$	-	\$ -	\$	-	\$	-	\$	
2035	\$	-	\$ -	\$	-	\$	-	\$	
2036	\$	-	\$ -	\$	-	\$	-	\$	
2037	\$	-	\$ -	\$	-	\$	-	\$	
2038	\$		\$ -	\$	-	\$	-	\$	
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Line No. Project 6:

Razorback - Short Mountain 69kV Line -- Construct new 69kV line. 2006 - 2016 STEP project.

Investment	\$	9,320,377	Current	Year	Details					201
Service Year (yyyy)	_			/o incentives	. less der	preciation				
Service Month (1-12)		12		70 111001111100	, 1000 000	77001411011				
Useful Life			Annual [	Depreciation	Expense	(Investment / Us	eful	Life)	\$	
CIAC (Yes or No)		No				(		,	•	
Investment		Beginning	Dep	reciation		Ending		Revenue	F	Rev. Re
Year		Balance	-	pense		Balance		Requirement		PP Allo
2006	\$	9,320,377	\$	-	\$	9,320,377	\$	121,510	\$	
2007	\$		\$	245,273	\$	9,075,104	\$	1,684,207		1
2008	\$		\$	245,273	\$	8,829,831	\$	1,645,835		1
2009	\$		\$	238,984	\$	8,590,847	\$	1,449,850		1
2010	\$		\$	238,984	\$	8,351,863	\$	1,368,341		1
2011	\$		\$	238,984		8,112,879	\$	1,495,667		1
2012	\$		\$	216,753	\$	7,896,126	\$	1,433,088		1
2013	\$	-	\$		\$	- ,000,120	\$	-, 100,000	\$	•
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Project 7:

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

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Beginning Balance 3,790,016 3,773,393 3,673,656 3,576,476 3,479,296	Depreciation Expense  \$ 16,623 \$ 99,737 \$ 97,180 \$ 97,180 \$ 97,180 \$ - \$ - \$ - \$ - \$ - \$ -	Expense  \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(Investment / Use  Ending Balance  3,773,393 3,673,656 3,576,476 3,479,296 3,382,116	\$ \$ \$ \$ \$ \$ \$	Revenue Requirement 165,505 682,261 601,118 567,499 620,882	\$ \$ \$ \$ \$ \$ \$	88,14  ev. Req. for P Allocation 165,56 682,26 601,1 567,4
Beginning Balance 3,790,016 3,773,393 3,673,656 3,576,476 3,479,296	Depreciation Expense  \$ 16,623 \$ 99,737 \$ 97,180 \$ 97,180 \$ 97,180 \$ 88,140 \$ - \$ - \$ - \$ - \$ - \$ -	* * * * * * * * * * *	Ending Balance 3,773,393 3,673,656 3,576,476 3,479,296 3,382,116	\$ \$ \$ \$ \$ \$ \$	Revenue Requirement 165,505 682,261 601,118 567,499 620,882	\$ \$ \$ \$ \$ \$ \$	ev. Req. for P Allocation 165,5 682,2 601,1 567,4
No Beginning Balance 3,790,016 3,773,393 3,673,656 3,576,476 3,479,296	Depreciation Expense  \$ 16,623 \$ 99,737 \$ 97,180 \$ 97,180 \$ 97,180 \$ 88,140 \$ - \$ - \$ - \$ - \$ - \$ -	* * * * * * * * * * *	Ending Balance 3,773,393 3,673,656 3,576,476 3,479,296 3,382,116	\$ \$ \$ \$ \$ \$ \$	Revenue Requirement 165,505 682,261 601,118 567,499 620,882	\$ \$ \$ \$ \$ \$ \$	ev. Req. for P Allocation 165,5 682,2 601,1 567,4
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 Project 8:

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

Investment	\$ 85,105	Cu	rrent Year						2012
Service Year (yyyy)			PCC w/o incentives, le	ess den	reciation				1
Service Month (1-12)	6		00 11/0 11/00/11/00, 10	occ dop	· COIGITOTT				
Useful Life		۸ ۵	nual Depresiation Ev	nonco	(Investment / Us	ofI	Lifo)	œ	
			nual Depreciation Ex	pense	(investment / Os	eiui	Lile)	\$	
CIAC (Yes or No)	No								
Investment	Beginning		Depreciation		Ending		Revenue		Rev. Req. f
Year	Balance		Expense		Balance		Requirement	SI	PP Allocat
2007	\$ 85,105	\$	1,120	\$	83,985	\$	8,872	\$	8
2008	\$ 83,985	\$	2,240	\$	81,746	\$	15,203	\$	15
2009	\$ 81,746	\$		\$	79,564	\$	13,394	\$	13
2010	\$ 79,564	\$		\$	77,382	\$	12,644	\$	12
2011	\$ 77,382	\$		\$	75,199	\$	13,828	\$	13
2012									
	\$ 75,199	\$	1,979	\$	73,220	\$	13,256	\$	13
2013	\$ -	\$	- 3	<b>Þ</b>	-	\$	-	\$	
2014	\$ -	\$		\$	-	\$	-	\$	
2015	\$ -	\$		\$	-	\$	-	\$	
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Line No.  Project 9:

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

Investment	\$	136.512	Сп	irrent Year	Details					2012
Service Year (yyyy)	<b>Y</b>			PCC w/o incentives, le	ess den	reciation				
Service Month (1-12)		12	l' ''	oo wo moonavoo, k	ooo aop	roolation				
Useful Life			Δn	nual Depreciation Ex	nense	(Investment / Use	≥fi il	Life)	\$	
CIAC (Yes or No)		No		indai Deprediation Ex	фенос	(IIIVCStillClit / CSt	Jiui	Liloj	Ψ	
Investment	1	Beginning		Depreciation		Ending		Revenue	F	Rev. Re
Year		Balance		Expense		Balance		Requirement		PP Allo
2008	\$	136,512	\$		\$	136,512	\$	1,780	\$	i Allo
2009	\$	136,512			Ψ \$	133,012	\$	22,234	\$	
2010	\$	133,012			Ψ \$	129,511	\$	20,999	\$	
2010	\$	129,511			Ψ \$	126,011	\$	23,003	\$	
2011	\$	126,011	φ \$			122,836	φ \$	22,082		
		120,011			\$	122,030		22,002	\$	
2013	\$	-	\$		\$	-	\$	-	\$	
2014	\$	-	\$		\$	-	\$	-	\$	
2015	\$	-	\$		\$	-	\$	-	\$	
2016	\$	-	\$		\$	-	\$	-	\$	
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2018	\$	-	\$		\$	-	\$	-	\$	
2019	\$	-	\$	- ;	\$	-	\$	-	\$	
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Project 10:

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

nvestment	\$			rent Year					2012
Service Year (yyyy)				CC w/o incentives, less dep	reciation				15.20°
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		43	Anr	nual Depreciation Expense	(Investment / Use	eful	Life)	\$	540
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<u> </u>		Beginning		Depreciation	Ending		Revenue		Rev. Req. for
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	Service Month (1-12) Useful Life CIAC (Yes or No)  Investment Year  2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026 2027 2028 2029 2030 2031 2032 2031 2032 2033 2034 2035 2036 2037 2038 2039 2040 2041 2042 2043 2044 2045 2046 2047 2048 2049 2050 2051	Service Month (1-12) Useful Life CIAC (Yes or No)  Investment Year  2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2020 2021 2022 2023 2024 2025 2026 2027 2028 2027 2028 2029 2030 2031 2032 2031 2032 2033 2034 2035 2034 2035 2036 2037 2038 2037 2038 2039 2040 2041 2042 2043 2044 2045 2047 2048 2049 2049 2050 2051 \$	Service Month (1-12) Useful Life CIAC (Yes or No)  Investment Year  2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2022 2023 2024 2025 2026 2027 2028 2029 2030 2031 2031 2031 2032 2034 2035 2034 2035 2034 2035 2034 2035 2034 2035 2034 2035 2036 2037 2038 2039 2030 2031 2032 2033 2034 2035 2034 2035 2036 2037 2038 2039 2040 2041 2042 2042 2043 2044 2045 2045 2044 2045 2046 2047 2048 2049 2050 2051 3	Service Month (1-12) Useful Life CIAC (Yes or No)  Investment Year  2008 2009 3 22,908 2010 3 22,313 3 2011 2011 3 21,718 2012 2013 2014 2015 2016 2017 2018 3 -	Service Month (1-12)   Seginning   Perciation   Expense	Service Month (1-12)	Service Month (1-12)	Beginning   Beginning   Beginning   Balance   Sepose   Balance   Sepose   Sepose	Service Month (1-12)

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

					Details					
Investment	\$	547,300	Curre	ent Year						2012
Service Year (yyyy)				C w/o incentives	, less dep	reciation				15.
Service Month (1-12)		9			, ,					
Useful Life		43	Annu	al Depreciation	Expense	(Investment / Us	eful	Life)	\$	12,
CIAC (Yes or No)		No				(		- /	•	,
Investment		Beginning		Depreciation		Ending		Revenue		Rev. Req. fo
Year		Balance		Expense		Balance		Requirement		SPP Allocation
2010	\$	547,300	\$	3,508	\$	543,792	\$	31,446		31,
2011	\$	543,792	\$	14,033		529,758	\$	95,973		95
2012	\$	529,758	\$	12,728	\$	517,030	\$	92,261	\$	92
2013	\$	· -	\$	-	\$	-	\$	- -	\$	
2014	\$	-	\$	_	\$	-	\$	-	\$	
2015	\$	_	\$	_	\$	_	\$	_	\$	
2016	\$	_	\$	_	\$	-	\$	_	\$	
2017	\$	_	\$	_	\$	_	\$	_	\$	
2018	\$	_	\$	_	\$	_	\$	_	\$	
2019	\$		Ψ \$	_	\$	_	Ψ	_	\$	
2019	\$	-	φ \$	-	Ψ \$	-	φ \$	-	φ \$	
2020	\$	-	φ \$	-	\$	-	\$	-		
2021	\$	-	э \$	-	φ \$	-	Φ	-	\$ \$	
		-		-		-	Φ	-		
2023	\$	-	\$	-	\$	-	φ	-	\$	
2024	\$	-	\$	-	\$	-	\$	-	\$	
2025	\$	-	\$	-	\$	-	\$	-	\$	
2026	\$	-	\$	-	\$	-	\$	-	\$	
2027	\$	-	\$	-	\$	-	\$	-	\$	
2028	\$	-	\$	-	\$	-	\$	-	\$	
2029	\$	-	\$	-	\$	-	\$	-	\$	
2030	\$	-	\$	-	\$	-	\$	-	\$	
2031	\$	-	\$	-	\$	-	\$	-	\$	
2032	\$	-	\$	-	\$	-	\$	-	\$	
2033	\$	-	\$	_	\$	-	\$	-	\$	
2034	\$	_	\$	_	\$	-	\$	-	\$	
2035	\$	_	\$	_	\$	-	\$	_	\$	
2036	\$	_	\$	_	\$	_	\$	_	\$	
2037	\$	_	\$	_	\$	_	\$	_	\$	
2038	\$	_	\$	_	\$	_	φ	_	\$	
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2039		-	Φ	-	ψ Φ	-	Φ	-	э \$	
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2041	\$	-	Φ	-	ф Ф	-	ው ው	-	\$	
2042	\$	-	Φ	-	Φ Φ	-	Φ	-	\$	
2043	\$	-	\$	-	\$	-	φ	-	\$	
2044	\$	-	\$	-	<b>\$</b>	-	\$	-	\$	
2045	\$	-	\$	-	\$	-	\$	-	\$	
2046	\$	-	\$	-	\$	-	\$	-	\$	
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2049	\$	-	\$	-	\$	-	\$	-	\$	
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2053	\$	-	\$	-	\$	-	\$	-	\$	
2054	\$	_	\$	-	\$	-	\$	-	\$	
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Project Totals	4						\$	219,680	\$	219

Project 12:

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

					Details					
Investment	\$	617,275	Curre	ent Year						2012
Service Year (yyyy)		2011	NPC	C w/o incentives	. less dep	reciation				15.20
Service Month (1-12)		6			,					
Useful Life		43	Annı	al Depreciation l	xpense	(Investment / Us	eful	Life)	\$	14,3
CIAC (Yes or No)		No	,	iai Bopi colation i	_xpooo	(IIIVooliiioiiti Voo	0.0.	2.1.0)	Ψ	,00
Investment		Beginning		Depreciation		Ending		Revenue		Rev. Req. for
Year		Balance	_	Expense		Balance		Requirement		PP Allocation
2011	•	617,275	Φ	7,914	Φ.	609,361	· C	53,566		53,5
2011	\$		\$				\$			
	\$	609,361	\$	14,355	\$	595,006	\$	105,861	\$	105,8
2013	\$	-	\$	-	Φ	-	Φ	-	\$	
2014	\$	-	\$	-	<b>&gt;</b>	-	\$	-	\$	
2015	\$	-	\$	_	<b>\$</b>	-	\$	-	\$	
2016	\$	-	\$	-	\$	-	\$	-	\$	
2017	\$	-	\$	-	\$	-	\$	-	\$	
2018	\$	-	\$	-	\$	-	\$	-	\$	
2019	\$	-	\$	-	\$	-	\$	-	\$	
2020	\$	-	\$	-	\$	-	\$	-	\$	
2021	\$	-	\$	-	\$	-	\$	-	\$	
2022	\$	-	\$	-	\$	-	\$	-	\$	
2023	\$	-	\$	-	\$	-	\$	-	\$	
2024	\$	-	\$	_	\$	-	\$	-	\$	
2025	\$	-	\$	_	\$	-	\$	-	\$	
2026	\$	_	\$	_	\$	-	\$	-	\$	
2027	\$	_	\$	_	\$	_	\$	_	\$	
2028	\$	_	\$	_	\$	_	\$	_	\$	
2029	\$	_	\$	_	\$	_	\$	_	\$	
2030	\$	_	\$	_	\$	_	\$	_	\$	
2031	\$	_	\$	_	\$	_	φ	_	\$	
2032	\$	_	\$	_	\$	_	\$	_	\$	
2032	\$	-	\$	_	\$ \$	-	Ψ	-	\$	
2034	1 '	-	Φ	-	Φ	-	Φ	-	φ	
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2035	\$	-	Ф	-	Þ	-	Ф	-	Þ	
2036	\$	-	\$	-	<b>\$</b>	-	\$	-	\$	
2037	\$	-	\$	-	\$	-	\$	-	\$	
2038	\$	-	\$	-	\$	-	\$	-	\$	
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2042	\$	-	\$	-	\$	-	\$	-	\$	
2043	\$	-	\$	-	\$	-	\$	-	\$	
2044	\$	-	\$	-	\$	-	\$	-	\$	
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2050	\$	-	\$	_	\$	-	\$	-	\$	
2051	\$	-	\$	_	\$	_	\$	_	\$	
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2054	\$	_	\$	_	\$	_	\$	_	\$	
2055	\$	_	\$	_	\$	<u>-</u>	\$	<u>-</u>	\$	
2500	*		Ψ		Ψ		Ψ		ľ	
Project Totals							\$	159,427		159,

Line

Project 13:

