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OG&E
OG&E Electric Services
An OGE Energy Corp. Company

September 3, 2024

TO: All Interested Parties

RE: Notice of 2025 Annual Formula Rate Update Posting and Customer Meeting

In accordance with Section 1.3(a) of the Oklahoma Gas and Electric Company ("OG&E") Formula Rate Implementation Protocols approved by the Federal Energy Regulatory Commission in Docket Nos. ER08-281-000 and ER08-281-001 and incorporated in the OG&E Open Access Transmission Tariff and in the Southwest Power Pool ("SPP") FERC Electric Tariff, Sixth Revised Volume No. 1 as Attachment H – Addendum 2-B, OG&E hereby provides notice that the Annual Update of its formula rate has been posted on the SPP OASIS and the OG&E OASIS websites and may be accessed at the following URL addresses:

Please refer to the OG&E folder at the SPP location at
https://opsportal.spp.org/OASIS/Directory/Member%20Related%20Postings

and on the OG&E OASIS at
http://oasis.oge.com/Formula/FormulaDocs.htm

Posted on each website is a version of the Annual Update in Portable Document Format ("pdf") containing this letter and

Attachment 1 – a data populated version of the Formula Rate template which reflects projected 13-month average net plant balances for Rate Year 2025 and which calculates the Projected ATRR, the Point-to-Point transmission service rates, and the ATRR associated with each of OG&E's Base Plan and Balanced Portfolio Upgrades for Rate Year 2025;

Attachment 2 – a side-by-side comparison of the 2025 OG&E Projected ATRR to the 2023 OG&E Baseline ATRR; and

Attachment 3 – supporting documentation for the updated 2024 projected 13-month average net plant balances, which "End Balance-Dec. 24" becomes the starting point for the 2025 projected 13-month average net plant balances.

Also posted on each website are working Excel files of Attachments 1-3 that can be downloaded for review.

OG&E will host a customer meeting through Microsoft Teams and at its Corporate Headquarters at 321 N. Harvey, Oklahoma City, OK on September 24, 2024, from 10:00 AM to 11:00 AM Central Time to afford interested parties an opportunity to discuss the 2025 OG&E Projected ATRR. Parties interested in participating in the customer meeting through Microsoft Teams should email Christy Siharath at the address below.

Questions regarding this communication may be directed to Christy Siharath at 405-553-3206 or by email at marskecl@oge.com.

Attachment 1

ATTACHMENT 1

Attachment H
Addendum 2-A

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

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

12/31/2023
Projected Data

Oklahoma Gas and Electric Company

Index of Worksheets

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4		Account 456, Other Electric Revenues
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6		Revenue from Grandfathered Interzonal Transactions and amounts received from SPP for PTP service
7	Worksheet B	Transmission Network Load (MW)
8	Worksheet C	Account 281, Accumulated Deferred Income Taxes ("ADIT") - Accelerated Amortization Property
9		Account 282, Accumulated Deferred Income Taxes ("ADIT") - Other Property
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20	Worksheet C.4c	emeasurement of Accumulated Deferred Income Taxes and Resulting Amortization of Excess/Deficient ADIT - 2021/2022 AR State Tax Rate Chang
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22	Worksheet C.4e	ccumulated Deferred Income Taxes and Resulting Amortization of Excess/Deficient ADIT - 2024 AR State Tax Rate Change
23	Worksheet C.5a	(Excess)/Deficient ADIT Unamortized Balances and Yearly Amortization - 2017 TCJA
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50	Worksheet P	Construction Work in Progress and Abandoned Plant Balances

Rate Formula Template
Utilizing FERC Form 1 for the 12 months ended 12/31/2023
(Enter whether "Projected Data" or "Actual Data") Projected Data

OKLAHOMA GAS AND ELECTRIC COMPANY

For rates effective January 1, 2025

Line No.					Transmission Amount
1	NET SPP OATT RELATED UPGRADES REV. REQ.	(Addendum 2-A, ln 20)			$ 185,955,524
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, ln 22)			138,685,099
3	DIVISOR				
4	TO's Transmission Network Load	(Worksheet B, ln 14)			5,678,882
5	RATES				
6	Annual Cost ($/kW/Yr)	(ln 2 / ln 4)	24.421		
7	P-to-P Rate ($/kW/Mo)	(ln 6 / 12)	2.035		
			Peak		Off-Peak
8	Weekly P-To-P Rate ($/kW/Wk)	(ln 6 / 52; ln 6 / 52)	0.470		0.470
9	Daily P-To-P Rate ($/kW/Day)	(ln 8 / 5; ln 8 / 7)	0.094	Capped at weekly rate	0.067
10	Hourly P-To-P Rate ($/MWh)	(ln 9 / 16; ln 9 / 24 both x 1,000)	5.870	Capped at weekly & daily rate	2.795

Rate Formula Template
Utilizing FERC Form 1 for the 12 months Ended 12/31/2023
(Enter whether "Projected Data" or "Actual Data") Projected Data

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.			Total	Allocator		Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(ln 118)				$ 310,292,846
12	REVENUE CREDITS	(Note A)				
13						$ -
14	Other Transmission Revenue	(Worksheet A)	17,609,909	DA	1.00000	$ 17,609,909
15	Total Revenue Credits		17,609,909			$ 17,609,909
16	NET REVENUE REQUIREMENT (w/o incentives)	(ln 11 less ln 15)				$ 292,682,937
17	PRIOR YEAR TRUE-UP ADJUSTMENT w/interest	(Worksheet L, Sec II) Projection Only				$ (21,857,871)
18	SPP OATT RELATED Base Plan Upgrades TU Adjustment	(Worksheet L, Sec III) Projection Only				$ (10,099,815)
19	TOTAL REVENUE REQUIRMENT (w/o incentives)	(ln 16 - ln 17 - ln 18)				$ 324,640,623
20	SPP OATT RELATED Base Plan Upgrades TU RR	(Worksheet G + Worksheet P, Note X)				$ 185,955,524
21	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)	(Note C) & (Worksheet F, ln 61)				$ -
22	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(ln 19 - ln 20 + ln 21)				$ 138,685,099
23	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)				
24	Annual Rate	((ln 16 / ln 47) x 100)				12.49%
25	Monthly Rate	(ln 24 / 12)				1.04%
26	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)				
27	Annual Rate	(((ln 16 - ln 93) / ln 47) x 100)				9.79%
28	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN	(Note B)				
29	Annual Rate	(((ln 16 - lns 93 - ln 116 - ln 117) / lns 47) x 100)				2.01%