Tiger Creek Substation - Install 69kV, 9 MVAR capacitor bank

Investment	\$	332,365	Curr	ent Year						201
Service Year (yyyy)		2011	NPC	CC w/o incentives, less	depre	ciation				
Service Month (1-12)		2								
Useful Life		43	٩nnι	ual Depreciation Expen	ise	(Investment / Use	eful	Life)	\$	
CIAC (Yes or No)		No								
Investment		Beginning		Depreciation		Ending		Revenue		Rev. R
Year		Balance		Expense		Balance		Requirement	S	PP All
2011	\$	332,365	\$	7,102 \$		325,263	\$	45,424	\$	
2012	\$		\$	7,729 \$		317,534	\$	56,568	\$	
2013	\$	, -	\$	- \$		-	\$	, -	\$	
2014	\$	-	\$	- \$		-	\$	_	\$	
2015	\$	-	\$	- \$		-	\$	-	\$	
2016	\$	_	\$	- \$		-	\$	_	\$	
2017	\$	_	\$	- \$		-	\$	_	\$	
2018	\$	_	\$	- \$		_	\$	_	\$	
2019	\$	_	\$	- \$		_	\$	_	\$	
2020	\$	_	\$	- \$		_	\$	_	\$	
2021	\$	_	\$	- \$		_	\$	_	\$	
2022	\$	_	\$	- \$		_	\$	_	\$	
2023	\$	-	\$	- \$		_	\$	_	\$	
2024	\$	<u>-</u>	\$	- \$		_	\$	_	\$	
2025	\$	<u>-</u>	\$	- \$		_	\$	_	\$	
2026	\$	<u>-</u>	\$	- \$		_	\$	_	\$	
2027	\$	_	\$	- \$		_	\$	_	\$	
2028	\$	_	\$	- \$		_	\$	_	\$	
2029	\$	_	\$	- \$		_	\$	_	\$	
2030	\$	_	\$	- \$		_	\$	_	\$	
2031	\$	_	φ	- \$		_	\$	_	\$	
2032	\$	_	\$	- \$		_	\$	_	\$	
2032	\$	_	φ	- \$		_	\$	_	\$	
2034	\$	_	Ψ \$	- \$		_	\$	_	\$	
2035	\$	_	Ψ	- Ψ - <b>\$</b>		_	Ψ	_	\$	
2036	\$	_	Ψ	- \$ - \$		_	Ψ \$	_	\$	
2037	\$	-	φ	- \$ - \$		-	Ψ \$	_	э \$	
2037	\$	-	Ψ \$	- \$ - \$		_	Ψ \$	- -	\$	
2039	\$	-	Φ	- \$ - \$		-	Ψ \$	_	\$	
2039	\$	-	Ψ	- Ψ - \$		_	Ψ \$	_	\$	
2040	\$	-	Φ	- \$ - \$		-	Ψ \$	_	\$	
2041	\$	<u>-</u>	Ψ	- э - \$		<u>-</u>	Ф \$	<u>-</u>	э \$	
2042	\$	<u>-</u>	Ψ	- ψ _ Φ		<u>-</u>	φ \$	<u>-</u>	э \$	
2043	\$	- -	Ψ \$	- ф - \$		-	φ \$	_	\$ \$	
2045	\$	- -	\$	- \$ - \$		_	Ψ \$	_	э \$	
2045	\$	- -	Ψ \$	- \$ - \$		-	φ \$	_	э \$	
2040	\$	<u>-</u>	Ψ	- \$ - \$		<u>-</u>	φ \$	<u>-</u>	э \$	
2047	\$	<u>-</u>	Ψ \$	- \$ - \$		<u>-</u>	φ \$	<u>-</u>	э \$	
2048	\$	-	Ψ 2	- \$ - \$		-	φ \$	-	э \$	
2050	\$	-	Ψ Φ	- \$ - \$		-	Ф \$	-	э \$	
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2051	\$	-	φ Φ	- \$ - \$		-	\$ \$	-	э \$	
2052		-	φ	- \$ - \$		-		-	э \$	
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Line No. Project 14:

Sunnyside Substation - install new 345 / 138kV transformer and associated bus work.

Investment	\$	11,425,541	Current Year						20
Service Year (yyyy)			NPCC w/o incentives	s, less dep	reciation				
Service Month (1-12)		4		•					
Useful Life		43	Annual Depreciation	Expense	(Investment / Us	eful	Life)	\$	
CIAC (Yes or No)		No	2 ор. оо.а.ао		(		0 /	Τ	
Investment		Beginning	Depreciation		Ending		Revenue		Rev. I
Year		Balance	Expense		Balance		Requirement		PP A
2012	\$	11,425,541	\$ 177,140	\$	11,248,401	\$	1,472,549		
2013	\$		\$ -	\$	- 1,210,101	\$	-,, -	\$	
2014	\$	_	\$ -	\$	_	\$	_	\$	
2015	\$	_	\$ -	\$	_	\$	_	\$	
2016	\$	_	\$ -	\$	_	φ		\$	
2017	\$		\$ -	Ψ \$		\$		\$	
2017	φ \$	-	\$ -	Ψ	-	Ф \$	-	э \$	
2018		-	\$ -	φ	-		-		
	\$	-	•	\$	-	\$	-	\$	
2020	\$	-	\$ -	\$	-	\$	-	\$	
2021	\$	-	\$ -	\$	-	\$	-	\$	
2022	\$	-	\$ -	<b>\$</b>	-	\$	-	\$	
2023	\$	-	\$ -	\$	-	\$	-	\$	
2024	\$	-	\$ -	\$	-	\$	-	\$	
2025	\$	-	\$ -	\$	-	\$	-	\$	
2026	\$	-	\$ -	\$	-	\$	-	\$	
2027	\$	-	\$ -	\$	-	\$	-	\$	
2028	\$	-	\$ -	\$	-	\$	-	\$	
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2030	\$	-	\$ -	\$	-	\$	-	\$	
2031	\$	-	\$ -	\$	-	\$	-	\$	
2032	\$	-	\$ -	\$	-	\$	-	\$	
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2041	\$	_	\$ -	\$	_	\$	-	\$	
2042	\$	_	\$ -	\$	_	\$	_	\$	
2043	\$	_	\$ -	\$	_	\$	_	\$	
2044	\$	_	\$ -	\$	_	\$	_	\$	
2045	\$	_	\$ -	\$	_	\$	-	\$	
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2047	\$	-	\$ -	\$	-	\$	_	\$	
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2049	\$	_	\$ -	\$	<u>-</u>	\$	<del>-</del>	\$	
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2056	\$ \$	-	\$ -	Ф \$	-	Ф \$	-	э \$	
7/1166				-					

Line

Project 15:

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

Investment	\$	142,079,132	Current Year						2
Service Year (yyyy)	·		NPCC w/o incention	ves, less der	oreciation				
Service Month (1-12)		4		,					
Useful Life		43	Annual Depreciati	on Expense	(Investment / Us	eful	Life)	\$	
CIAC (Yes or No)		No	•	•	•		•		
Investment		Beginning	Depreciation		Ending		Revenue	F	Rev.
Year		Balance	Expense		Balance		Requirement	S	PP /
2012	\$	142,079,132	\$ 2,202,7	77 \$	139,876,355	\$	18,311,469	\$	
2013	\$	_	\$ -	\$	-	\$	-	\$	
2014	\$	-	\$ -	\$	-	\$	-	\$	
2015	\$	-	\$ -	\$	-	\$	-	\$	
2016	\$	-	\$ -	\$	-	\$	-	\$	
2017	\$	-	\$ -	\$	-	\$	-	\$	
2018	\$	-	\$ -	\$	-	\$	-	\$	
2019	\$	-	\$ -	\$	-	\$	-	\$	
2020	\$	-	\$ -	\$	-	\$	-	\$	
2021	\$	-	\$ -	\$	-	\$	-	\$	
2022	\$	-	\$ -	\$	-	\$	-	\$	
2023	\$	-	\$ -	\$	-	\$	-	\$	
2024	\$	-	\$ -	\$	-	\$	-	\$	
2025	\$	-	\$ -	\$	-	\$	-	\$	
2026	\$	-	\$ -	\$	-	\$	-	\$	
2027	\$	-	\$ -	\$	-	\$	-	\$	
2028	\$	-	\$ -	\$	-	\$	-	\$	
2029	\$	-	\$ -	\$	-	\$	-	\$	
2030	\$	-	\$ -	\$	-	\$	-	\$	
2031	\$	-	\$ -	\$	-	\$	-	\$	
2032	\$	-	\$ -	\$	-	\$	-	\$	
2033	\$	-	\$ -	\$	-	\$	-	\$	
2034	\$	-	\$ -	\$	-	\$	-	\$	
2035	\$	-	\$ -	\$	-	\$	-	\$	
2036	\$	-	\$ -	\$	-	\$	-	\$	
2037	\$	-	\$ -	\$	-	\$	-	\$	
2038	\$	-	\$ -	\$	-	\$	-	\$	
2039	\$	-	\$ -	\$	-	\$	-	\$	
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2041	\$	-	\$ -	\$	-	\$	-	\$	
2042	\$	-	\$ -	\$	-	\$	-	\$	
2043	\$	-	\$ -	\$	-	\$	-	\$	
2044	\$	-	\$ -	\$	-	\$	-	\$	
2045	\$	-	\$ -	\$	-	\$	-	\$	
2046	\$	-	\$ -	\$	-	\$	-	\$	
2047	\$	-	\$ -	\$	-	\$	-	\$	
2048	\$	-	\$ -	\$	-	\$	-	\$	
2049	\$	-	\$ -	\$	-	\$	-	\$	
2050	\$	-	\$ -	\$	-	\$	-	\$	
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2054	\$	-	\$ -	\$	-	\$	-	\$	
2055	\$	-	\$ -	\$	-	\$	-	\$	
2056	\$	-	\$ -	\$	-	\$	-	\$	
	1							1	

Line

Project 16:

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

Investment	\$	44,746,686	Current Year							2012
Service Year (yyyy)		2012	NPCC w/o ince	entives	, less dep	reciation				1
Service Month (1-12)		4			·					
Useful Life		43	Annual Deprec	iation E	Expense	(Investment / Us	seful	Life)	\$	1,04
CIAC (Yes or No)		No	•		•	•		,	•	,
Investment		Beginning	Depreciati	on		Ending		Revenue		Rev. Req.
Year		Balance	Expense			Balance		Requirement		PP Alloca
2012	\$	44,746,686		3,747	\$	44,052,939	\$	5,767,051	\$	5,76
2013	\$	-	\$	_	\$	-	\$	-	\$	,
2014	\$	_	\$	_	\$	_	\$	_	\$	
2015	\$	_	\$	_	\$	_	\$	_	\$	
2016	\$	_	\$	_	\$	_	\$	_	\$	
2017	\$	_	\$	_	\$	_	\$	_	\$	
2018	\$	_	\$	_	\$	_	\$	_	\$	
2019	\$	_	\$	_	\$	_	\$	_	\$	
2020	\$	_	\$ \$	_	\$	_	\$	_	\$	
2020	э \$	-		-		-	Ф \$	-	\$ \$	
2021		-	\$	-	\$	-	\$ \$	-	\$ \$	
2022 2023	\$	-	\$	-	\$ ¢	-	\$ \$	-		
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2024	\$	-	\$	-	\$	-	\$	-	\$	
2025	\$	-	\$	-	\$	-	\$	-	\$	
2026	\$	-	\$	-	\$	-	\$	-	\$	
2027	\$	-	\$	-	\$	-	\$	-	\$	
2028	\$	-	\$	-	\$	-	\$	-	\$	
2029	\$	-	\$	-	\$	-	\$	-	\$	
2030	\$	-	\$	-	\$	-	\$	-	\$	
2031	\$	-	\$	-	\$	-	\$	-	\$	
2032	\$	-	\$	-	\$	-	\$	-	\$	
2033	\$	-	\$	-	\$	-	\$	-	\$	
2034	\$	-	\$	-	\$	-	\$	-	\$	
2035	\$	-	\$	-	\$	-	\$	-	\$	
2036	\$	-	\$	-	\$	-	\$	-	\$	
2037	\$	-	\$	-	\$	-	\$	-	\$	
2038	\$	_	\$	_	\$	_	\$	_	\$	
2039	\$	_	\$	_	\$	_	\$	_	\$	
2040	\$	_	\$	_	\$	_	\$	_	\$	
2041	\$	_	\$	_	\$	_	\$	_	\$	
2042	\$	_	\$	_	\$	<u>-</u>	\$	_	\$	
2043	\$	_	\$	_	\$		\$	-	\$	
2044	\$	_	\$	_	\$		\$	- -	\$	
2045	\$	_	\$	_	\$		\$	- -	\$	
2046	\$	_	\$ \$	_	\$	_	\$	- -	\$	
2047	\$	<u>-</u>	\$ \$	_	\$ \$	-	φ \$	<u>-</u>	φ \$	
2047	\$	-	\$ \$	-	\$ \$	-	Φ	-	φ \$	
2046 2049	\$	-	\$ \$	-	э \$	-	э \$	-	э \$	
		-		-		-		-		
2050	\$	-	\$	-	\$	-	\$	-	\$	
2051	\$	-	\$	-	\$	-	\$	<del>-</del>	\$	
2052	\$	-	\$	-	\$	-	\$	-	\$	
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2054	\$	-	\$	-	\$	-	\$	-	\$	
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2056	\$	-	\$	-	\$	-	\$	-	\$	
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Line

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.

Investment	\$ 1,291,522	Current Year							2012
Service Year (yyyy)	2012	NPCC w/o in	centives	s, less dep	reciation				1
Service Month (1-12)	6			·					
Useful Life	43	Annual Depr	eciation	Expense	(Investment	/ Useful	Life)	\$	3
CIAC (Yes or No)	No	•		•	•		,	•	
Investment	Beginning	Deprecia	ation		Ending		Revenue	F	Rev. Req. 1
Year	Balance	Expen			Balance		Requirement		PP Allocat
2012	\$ 1,291,522	\$	15,018	\$	1,276,	504 \$	129,310	\$	12
2013	\$ · · · · -	\$	_	\$		- \$	-	\$	
2014	\$ -	\$	_	\$		- \$	-	\$	
2015	\$ -	\$	_	\$		- \$	_	\$	
2016	\$ -	\$	_	\$		- \$	_	\$	
2017	\$ _	\$	_	\$		- \$	_	\$	
2018	\$ _	\$	_	\$		- \$	_	\$	
2019	\$ _	\$	_	\$		- \$	_	\$	
2020	\$ _	\$	_	\$		- \$	_	\$	
2021	\$ _	Φ		\$		- \$		\$	
2021	\$ -	\$	_	φ \$		- \$	-	\$ \$	
2022	\$ -	Ψ	-	φ \$		- »	_	φ \$	
2023	-	Φ	-	φ		- φ - \$	-		
	\$ -	Φ	-	Φ			-	\$	
2025	\$ -	Φ	-	\$		- \$	-	\$	
2026	\$ -	Ф	-	\$		- \$	-	\$	
2027	\$ -	<b>\$</b>	-	\$		- \$	-	\$	
2028	\$ -	\$	-	\$		- \$	-	\$	
2029	\$ -	\$	-	\$		- \$	-	\$	
2030	\$ -	\$	-	\$		- \$	-	\$	
2031	\$ -	\$	-	\$		- \$	-	\$	
2032	\$ -	\$	-	\$		- \$	-	\$	
2033	\$ -	\$	-	\$		- \$	-	\$	
2034	\$ -	\$	-	\$		- \$	-	\$	
2035	\$ -	\$	-	\$		- \$	-	\$	
2036	\$ -	\$	-	\$		- \$	-	\$	
2037	\$ -	\$	-	\$		- \$	-	\$	
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2046	\$ -	\$	-	\$		- \$	-	\$	
2047	\$ -	\$	-	\$		- \$	-	\$	
2048	\$ -	\$	-	\$		- \$	-	\$	
2049	\$ -	\$	-	\$		- \$	-	\$	
2050	\$ -	\$	-	\$		- \$	-	\$	
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2056	\$ -	\$	_	\$		- \$	-	\$	

Line

Project 18:

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

**HIGHWAY** 

Investment	\$	5,849,013 C							
Service Year (yyyy)		2012 N	PCC w/o incentives	, less dep	reciation				
Service Month (1-12)		3							
Useful Life			nnual Depreciation	Expense	(Investment / Use	eful	Life)	\$	
CIAC (Yes or No)		No							
Investment		Beginning	Depreciation		Ending		Revenue	ı	Rev
Year		Balance	Expense		Balance		Requirement	S	PP.
2012	\$	5,849,013	102,018	\$	5,746,995	\$	837,513	\$	
2013	\$	- 3	-	\$	-	\$	-	\$	
2014	\$	- 3	-	\$	-	\$	-	\$	
2015	\$	- 9	-	\$	-	\$	-	\$	
2016	\$	- 9	-	\$	-	\$	-	\$	
2017	\$	- 9	-	\$	-	\$	-	\$	
2018	\$	- 9	-	\$	-	\$	-	\$	
2019	\$	- 3	-	\$	-	\$	-	\$	
2020	\$	- 9	-	\$	-	\$	-	\$	
2021	\$	- 3	-	\$	-	\$	-	\$	
2022	\$	- 3	-	\$	-	\$	-	\$	
2023	\$	- 3	-	\$	-	\$	-	\$	
2024	\$	- (	-	\$	-	\$	-	\$	
2025	\$	- 9	-	\$	-	\$	-	\$	
2026	\$	- 9	-	\$	-	\$	-	\$	
2027	\$	- 9	-	\$	-	\$	-	\$	
2028	\$	- 3	-	\$	-	\$	-	\$	
2029	\$	- 3	-	\$	-	\$	-	\$	
2030	\$	- 9	-	\$	-	\$	-	\$	
2031	\$	- 3	-	\$	-	\$	-	\$	
2032	\$	- 3	-	\$	-	\$	-	\$	
2033	\$	- 3	-	\$	-	\$	-	\$	
2034	\$	- 5	-	\$	-	\$	-	\$	
2035	\$	- 3	-	\$	-	\$	-	\$	
2036	\$	- 5	-	\$	-	\$	-	\$	
2037	\$	- 5	-	\$	-	\$	-	\$	
2038	\$	- 9	-	\$	-	\$	_	\$	
2039	\$	- 3	-	\$	_	\$	_	\$	
2040	\$	- 9	-	\$	_	\$	_	\$	
2041	\$	- 9	-	\$	-	\$	_	\$	
2042	\$		-	\$	_	\$	_	\$	
2043	\$	- 9	-	\$	_	\$	_	\$	
2044	\$	- 5	-	\$	_	\$	_	\$	
2045	\$	- 3	-	\$	-	\$	-	\$	
2046	\$	- 3	-	\$	-	\$	-	\$	
2047	\$	- 3	-	\$	-	\$	-	\$	
2048	\$	- 3	-	\$	-	\$	-	\$	
2049	\$	- 3	-	\$	-	\$	-	\$	
2050	\$	- 3	-	\$	-	\$	-	\$	
2051	\$	- 9	-	\$	-	\$	-	\$	
2052	\$	- 9	-	\$	-	\$	-	\$	
2053	\$	- 3	-	\$	-	\$	-	\$	
2054	\$	- 3	-	\$	-	\$	-	\$	
2055	\$	- 3	-	\$	-	\$	-	\$	
2056	\$	- 3	-	\$	-	\$	-	\$	
	1	· · · · · · · · · · · · · · · · · · ·		•		•		•	

Line

Project 19:

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

**BYWAY** 

Investment	\$	4,432,131 C	urrent Year	Details					201
Service Year (yyyy)	φ		PCC w/o incentives	less den	reciation				201
Service Teal (yyyy) Service Month (1-12)		3	r CC w/o incentives	, iess uep	reciation				
Useful Life			nnual Depreciation	Evnense	(Investment / Use	ful I	ife)	\$	
CIAC (Yes or No)		No	illidai Deprediation	Схренос	(IIIVCStillClit / OSC	iuii	_110)	Ψ	
Investment		Beginning	Depreciation		Ending		Revenue	F	Rev. Re
Year		Balance	Expense		Balance		Requirement		PP Allo
2012	\$	4,432,131	_	\$		\$	634,631	\$	
2013	\$	- 9	-	\$	-	\$	-	\$	
2014	\$	- 3	-	\$	_	\$	_	\$	
2015	\$	- 9	-	\$	-	\$	_	\$	
2016	\$	- 3	-	\$	_	\$	_	\$	
2017	\$	- \$	-	\$	_	\$	_	\$	
2018	\$	- 9	-	\$	_	\$	_	\$	
2019	\$	- 9	-	\$	_	\$	_	\$	
2020	\$	- 3	-	\$	_	\$	_	\$	
2021	\$	- 9	-	\$	-	\$	_	\$	
2022	\$	- 3	-	\$	_	\$	_	\$	
2023	\$	- 3	-	\$	-	\$	_	\$	
2024	\$	- 9	-	\$	-	\$	_	\$	
2025	\$	- 9	-	\$	_	\$	_	\$	
2026	\$	- 9	-	\$	_	\$	_	\$	
2027	\$	- 9	-	\$	_	\$	_	\$	
2028	\$	- 9	-	\$	_	\$	_	\$	
2029	\$	- 9	-	\$	_	\$	_	\$	
2030	\$	- 9	-	\$	_	\$	_	\$	
2031	\$	- 9	-	\$	_	\$	_	\$	
2032	\$	- 9	-	\$	<del>-</del>	\$	<u>-</u>	\$	
2033	\$	- 9	-	\$	_	\$	_	\$	
2034	\$	- 9	- -	\$	_	\$	_	\$	
2035	\$	- 9	-	\$	_	\$	_	\$	
2036	\$	- 9	-	\$	_	\$	_	\$	
2037	\$	- 9	-	\$	_	\$	_	\$	
2038	\$	- 9	-	\$	_	\$	_	\$	
2039	\$	- 9	-	\$	_	\$	_	\$	
2040	\$	- 9	- }	\$	_	\$	_	\$	
2041	\$	- 9	-	\$	_	\$	_	\$	
2042	\$	- 9	-	\$	_	\$	_	\$	
2043	\$	- 9	-	\$	_	\$	_	\$	
2044	\$	- 9	-	\$	_	\$	_	\$	
2045	\$	- 3	-	\$	-	\$	_	\$	
2046	\$	- 3	-	\$	-	\$	-	\$	
2047	\$	- 9	-	\$	-	\$	-	\$	
2048	\$	- 9	-	\$	-	\$	-	\$	
2049	\$	- 9	-	\$	-	\$	-	\$	
2050	\$	- 9	-	\$	-	\$	-	\$	
2051	\$	- 9	-	\$	-	\$	-	\$	
2052	\$	- 9	-	\$	-	\$	-	\$	
2053	\$	- 9	-	\$	-	\$	-	\$	
2054	\$	- 9	-	\$	-	\$	-	\$	
2055	\$	- 9	-	\$	-	\$	_	\$	
2056	\$	- 9	-	\$	-	\$	-	\$	
	1	•							

## B. Transmission Service Upgrades.

## Project 1, (Describe)

		De	etails		
Investment	-	Current Year			2012
Service Year (yyyy)		NPCC w/o incentives, les	ss depreciation		15.20
Service Month (1-12)		Rev. Req. allocated to To			100.00
Useful Life		Annual Depreciation Exp		eful Life)	-
CIAC (Yes or No)	no		(		
Investment	Beginning	Depreciation	Ending	Revenue	Rev. Req. for
Year	Balance	Expense	Balance	Requirement	SPP Allocation
2006	-			\$ -	\$
2007	_	_	_	Ψ _	\$
2008	_	_	_	_	\$
2009	_	-	_	_	\$
2010	_	-	_	_	\$
2011	_	_	_	_	\$
2012	_	-	_	<u>-</u>	\$
2012	_	_	_	_	\$
2014		_	_		\$ \$
2015	_	_	_	_	\$
2016		_	_		\$ \$
2017	_	_	_	- -	\$ \$
2017	<u>-</u>	_	_	<u> </u>	\$
2019	_	_	_	_	\$ \$
2020	-	-	-	-	\$
2020	-	-	_	-	\$
2021	-	-	-	-	\$   \$
2022	-	-	-	-	\$   \$
2023	-	-	-	_	\$   \$
2024	-	-	-	-	•
2025	-	-	-	-	\$ \$
	-	-	-	-	-
2027 2028	-	-	-	-	\$
	-	-	-	-	\$
2029	-	-	-	-	\$
2030	-	-	-	-	\$
2031	-	-	-	-	\$
2032	-	-	-	-	\$
2033	-	-	-	-	\$
2034	-	-	-	-	\$
2035	-	-	-	-	\$
2036	-	-	-	-	\$
2037	-	-	-	-	\$
2038	-	-	-	-	\$
2039	-	-	-	-	\$
2040	-	-	-	-	\$
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2042	-	-	-	-	\$
2043	-	-	-	-	\$
2044	-	-	-	-	\$
2045	-	-	-	-	\$
2046	-	-	-	-	\$
2047	-	-	-	-	\$
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Line

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## 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.

Investment	218,000,000	Current Year			2
Service Year (yyyy)	2010	NPCC w/o incentives, less d	lepreciation		
Service Month (1-12)	4	Rev. Req. allocated to Spon			
Useful Life		Annual Depreciation Expens		eful Life)	
CIAC (Yes or No)	no				
Investment	Beginning	Depreciation	Ending	Revenue	Rev.
Year	Balance	Expense	Balance	Requirement	SPP A
2010	218,000,000	7,266,667	210,733,333		\$
2011	210,733,333	10,900,000	199,833,333	42,534,162	
2012	199,833,333	10,900,000	188,933,333	40,854,472	
2013	188,933,333	10,900,000	178,033,333	39,174,782	\$
2014	178,033,333	10,900,000	167,133,333	37,495,092	\$
2015	167,133,333	10,900,000	156,233,333	35,815,402	\$
2016	156,233,333	10,900,000	145,333,333	34,135,712	\$
2017	145,333,333	10,900,000	134,433,333	32,456,022	\$
2018	134,433,333	10,900,000	123,533,333	30,776,332	\$
2019	123,533,333	10,900,000	112,633,333	29,096,642	\$
2020	112,633,333	10,900,000	101,733,333	27,416,952	\$
2021	101,733,333	10,900,000	90,833,333	25,737,262	\$
2022	90,833,333	10,900,000	79,933,333	24,057,572	\$
2023	79,933,333	10,900,000	69,033,333	22,377,882	\$
2024	69,033,333	10,900,000	58,133,333	20,698,192	\$
2025	58,133,333	10,900,000	47,233,333	19,018,502	\$
2026	47,233,333	10,900,000	36,333,333	17,338,812	\$
2027	36,333,333	10,900,000	25,433,333	15,659,122	
2028	25,433,333	10,900,000	14,533,333	13,979,432	
2029	14,533,333	10,900,000	3,633,333	12,299,742	
2030	3,633,333	3,633,333	-	3,913,282	\$
2031	, , -	, , , <u>,                              </u>	-	, , -	\$
2032	_	_	-	-	\$
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2035	_	-	-	_	\$
2036	_	<del>-</del>	-	_	\$
2037	_	-	-	<del>-</del>	\$
2038	_	-	-	<del>-</del>	\$
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2046	_	-	_	-	\$
2047	-	-	-	-	\$
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2054	_	_	_	<del>-</del>	\$
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2056	-	-	-	-	\$
2057	-	<u>-</u>	-	-	\$ \$
2057	-	-	-	-	\$ \$
2059	-	-	-	-	\$ \$
2060	-	-	-	-	\$ \$
2000	-	-	-	-	Ψ

 Net Present Value
 \$288,459,791

 Monthly Payment
 \$2,599,059

 Annual Payment
 \$31,188,710

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.	
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53 54

Project Totals

			_		etails					
nvestment	\$	13,350,382								2012
Service Year (yyyy)			NPO	CC w/o incentives, le	ess dep	reciation				15.20%
Service Month (1-12)		11	_							
Jseful Life				nual Depreciation Exp	pense	(Investment / Us	etul	Life)	\$	310,474
CIAC (Yes or No)		No								
Investment		Beginning		Depreciation		Ending		Revenue		Rev. Req. for
Year	Φ.	Balance	Φ.	Expense		Balance	Φ.	Requirement		SPP Allocation
2011	\$	13,350,382		25,873 \$		13,324,509	\$	365,296	\$	365,296
2012 2013	\$ \$	13,324,509	\$ \$	310,474 \$		13,014,035	\$	2,311,629	\$ \$	2,311,629
2014	э \$	-	Φ	- ф Ф	•	-	Φ	-	φ \$	
2015	э \$	-	Ф \$	- \$ - \$		-	Ф \$	-	φ \$	
2016	\$	-	φ \$	- \$ - \$		-	φ \$	-	φ \$	
2017	\$	-	φ \$	- \$ - \$		-	\$	-	φ \$	
2018	\$	-	φ \$	- \$		-	\$	-	\$	
2019	\$	_	Ψ \$	- \$		_	\$	_	\$	
2020	\$	-	Ψ \$	- \$		-	\$	-	Ψ \$	
2021	\$	_	Ψ \$	- \$		<u>-</u>	\$	_	\$	
2022	\$	_	Ψ \$	- \$		_	Ψ	_	\$	
2023	\$	_	\$	- \$		_	Ψ	_	\$	
2024	\$	_	\$	- \$		_	φ	_	\$	
2025	\$	_	\$	- \$			\$	_	\$	
2026	\$	_	\$	- \$		_	\$	_	\$	
2027	\$	_	\$	- \$		_	\$	_	\$	
2028	\$	_	\$	- \$		_	\$	_	\$	
2029	\$	_	\$	- \$		<u>-</u>	\$	_	\$	
2030	\$	_	\$	- \$		_	\$	_	\$	
2031	\$	_	\$	- \$		_	\$	-	\$	
2032	\$	_	\$	- \$		_	\$	-	\$	
2033	\$	-	\$	- \$		-	\$	-	\$	
2034	\$	-	\$	- \$		-	\$	-	\$	
2035	\$	-	\$	- \$		-	\$	-	\$	
2036	\$	_	\$	- \$		_	\$	-	\$	
2037	\$	_	\$	- \$	3	_	\$	_	\$	
2038	\$	-	\$	- \$	6	-	\$	-	\$	
2039	\$	-	\$	- \$	6	-	\$	-	\$	
2040	\$	-	\$	- \$		-	\$	-	\$	
2041	\$	-	\$	- \$	3	-	\$	-	\$	
2042	\$	-	\$	- \$		-	\$	-	\$	
2043	\$	-	\$	- \$		-	\$	-	\$	
2044	\$	-	\$	- \$		-	\$	-	\$	
2045	\$	-	\$	- \$		-	\$	-	\$	
2046	\$	-	\$	- \$	6	-	\$	-	\$	
2047	\$	-	\$	- \$	6	-	\$	-	\$	
2048	\$	-	\$	- \$		-	\$	-	\$	
2049	\$	-	\$	- \$		-	\$	-	\$	
2050	\$	-	\$	- \$		-	\$	-	\$	
2051	\$	-	\$	- \$		-	\$	-	\$	
2052	\$	-	\$	- \$		-	\$	-	\$	
2053	\$	-	\$	- \$	3	-	\$	-	\$	
2054	\$	-	\$	- \$		-	\$	-	\$	
2055	\$		\$	- \$			\$		\$	

Line

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** 

Investment	\$	- C	Current Year						2
Service Year (yyyy)		2012 N	IPCC w/o incentive	s, less dep	reciation				
Service Month (1-12)		12							
Useful Life		43 A	nnual Depreciation	n Expense	(Investment / L	Jseful	Life)	\$	
CIAC (Yes or No)		No							
Investment	Begi	nning	Depreciation		Ending		Revenue		Rev.
Year	Bala	ance	Expense		Balance		Requirement	S	PP A
2012	\$	- ;	\$ -	\$	-	\$	-	\$	
2013	\$	- ;	\$ -	\$	-	\$	-	\$	
2014	\$	- ;	\$ -	\$	-	\$	-	\$	
2015	\$	- ;	\$ -	\$	-	\$	-	\$	
2016	\$	- ;	\$ -	\$	-	\$	-	\$	
2017	\$	- ;	\$ -	\$	-	\$	-	\$	
2018	\$	- ;	\$ -	\$	-	\$	-	\$	
2019	\$	- ;	\$ -	\$	-	\$	-	\$	
2020	\$	- ;	\$ -	\$	-	\$	-	\$	
2021	\$	- ;	\$ -	\$	-	\$	-	\$	
2022	\$		\$ -	\$	-	\$	-	\$	
2023	\$	- :	\$ -	\$	-	\$	-	\$	
2024	\$	- ;	\$ -	\$	-	\$	-	\$	
2025	\$	-	\$ -	\$	-	\$	-	\$	
2026	\$	- :	\$ -	\$	-	\$	-	\$	
2027	\$	- :	\$ -	\$	-	\$	-	\$	
2028	\$	- ;	\$ -	\$	-	\$	-	\$	
2029	\$	- ;	\$ -	\$	-	\$	-	\$	
2030	\$	- ;	-	\$	-	\$	-	\$	
2031	\$	- ;	-	\$	-	\$	-	\$	
2032	\$	-	-	\$	_	\$	_	\$	
2033	\$	- ;	-	\$	-	\$	-	\$	
2034	\$	- ;	\$ -	\$	-	\$	-	\$	
2035	\$	- ;	-	\$	-	\$	-	\$	
2036	\$	- ;	· \$ -	\$	-	\$	-	\$	
2037	\$	- :	· \$ -	\$	-	\$	-	\$	
2038	\$	- 5	-	\$	-	\$	-	\$	
2039	\$	- :	- \$	\$	-	\$	-	\$	
2040	\$	- ;	-	\$	-	\$	-	\$	
2041	\$	- ;	\$ -	\$	-	\$	-	\$	
2042	\$	- ;	-	\$	-	\$	-	\$	
2043	\$	- ;	-	\$	-	\$	-	\$	
2044	\$	- ;	-	\$	-	\$	-	\$	
2045	\$	- ;	· \$ -	\$	-	\$	-	\$	
2046	\$	- ;	· \$ -	\$	-	\$	-	\$	
2047	\$	- ;	· \$ -	\$	-	\$	-	\$	
2048	\$	- ;	-	\$	-	\$	-	\$	
2049	\$	- ;	· \$ -	\$	-	\$	-	\$	
2050	\$	_	· \$ -	\$	_	\$	_	\$	
2051	\$	- 9	· } -	\$	_	\$	_	\$	
2052	\$	- :	<b>5</b> -	\$	-	\$	-	\$	
2053	\$	- :	<del>,</del> \$ -	\$	-	\$	-	\$	
2054	\$	- :	\$ -	\$	-	\$	-	\$	
2055	\$	- :	\$ -	\$	_	\$	_	\$	
2056	\$	- :	· \$ -	\$	_	\$	_	\$	
				*		~		T .	