OKLAHOMA GAS AND ELECTRIC COMPANY

	(1)	(2)	(3)	(4)		(5)
Line No.	RATE BASE CALCULATION	Data Sources (See "General Notes")	TO Total	Allocator		Total Transmission
30	GROSS PLANT IN SERVICE					
31	Production	(Worksheet K)	5,755,255,880	NA		
32	Transmission	(Worksheet K)	3,380,441,328	TP	0.96310	3,255,717,896
33	Distribution	(Worksheet K)	6,842,433,154	NA		
34	General Plant	(Worksheet K) (Note J)	667,997,555	W/S	0.10059	67,192,961
35	Intangible Plant	(Worksheet K) (Note V)	676,564,793	W/S	0.10059	68,054,728
36	TOTAL GROSS PLANT	(sum lns 31 to 35)	17,322,692,711			3,390,965,585
37	GROSS PLANT ALLOCATOR	(ln 36 - Col. 5 / Col. 3)		**GP=**	**0.195753**	
38	ACCUMULATED DEPRECIATION					
39	Production	(Worksheet K)	2,878,949,773	NA		
40	Transmission	(Worksheet K)	948,198,337	TP	0.96310	913,213,985
41	Distribution	(Worksheet K)	1,785,530,019	NA		
42	General Plant	(Worksheet K) (Note J)	241,070,082	W/S	0.10059	24,248,910
43	Intangible Plant	(Worksheet K) (Note V)	243,812,246	W/S	0.10059	24,524,741
44	TOTAL ACCUMULATED DEPRECIATION	(sum lns 39 to 43)	6,097,560,457			961,987,635
45	NET PLANT IN SERVICE					
46	Production	(ln 31 - ln 39)	2,876,306,107	NA		
47	Transmission	(ln 32 - ln 40)	2,432,242,991			2,342,503,911
48	Distribution	(ln 33 - ln 41)	5,056,903,136	NA		
49	General Plant	(ln 34 - ln 42)	426,927,474			42,944,051
50	Intangible Plant	(ln 35 - ln 43)	432,752,547			43,529,987
51	TOTAL NET PLANT IN SERVICE	(sum lns 46 to 50)	11,225,132,254			2,428,977,949
52	NET PLANT ALLOCATOR	(ln 51 - Col. 5 / Col. 3)		**NP=**	**0.216387**	
53	ADJUSTMENTS TO RATE BASE	(Note D)				
54	Account No. 281	(Worksheet C)	-			-
55	Account No. 282	(Worksheet C)	(1,429,396,144)			(282,182,915)
56	Account No. 283	(Worksheet C)	(158,717,812)			(428,450)
57	Account No. 190	(Worksheet C)	278,676,862			804,324
58	Account No. 255	(Worksheet C)	(11,661,675)			-
57a	Account No. 254	(Worksheet C)	(680,000,612)			(131,219,949)
57b	Account No. 182.3	(Worksheet C)	68,661,363			3,300,487
59	Unfunded Reserves	(Worksheet N)	(4,084,284)	DA	1.00000	(4,084,284)
60	TOTAL ADJUSTMENTS	(sum lns 54 to 59)	(1,936,522,303)			(413,810,788)
61	UNAMORTIZED ABANDONED PLANT	(Worksheet P) (Note R)	-	DA	1.00000	-
60a	Construction Work in Progress (CWIP)	(Worksheet P) (Note Z)	-	DA	1.00000	-
62	LAND HELD FOR FUTURE USE	(Worksheet I) (Note F)	644,891	TP	0.96310	621,098
63	WORKING CAPITAL	(Note G)				
64	CWC	(1/8 * ln 91)	24,361,894			4,937,627
65	Materials & Supplies -- Transmission Related	(Worksheet K) (Note S)	26,874,196	TP	0.96310	25,882,656
66	Prepayments (Account 165)	(Worksheet K)	13,572,532	GP	0.19575	2,656,861
67	TOTAL WORKING CAPITAL	(sum lns 64 to 66)	64,808,621			33,477,144
68	RATE BASE	(sum lns 51, 60, 61, 60a, 62, 67)	9,354,063,464			2,049,265,403

Rate Formula Template
Utilizing FERC Form 1 for the 12 months Ended 12/31/2023
(Enter whether "Projected Data" or "Actual Data") Projected Data

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.	(1) **EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION**	(2) **Data Sources (See "General Notes")**	(3) **TO Total**	(4) **Allocator**		(5) **Total Transmission**
	OPERATION & MAINTENANCE EXPENSE					
69	Transmission	321.112.b	170,419,880			
68a	Less Extraordinary & Storm Cost Amortization	(Worksheet O)				
70	Less expenses for LSE cost responsibility	(Worksheet E, ln 14)	122,966,455			
71	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)	20,644,195			
72	Less Account 565	321.96.b (Note I)	4,545,430			
73	Plus Acct 565 native load, zonal or pool	(Note I)	-			
74	Transmission Subtotal	(ln 69-ln 68a-ln 70-ln 71-ln 72+ln 73)	22,263,800	TP	0.96310	21,442,364
75	Administrative and General	323.197.b (Note J)	171,377,414	NA		
76	Less: Acct. 924, Property Insurance	323.185.b	3,642,300	NA		
77	Less: Acct. 928, Reg. Com. Exp.	323.189.b	5,482,348	NA		
78	Less: Acct. 930.1, Gen. Advert. Exp.	323.191.b	2,455,957	NA		
79	Less: Acct. 930.2, Misc. General Exp.	323.192.b	6,631,535	NA		
80	Less: PBOP amount included in Line 74	(Note T)	2,979,949			
81	Balance of A & G	(ln 75 - sum ln 76 to ln 80)	150,185,325	W/S	0.10059	15,106,937
82	Plus: Acct. 924	(ln 76)	3,642,300	GP	0.19575	712,990
83	Plus: Acct. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	386,122	DA	1.00000	386,122
84	Plus: Acct. 928 - Transmission Allocated	(Note K) (Worksheet D)	-	DA	1.00000	-
85	Plus: Acct. 930.1 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA	1.00000	-
86	Plus: Acct. 930.1 - Transmission Allocated	(Note K) (Worksheet D)	-	DA	1.00000	-
87	Plus: Acct. 930.2 - Adj. Misc. General Expenses	(Worksheet D)	6,017,601	W/S	0.10059	605,302
88	Plus: PBOP Amount	(Note T)	12,400,000	W/S	0.10059	1,247,299
89	A & G Subtotal	(sum lns 81 to 88)	172,631,348			18,058,650
90	Transmission Lease Payments	(Worksheet D)	-	DA	1.00000	-
91	TOTAL O & M EXPENSE	(ln 74 + ln 89 + ln 90)	194,895,148			39,501,014
92	DEPRECIATION AND AMORTIZATION EXPENSE					
93	Transmission	336.7.b	65,769,330	TP	0.96310	63,342,731
94	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	-	TP	0.96310	-
95	Plus: Recovery of Abandoned Incentive Plant	(Worksheet P) (Note R)	-	DA	1.00000	-
96	General	336.10.b	32,531,888	W/S	0.10059	3,272,338
97	Intangible	336.1.f	33,405,103	W/S	0.10059	3,360,174
98	TOTAL DEPRECIATION AND AMORTIZATION	(sum lns 93 to 97)	131,706,321			69,975,242
99	TAXES OTHER THAN INCOME	(Note L)				
100	Labor Related					
101	Payroll	263.i	14,147,701	W/S	0.10059	1,423,098
102	Plant Related					
103	Property	263.i	87,521,861	GP	0.19575	17,132,649
104	Gross Receipts	263.i	-			
105	Other	263.i	201,929	GP	0.19575	39,528
106	TOTAL OTHER TAXES	ln 101 + (sum lns 103 to 105)	101,871,491			18,595,275
107	INCOME TAXES	(Note M)				
108	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		24.26%			
109	CIT=(T/1-T) * (1-(WCLTD/R)) =		23.14%			
110	where WCLTD=(ln 138) and R= (ln 141)					
111	and FIT, SIT & p are as given in Note M.					
112	1 / (1 - T) = (from ln 108)		1.3202			
113	Amortized Investment Tax Credit	266.8.f (enter negative)	-			
112a	(Excess)/Deficient ADIT Amortization - Protected	(Worksheet C.3) (Note AA)	(3,404,661)			
112b	(Excess)/Deficient ADIT Amortization - Unprotected	(Worksheet C.3) (Note AA)	(6,217,068)			
114	Income Tax Calculation	(ln 109 * ln 117)	167,175,694	NA		36,624,443
115	ITC adjustment	(ln 112 * ln 113)	-	NP	0.216387	-
114a	(Excess)/Deficient ADIT Amortization - Protected	(ln 112 * ln 112a)	(4,494,938)	DA		(4,494,938)
114b	(Excess)/Deficient ADIT Amortization - Unprotected	(ln 112 * ln 112b)	(8,207,965)	DA		(8,207,965)
116	TOTAL INCOME TAXES	(sum lns 114 to 114b)	154,472,790			23,921,539
117	RETURN (Rate Base * Rate of Return)	(ln 68 * ln 141)	722,574,117	NA		158,299,775
118	REVENUE REQUIREMENT (sum lns 91, 98, 106, 116, 117)		1,305,519,868			310,292,846