Line

- 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.

# **Worksheet H - Transmission Plant Adjustments**

## I. Transmission Plant Adjusted for SPP Tariff

	(A)		(B)
Line	Plant Description		<u>Amount</u>
No.			
1	Radial Lines		\$ 30,321,035
2			
3	Other Adjustments - Transfers:		
4	Distribution Assets Reclassified as Transmission	on Assets	-
5	Transmission Assets Reclassified as Distribution	on Assets	-
6			
7	Plant Transfers Excluded from SPP Tariff	(line 119)	\$ 30,321,035
8			
9			

## II. Production Related Transmission Facilities

	(A)		(B)
Line	Plant Description		<u>Amount</u>
No.			
10	Generation Radial Ties (Centennial)		\$ 21,336,588
11	Generation Step Up Transformers (GSU's) and F	Related Equipment	53,513,050
12			
13	Total	(line 120)	\$ 74,849,638

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

Form I - Page 214 Detail

## I. Non-Transmission

Line	LOC CODE		ACQUISITION	ACQUISITION	ACCUM	AVG BOY	EST. YEAR	
No.	&/OR REG	PLANT NAME	DATE	VALUE	DEPR	and EOY	IN SERVICE	COMMENT
•								
1	9114-D	Johnson Sub	1974	42,059.21		42,059.21	2013	LAND
2	9114-D	Johnson Sub	1974	364.80		350.00	2013	EASEMENT
3	9335-D	Mountainburg Sub	1966	8,823.55		8,823.55	2018	LAND
4	9335-D	Mountainburg Sub	1966	375.40		375.40	2018	EASEMENT
5	9216-D	Central Sub	2006	362,717.38		362,717.38	2016	LAND
6	7322-D	Sacred Heart Sub	1973	2,631.89		2,631.89	2015	LAND
	7507-D	Seran Sub	1974	12,051.45		12,051.45		LAND
8	3336-D	Taft Sub	1973	5,236.53		5,236.53	2020	LAND
9	8411-D	Acorn Sub	1969	5,907.07		5,907.07	2016	LAND
10	8482-D	Aluma Sub	1970	10,303.87		10,303.87	2018	LAND
11	8615-D	Anderson Road Sub	1965	5,543.15		5,543.15	2014	LAND
	8210-D	Freeway Sub	1970	28,049.14		28,049.14	2012	LAND
	8210-D	Freeway Sub	2010	440,308.35		440,308.35		LAND
	8493-D	Kelley Åve Sub	1962	11,055.26		11,055.26	2015	LAND
15	8592-D	Post Road Sub	1970	18,589.47		18,589.47	2020	LAND
16	8531-D	Ridgeview Sub	1967	16,928.49		16,928.49		LAND
	8415-D	State Center Sub	1971	4,308.46		4,308.46		LAND
18	4152-D	Banner Sub	1969	9,576.66		9,576.66	2015	LAND
	8109-D	Canadian River Sub	1966	5,899.99		5,899.99		LAND
	4319-D	Lovell Sub	1968	3,269.47		3,269.47	2018	LAND
21	4117-D	Purdue Sub	1972	7,272.86		7,272.86	2018	LAND
	8165-D	Rancho Sub	1974	28,181.47		28,181.47	2016	LAND
	8699-D	S E 134th Sub	1967	5,231.43		5,231.43	2018	LAND
	8718-D	Sooner Road Sub	1967	10,167.51		10,167.51	2015	LAND
	8159-D	Wheatland Sub	1973	17,388.43		17,388.43		LAND
	8716-D	Midwest Blvd Sub	1987	5,281.72		5,281.72	2015	LAND
	8111-D	Newcastle Sub	1987	10,487.68		10,487.68	2014	LAND
	5110-D	Springdale Sub	1972	11,372.48		11,372.48	2018	LAND
	8164-D	SW 29th Street Sub	1974	22,359.07		22,203.44	2018	LAND
	3610-D	Shady Grove Sub	2002	68,833.80		68,833.80	2018	LAND
	3219-D	Sahoma Lake Sub	2002	102,519.25		102,519.25	2018	LAND
	8359-D	Yukon Sub	2007	136,027.43		136,027.43	2015	LAND
		Oil Sands Sub	2007	36,209.65		36,209.65		EASEMENT
	8135-D	Racer Sub	2007	7,543.22		7,543.22	2015	EASEMENT
35				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,		
36								
37								
38								
39								
40		TOTAL ARKANSAS		414,340		414,326		
41		TOTAL OKLAHOMA		1,048,536		1,048,380		
42		TOTAL ALL	•	1,462,877		1,462,705		
43						•		
44								
45		NON TRANSMISSION TOTAL		1,462,877				
			•					

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

## **II. Transmission**

					-			-
Line			ACQUISITION	ACQUISITION	ACCUM	AVG BOY	EST. YEAR	
No.	&/OR REG	PLANT NAME	DATE	VALUE	DEPR	and EOY	IN SERVICE	COMMENT
		345 KV H-Frame - W. Ft.						
46	34501-H	Smith Loop	1983	54,656.25		54,656.25	2018	EASEMENT
		161 KV H-Frame - W. Ft.						
47	16101-H	Smith Loop	1989	37,601.73		37,601.73	2018	EASEMENT
		345 KV Tower - W. Ft. Smith		,		,		
48	34501-T	Loop	1983 & 1989	164,719.48		164,719.48	2018	EASEMENT
	13802-S	138 KV Piedmont-Haymaker	2004	149,208.47		149,208.47	2015	EASEMENT
	7210-T	Diamond Sub	1971	6,336.16		6,336.16		LAND
	3609-T	Garrison Sub	1978	140,076.15		140,076.15		LAND
	7707-T	Jaycee Sub	1974	30,196.68		30,196.68		LAND
	4160-T	Breckenridge Sub	1984	36,881.22		36,881.22	2016	LAND
	8329-T	Matthewson Sub	2009	156,966.72		156,973.34		LAND
	8131-T	138 KV McClain-Earlywine	2005	62,096.47		62,096.47	2018	EASEMENT
	4602-T	Beaver County Sub	2012	320,422.32		160,211.16		LAND
57	4002-1	beaver County Sub	2012	320,422.32		100,211.10	2015	LAND
58								
59								
60								
61								
62								
63								
64 65								
66								
67								
68		TOTAL ARKANSAS		050 077		FF0 F00		
				256,977		552,598		
69		TOTAL OKLAHOMA	•	902,184	•	446,359		
70		TOTAL ALL		1,159,162		998,957		
71								
72		TRANSMISSION ON Y		222 277	/D (	24)		
73		TRANSMISSION ONLY		998,957	(Data tab line 6	51)		
74								
75		TOTAL COMPANY		2,622,038	Form I, p. 214,	line 47		
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 2011	
1	State Income Tax Rate - Oklahoma	Note 1 6.0	00%
2	Apportionment Factor	Note 2 93	.9%
3	Oklahoma State Income Tax Rate	(ln 1 * ln 2)	5.6335%
4	State Income Tax Rate - Arkansas	6.5	50%
5	Apportionment Factor	Note 2 7.1	3%
6	Arkansas State Income Tax Rate	(ln 4 * ln 5)	0.4632%
7	Total State Income Tax Rate	(sum In 3 & In 6)	6.0967%

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

TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))

Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)

4.

5.

28.502444%

7.125611%

# **Worksheet J - Tax Apportionments by State**

•••	TROTICCE OF TUX Apportioninionto by Glate			
	II Calculation of Oklahoma Apportionment Factor			
	II. Calculation of Oklahoma Apportionment Factor	Caluman A	Caluman D	A divided by D
		Column A	Column B	A divided by B
	Value of real and tangible personal property used in the unitary business (by	Total Within	Without	Percentage
1.	averaging the value at the beginning and ending of the tax period).	Oklahoma	Oklahoma	Within Oklahoma
	(a) Owned property (at original cost):			
	(I) Inventories	183,905,569	185,027,963	
	(II) Depreciable property	7,350,861,843	7,737,310,049	
	(III) Land	-	-	
	(IV) Total of section 1(a)	7,534,767,412	7,922,338,012	
	(b) Rented property (capitalize at 8 times net rental paid)	10,623,616	11,170,072	
	(c) TOTAL (sum of 1(a) and 1(b))	7,545,391,028	7,933,508,084	95.1079%
		.,,	.,,	
2.	(a) Payroll	168,279,832	173,912,190	
	(b) Less: Officers salaries	3,433,177	3,433,177	
	(c) TOTAL (subtract 2(b) from 2(a))	164,846,655	170,479,013	96.6962%
3.	Sales:			
	(a) Sales delivered or shipped to Oklahoma purchasers:			
	(I) Shipped from outside Oklahoma	-		
	(II) Shipped from within Oklahoma	2,025,765,825		
	(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))	2,025,765,825	2,254,098,987	89.8703%
	TOTAL PERCENTAGES (sum of items 1(c), 2(c) and 3(c))			281.6743%
	Average of TOTAL PERCENTAGES (1/3 of total percent)			93.8914%
	III. Calculation of Arkansas Apportionment Factor	(A) <u>Amounts in</u>	(B)	(C) <u>Percentage (A) /</u>
1.	Property Used in Business:	<u>Arkansas</u>	Total Amounts	<u>(B)</u>
	(a) Tangible Assets Used in Business and Inventories			
	Less Construction in Progress:			
	1. Amount Beginning of Year:	379,803,046	7,564,518,051	
	2. Amount End of Year	395,338,154	8,280,157,971	
	3. Total: (sum of 1(a) 1 and 1(a) 2)	775,141,200	15,844,676,022	
	4. Average Tangible Assets: (divide 1(a) 3 by 2)	387,570,600	7,922,338,011	
	(b) Rental Property: (8 times annual rent)	546,456	11,170,072	
	(c) Average Value of Intangible Property:	-	-	
	(d) TOTAL PROPERTY (sum of lines 1(a) 4, 1(b) and 1(c))	388,117,056	7,933,508,083	4.892124%
		, , , , , , , , , , , , , , , , , , , ,	, , ,	
_	Salaries, Wages, Commissions and Other Compensation Related to the			
2.	Production of Business Income:	5,632,358	173,912,190	3.238622%
3.	Sales/Receipts:			
J.	(a) Destination Shipped From Within Arkansas:	228,214,083		
	(b) Destination Shipped From Within 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:	_		
	·	228,214,083	2,240,501,265	40.4050.400/
	(I) IOTAL SALES / RECEIPTS (SUII) OFFICES SIGNOSIEN			10 185849%
	(f) TOTAL SALES / RECEIPTS: (sum of lines 3(a) to 3(e))  DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1.	220,214,000	2,240,301,203	10.185849%
	DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1,	220,214,000	2,240,301,203	
		220,214,000	2,240,301,203	10.185849% 20.371698%

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

## I. Plant & Accumulated Depreciation Balances

ſ		Gross Plant (Note 1)													
Line		End. Balance												End. Balance	13 Months
No.		Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Avg Balance
1	Intangible	28,967,015	35,022,516	36,318,932	36,814,936	38,670,985	39,186,739	39,933,938	40,059,011	41,453,075	39,692,941	42,965,092	43,794,755	46,030,985	39,146,994
2	Production-Redbud	367,589,037	367,879,661	367,959,043	367,966,480	367,964,328	368,056,828	368,113,704	368,200,015	368,227,828	363,842,993	364,007,489	364,158,602	365,198,023	366,858,772
3	Production	2,968,426,610	2,994,317,276	3,020,207,942	3,046,098,608	3,050,804,334	3,055,510,061	3,060,215,787	3,058,980,004	3,057,744,222	3,056,508,439	3,064,684,055	3,072,859,670	3,081,035,285	3,045,184,023
4	Transmission	1,244,451,853	1,249,777,464	1,255,103,075	1,260,428,686	1,465,669,992	1,467,417,541	1,467,538,685	1,474,467,693	1,481,396,702	1,488,325,710	1,497,740,045	1,507,154,381	1,516,568,716	1,413,541,580
5	Distribution	2,937,070,364	2,961,533,766	2,962,253,833	2,988,652,714	3,002,344,964	3,016,037,214	3,029,729,464	3,093,886,640	3,112,850,027	3,139,737,065	3,154,206,119	3,165,287,896	3,209,566,714	3,059,473,598
6	General Plant	267,552,258	262,330,149	267,766,026	271,567,766	271,874,158	272,692,536	276,121,642	279,373,353	280,017,106	280,986,986	282,499,041	290,887,275	301,900,624	277,351,455
7	Total	7,814,057,137	7,870,860,832	7,909,608,851	7,971,529,190	8,197,328,762	8,218,900,918	8,241,653,220	8,314,966,717	8,341,688,959	8,369,094,134	8,406,101,841	8,444,142,579	8,520,300,347	8,201,556,422

	Accumulated Depreciation and Amortization (Note 2)													-
	End. Balance												End. Balance	13 Months
	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Avg Balance
8 Intangible	20,343,902	20,675,164	21,184,096	21,587,466	22,150,878	22,593,950	23,054,966	23,518,640	23,088,170	22,996,021	24,551,938	24,926,710	24,974,808	22,742,055
9 Production-Redbud	112,005,347	113,691,591	115,384,480	117,077,511	118,696,727	120,362,445	122,044,878	123,400,803	125,239,651	122,382,903	124,061,547	125,695,732	127,367,789	120,570,108
10 <b>Production</b>	1,394,512,173	1,397,704,104	1,404,193,227	1,407,502,871	1,411,437,915	1,413,083,575	1,418,947,710	1,420,635,096	1,431,419,484	1,425,022,858	1,421,770,610	1,421,752,307	1,399,493,028	1,412,882,689
11 Transmission	368,791,898	371,194,705	373,603,736	375,395,280	377,203,799	379,238,888	380,820,836	383,147,334	385,473,831	387,800,329	390,667,427	393,534,526	396,401,624	381,790,324
12 <b>Distribution</b>	956,630,864	959,881,359	963,131,855	966,382,350	970,225,793	974,069,237	977,912,680	988,005,780	998,098,879	1,008,191,979	1,013,832,941	1,019,473,904	1,025,114,866	986,227,114
13 General Plant	97,576,075	98,990,482	99,473,301	100,827,383	100,844,619	102,174,040	103,496,841	104,958,911	103,621,163	107,177,305	108,182,039	108,847,949	110,156,417	103,563,579
14 Total	2,949,860,259	2,962,137,405	2,976,970,693	2,988,772,861	3,000,559,731	3,011,522,135	3,026,277,911	3,043,666,564	3,066,941,178	3,073,571,395	3,083,066,502	3,094,231,127	3,083,508,532	3,027,775,869

							Net Plant (Gros	s Plant less Accumu	lated Depreciation an	nd Amortization)					
		End. Balance												End. Balance	13 Months
		Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Avg Balance
15	Intangible	8,623,113	14,347,352	15,134,836	15,227,470	16,520,107	16,592,789	16,878,972	16,540,371	18,364,905	16,696,920	18,413,154	18,868,045	21,056,177	16,404,939
16	Production-Redbud	255,583,690	254,188,070	252,574,563	250,888,969	249,267,601	247,694,383	246,068,826	244,799,212	242,988,177	241,460,090	239,945,942	238,462,870	237,830,234	246,288,664
17	Production	1,573,914,437	1,596,613,172	1,616,014,716	1,638,595,737	1,639,366,420	1,642,426,486	1,641,268,077	1,638,344,908	1,626,324,738	1,631,485,581	1,642,913,445	1,651,107,362	1,681,542,257	1,632,301,334
18	Transmission	875,659,955	878,582,759	881,499,339	885,033,406	1,088,466,194	1,088,178,652	1,086,717,849	1,091,320,360	1,095,922,870	1,100,525,381	1,107,072,618	1,113,619,855	1,120,167,092	1,031,751,256
19	Distribution	1,980,439,500	2,001,652,406	1,999,121,979	2,022,270,364	2,032,119,171	2,041,967,977	2,051,816,784	2,105,880,861	2,114,751,147	2,131,545,086	2,140,373,177	2,145,813,993	2,184,451,848	2,073,246,484
20	General Plant	<u>169,976,183</u>	163,339,667	168,292,725	170,740,383	<u>171,029,539</u>	<u>170,518,496</u>	172,624,801	<u>174,414,442</u>	176,395,943	<u>173,809,681</u>	<u>174,317,002</u>	182,039,326	<u>191,744,207</u>	<u>173,787,877</u>
21	Total	4,864,196,878	4,908,723,427	4,932,638,158	4,982,756,329	5,196,769,030	5,207,378,784	5,215,375,309	5,271,300,153	5,274,747,781	5,295,522,739	5,323,035,338	5,349,911,451	5,436,791,815	5,173,780,553

#### Notes

- 1. When calculating the Baseline ATRR, use the actual 13 month account balances for the year being trued-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 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
Page 2 of 3

## Worksheet K

## II. Material and Supplies for Construction Balances

		End Balance												End Balance	13 Months
		Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Jul-12	Aug-12	Sep-12	Oct-12	Nov-12	Dec-12	Avg. Balance
22	Production O&M	20,866,188	17,236,844	18,953,803	19,108,006	19,769,690	20,000,534	20,790,806	20,830,540	21,537,438	21,406,211	20,083,421	12,467,190	12,477,755	18,886,802
23	Transmission O&M	274,755	595,612	386,257	275,255	220,605	228,828	228,936	225,296	223,234	227,146	220,008	161,479	155,471	263,299
24	Distribution O&M	1,758,430	2,544,886	2,427,899	2,257,088	2,206,045	2,173,864	2,174,891	2,083,986	2,009,110	2,044,314	1,980,070	1,937,752	1,813,830	2,108,628
25	Prod. Construction	5,311,441	9,503,528	7,370,924	7,661,405	6,766,806	7,012,614	6,196,221	6,466,722	5,909,278	6,347,206	7,001,436	10,539,251	10,379,462	7,420,484
26	Trans. Construction	12,097,002	11,736,482	12,216,839	12,131,795	11,035,233	11,673,309	11,607,541	12,434,174	13,474,433	13,814,108	12,793,893	12,383,497	12,059,781	12,266,007
27	Dist. Construction	40,820,765	39,269,526	40,148,525	40,386,799	41,689,243	43,130,958	43,222,601	41,580,483	40,101,841	40,700,919	40,007,977	39,343,724	37,794,624	40,630,614
28	Total	81,128,581	80,886,878	81,504,247	81,820,348	81,687,622	84,220,107	84,220,996	83,621,201	83,255,334	84,539,904	82,086,805	76,832,893	74,680,923	81,575,834

#### Notes

- 1. When calculating the Baseline ATRR, use the actual 13 month account balances for the year being trued-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-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
	Long Term Debt (Face														
29	Value)	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,045,350,000	2,056,106,399	2,056,090,362	2,056,074,290	2,056,058,181	2,048,652,249
30	Propriety Capital	2,494,021,387	2,500,888,280	2,505,441,847	2,506,665,192	2,511,165,462	2,538,346,484	2,581,233,415	2,648,222,717	2,707,566,518	2,674,468,058	2,690,539,434	2,697,503,982	2,703,076,368	2,596,856,857
31	Less: Acct. 204	-	1	-	1	-	-	-	-	-	-	1	-	-	-
32	Less: Acct. 216.1	102,814	102,814	102,814	102,814	102,814	102,814	102,814	102,814	102,814	102,814	102,814	102,814	102,786	102,811
33	Less: Acct. 219	(2,466,993)	(2,635,584)	(2,497,715)	(2,539,072)	(2,389,994)	(2,227,600)	(1,979,112)	(1,744,435)	(1,788,500)	(1,492,906)	(1,334,136)	(1,309,153)	(1,272,805)	(1,975,231)
34	Common Stock	2,496,385,566	2,503,421,050	2,507,836,748	2,509,101,450	2,513,452,642	2,540,471,270	2,583,109,713	2,649,864,338	2,709,252,204	2,675,858,150	2,691,770,756	2,698,710,321	2,704,246,387	2,598,729,277
	LTD / (LTD + Common														
35	Stock)	45.0%	45.0%	44.9%	44.9%	44.9%	44.6%	44.2%	43.6%	43.0%	43.5%	43.3%	43.2%	43.2%	44.1%

#### 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 trued-up. When calculating the Projected ATRR, use the 13 month account balances ending December of the most recent FERC Form No. 1.

## IV. Account 165 - Prepayments

		BOY Balance	EOY Balance	Average
		Relevant Year	Relevant Year	Balance
36		(111.57.d)	(111.57.c)	
37	Prepayments	6,756,862	7,882,314	7,319,588

#### 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.

## V. Long-Term Debt Costs

	Accounts	Reference	Calculation	Comments / Explanations
38	Acct 427 - Long-term interest expense	(117.62.c)	\$ 121,718,969	
39	Acct. 428 - Amortization of debt discount and expense	(117.63.c)	\$ 1,320,411	
40	Acct. 428.1 - Amortization of loss on reacquired debt	(117.64.c)	\$ 1,186,698	
41	Acct. 430 - Interest on Long-term debt to Associated Companies in Acct. 223 (112.20.c)	(117.67.c)	-	(per note on pg 450.1 for pg 256, col. i)
42	Less: Acct. 429 - Premium on debt discount	(117.65.c) (enter negative)	\$ -	
	Less: Acct. 429.1 - Amortization of gain on reacquired debt	(117.66.c) (enter negative)	\$ -	
44	Total Long Term Interest	(sum Ins 38 to 43)	\$ 124,226,078	
45	Average of the 13 month balances outstanding long-term debt	(ln 29)	\$ 2,048,652,249	
46	LONG TERM DEBT COST	(ln 44 / ln 45)	6.064%	

#### 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.

17

## 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	\$ 84,571,020	2012
2	Baseline Revenue Requirement	\$ 91,869,537	2012
3	True Up Adjustment Without Interest (TUA)	\$ (7,298,517)	

4 Average Interest Rate on Amount of Refunds or Surcharges

5 calculated per Section V below **0.0339%** 

		[A]	[B]	[C]		[D]		[E] Refund /
<u>Year</u>		<u>Amount</u>	Interest Rate	<u>Months</u>		<u>Interest</u>	<u>(</u>	Surcharge)
					co	ls [A] x [B] x [C]		cols [A] + [D]
2012	6 months interest	\$ (7,298,517)	0.0339%	6	\$	(14,835)	\$	(7,313,352)
2013	12 months interest	\$ (7,313,352)	0.0339%	12	\$	(29,731)	\$	(7,343,083)
2014	6 months interest	\$ (7,343,083)	0.0339%	6	\$	(14,926)	\$	(7,358,009)

Correction Rate

\$ (7,358,009)

## II. Prior Period Correction True-Up with Interest Calculation

TOTAL PRIOR YEAR TRUE-UP ADJUSTMENT

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

									Y	ear
9	Baseline Rever	nue Requirement				\$	_			0
10	Revised Baselii	ne Revenue Requirem	nent			\$	_			0
11		ment Without Interest			=	\$	_			
12	•	st Rate on Amount of I	Refunds o	or Surchar	ges					
13	calculated per	Section V below				0.033	9%			
				[A]	[B]	[C]		[D]	_	[E]
	<u>Year</u>		<u>An</u>	nount	Interest Rate	<u>Months</u>		<u>Interest</u>		und / :harge)
								cols [A] x [B] x [C]	cols [	A] + [D]
14		6 months interest	\$	-	0.0339%		6	\$ -	\$	-
15		months interest	\$	-	0.0339%			\$ -	\$	-
16		6 months interest	\$	-	0.0339%		6	\$ -	\$	-

(ln 8[E] + ln 16[E])

## 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.

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

	Proj.		ojected ATRR -	Baseline ATRR -	٦	•	ustment Refund / (Surcharge terest 2012		) Refund / (Surcharge) 2013		Refund / (Surcharg 2014	
	No.		Prior Year (1)	Prior Year (2)		Without Interest						
19	1	Reno-Sunny Lane 69kV Line	\$ 10,434	\$ 10,245			\$	192	\$	198	\$	201
20	2	Richards Tap-Richards 138kV Line	\$ 427,440	\$ 419,721	\$	7,719	\$	7,845	\$	8,100	\$	8,231
21	3	Van Buren AVEC-Van Buren Interconnect 69kV Line	\$ 16,675	\$ 16,374	\$	301	\$	306	\$	316	\$	321
22	4	Brown Explorer Tap 138kV Line	\$ 4,871	\$ 4,783	\$	88	\$	89	\$	92	\$	94
23	5	NE Enid-Glenwood 138kV Line	\$ 610,158	\$ 599,245	\$	10,913	\$	11,090	\$	11,450	\$	11,636
24	6	Razorback-Short Mountain 69kV Line	\$ 1,459,186	\$ 1,433,088	\$	26,098	\$	26,522	\$	27,384	\$	27,829
25	7	Richards-Piedmont 138kV Line	\$ 606,047	\$ 595,377	\$	10,670	\$	10,843	\$	11,195	\$	11,377
26	8	OG&E Windfarm-WFEC Mooreland 138kV Line	\$ 13,495	\$ 13,256	\$	239	\$	243	\$	251	\$	255
27	9	Ft. Smith-Colony 161kV Line	\$ 22,469	\$ 22,082	\$	387	\$	394	\$	406	\$	413
28	10	Cedar Lane-Canadian 138kV Line	\$ 3,774	\$ 3,709	\$	65	\$	67	\$	69	\$	70
29	11	Bodle Substation	\$ 93,831	\$ 92,261	\$	1,570	\$	1,595	\$	1,647	\$	1,674
30	12	Ardmore-Rocky Point 69kV Line	\$ 80,388	\$ 105,861	\$	(25,473)	\$	(25,525)	\$	(25,628)	\$	(25,681)
31	13	Tiger Creek Substation	\$ 46,038	\$ 56,568	\$	(10,530)	\$	(10,551)	\$	(10,594)	\$	(10,616)
32	14	Sunnyside Substation	\$ 1,047,442	\$ 1,472,549	\$	(425,107)	\$	(425,971)	\$	(427,702)	\$	(428,572)
33	15	Sunnyside-Hugo 345kV Line (partial CWIP)	\$ 25,139,445	\$ 25,096,031	\$	43,414	\$	44,120	\$	45,554	\$	46,294
34	16	Sooner-Rose Hill 345kV Line (partial CWIP)	\$ 7,197,084	\$ 7,807,222	\$	(610,138)	\$	(611,378)	\$	(613,864)	\$	(615,112)
35	17	Johnson-Tap-Massard 69kV Line	\$ 884,826	\$ 129,310	\$	755,516	\$	767,794	\$	792,747	\$	805,629
36	18	Arcadia Substation - 345kV Section	\$ 395,476	\$ 837,513	\$	(442,037)	\$	(442,935)	\$	(444,736)	\$	(445,640)
37	19	Arcadia Substation - 138kV Section	\$ 734,456	\$ 634,631	\$	99,825	\$	101,447	\$	104,744	\$	106,446
38	20	Gracemont Substation	\$ 2,580,554	\$ 2,311,629	\$	268,925	\$	273,295	\$	282,177	\$	286,763
39	21	Sooner-Cleveland 345kV Line (partial CWIP)	\$ 6,971,666	\$ 4,421,752	\$	2,549,914	\$	2,591,350	\$	2,675,569	\$	2,719,047
40	22	Woodward District EHV-Tuco 345kV Line (CWIP)	\$ 973,446	\$ 701,599	\$	271,847	\$	276,265	\$	285,243	\$	289,879
41	23	Woodward District EHV-Hitchland 345kV Line (CWIP)	\$ 1,087,538	\$ 1,371,221	\$	(283,683)	\$	(284,260)	\$	(285,415)	\$	(285,996)
42	24	Woodward District EHV-Comanche Co. 345kV Line (CWIP)	\$ 680,859	\$ 386,667	\$	294,192	\$	298,972	\$	308,689	\$	313,705
43	25	Seminole-Muskogee 345kV Line (CWIP)	\$ 3,894,659	\$ 3,213,255	\$	681,404	\$	692,477	\$	714,983	\$	726,601

TOTAL PRIOR YEAR BASE PLAN UPGRADE PROJECTS TRUE-UP ADJUSTMENT

(sum In 19 thru In 28)

3,544,849

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

<sup>(2)</sup> Baseline ATRR for individual Base Plan Projects comes from the Prior Year Baseline ATRR calculation, Worksheet G and Worksheet P - Summary page

## IV. Calculation of Optional Prepayment and Prepayment Credit

			OG&E	OMPA	WFEC	AECI / KAMO	Westar A	AVECC / AECC
45 Prep	ayment Amount							
46	TUA with first year's interest	Line 6[E] above	\$ (7,313,352) \$	(7,313,352) \$	(7,313,352) \$	(7,313,352) \$	(7,313,352) \$	(7,313,352)
47	Line 46 plus 6 Months of year 2 Interest	(6 x Interest Rate on Line 7[B]+1) * Line 46	\$ (7,328,218) \$	(7,328,218) \$	(7,328,218) \$	(7,328,218) \$	(7,328,218) \$	(7,328,218)
48	Customer's Load in year preceding the current Rate Year	(MW)	4601.218	361.920	109.797	13.518	0.133	173.071
49	System Load in year preceding the current Rate Year	(MW)	5259.657	5259.657	5259.657	5259.657	5259.657	5259.657
50	Amount of Prepayment	Line 47 x (Line 48 / Line 49)	\$ (6,410,823) \$	(504,259) \$	(152,979) \$	(18,834) \$	(185) \$	(241,138)
51 Prep	ayment Adjustment (Note 1)							
52	Customer's Load applicable in the current Rate Year	(MW)						
53	System Load applicable in the current Rate Year	(MW)						
54	Prepayment Adjustment	[(Line 52 / Line 53) / (Line 48 / Line 49) - 1] x Line 50	0	0	0	0	0	0
55	Line 54 plus 6 Months Interest	(6 x Interest Rate on Line 7[B]+1) * Line 54	\$ - \$	- \$	- \$	- \$	- \$	-
56 Prep	ayment Credit							
57	Total TUA with interest	Line 8[E] above	\$ (7,358,009) \$	(7,358,009) \$	(7,358,009) \$	(7,358,009) \$	(7,358,009) \$	(7,358,009)
58	Monthly Prepayment Credit	[Line 57 x (Line 48 / Line 49) / 12]	\$ (536,407) \$	(42,192) \$	(12,800) \$	(1,576) \$	(16) \$	(20,177)

#### Note

<sup>1.</sup> 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.

## V. Average Interest Rate / Debt Cost Calculations

			[A]	[B]	[C]	[D]
			FERC Quarterly	OG&E Short Term	Rate for Surcharges	Rate for Refunds
	Quarter	Year	Interest Rate	Debt Rate	(lesser of A or B)	(column A)
59	3rd	2012	3.25%	0.45%	0.45%	3.25%
60	4th	2012	3.25%	0.43%	0.43%	3.25%
61	1st	2013	3.25%	0.38%	0.38%	3.25%
62	2nd	2013	3.25%	0.36%	0.36%	3.25%
				2 440/		
63	Average Interest Rate	Applicable to Surcharges	s from column [C]	0.41%		
64	Average Interest Rate	Applicable to Refunds from	om column [D]	3.25%		

NOTE: (1) The FERC Quarterly Interest Rate in column [A] is the interest applicable to the quarter indicated.