Rate Formula Template
Utilizing FERC Form 1 for the 12 months Ended 12/31/2023
(Enter whether "Projected Data" or "Actual Data") Projected Data

OKLAHOMA GAS AND ELECTRIC COMPANY

SUPPORTING CALCULATIONS

ln No.	(1)	(2)	(3)		(4)		(5)
	TRANSMISSION PLANT INCLUDED IN SPP TARIFF						
119	Total transmission plant	(ln 32)					3,380,441,328
120	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)					42,182,084
121	Less Production Related Transmission Facilities	(Worksheet H) (Note O)					82,541,347
122	Transmission plant included in SPP Tariff	(ln 119 - ln 120 - ln 121)					3,255,717,896
123	Percent of transmission plant in SPP Tariff	(ln 122 / ln 119)				**TP=**	**0.963104**
124	WAGES & SALARY ALLOCATOR (W/S)						
125	Production	354.20.b	65,625,631	NA			-
126	Transmission	354.21.b	14,898,781	TP	0.96310		14,349,081
127	Distribution	354.23.b	46,853,269	NA			-
128	Other (Excludes A&G)	354.24,25,26.b	15,273,442	NA			-
129	Total	(sum lns 125 to 128)	142,651,123				14,349,081
130	Transmission related amount	(ln 129 - Col. 5 / Col. 3)				**W/S=**	**0.1005886**
131	RETURN (R)						
132	Preferred Dividends	(118.29.c) (positive number)	0				-
133	Development of Common Stock:						
134	Long Term Debt	(Worksheet K) (Note Q)			46.85%		4,379,560,492
135	Preferred Stock	(Worksheet K) (Note Q)			0.00%		-
136	Common Stock	(Worksheet K) (Note Q)			53.15%		4,968,905,879
137	Total	(sum lns 134 to 136)					9,348,466,371
			$	%	Cost (Note Q)		Weighted
138	Long Term Debt		4,379,560,492	46.85%	0.0458		0.0214
139	Preferred Stock	112.3.c	0	0.00%	0.0000		0.0000
140	Common Stock		4,968,905,879	53.15%	0.1050		0.0558
141	Total	(sum lns 138 to 140)	9,348,466,371			**R**	**0.0772**

OKLAHOMA GAS AND ELECTRIC COMPANY

Notes

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

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

Note Letter

A The revenues credited shall include a) amounts received directly from the SPP for service under this tariff reflecting the TO's integrated transmission facilities and b) amounts from customers taking service under grandfathered agreements. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or facilities excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. Revenues from coincident peak loads included in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense. See Worksheet A for details.

B The annual and monthly net plant carrying charges on page 2 are to be used to compute the revenue requirement for directly assigned transmission facilities, Base Plan Upgrades, Transmission Service Upgrades, Sponsored, Economic Portfolio Upgrades and Generator Interconnection Facilities, etc. whose revenue requirement is calculated in Worksheet G and recovered pursuant to Attachments J and Z, or successor attachments, of the SPP OATT.

C This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet F shows the calculation of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC. These individual additional revenue requirements shall be summed, for the relevant year, and included here. When calculating the Baseline ATRR, the "Relevant Year" is the year being trued-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected.

D Reflects the transmission related portion of balances in Accounts 281, 282, 283, 190 and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note M. Transmission allocations shall be shown on Worksheet C, including amounts excluded through direct assignment to incentive plant, as shown on separate workpapers.

E Reserved for future use.

F Identified as being only transmission related or functionally booked to transmission.

G Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 91. Prepayments are limited to electric related items.

H Reserved for future use

I Only include transmission costs paid to others by the TO for which the transmission customer under the tariff receives a benefit (such as the payment of Base Plan Charges allocated to the TO's zone and not otherwise recovered by SPP from customers). Charges related to Base Plan Upgrades under Attachment J, Future Roll-Ins under Attachment Z and replacement of Existing Facilities are to be included. Direct Assignment Facilities, Economic Upgrades, Requested Upgrades and generator related to Network Upgrades (as defined in Attachment J) are to be excluded.

J General Plant and Administrative and General expenses will be functionalized based on the indicated allocator on each line.

K Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet D how these expense items are allocated to transmission. FERC Assessment Fees and Annual Charges shall not be allocated to transmission. Account 930.1 shall Include only safety-related advertising cost booked to the account.

L Includes only FICA, unemployment, highway, property and other assessments charged in the relevant year. When calculating the Baseline ATRR, the "Relevant Year" is the year being 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.

M The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (ln 113) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0.

Inputs Required:	FIT =	21.00%	
	SIT=	4.12%	(State Income Tax Rate or Composite SIT - Worksheet J)
	p =	0.00%	(percent of federal income tax deductible for state purposes)

N Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities or is otherwise not eligible to be recovered under this Tariff.

O Removes the dollars of plant booked to transmission (e.g. step-up transformers) that are included in the development of OATT ancillary services rates and not already removed in Note N above.

P Removes the dollars of expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.