<sup>(2)</sup> The OG&E Short Term Debt Rate in column [B] is the weighted average Short Term Debt cost applicable to the quarter indicated.

1.90%

0.57%

0.70%

5.62%

4.00%

2.50%

9.22%

0.13%

5.94%

4.01%

5.96%

4.00%

## OKLAHOMA GAS AND ELECTRIC COMPANY

## **Worksheet M - Depreciation Rates**

22

23

24

25

26

27

28

29

30

31

32

33

392.41

392.51

392.61

392.1

392.3

392.4

392.5

392.6

393.0

393.0

394.0

394.0

Source: 2010 Depreciation Study, pages III-4 through III-11

	Transmission		
<u>Ln</u>	Plant Account	Account Description	<u>Rate</u>
1	350.2	Land Rights	1.49%
2	350.3	Land Rights - Power Supply	1.33%
3	352.0	Structures and Improvements - Power Delivery	1.53%
4	352.1	Structures and Improvements - Power Supply	1.64%
5	353.0	Station Equipment	2.30%
6	353.1	Station Equipment - Step Up Transformers	2.82%
7	353.2	Station Equipment - Security	10.01%
8	354.0	Towers and Fixtures	1.21%
9	355.0	Poles and Fixtures - Power Delivery	3.05%
10	355.1	Poles and Fixtures - Power Supply	2.94%
11	356.0	Overhead Conductors and Devices - Power Delivery	1.95%
12	356.1	Overhead Conductors and Devices - Power Supply	2.13%
13	358	Underground Conductors and Devices	1.27%
	General		
	Plant Account	Account Description	<u>Rate</u>
14	389.2	Land and Land Rights	2.58%
15	390.0	Structures and Improvements	2.55%
16	391.0	Office Furniture and Equipment - Accrued	32.44%
17	391.0	Office Furniture and Equipment - Amortized	6.67%
18	391.1	Computer Equipment-Accrued	34.96%
19	391.1	Computer Equipment-Amortized	20.00%
20	392.11	Transportation Equipment - Standard Cars - Power Supply	11.04%
21	392.31	Transportation Equipment - Pickup Trucks - Power Supply	3.90%

Transportation Equipment - Light Trucks - Power Supply

Transportation Equipment - Trailers - Power Supply

Transportation Equipment - Trailers - Power Delivery

Tools, Shop and Garage Equipment-Accrued

Tools, Shop and Garage Equipment-Amortized

Stores Equipment-Accrued

Stores Equipment-Amortized

Transportation Equipment - Heavy Trucks - Power Supply

Transportation Equipment - Standard Cars - Power Delivery

Transportation Equipment - Pickup Trucks - Power Delivery

Transportation Equipment - Light Trucks - Power Delivery

Transportation Equipment - Heavy Trucks - Power Delivery

## **Worksheet M - Depreciation Rates**

Source: 2010 Depreciation Study, pages III-4 through III-11

	General		
<u>Ln</u>	Plant Account	Account Description	<u>Rate</u>
34	395.0	Laboratory Equipment-Accrued	10.54%
35	395.0	Laboratory Equipment-Amortized	5.00%
36	396.0	Power Operated Equipment	3.78%
37	397.0	Comunication Equipment-Accrued	13.92%
38	397.0	Comunication Equipment-Amortized	10.00%
39	398.0	Miscellaneous Equipment-Accrued	1.01%
40	398.0	Miscellaneous Equipment-Amortized	5.00%
	Intangible		
	Plant Account	Account Description	<u>Rate</u>
41	302.0	Franchises and Consents	3.90%
42	303.1	Misc. Intangible Plant - Competitive Payments	33.33%
43	303.2	Misc. Intangible Plant - Software	10.81%
		•	

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

## Worksheet N - Unfunded Reserves

#### I. Labor Related

Line <u>No.</u>	Account No.	Account Title	Beginning <u>Balance</u>		ding Balance	<u>Average</u>
1	228.2	Accumulated Provision for Injuries and Damages	\$ 3,507,588	\$	2,127,500	\$ 2,817,544
2	242	Severance	\$ 11,642	\$	157,328	\$ 84,485
3	242	Accrued Vacation Pay	\$ 9,527,988	\$	9,658,314	\$ 9,593,151
4	242	Workers Compensation	\$ 3,082,900	\$	4,153,892	\$ 3,618,396
5	242	Post Retirement Life Insurance	\$ 93,690	\$	93,690	\$ 93,690
6	242	Incentive Compensation	\$ 13,188,847	\$	18,959,513	\$ 16,074,180
7	242	Public Liability	\$ 45,000	\$	485,908	\$ 265,454
8	242	Miscellaneous	\$ -	\$	-	\$ -
9	xxx	Reserved for future				\$ _
10 11		Sub-Total Wage & Salary Allocator	\$ 29,457,655	\$	35,636,145	\$ 32,546,900 0.069504
12		Total Labor Related Reserves (In 10 times In 11)				\$ 2,262,144

#### II. Plant Related

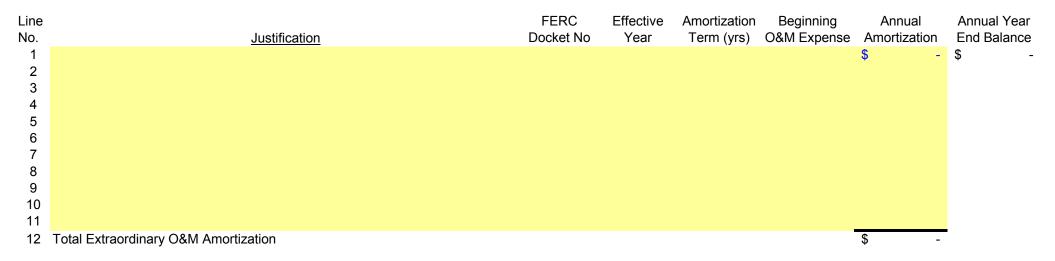
13	xxx	Reserved for future	\$	- \$	- \$	-		
14	xxx	Reserved for future	\$	- \$	- \$	-		
15	xxx	Reserved for future				#DIV/0!		
16		Sub-Total	\$	- \$	- \$	-		
17		Gross Plant Allocator				0.162209		
18		Total Labor Related Reserves (In 16 times In 17)			\$	-		
19		TOTAL REDUCTION TO RATE BASE (negative of In 12 plus In 18)						

#### 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.

## **Worksheet O - Amortizations**

## I. Extraordinary O&M Amortization



## **Worksheet O - Amortizations**

## **II. Storm Cost Amortization**

		Justification	FERC Docket No	Effective Year	Amortization Term (yrs)	Beginning O&M Expense	nnual ortization		nual Year I Balance
13	2007 Ice Storm expenses			2008	5	\$ 52,321	\$ 10,464	\$	41,857
14				2009			\$ 10,464	\$	31,393
15				2010			\$ 10,464	\$	20,929
16				2011			\$ 10,464		10,465
17				2012			\$ 10,464	\$	1
18									
19									
20									
21									
22									
23									
24									
25								I	
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

Proj.	A. CWIP Annual Transmission Revenue Requirements	
No.	Project Description	ATRR
1	Sooner - Rose Hill 345 kV Line (Base Plan Upgrade pre 6-19-2010)	\$ 2,040,172
2	Sooner - Cleveland 345 kV Line (Balance Portfolio Upgrade)	\$ 4,421,752
3	Woodward District EHV - Tuco 345 kV Line (Balance Portfolio Upgrade)	\$ 701,599
4	Woodward District EHV - Hitchland 345kV Line (Priority Project Upgrade)	\$ 1,371,221
5	Woodward District EHV - Comanche County 345kV Line (Priority Project Upgrade)	\$ 386,667
6	Seminole - Muskogee 345 kV Line (Balance Portfolio Upgrade)	\$ 3,213,255
7	Sunnyside - Hugo 345 kV Line (Base Plan Upgrade pre 6-19-2010)	\$ 6,784,562
8		\$ -
9		
10		
11		
	CWIP Totals	\$ 18,919,227

Proj.	B. Abandoned Plant Annual Transmission Revenue Requirements										
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**

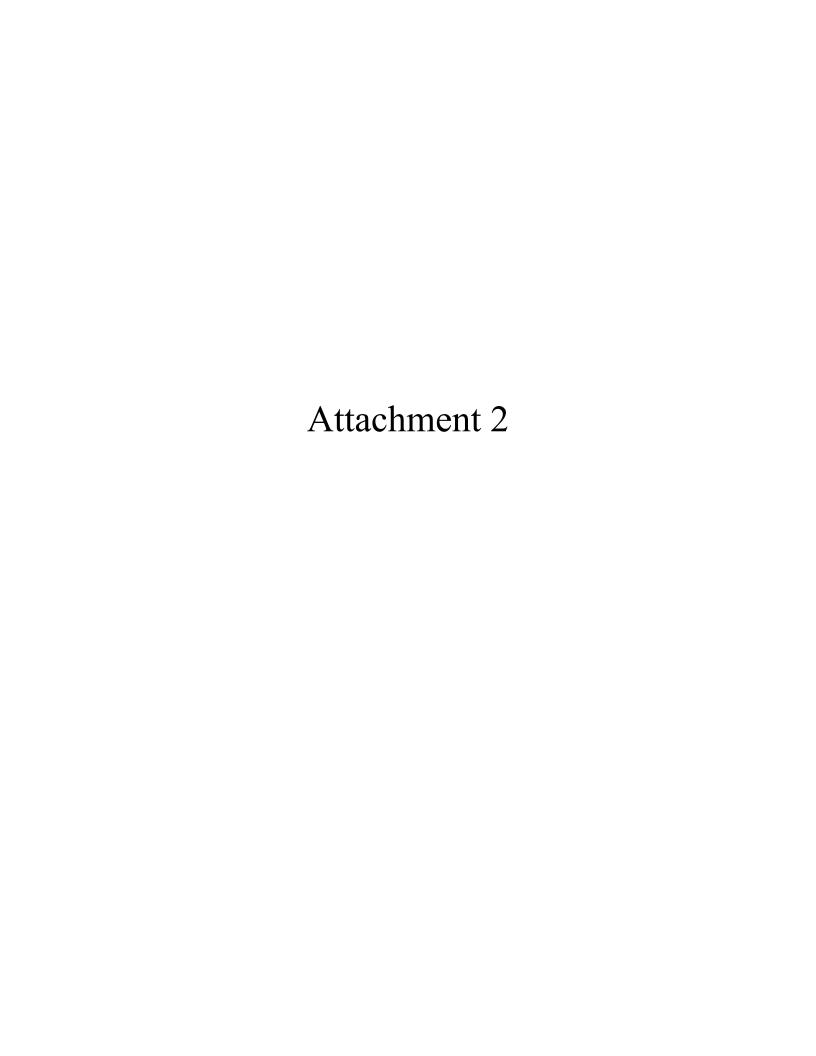
## II. Construction Work in Progress (CWIP) Balances

				Project 1		Project 2	I	Project 3		Project 4	Pr	oject 5		Project 6	-	Project 7	Project 8	Р	roject 9	Project 10		Total
				oner - Rose		Sooner -	V	Voodward	,	Woodward	Wo	oodward		Seminole -		unnyside -						
			Hill	345 kV Line	Clev	eland 345 kV	Dis	strict EHV -	D	District EHV -	Distr	ict EHV -	Μι	ıskogee 345	Hu	ıgo 345 kV						
			Ef	ff. 3-1-2011		Line	Tucc	345 kV Line	Hito	chland 345 kV	Coma	anche Co.		kV Line		Line						
					Ef	ff. 3-1-2011	Ef	f. 3-1-2011		Line	345	kV Line	E	ff. 3-1-2011	Ef	f. 3-1-2011						
									Е	Eff. 3-1-2011	Eff.	3-1-2011										
Line																						
No.	Month	Year																				
1	December	2011		39,504,973	\$	17,115,017		1,808,863		2,186,289		290,735	\$	9,454,501		127,720,880						198,081,259
2	January	2012		40,038,341	\$	23,401,198		2,094,403		2,697,722		310,391	\$	11,642,243		131,460,469						211,644,765
3	February	2012		40,737,711	\$	27,620,728		2,326,168	\$	3,165,757		756,664	\$	12,898,938		135,469,952						222,975,918
4	March	2012		41,497,789	\$	29,587,322		2,775,088	\$	3,726,216		837,844	\$	14,100,947		138,641,631						231,166,837
5	April	2012	\$	44,746,686	\$	31,970,913	\$	3,192,694	\$	4,773,350	\$	1,180,646	\$	14,641,908	\$	153,504,672					\$	254,010,869
6	May	2012		-	\$	33,595,131		3,607,688		5,726,011		1,640,470		15,279,427		-					\$	59,848,727
7	June	2012	\$	-	\$	34,890,552	\$	4,370,335	\$	7,350,111	\$	1,713,410	\$	-,,		-					\$	64,279,565
8	July	2012		-	\$	38,087,752		5,597,693	\$	8,104,679		2,309,195	\$	17,145,124		-					\$	71,244,444
9	August	2012	\$	-	\$	40,041,739	\$	6,716,207	\$	8,994,096	\$	3,273,853	\$	22,707,071	\$	-					\$	81,732,966
10	September	2012	\$	-	\$	41,434,278	\$	7,953,661	\$	9,615,545	\$	4,752,788	\$	29,103,217	\$	-					\$	92,859,490
11	October	2012	\$	-	\$	42,608,282	\$	9,424,241	\$	16,413,695	\$	5,770,302	\$	39,120,214	\$	-					\$	113,336,734
12	November	2012	\$	-	\$	43,646,002	\$	10,383,340	\$	29,324,288	\$	8,029,420	\$	56,033,558	\$	-					\$	147,416,608
13	December	2012	\$	-	\$	43,612,740	\$	10,772,084	\$	36,730,241		8,276,430	\$	67,193,779	\$	-					\$	166,585,274
14	Average	Balances	\$	15,886,577	\$	34,431,666	\$	5,463,267	\$	10,677,539	\$	3,010,934	\$	25,021,237	\$	52,830,585					\$	147,321,804
		(Data Ln 140 * Ln		= = = =																		
15	Return	14)	\$	1,410,720	\$	3,057,514	\$	485,135	\$	948,160	\$	267,369	\$	2,221,873	\$	4,691,328		ļ			\$	13,082,099
16	Taxes	(Data Ln 108 * Ln	\$	629,452	e e	1,364,238	l e	216,463	¢	423,061	<b>c</b>	119,298	\$	991,382	\$	2,093,233					\$	5,837,129
10	IANES	15)	Φ	029,432	Ψ	1,304,230	Ψ	Z10, <del>4</del> 03	Φ	423,001	φ	119,290	φ	991,302	Ψ	2,093,233		-			φ	5,037,129
17	ATRR	(l n 15   l n 16)	\$	2,040,172	•	4,421,752	œ.	701,599	•	1,371,221	•	386,667	\$	3,213,255	\$	6,784,562					•	18,919,227
17	AIKK	(Ln 15 + Ln 16)	Φ	2,040,172	φ	4,421,132	Φ	701,599	Φ	1,311,421	φ	300,007	Φ	3,213,233	Ψ	0,704,002					Ψ	10,919,227

# **Worksheet P - Construction Work in Progress and Abandoned Plant**

## III. Abandoned Plant

			Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	Total
Line													
No.													
	<b>Abandoned Pla</b>												
19	<b>Amortization Pe</b>	eriod (months)											
20	<b>Monthly Amorti</b>	zation Amount											
	Month	Year											
	December												
22	January												
23	February												
24	March												
25	April												
26	May June												
27													
28	July												
	August												
30	September												
31	October												
32	November												
	December												
34	Average	Balances	-										
		(Data Ln 140 * Ln											
35	Return	34)	0										
36	Taxes	(Data Ln 108 * Ln 35)	0										
50	TUNUS	00)	•										
	A	handanad Diant											
37		Abandoned Plant	0										
31	(Beg. Bal. le	ess End. Bal.)	0										
		(Ln 35 + Ln 36 + Ln											
38	ATRR	37)	0	-	-	-	_	_					
50		1- /	<u> </u>								l .	<u> </u>	

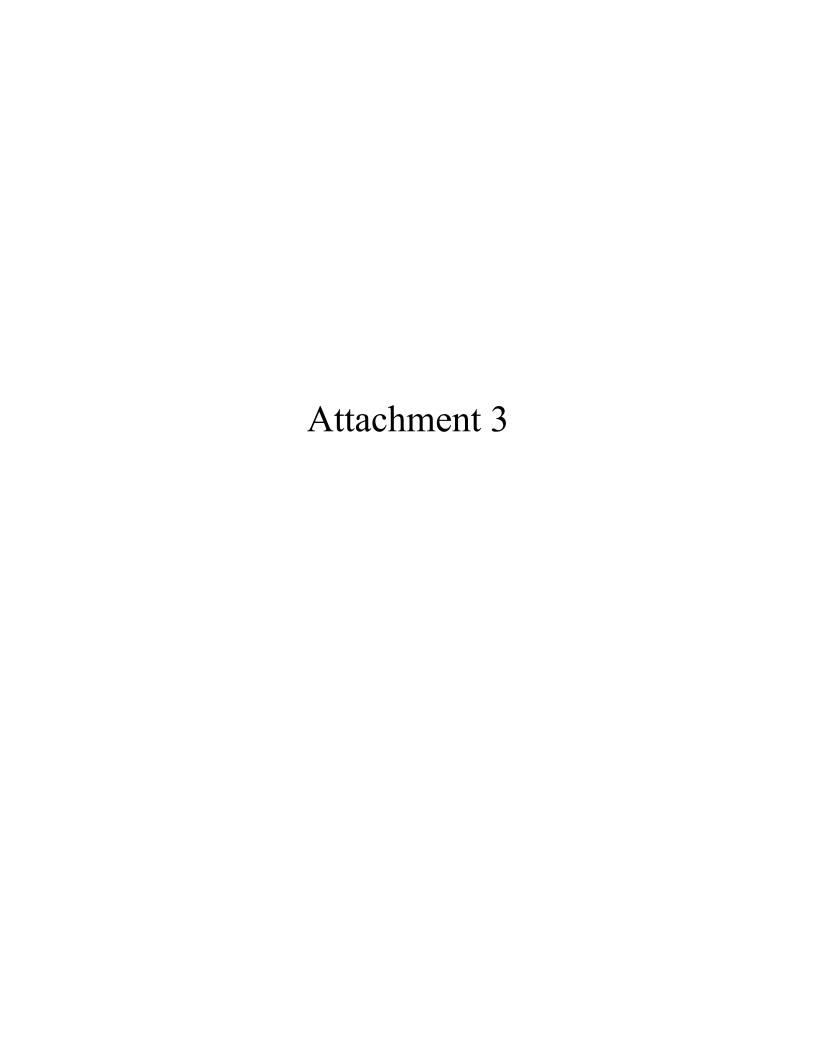


Line		20	012 Projected Data	2012 Actual Data	Dollar Difference	Percent Difference	Comments
No. 1	REVENUE REQUIREMENT (w/o incentives)	\$	180,187,136	\$ 186,440,03	\$6,252,898	3.47% Includes Capital	Additions and Windspeed Line costs.
2	Total Revenue Credits NET REVENUE REQUIREMENT (w/o incentives)	DA \$	9,445,150 170,741,986	11,625,83 174,814,19		23.09% Increased Point- 2.39%	-to-Point revenues received
4 5	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP		86,170,966 470,536	82,944,65	9 \$ (3,226,307)	-3.74% Base Plan, Balar	nced Portfolio and Windspeed (Sponsored Upgrade) ATRR
6	PRIOR YEAR TRUE-UP ADJUSTMENT W/INTEREST		1,934,300				
7	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)	\$	-				
8	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	\$	82,166,184	\$ 91,869,53	9,703,353		des Prior Years True-Up Adjustment & Net Revenue Requirement. Actual t prior period adjustments equals 8.63%
9 10 11	NET PLANT CARRYING CHARGE (w/o incentives) Annual Rate Monthly Rate		17.80% 1.48%	18.31 1.53		2.87% 3.38%	
12 13	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives) Annual Rate		15.27%	15.20	% -0.07%	-0.46%	
14 15	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN Annual Rate		2.11%	2.65	% 0.54%	25.59%	

Comment   Comm				2012 Projected			Percent	
No.		RATE BASE CALCULATION		Data	2012 Actual Data	Dollar Difference	Difference	Comments
Fig.   Concest PLANT IN SERVICE   Transmission   TP   1.324,244,869   1.506,370,997   (15.873,962)   1.20%, New plant added plus Windspeed costs included   Concest Plant   Wind   12.273,378   19.277,074   7.019,687   7.719,687   7.729,689   7.749,0023   7.749,002								
Transmission								
Intengible Plant								
TOTAL GROSS PLANT								
ACCUMULATED DEPRECIATION   TP   365,064,734   353,384,265   (11,680,489)   3,3,20% Due to refirements not included in projections   1,718,007   1,71			W/S					nt added
Transmission   TP   365,046,734   363,384,265   11,800,469   3,20% Due to retirements not included in projections concease in plant (NS   9,13,02   7,18,062   7,18,0667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,602   619	20	TOTAL GROSS PLANT		1,337,857,882	1,330,368,859	(7,489,023)	-0.56%	
Transmission   TP   365,046,734   363,384,265   11,800,469   3,20% Due to retirements not included in projections concease in plant (NS   9,13,02   7,18,062   7,18,0667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,667   619,601   64,47% Due to software assets added to plant that have shorter lives such as 3-5 years   1,800,602   619								
Second Plant   Wis								
Intengible Plant								
TOTAL ACCUMULATED DEPRECIATION   370,738,902   382,163,029   (8.575,878)   2.3.1%								
NET PLANT IN SERVICE   175,544,286   12,078,977   4,534,891   60,11%   60			W/S					oftware assets added to plant that have shorter lives such as 3-5 years
Transmission	25	TOTAL ACCUMULATED DEPRECIATION		370,738,902	362,163,029	(8,575,873)	-2.31%	
Transmission								
Common   C								
ADJUSTMENTS TO RATE BASE   Account No. 281   Increase in Deferred Tax Liability is largely driven by significant Tax Deductions in excess of Book Expense related to accelerated Tax (Bonas) Depreciation, along with increased capital spending since 2007, and significant Tax deductions for Repairs expenses in 2008-2009, triggered by a change in tex and the count No. 282   (154,910,764) (233,409,092) (78,498,328)   50,67% accounting for Repairs since 2007. and significant Tax deductions for Repairs expenses in 2008-2009, triggered by a change in tex and the count No. 282   (1,700,236) (1,700,236) (1,700,236)   1,040,026   -37,54%   30,000								
ADJUSTMENTS TO RATE BASE Account No. 281  ACCOUNT No. 282  ACCOUNT No. 282  ACCOUNT No. 282  ACCOUNT No. 182  ACCOUNT No. 182  ACCOUNT No. 182  ACCOUNT No. 183  ACCOUNT No. 184  ACCOUNT NO. 184								
Account No. 281  Account No. 282  Account No. 282  Account No. 282  Account No. 282  Account No. 190  Account No. 255  Accoun	30	TOTAL NET PLANT IN SERVICE		967,118,980	968,205,830	1,086,850	0.11%	
Account No. 281  Account No. 282  Account No. 282  Account No. 282  Account No. 282  Account No. 190  Account No. 255  Accoun	24	AD ILICTMENTS TO DATE DASE						
Increase in Deferred Tax Liability is largely driven by significant Tax Deductions in excess of Book Expense related to accelerated Tax [Borns] Depreciation, along with increased capital spending since 2007, and significant Tax deductions for Repairs expenses in 2008-2009, triggered by a change in tax Account No. 282  34								
Expense related to accelerated Tax [Bonus] Depreciation, along with increased capital spending since 2007, and significant Tax (Bonus) Depreciation, along with increased capital spending since 2007, and significant Tax deductions for Repairs expenses in 2008-2009, triggered by a change in tax 4 account No. 282 (2,770,262) (1,730,236) (1,040,026) (1,780,236) (1,040,026) (1,780,748) (1,787,748) (1,7	32	Account No. 201		-	-			
2007, and significant Tax deductions for Repairs expenses in 2008-2009, triggered by a change in tax Account No. 282 34 Account No. 193 55 Account No. 190 56 Account No. 190 57 Unfunded Reserves 58 TOTAL ADJUSTMENTS 59 UNAMORTIZED ABANDONED PLANT 50 Construction Work in Progress (CWIP) 50 A 164,574,134 51 LAND HELD FOR FUTURE USE 50 CWC 51 CWC 51 CWC 52 CWC 53 CWC 54 CWC 55 CWC 56 CWC 57 CWC							Increase	in Deferred Tax Liability is largely driven by significant Tax Deductions in excess of Book
Account No. 282 (154,910,764) (233,409,092) (78,498,328) 50.67% accounting for Repairs since 2007.  34 Account No. 190 (2,770,262) (1,730,236) 1,040,026 -37,54%  35 Account No. 255 2,769,19 43,715,690 40,946,671 1478,74% Net Operating Loss is being driven by the Bonus Depreciation in Acct. 282.  36 Account No. 255 2,769,19 43,715,690 40,946,671 1478,74% Net Operating Loss is being driven by the Bonus Depreciation in Acct. 282.  37 Unfunded Reserves DA (1,473,751) (2,262,144) (788,393) 53.50%  38 TOTAL ADJUSTMENTS DA (156,385,758) (193,685,783) (37,300,025) 23.85%  39 UNAMORTIZED ABANDONED PLANT DA 164,574,134 147,321,804 (17,252,330) -10.48%  41 LAND HELD FOR FUTURE USE TP 767,584 924,632 157,048 20.46%  42 WORKING CAPITAL  43 CWC 2,270,364 2,857,855 587,491 25.88%  44 Materials & Supplies Transmission Related TP 10,512,926 11,597,097 1,084,171 10.31%  45 Prepayments (Account 165) GP 1,317,725 1,187,305 (130,420) 9.90%  46 TOTAL WORKING CAPITAL 14,101,1015 15,642,257 1,541,242 10.93%	33						Expense	related to accelerated trax [Bonus] Depreciation, along with increased capital spending since
Account No. 283 35							2007, and	a significant rax deductions for Repairs expenses in 2000-2009, triggered by a change in tax
Account No. 190								ig for Repairs since 2007.
Account No. 255 37 Unfunded Reserves 38 TOTAL ADJUSTMENTS 40 (1,473,751) (2,262,144) (788,393) 53.50% 40 (193,685,788) (193,685,788) (193,685,788) (37,300,025) 23.85% 41 UNAMORTIZED ABANDONED PLANT 42 WORKING CAPITAL 43 CWC 44 Materials & Supplies Transmission Related 45 Prepayments (Account 165) GP 46 TOTAL WORKING CAPITAL 46 TOTAL WORKING CAPITAL 47 TOTAL WORKING CAPITAL 48 TOTAL WORKING CAPITAL 49 TOTAL WORKING CAPITAL 40 TOTAL WORKING CAPITAL 41 LAND HELD FOR FUTURE USE 42 TOTAL WORKING CAPITAL 43 CWC 44 Materials & Supplies Transmission Related 45 Prepayments (Account 165) GP 46 TOTAL WORKING CAPITAL 47 TOTAL WORKING CAPITAL 48 TOTAL WORKING CAPITAL 49 TOTAL WORKING CAPITAL 40 TOTAL WORKING CAPITAL 41 LAND HELD FOR FUTURE USE 42 TOTAL WORKING CAPITAL 43 CWC 44 TOTAL WORKING CAPITAL 45 Prepayments (Account 165) GP 46 TOTAL WORKING CAPITAL 46 TOTAL WORKING CAPITAL 47 TOTAL WORKING CAPITAL 48 TOTAL WORKING CAPITAL 49 TOTAL WORKING CAPITAL 40 TOTAL WORKING CAPITAL 40 TOTAL WORKING CAPITAL 40 TOTAL WORKING CAPITAL 41 TOTAL WORKING CAPITAL 42 TOTAL WORKING CAPITAL 43 TOTAL WORKING CAPITAL 44 TOTAL WORKING CAPITAL 45 TOTAL WORKING CAPITAL 46 TOTAL WORKING CAPITAL 47 TOTAL WORKING CAPITAL 48 TOTAL WORKING CAPITAL 49 TOTAL WORKING CAPITAL 40 TOTAL WORKING CAPITAL 40 TOTAL WORKING CAPITAL 40 TOTAL WORKING CAPITAL 41 TOTAL WORKING CAPITAL 41 TOTAL WORKING CAPITAL 42 TOTAL WORKING CAPITAL 43 TOTAL WORKING CAPITAL 44 TOTAL WORKING CAPITAL 45 TOTAL WORKING CAPITAL 46 TOTAL WORKING CAPITAL 47 TOTAL WORKING CAPITAL 48 TOTAL WORKING CAPITAL 49 TOTAL WORKING CAPITAL 49 TOTAL WORKING CAPITAL 40 TOTAL WORKING CAPITAL 40 TOTAL WORKING CAPITAL 40 TOTAL WORKING CAPITAL 40 TOTAL WORKING CAPITAL 41 TOTAL WORKING CAPITAL 42 TOTAL WORKING CAPITAL 43 TOTAL W								
Total Adjustments   Day   (1,473,751)   (2,262,144)   (788,393)   53.50%   (193,685,783)   (				2,769,019	43,715,690	40,946,671		rating Loss is being driven by the Bonus Depreciation in Acct. 282.
38 TOTAL ADJUSTMENTS  (156,385,758) (193,685,783) (37,300,025) 23.85%  39 UNAMORTIZED ABANDONED PLANT  Construction Work in Progress (CWIP)  DA  164,574,134  147,321,804  17,252,330)  10,48%  41 LAND HELD FOR FUTURE USE  TP  767,584  924,632  157,048  20,46%  42 WORKING CAPITAL  43 CWC  44 Materials & Supplies Transmission Related  TP  10,512,926  11,597,097  1,084,171  10,31%  45 Prepayments (Account 165)  GP  13,17,725  1,187,305  130,420)  19,90%  46 TOTAL WORKING CAPITAL  14,101,015  15,642,257  1,541,242  10,93%				-	-	-		
39 UNAMORTIZED ABANDONED PLANT  40 Construction Work in Progress (CWIP)  41 LAND HELD FOR FUTURE USE  42 WORKING CAPITAL  43 CWC  44 Materials & Supplies Transmission Related  45 Prepayments (Account 165)  46 TOTAL WORKING CAPITAL  47 TOTAL WORKING CAPITAL  48 TOTAL WORKING CAPITAL  49 TOTAL WORKING CAPITAL  40 TOTAL WORKING CAPITAL  41 TOTAL WORKING CAPITAL  42 TOTAL WORKING CAPITAL  43 TOTAL WORKING CAPITAL  44 Materials & Supplies Transmission Related  45 Prepayments (Account 165)  46 TOTAL WORKING CAPITAL  47 TOTAL WORKING CAPITAL  48 TOTAL WORKING CAPITAL  49 TOTAL WORKING CAPITAL  40 TOTAL WORKING CAPITAL  40 TOTAL WORKING CAPITAL			DA					
40 Construction Work in Progress (CWIP) 41 LAND HELD FOR FUTURE USE 42 WORKING CAPITAL 43 CWC 44 Materials & Supplies Transmission Related 45 Prepayments (Account 165) 46 TOTAL WORKING CAPITAL 47 (270,364 2,857,855 587,491 25.88% 48 Haterials & Supplies Transmission Related 49 Prepayments (Account 165) 40 TOTAL WORKING CAPITAL 40 TOTAL WORKING CAPITAL 41 (17,252,330) -10.48% 42 (17,252,330) -10.48% 43 (17,252,330) -10.48% 44 (17,252,330) -10.48% 45 (17,252,330) -10.48% 46 (17,252,330) -10.48% 47 (17,252,330) -10.48% 48 (17,252,330) -10.48% 48 (17,252,330) -10.48% 49 (17	38	TOTAL ADJUSTMENTS		(156,385,758)	(193,685,783)	(37,300,025)	23.85%	
40 Construction Work in Progress (CWIP) 41 LAND HELD FOR FUTURE USE 42 WORKING CAPITAL 43 CWC 44 Materials & Supplies Transmission Related 45 Prepayments (Account 165) 46 TOTAL WORKING CAPITAL 47 (270,364 2,857,855 587,491 25.88% 48 11,597,097 1,084,171 10.31% 49 13,17,725 1,187,305 (130,420) -9.90% 40 TOTAL WORKING CAPITAL 40 10,512,926 11,597,097 1,084,171 10.31% 41 10,512,926 11,597,097 1,084,171 10.31% 42 10,512,926 11,597,097 1,084,171 10.31% 43 10,512,926 11,517,725 1,187,305 (130,420) -9.90%	20	LINAMORTIZED ARANDONER DI ANT	D.4				0.000/	
41 LAND HELD FOR FUTURE USE  TP 767,584 924,632 157,048 20.46%  42 WORKING CAPITAL  43 CWC  2,270,364 2,857,855 587,491 25.88%  44 Materials & Supplies Transmission Related  TP 10,512,926 11,597,097 1,084,171 10.31%  45 Prepayments (Account 165)  GP 1,317,725 1,187,305 (130,420) -9.90%  46 TOTAL WORKING CAPITAL  TP 10,512,926 11,597,097 1,084,171 10.31%  TOTAL WORKING CAPITAL  14,101,015 15,642,257 1,541,242 10.93%						(47.050.000)		
42 WORKING CAPITAL 43 CWC 44 Materials & Supplies Transmission Related 45 Prepayments (Account 165) 46 TOTAL WORKING CAPITAL 47 CWC 48 2,270,364 2,857,855 587,491 25.88% 49 10,512,926 11,597,097 1,084,171 10.31% 40 11,317,725 1,187,305 (130,420) -9.90% 41 11,101,015 15,642,257 1,541,242 10.93%								
43         CWC         2,270,364         2,857,855         587,491         25.88%           44         Materials & Supplies Transmission Related         TP         10,512,926         11,597,097         1,084,171         10.31%           45         Prepayments (Account 165)         GP         1,317,725         1,187,305         (130,420)         -9.90%           46         TOTAL WORKING CAPITAL         14,101,015         15,642,257         1,541,242         10,93%	41	LAND HELD FOR FUTURE USE	IP	767,584	924,632	157,048	20.46%	
43         CWC         2,270,364         2,857,855         587,491         25.88%           44         Materials & Supplies Transmission Related         TP         10,512,926         11,597,097         1,084,171         10.31%           45         Prepayments (Account 165)         GP         1,317,725         1,187,305         (130,420)         -9.90%           46         TOTAL WORKING CAPITAL         14,101,015         15,642,257         1,541,242         10,93%	42	WORKING CAPITAL						
44     Materials & Supplies Transmission Related     TP     10,512,926     11,597,097     1,084,171     10.31%       45     Prepayments (Account 165)     GP     1,317,725     1,187,305     (130,420)     -9.90%       46     TOTAL WORKING CAPITAL     14,101,015     15,642,257     1,541,242     10.93%				2 270 364	2 857 855	587 491	25.88%	
45 Prepayments (Account 165) GP 1,317,725 1,187,305 (130,420) -9.90% 46 TOTAL WORKING CAPITAL 14,101,015 15,642,257 1,541,242 10.93%			TP					
46 TOTAL WORKING CAPITAL 14,101,015 15,642,257 1,541,242 10.93%								
			٠,					
47 RATE BASE (sum Ins 30, 38, 39, 41, 46) 990,205,956 938,408,741 (51,797,215) -5.23%	+0	TOTAL WORKING CAPITAL		14, 101,015	10,042,207	1,541,242	10.93%	
	47	RATE BASE (sum Ins 30, 38, 39, 41, 46)		990,205,956	938,408,741	(51,797,215)	-5.23%	