Q Long Term Debt cost rate calculated in Section V of Worksheet K. Preferred Stock cost rate = preferred dividends (ln 132) / preferred outstanding (ln 139) Common Stock cost rate (ROE) = 10.50%. 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 Formula Rate shall not exceed 56% ("Equity Cap") as accepted by FERC in Docket No. ER08-281 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 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 61 & 95 (abandoned plant).

S The Formula Rate will functionalize Material and Supplies for Construction on the basis of a single-year usage ratio in accordance with the most recent FERC Form 1, and will true-up these costs based on the 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.

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

Rate Formula Template
Utilizing FERC Form 1 for the 12 months Ended 12/31/2023
(Enter whether "Projected Data" or "Actual Data") Projected Data

OKLAHOMA GAS AND ELECTRIC COMPANY

Notes - continued

V Accumulated Amortization for Intangible Plant shall be reflected as a Rate Base Adjustment under "Accumulated Depreciation".

W OG&E may only include the amortization of transmission-related extraordinary property losses if; (1) OG&E makes a filing with the Oklahoma Corporation Commission requesting approval for the new amount to be recovered and the amortization period and (2) OG&E makes a single issue FPA Section 205 filing that requests the same recovery treatment from the FERC. OG&E shall be obligated to make such a single issue FPA Section 205 filing whenever it requests amortized extraordinary property loss costs recovery from the Oklahoma Corporation Commission.

X SPP OATT Related Upgrades include Base Plan Upgrades, Sponsored, Economic Portfolio Upgrades, Transmission Service Upgrades and Generator Interconnection Facilities, etc. whose individual Revenue Requirements are calculated and summarized in Worksheet G. Also included are the individual Revenue Requirements of facilities receiving Construction Work in Progress and Abandoned Plant incentive, as calculated and summarized in Worksheet P. The sum of the individual Revenue Requirements is credited to zonal network customers on line 17 above.

Y Exclude annualized amortization amounts booked back into O&M accounts that costs would have been booked had not a Regulatory Asset and amortization period been approved by the Oklahoma Corportion Commission and the FERC. This amount should equal amount reflected on line 94.

Z OG&E may only recover CWIP on projects that the FERC has specifically authorized the incentive.

AA Includes the amortization of any excess/deficient Accumulated Deferred Income Taxes ("ADIT") resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess / deficient ADIT will reduce or increase tax expense by the amount of the excess or deficient multiplied by ln 112.

List of Allocators:

Direct Assigned	DA	1.000000
Gross Plant	GP	0.195753
Net Plant	NP	0.216387
Trans. Plant in SPP	TP	0.963104
Wages & Salaries	W/S	0.100589
No Allocator	NA	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet A

I. Account 454, Rent from Electric Property - Relevant Year = 2023 (Note 1)

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

Line No.		Data Sources	2023 YE Balance	GP Allocator	Allocated to Transmission
1	Rent from Electric Property	300.19.b	$2,419,704	19.5753%	$473,664
2					
3					
4	**Net Account 454 - Credited as transmission pole rentals =**				**$473,664**

II. Account 456, Other Electric Revenue - Relevant Year = 2023 (Notes 1 & 2)

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

Line No.			(A) 2023 YE Balance	(B) Power Production	(C) Distribution	(D) Utility Commercial	(E) Utility A & G	(F) Miscellaneous	(G) Transmission (Load in Divisor)	(H) Other Transmission
5		300.21.b	$259,748,065							
6	Miscellaneous - McClain Adder									
7	Miscellaneous - Scrap Sales			$62,662	$218,077					
8	Miscellaneous - OMPA Admin Fee									
9	Miscellaneous								$500,425	
10	Miscellaneous - Honeywell Energy Management									
11	Miscellaneous - Sale of Residual Oil									
12	Reimbursed Payroll Costs									
13	Remuneration Sales Taxes Collection - AR						$69,452			
14	Franchise & Privilege Tax Adjustment						$614			
15	Oil Lease & Royalties						$34,979			
16	Pace Payments									
17	Transmission Service Revenues - from OG&E LSE								$83,570,347	
18	Transmission Service Revenues - Unbundled OK & AR									
19	Transmission Service Revenues - Direct Assigned Facilities						$31,188,708			
20	Salvage Clearing									
21	Point-to-Point Revenue Refundable to Retail Customers								$1,227,559	
22	Discount on Purchased Wind Credits									
23	Renewable Energy Certificate Sales - OK & AR			$3,751,387						
24	Base Plan Revenues							$123,520,111		
25	Z2 Revenues Credits to Customers								$15,603,746	
26	TOTALS (Sum lns 6 - 25)		$259,748,065	$3,814,049	$218,077	$0	$31,293,753	$123,520,111	$100,902,076	$0
27	**Net Account 454 - Credited as Transmission Revenues** [(A)-(B)-(C)-(D)-(E)-(F)-(G)] =									**($0)**

Worksheet A

III. Account 456.1, Revenues from Transmission of Electricity of Others - Relevant Year = 2023 (Notes 1 & 3) 328-330.Total.n $32,681,035

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

			Transmission (Load in Divisor)	
	Less:			
28	TO's LSE Direct Assignment Revenue Credits			
29	TO's LSE Sponsored (Requested or Economic) Upgrade Revenue Credits			
30	TO's LSE Network Upgrades for Generation Interconnection - Credits			
31	TO's Point-To-Point Revenue for GFA's Associated with Load Included in the Divisor			
32	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor		$12,384,748	
33	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff			
34	Wholesale Distribution charges		$1,154,826	
35	TO's LSE Revenue from Ancillary Services Provided			
36	Network Service Ancillary Revenues (Schedule 1) Associated With Load Included in the Divisor		$643,195	
37	Reactive Service Revenue (Schedule 2)		$1,362,021	
38				
39				
40	**Total Revenues Adjusted from Account 456.1 (Revenues retained by OG&E for load included in the divisor) =**	(Sum lns 28 thru 39)		$15,544,789
41	**Net Account 456.1 Included in Template (PTP revenues to be credited) =**	[(328-330.Total.n) - ln 40]		**$17,136,246**

IV. Revenue from Grandfathered Interzonal Transactions - Relevant Year = 2023 (Note 3)

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

42	Revenues from Grandfathered Interzonal Transactions	0
43		
44	Revenues received from SPP for PTP service	0
45		

46	**Sum of Parts I, II & III**	(Addendum 2-A, ln 14)	**$17,609,909**

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.

48 2. Section II, Other Electric Revenues reflects revenues received from SPP for Directly Assigned Upgrades and Other Transmission Revenues to be credited to customers.
of this Attachment H - Addendum 2-A.

49 3. Section III, Net Account 456.1 reflects SPP Point-to-Point revenues to be credited to customers.

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet B

I. Transmission Network Load (MW)

Line No.	Month, Day and Year[1]	Hour Ending1	OG&E Peak Load	WFEC Peak Load	OMPA Peak Load	AECI/KAMO Peak Load	Westar Energy Peak Load	AECC / AVECC Peak Load	GSEC Peak Load	PEC Peak Load	GRDA Peak Load	City of Paris Peak Load	TO's Transmission Peak Load[1]
1	30-Jan-23	1100	4,747.537	122.479	292.985	13.540	0.000	195.922	0.000	28.431	0.072	6.515	5,407.481
2	1-Feb-23	1000	4,451.765	116.599	273.341	13.223	0.000	187.576	2.164	26.843	0.064	6.896	5,078.471
3	20-Mar-23	0800	4,029.824	103.975	225.508	11.167	0.414	191.883	0.000	23.485	0.052	6.057	4,592.365
4	19-Apr-23	1700	4,039.679	84.977	286.609	6.261	0.379	109.828	0.000	17.958	0.348	3.853	4,549.892
5	9-May-23	1700	4,803.677	108.675	360.185	9.333	0.503	155.980	0.000	20.238	0.342	6.510	5,465.443
6	29-Jun-23	1700	6,165.958	130.222	390.188	13.491	0.000	206.498	0.000	30.789	0.410	8.844	6,946.400
7	31-Jul-23	1700	5,995.319	133.429	602.126	13.181	0.000	195.674	0.000	30.859	0.309	8.100	6,978.997
8	21-Aug-23	1700	6,500.755	134.318	519.092	14.431	0.000	224.425	0.000	28.992	0.400	9.678	7,432.091
9	5-Sep-23	1700	6,112.863	136.225	493.720	12.814	0.356	197.850	0.000	31.241	0.456	8.642	6,994.167
10	2-Oct-23	1700	4,819.126	121.161	357.269	9.364	0.324	177.771	0.000	26.016	0.697	6.276	5,518.004
11	1-Nov-23	0800	4,045.266	112.581	235.319	11.315	0.556	163.011	0.000	23.513	0.699	5.825	4,598.085
12	19-Dec-23	0900	4,037.773	113.831	230.125	10.750	0.381	162.067	0.000	23.939	0.560	5.760	4,585.186
13	Total		59,749.542	1,418.472	4,266.467	138.870	2.913	2,168.485	2.164	312.304	4.409	82.956	68,146.582
14	12-CP		4,979.128	118.206	355.539	11.573	0.243	180.707	0.180	26.025	0.367	6.913	5,678.882

II. Notes

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

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

Ln No.	Month, Day and Year	Hour ending											GFA PTP Scheduled Load
15	30-Jan-23	1100											0
16	1-Feb-23	1000											0
17	20-Mar-23	0800											0
18	19-Apr-23	1700											0
19	9-May-23	1700											0
20	29-Jun-23	1700											0
21	31-Jul-23	1700											0
22	21-Aug-23	1700											0
23	5-Sep-23	1700											0
24	2-Oct-23	1700											0
25	1-Nov-23	0800											0
26	19-Dec-23	0900											0

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

Ln No.	Month, Day and Year	Hour ending											GFA PTP Contract Demand
27	30-Jan-23	1100											0
28	1-Feb-23	1000											0
29	20-Mar-23	0800											0
30	19-Apr-23	1700											0
31	9-May-23	1700											0
32	29-Jun-23	1700											0
33	31-Jul-23	1700											0
34	21-Aug-23	1700											0
35	5-Sep-23	1700											0
36	2-Oct-23	1700											0
37	1-Nov-23	0800											0
38	19-Dec-23	0900											0

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet B

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:

Line No.	Month, Day and Year	Hour ending											Non-Firm Sales in TO's Zone
39	30-Jan-23	1100											0
40	1-Feb-23	1000											0
41	20-Mar-23	0800											0
42	19-Apr-23	1700											0
43	9-May-23	1700											0
44	29-Jun-23	1700											0
45	31-Jul-23	1700											0
46	21-Aug-23	1700											0
47	5-Sep-23	1700											0
48	2-Oct-23	1700											0
49	1-Nov-23	0800											0
50	19-Dec-23	0900											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:

Line No.	Month, Day and Year	Hour ending											Non-TO Generation in TO's Zone
51	30-Jan-23	1100											0
52	1-Feb-23	1000											0
53	20-Mar-23	0800											0
54	19-Apr-23	1700											0
55	9-May-23	1700											0
56	29-Jun-23	1700											0
57	31-Jul-23	1700											0
58	21-Aug-23	1700											0
59	5-Sep-23	1700											0
60	2-Oct-23	1700											0
61	1-Nov-23	0800											0
62	19-Dec-23	0900											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:

Line No.	Month, Day and Year	Hour ending											Non-TO Load in TO's Zone
63	30-Jan-23	1100											0
64	1-Feb-23	1000											0
65	20-Mar-23	0800											0
66	19-Apr-23	1700											0
67	9-May-23	1700											0
68	29-Jun-23	1700											0
69	31-Jul-23	1700											0
70	21-Aug-23	1700											0
71	5-Sep-23	1700											0
72	2-Oct-23	1700											0
73	1-Nov-23	0800											0
74	19-Dec-23	0900											0

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

I. Account 281 - ADIT - Accelerated Amortization Property

Relevant Year = 2023 (Note 1)

Line No.	(A) Identification	(B) Relevant Year Avg. Balance Worksheet C.1	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
1									
2	Net Total Property and Accumulated Depreciation	-	-	-	-	-	-	-	Accumulated deferred income taxes-Accelerated amortization property.
3	Other	-	-	-	-	-	-	-	
4								-	
5								-	
6								-	
7								-	
8								-	
9								-	
10								-	
11								-	
12								-	
13								-	
14								-	
15								-	
16								-	
17								-	
18								-	
19								-	
20								-	
21								-	
22								-	
23									
24	**Subtotal - Form 1, p273**	-	-	-	-	-	-		
25	**Less FASB 109 Above if not separately removed**	-	-	-	-	-	-		
26	**Less FASB 106 Above if not separately removed**	-	-	-	-	-	-		
27	**Proration Adjustment - (from Worksheet C.2)**	-							
28	**Total (ln 24 - ln 25 - ln 26 + ln 27)**	-	-	-	-	-	-		
29	**Transmission Allocator [GP or W/S]**		0.0000%	0.0000%	100.0000%	19.5753%	10.0589%		
30	**Total (ln 28 * ln 29)**		0	0	0	0	0	0	

II. Account 282 - ADIT - Other Property

Relevant Year = 2023 (Note 1)

Line No.	(A) Identification	(B) Relevant Year Avg. Balance Worksheet C.1	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
31									
32	Net Total Property and Accumulated Depreciation	(1,425,908,154)	-	-	-	(1,425,908,154)	-	(1,425,908,154)	Accumulated deferred income taxes-Other property.
33								-	
34								-	
35		-	-	-	-	-	-	-	
36								-	
37								-	
38								-	
39								-	
40								-	
41								-	
42								-	
43								-	
44								-	
45								-	
46								-	
47								-	
48								-	
49								-	
50								-	
51	**Subtotal - Form 1, p275**	(1,425,908,154)	-	-	-	(1,425,908,154)	-		
52	**Less FASB 109 Above if not separately removed**	-	-	-	-	-	-		
53	**Less FASB 106 Above if not separately removed**	-	-	-	-	-	-		
54	**Proration Adjustment - (from Worksheet C.2)**	(3,487,990)			(3,009,246)		(478,744)		
55	**Total (ln 51 - ln 52 - ln 53 + ln 54)**	(1,429,396,144)	-	-	(3,009,246)	(1,425,908,154)	(478,744)		
56	**Transmission Allocator [GP or W/S]**		0.0000%	0.0000%	100.0000%	19.5753%	10.0589%		
57	**Total (ln 55 * ln 56)**		0	0	(3,009,246)	(279,125,512)	(48,156)	(282,182,915)	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