	EXPENSE, TAXES, RETURN & REVENUE	2012 Projected Data	2012 Actual Data	Dollar Difference	Percent Difference	Comments
	REQUIREMENTS CALCULATION					
Line						
No.	OPERATION & MAINTENANCE EXPENSE					
48	Transmission	12,136,803	14,345,665	2,208,862	18.20%	
49	Administrative and General					
50	Balance of A & G W	/S 4,653,430	7,060,535	2,407,105	51.73%	Overall increase in A&G expenses
51	Plus: Acct. 924 Gl			25,407	9.18%	
52	Plus: Acct. 928 - Transmission Direct Assigned DA	٠ -			0.00%	
53	Plus: Acct. 928 - Transmission Allocated D/		-	-	0.00%	
54	Plus: Acct. 930.1 - Transmission Direct Assigned		-	-	0.00%	
55	Plus: Acct. 930.1 - Transmission Allocated Date		-	-	0.00%	
56	Plus: Acct. 930.2 - Adj. Misc. General Expenses			(222,853)		Less Expenses allocated to Transmission
57	Plus: PBOP Amount W			279,628		Difference in treatment as a result of Settlement Condition at set amount
58	A & G Subtotal	6,026,106	8,515,392	2,489,286	41.31%	
59	Transmission Lease Payments Di	٠ -	1,785	1,785	100.00%	
60	TOTAL O & M EXPENSE	18,162,910	22,862,842	4,699,932	25.88%	
04	DEDDECIATION AND AMODEIZATION EVDENCE					
61 62	DEPRECIATION AND AMORTIZATION EXPENSE Transmission TF	24.321.767	29.697.879	5,376,112	22 100/	Due to increased plant including Windspeed Line
63	Plus: Extraordinary & Storm Cost O&M Amortization			(218)	-2.20%	Due to increased plant including Windspeed Line
64	Plus: Recovery of Abandoned Incentive Plant D			(210)	0.00%	
65	General W		1,495,518	706,676		Due to increased plant additions
66	Intangible			254,341		Due to software assets added to plant that have shorter lives such as 3-5 years
67	TOTAL DEPRECIATION AND AMORTIZATION	25,450,512		6,336,910	24.90%	,
68	TAXES OTHER THAN INCOME					
69	Labor Related					
70	Payroll W	/S 479.729	831.105	351,376	73 24%	Increased Transmission personnel
71	Plant Related	10 410,120	031,103	331,370	75.2470	indicased transmission personner
72	Property GI	9,888,636	11,084,433	1,195,797	12.09%	Increased Property Taxes
73	Gross Receipts	-,,	, ,	.,,		
74	Other Gi			4,345	25.09%	
75	TOTAL OTHER TAXES	10,385,679	11,937,198	1,551,519	14.94%	
76	INCOME TAXES					
76 77	T	38.96%	38.96%	0.00%	0.00%	
78	CIT	43.98%			1.46%	
79	5.1	10.007		0.0170		
80	1 / (1 - T)	1.6383	1.6383	0.0000	0.00%	
81	Amortized Investment Tax Credit	(3,726,468	) (2,149,104)	1,577,364	-42.33%	
82	Income Tax Calculation N		37,181,277	(1,720,284)	-4.42%	
83		P (1,161,652			-43.28%	
84	TOTAL INCOME TAXES	37,739,909	36,522,371	(1,217,538)	-3.23%	
85	RETURN (Rate Base * Rate of Return)	A 88,448,126	83,330,201	(5,117,925)	-5.79%	
	,			* * * * *		
86	REVENUE REQUIREMENT (sum Ins 60, 67, 75, 84, 85)	180,187,136	186,440,034	6,252,898	3.47%	

	SUPPORTING CALCULATIONS		2012 Projected Data	2012 Actual Data	Dollar Difference	Percent Difference Comments
In No. 87 88	TRANSMISSION PLANT INCLUDED IN SPP TARIFF Total transmission plant Less transmission plant excluded from SPP Tariff		1,399,199,039 20,910,540	1,413,541,580 30,321,035	14,342,541 9,410,495	1.03%     45.00% New Radial Lines     Due to new Generation Interconnection transmission assets such as generation step-up
89 90	Less Production Related Transmission Facilities Transmission plant included in SPP Tariff	-	54,043,630 1,324,244,869	74,849,638 1,308,370,907	20,806,008 (15,873,962)	38.50% transformers and transformer lead lines for new OG&E windfarms1.20%
91	Percent of transmission plant in SPP Tariff					
92 93 94 95 96 97	WAGES & SALARY ALLOCATOR (W/S) Production Transmission Distribution Other (Excludes A&G) Total	NA TP NA NA	5,322,199 - - 5,322,199	8,529,642 - - 8,529,642	3,207,443 - - 3,207,443	0.00% 60.27% Additional Transmission members to meet need 0.00% 0.00% 60.27%
98 99	RETURN (R) Preferred Dividends		-	-	-	0.00%
100 101 102 103 104	Development of Common Stock: Long Term Debt Preferred Stock Common Stock Total	-	1,679,965,385 - 2,090,855,043 3,770,820,427	2,048,652,249 - 2,598,729,277 4,647,381,526	368,686,864 - 507,874,234 876,561,099	<ul><li>21.95% Balance Portfolio, Priority Projects, Crossroads and replacement of aging infrastructure 0.00%</li><li>24.29% Equity funds increase to finance projects mentioned above.</li><li>23.25%</li></ul>
105 106 107	Capital Structure Percentages Long Term Debt Preferred Stock Common Stock		44.55% 0.00% 55.45%	44.08% 0.00% 55.92%	-0.47% 0.00% 0.47%	-1.05% 0.00% 0.85%
108 109 110	Capital Structure Costs Long Term Debt Preferred Stock Common Stock		0.0623 0.0000 0.1110	0.0606 0.0000 0.1110	-0.17% 0.00% 0.00%	-2.73% 0.00% 0.00%
111 112 113 114	Capital Structure Weighted Averages Long Term Debt Preferred Stock Common Stock RETURN	-	0.0278 0.0000 0.0615 0.0893	0.0267 0.0000 0.0621 0.0888	-0.11% 0.00% 0.06% -0.05%	-3.96% 0.00% 0.98% -0.56%
115 116 117	Income Tax Rates Federal Income Tax Rate (FIT) State Income Tax Rate (SIT) Percent of Federal income tax deductible by State (p)		35.00% 6.09% 0.00%	35.00% 6.10% 0.00%	0.00% 0.01% 0.00%	0.00% 0.16% 0.00%
	List of Allocators: Direct Assigned Gross Plant Net Plant Trans. Plant in SPP Wages & Salaries No Allocator	DA GP NP TP W/S NA	1.00000 0.164525 0.190276 0.946431 0.046953	1.00000 0.162209 0.187137 0.925598 0.069504	0.00% -0.23% -0.31% -2.08% 2.26%	0.00% -1.41% Windspeed Line and other transmission investment -1.65% Windspeed Line and other transmission investment -2.20% Radials, Generator Step-Up Stations & Tranformer Leads 48.03% Tranmission a larger portion of Wages & Salaries



2011		2012		AVG Bal
Acct 282				to Worksheet C
Net Total Property and Accumulated Depreciation	(1,333,937,024)	Net Total Property and Accumulated Depreciation	(1,543,504,685)	(1,438,720,85
Income Taxes Recoverable/Refundable, net - RETAIL	(22,842,430)	Income Taxes Recoverable/Refundable, net - RETAIL	(20,806,689)	(21,824,560
Income Taxes Recoverable/Refundable, net - Equity AFUDC RETAIL	(30,237,182)	Income Taxes Recoverable/Refundable, net - Equity AFUDC RETAII	(32,319,408)	(31,278,29
Income Taxes Recoverable/Refundable, net - Equity AFUDC TRANS	(898,728)	Income Taxes Recoverable/Refundable, net - Equity AFUDC TRANS	(1,600,403)	(1,249,56)
	(1,387,915,364)		(1,598,231,185)	(1,493,073,27
Acct 283				
Prepaid Expenses	(1,564,013)	Prepaid Expenses	(1,463,853)	(1,513,93
Pension Plans	(94,482,970)	Pension Plans	(102,585,944)	(98,534,45
Bond Redemption - Unamortized Call Premium Costs	(4,409,697)	Bond Redemption - Unamortized Call Premium Costs	(3,994,604)	(4,202,15
Deferred Excess 2007 Storm Expenses - OK - Reg Asset	(9,497,553)	Deferred Excess 2007 Storm Expenses - OK - Reg Asset	(4,890,695)	(7,194,12
"Big 7 Transmission Projects" AFUDC - Reg Asset	(310,073)	"Big 7 Transmission Projects" AFUDC - Reg Asset	(397,252)	(353,66
Deferred Post-Retirement Medical Exp - Reg Liability	1,358,803	Deferred Post-Retirement Medical Exp - Reg Liability	(136,758)	611,02
Deferred Red Rock Plant Costs - OK - Reg Asset	(2,657,158)	Deferred Red Rock Plant Costs - OK - Reg Asset	(2,548,768)	(2,602,96
Deferred Excess 2007 Storm Expenses - AR - Reg Asset	-	Deferred Excess 2007 Storm Expenses - AR - Reg Asset	-	
Deferred Excess Pension Expenses - OK - Reg Asset	3,932,756	Deferred Excess Pension Expenses - OK - Reg Asset	5,560,104	4,746,43
Deferred Excess Pension Expenses - AR - Reg Asset	299,209	Deferred Excess Pension Expenses - AR - Reg Asset	415,032	357,12
Deferred Other - Rate Case Consult/Expert Witness - Reg Asset	(263,497)	Deferred Other - Rate Case Consult/Expert Witness - Reg Asset	(349,171)	(306,33
Deferred Smart Grid Expenses-Reg Asset - OK	(582,962)	Deferred Smart Grid Expenses-Reg Asset - OK	(287,649)	(435,30
Deferred Smart Grid Expenses-Reg Asset - AR	(42.500.622)	Deferred Smart Grid Expenses-Reg Asset - AR	(500,275)	(250,13
Deferred Smart Grid Retired Meter Loss - Reg Asset - OK	(12,560,623)	Deferred Smart Grid Retired Meter Loss - Reg Asset - OK	(13,088,594)	(12,824,60
Deferred Smart Grid Retired Meter Loss - Reg Asset - AR Deferred Smart Grid Web Portal Expenses - Reg Asset	(966,065)	Deferred Smart Grid Retired Meter Loss - Reg Asset - AR Deferred Smart Grid Web Portal Expenses - Reg Asset	(818,679) (1,783,315)	(409,34) (1,374,69)
Other - Accrued Bonus	2,835,606	Other - Accrued Bonus	5,616,984	4,226,29
	(118,868,237)	<u> </u>	(121,253,437)	(120,060,83
Acct 190				
Accrued Vacation	3,354,370	Accrued Vacation	3,100,250	3,227,310
Derivative Instruments	1,561,348	Derivative Instruments	805,552	1,183,450
Bad Debts	1,446,816	Bad Debts	1,006,552	1,226,68
Accrued Interest	777,495	Accrued Interest	777,495	777,49
Accrued Liability-Public Liability	1,376,951	Accrued Liability-Public Liability	1,012,933	1,194,94
Accrued Liability-Employee Related	1,177,705	Accrued Liability-Employee Related	1,610,011	1,393,85
Post-Retirement Benefits	35,992,398	Post-Retirement Benefits	42,100,833	39,046,61
Other - Misc	10,748	Other - Misc	595,429	303,08
Deferred Fed Investment Tax Credits	2,352,957	Deferred Fed Investment Tax Credits	1,519,984	1,936,47
Tax Credit Carryover	108,507,925	Tax Credit Carryover	153,602,897	131,055,41
Net Operating Loss Carryover - Fed	183,216,427	Net Operating Loss Carryover - Fed	234,231,612	208,724,02
Net Operating Loss Carryover - OK Other - Investments in Partnerships	22,361,940 70,915	Net Operating Loss Carryover - OK Other - Investments in Partnerships	29,592,410 66,611	25,977,175 68,765
Kaw Water Storage Agreement Liability	3,498,272	Kaw Water Storage Agreement Liability	3,577,128	3,537,70
Charitable Contributions Carryover	5,345,919	Charitable Contributions Carryover	6,774,467	6,060,19
	371,052,186	<u> </u>	480,374,164	425,713,17
Acct 255				
Accumulated Deferred Investment Tax Credits	(6,070,723)	Accumulated Deferred Investment Tax Credits	(3,921,619)	(4,996,17