III. Account 283 - ADIT - Other

Relevant Year = 2023 (Note 1)

Line No.	(A) Identification	(B) Relevant Year Avg. Balance Worksheet C.1	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
58									
59	Prepaid Expenses	(2,188,730)	-	-	-	(2,188,730)	-	(2,188,730)	Book accrual vs. actual payments for tax.
60	Pension Plans	(36,709,694)	(36,709,694)	-	-	-	-	-	ADIT related to Pre-paid Pension Expense.
61	Bond Redemption - Unamortized Call Premium Costs	(1,490,262)	(1,490,262)	-	-	-	-	-	Expenses amortized for books; deducted for tax prior years when incurred/paid.
62	Deferred Storm Expenses - OK - Reg Asset	(55,961,876)	(55,961,876)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
63	"Big 7 Transmission Projects" AFUDC - Reg Asset	(1,433,726)	(1,433,726)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
64	Pension & Post-Retirement Medical/Life Exp - Reg Liability	(9,312,176)	(9,312,176)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Liability for book.
65	Deferred Red Rock Plant Costs - OK - Reg Asset	(885,493)	(885,493)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
66	Deferred Excess Pension Expenses - AR - Reg Asset/Liab	1,679,587	1,679,587	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
67	Deferred Excess Pension Expenses - OK - Reg Asset/Liab	11,675,864	11,675,864	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
68	Deferred Other - Rate Case Consult/Expert Witness - Reg Asset	(190,958)	(190,958)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
69	Deferred Smart Grid Retired Meter Loss - Reg Asset - AR	(18,212)	(18,212)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
70	Deferred Gain on Sale of Assets - Reg Liability - OK	378,311	378,311	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
71	Deferred Expenses (2018-2019) -Sooner Scrubber Unit 1	(4,268,850)	(4,268,850)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
72	Other - Uncertain OK Tax Credits	(17,090,270)	(17,090,270)	-	-	-	-	-	ADIT related to Uncertain Oklahoma Tax Credits - ITC
73	Deferred Expenses (2019) - Frontier Plant	(1,068,179)	(1,068,179)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
74	Deferred COVID-19 Expenses-AR	(512,577)	(512,577)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
75	Deferred COVID-19 Expenses-OK	(1,243,929)	(1,243,929)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
76	Misc Accrued Liabilities	(417,217)	(417,217)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
77	Equity AFUDC	(39,659,428)	(39,659,428)	-	-	-	-	-	Equity AFUDC
78		-	-	-	-	-	-	-	
79		-	-	-	-	-	-	-	
80		-	-	-	-	-	-	-	
81								-	
82								-	
83								-	
84								-	
85								-	
86								-	
87								-	
88								-	
89								-	
90								-	
91								-	
92								-	
93								-	
94								-	
95								-	
96								-	
97								-	
98								-	
99								-	
100								-	
101								-	
102								-	
103								-	
104								-	
105								-	
106								-	
107								-	
108								-	
109								-	
110	**Subtotal - Form 1, p277.9.k**	(158,717,812)	(156,529,083)	-	-	(2,188,730)	-		
111	**Less FASB 109 Above if not separately removed**	-	-	-	-	-	-		
112	**Less FASB 106 Above if not separately removed**	-	-	-	-	-	-		
113	**Proration Adjustment - (from Worksheet C.2)**	-							
114	**Total (ln 110 - ln 111 - ln 112 + ln 113)**	(158,717,812)	(156,529,083)	-	-	(2,188,730)	-		
115	**Transmission Allocator [GP or W/S]**		0.0000%	0.0000%	100.0000%	19.5753%	10.0589%		
116	**Total (ln 114 * ln 115)**		0	0	0	(428,450)	0	(428,450)	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

IV. Account 190 - ADIT

Relevant Year = **2023** (Note 1)

Line No.	(A) Identification	(B) Relevant Year Avg. Balance Worksheet C.1	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
117									
118	Accrued Vacation	1,254,049	-	-	-	-	1,254,049	1,254,049	Book accrual vs. actual payments for tax.
119	Bad Debts	468,436	468,436	-	-	-	-	-	Book accrual vs. actual payments for tax.
120	Accrued Liability-Public Liability	1,758,519	-	-	-	-	1,758,519	1,758,519	Book accrual vs. actual payments for tax. Split 50% labor, 50% plant
121	Accrued Liability-Employee Related, includes Bonuses	4,983,601	-	-	-	-	4,983,601	4,983,601	Book accrual vs. actual payments for tax.
122	ARO Liability	19,229,547	19,229,547	-	-	-	-	-	Deferred revenue accrual per books vs. actual revenue for tax purposes
123	Post-Retirement Benefits (PR Life & Medical)	13,388,183	13,388,183	-	-	-	-	-	Book accrual vs. actual payments for tax purposes
124	Other - Misc	538,503	538,503	-	-	-	-	-	ADIT - Other Income, losses and expenses recognized for book, but not tax.
125	Deferred Fed Investment Tax Credits	2,822,335	2,822,335	-	-	-	-	-	ADIT for Unamortized ITC balance. ITC utilized for tax purposes in prior years.
126	Tax Credit Carryover	228,077,952	228,077,952	-	-	-	-	-	ADIT for Tax Credit Carryover
127	Kaw Water Storage Agreement Liability	2,740,563	2,740,563	-	-	-	-	-	Book accrual vs. actual payments for tax.
128	Deferred Revenues	2,283,380	2,283,380	-	-	-	-	-	Deferred revenue accrual per books vs. actual revenue for tax purposes
129	Leases - Windfarms	1,131,796	1,131,796	-	-	-	-	-	Book accrual vs. actual payments for tax.
130								-	Book accrual vs. actual payments for tax.
131								-	
132								-	
133								-	
134								-	
135								-	
136								-	
137								-	
138								-	
139								-	
140								-	
141								-	
142								-	
143								-	
144								-	
145								-	
146								-	
147								-	
148								-	
149								-	
150								-	
151								-	
152								-	
153		-							
154	**Subtotal - Form 1, p234.8.c**	278,676,862	270,680,694	-	-	-	7,996,168		
155	**Less FASB 109 Above if not separately removed**	-	-	-	-	-	-		
156	**Less FASB 106 Above if not separately removed**	-	-	-	-	-	-		
157	**Proration Adjustment - (from Worksheet C.2)**	-							
158	**Total (ln 154 - ln 155 - ln 156 + ln 157)**	278,676,862	270,680,694	-	-	-	7,996,168		
159	**Transmission Allocator [GP or W/S]**		0.0000%	0.0000%	100.0000%	19.5753%	10.0589%		
160	**Total (ln 158 * ln 159)**		0	0	0	0	804,324	804,324	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

V. Account 255 - Accumulated Deferred Investment Tax Credits

Relevant Year = 2023 (Note 1)

Line No.	(A) Identification	(B) Relevant Year Avg. Balance Worksheet C.1	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
161									
162	Accumulated Deferred Investment Tax Credits	(11,661,675)	(11,661,675)	-	-	-	-	-	
163								-	
164								-	
165								-	
166								-	
167								-	
168								-	
169								-	
170								-	
171								-	
172								-	
173								-	
174								-	
175								-	
176								-	
177								-	
178								-	
179								-	
180									
181	**Subtotal - Form 1, p267.8.h**	(11,661,675)	(11,661,675)	-	-	-	-		
182	**Less FASB 109 Above if not separately removed**	-	-	-	-	-	-		
183	**Less FASB 106 Above if not separately removed**	-	-						
184	**Less Post 1971 ITC Property Under F2 Option**	-	-	-	-	-	-		
185	**Total (ln 181 - ln 182 - ln 183 - ln 184)**	(11,661,675)	(11,661,675)	-	-	-	-		
186	**Transmission Allocator [GP or W/S]**		0.0000%	0.0000%	100.0000%	19.5753%	10.0589%		
187	**Total (ln 185 * ln 186)**		0	0	0	0	0	0	

VI. Account 254 - Excess ADIT Liabilities

Relevant Year = 2023 (Note 1)

Line No.	(A) Identification	(B) Relevant Year Avg. Balance Worksheet C.1	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
188									
189	2017 TCJA Rate Chg - Liab, before Gross-up - Protected	(589,884,954)	-	-	-	(589,884,954)	-	(589,884,954)	Worksheets C.4a, C.5a, C.6a
190	2017 TCJA Rate Chg - Liab, before Gross-up - Unprotected Property	(6,492,106)	-	-	-	(6,492,106)	-	(6,492,106)	Worksheets C.4a, C.5a, C.6a
191	2017 TCJA Rate Chg - Liab, before Gross-up - Unprotected Other	(6,080,357)	3,565,402	-	(17,100)	(218,189)	(2,279,667)	(2,514,955)	Worksheets C.4a, C.5a, C.6a
192	Inc Tax Liab, OTHER Retail, before Gross-up - Unprotected	(3,356,934)	(3,356,934)	-	-	-	-	-	
193								-	
194								-	
195									
196									
197	2021 Oklahoma Rate Change - Unprotected	(70,591,850)	(1,480,111)	-	(137,478)	(67,657,095)	(1,317,166)	(69,111,739)	Worksheets C.4b, C.5b, C.6b
198	2022 Arkansas Rate Change - Unprotected	(2,536,875)	(80,784)		(1,511)	(2,390,674)	(63,906)	(2,456,091)	Worksheets C.4c, C.5c, C.6c
199	2023 Arkansas Rate Change - Unprotected	(423,014)	(13,470)		(252)	(398,637)	(10,656)	(409,544)	Worksheets C.4d, C.5d, C.6d
200	2024 Arkansas Rate Change - Unprotected	(634,521)	(20,205)		(378)	(597,955)	(15,983)	(614,317)	Worksheets C.4e, C.5e, C.6e
201								-	
202								-	
203								-	
204								-	
205								-	
206								-	
207								-	
208								-	
209								-	
210	**Excess ADIT Liabilities Subject to Proration**							-	
211								-	
212								-	
213								-	
214								-	
215								-	
216								-	
217									
218	**Subtotal - Form 1, p278**	(680,000,612)	(1,386,101)	-	(156,718)	(667,639,610)	(3,687,378)		
219	**Proration Adjustment**	-	-	-	-	-	-		
220	**Total (ln 218 + ln 219)**	(680,000,612)	(1,386,101)	-	(156,718)	(667,639,610)	(3,687,378)		
221	**Transmission Allocator [GP or W/S]**		0.0000%	0.0000%	100.0000%	19.5753%	10.0589%		
222	**Total (ln 220 * ln 221)**		0	0	(156,718)	(130,692,322)	(370,908)	(131,219,949)	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

VII. Account 182.3 - Deficient ADIT Assets

Relevant Year = 2023 (Note 1)

Line No.	(A) Identification	(B) Relevant Year Avg. Balance Worksheet C.1 & C.4	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
223									
224	2017 TCJA Rate Chg - Asset, before Gross-up - Unprotected	2,450,670	(19,257,651)	-	(116,979)	-	21,825,300	21,708,321	
225	Inc Tax Recov Asset, Equity AFUDC RETAIL, before Gross-up - Unprotected	55,044,096	55,044,096					-	
226	Inc Tax Recov Asset, Equity AFUDC TRANS, before Gross-up - Unprotected	1,695,479			1,695,479			1,695,479	
227	Inc Tax Recov Asset, OTHER Retail, before Gross-up - Unprotected	482,828	482,828					-	
228								-	
229								-	
230								-	
231								-	
232	2021 Oklahoma Rate Change - Unprotected	8,380,983	10,514,742	-	8,477	(2,834,237)	692,001	(2,133,759)	
233	2022 Arkansas Rate Change - Unprotected	427,019	403,633		-	-	23,386	23,386	
234	2023 Arkansas Rate Change - Unprotected	72,135	68,227		-	-	3,909	3,909	
235	2024 Arkansas Rate Change - Unprotected	108,153	102,298		-	-	5,855	5,855	
236								-	
237								-	
238								-	
239								-	
240								-	
241								-	
242								-	
243								-	
244								-	
245								-	
246									
247	**Subtotal - Form 1, p232**	68,661,363	47,358,173	-	1,586,978	(2,834,237)	22,550,450		
248	**Proration Adjustment - Transmission NOL (Worksheet C.2)**	-	-	-	-	-	-		
249	**Proration Adjustment - General NOL (Worksheet C.2)**	-	-						
250	**Total (ln 247 + ln 248 + ln 249)**	68,661,363	47,358,173	-	1,586,978	(2,834,237)	22,550,450		
251	**Transmission Allocator [GP or W/S]**		0.0000%	0.0000%	100.0000%	19.5753%	10.0589%		
252	**Total (ln 250 * ln 251)**		0	0	1,586,978	(554,810)	2,268,319	3,300,487	

NOTE:

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.

Future notes

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.1 - Average Balance Calculation (2022 & 2023)

Line No.	(2022)	(a)	(2023)	(b)	AVG Bal to Worksheet C
1	**Acct 282**				
2	Net Total Property and Accumulated Depreciation	(1,374,866,950)	Net Total Property and Accumulated Depreciation	(1,476,949,358)	(1,425,908,154)
3					
4					
5					
6					
7		(1,374,866,950)		(1,476,949,358)	(1,425,908,154)
8	FAS 109 Taxes - Debt AFUDC included in balance above	-	FAS 109 Taxes - Debt AFUDC included in balance above	-	-
9	**Acct 283**				
10	Prepaid Expenses	(1,819,662)	Prepaid Expenses	(2,557,797)	(2,188,730)
11	Pension Plans	(35,423,735)	Pension Plans	(37,995,653)	(36,709,694)
12	Bond Redemption - Unamortized Call Premium Costs	(1,579,734)	Bond Redemption - Unamortized Call Premium Costs	(1,400,790)	(1,490,262)
13	Deferred Storm Expenses - OK - Reg Asset	(49,266,256)	Deferred Storm Expenses - OK - Reg Asset	(62,657,495)	(55,961,876)
14	"Big 7 Transmission Projects" AFUDC - Reg Asset	(1,460,735)	"Big 7 Transmission Projects" AFUDC - Reg Asset	(1,406,716)	(1,433,726)
15	Pension & Post-Retirement Medical/Life Exp - Reg Liability	(8,780,677)	Pension & Post-Retirement Medical/Life Exp - Reg Liability	(9,843,674)	(9,312,176)
16	Deferred Red Rock Plant Costs - OK - Reg Asset	(919,996)	Deferred Red Rock Plant Costs - OK - Reg Asset	(850,989)	(885,493)
17	Deferred Excess Pension Expenses - AR - Reg Asset/Liab	1,680,847	Deferred Excess Pension Expenses - AR - Reg Asset/Liab	1,678,326	1,679,587
18	Deferred Excess Pension Expenses - OK - Reg Asset/Liab	11,330,794	Deferred Excess Pension Expenses - OK - Reg Asset/Liab	12,020,934	11,675,864
19	Deferred Other - Rate Case Consult/Expert Witness - Reg Asset	(208,479)	Deferred Other - Rate Case Consult/Expert Witness - Reg Asset	(173,437)	(190,958)
20	Deferred Smart Grid Retired Meter Loss - Reg Asset - AR	(36,424)	Deferred Smart Grid Retired Meter Loss - Reg Asset - AR	-	(18,212)
21	Deferred Gain on Sale of Assets - Reg Liability - OK	401,581	Deferred Gain on Sale of Assets - Reg Liability - OK	355,041	378,311
22	Deferred Expenses (2018-2019) -Sooner Scrubber Unit 1	(4,373,690)	Deferred Expenses (2018-2019) -Sooner Scrubber Unit 1	(4,164,010)	(4,268,850)
23	Other - Uncertain OK Tax Credits	(17,090,270)	Other - Uncertain OK Tax Credits	(17,090,270)	(17,090,270)
24	Deferred Expenses (2019) - Frontier Plant	(1,257,458)	Deferred Expenses (2019) - Frontier Plant	(878,900)	(1,068,179)
25	Deferred COVID-19 Expenses-AR	(469,369)	Deferred COVID-19 Expenses-AR	(555,784)	(512,577)
26	Deferred COVID-19 Expenses-OK	(1,400,339)	Deferred COVID-19 Expenses-OK	(1,087,519)	(1,243,929)
27	Misc Accrued Liabilities	1,223,965	Misc Accrued Liabilities	(2,058,399)	(417,217)
28	Equity AFUDC	(60,437,562)	Equity AFUDC	(18,881,293)	(39,659,428)
29		-		-	-
30		-		-	-
31		-		-	-
32		-		-	-
33		(169,887,199)		(147,548,425)	(158,717,812)
34	**Acct 190**				
35	Accrued Vacation	1,123,082	Accrued Vacation	1,385,015	1,254,049
36	Bad Debts	470,062	Bad Debts	466,810	468,436
37	Accrued Liability-Public Liability	1,364,520	Accrued Liability-Public Liability	2,152,517	1,758,519
38	Accrued Liability-Employee Related, includes Bonuses	4,140,126	Accrued Liability-Employee Related, includes Bonuses	5,827,075	4,983,601
39	ARO Liability	18,801,728	ARO Liability	19,657,366	19,229,547
40	Post-Retirement Benefits (PR Life & Medical)	12,748,334	Post-Retirement Benefits (PR Life & Medical)	14,028,032	13,388,183
41	Other - Misc	620,961	Other - Misc	456,045	538,503
42	Deferred Fed Investment Tax Credits	2,914,210	Deferred Fed Investment Tax Credits	2,730,460	2,822,335
43	Tax Credit Carryover	225,523,632	Tax Credit Carryover	230,632,272	228,077,952
44	Kaw Water Storage Agreement Liability	2,722,967	Kaw Water Storage Agreement Liability	2,758,159	2,740,563
45	Deferred Revenues	2,078,968	Deferred Revenues	2,487,791	2,283,380
46	Leases - Windfarms	1,145,494	Leases - Windfarms	1,118,097	1,131,796
47		-		-	-
48		-		-	-
49		-		-	-
50		-		-	-
51		-		-	-
52		273,654,084		283,699,639	278,676,862

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.1 - Average Balance Calculation (2022 & 2023)

Line No.	(2022)		(2023)		AVG Bal to Worksheet C
53	**Acct 255**	(a)		(b)	
54	Accumulated Deferred Investment Tax Credits	(12,032,554)	Accumulated Deferred Investment Tax Credits	(11,290,796)	(11,661,675)
55	**Acct 254 (gross-up for income taxes included for total)**				
56	2017 TCJA Rate Chg - Liab, before Gross-up - Protected	(598,581,282)	2017 TCJA Rate Chg - Liab, before Gross-up - Protected	(581,188,626)	(589,884,954)
57	2017 TCJA Rate Chg - Liab. before Gross-up - Unprotected Property	(12,984,212)	2017 TCJA Rate Chg - Liab. before Gross-up - Unprotected Property	-	(6,492,106)
58	2017 TCJA Rate Chg - Liab. before Gross-up - Unprotected - Other	(12,160,715)	2017 TCJA Rate Chg - Liab. before Gross-up - Unprotected - Other	0	(6,080,357)
59	Inc Tax Liab, OTHER Retail, before Gross-up - Unprotected	(3,474,001)	Inc Tax Liab, OTHER Retail, before Gross-up - Unprotected	(3,239,868)	(3,356,934)
60		-		-	-
61		-		-	-
62		-		-	
63		-		-	
64	2021 OKLA Rate Chg - Unprotected	(79,462,071)	2021 OKLA Rate Chg - Unprotected	(61,721,629)	(70,591,850)
65	2022 Arkansas Rate Change - Unprotected	(2,536,875)	2022 Arkansas Rate Change - Unprotected	(2,536,875)	(2,536,875)
66		-	2023 Arkansas Rate Change - Unprotected	(846,028)	(423,014)
67		-	2024 Arkansas Rate Change - Unprotected	(1,269,043)	(634,521)
68		-		-	-
69		-		-	-
70		-		-	-
71		-		-	-
72		-		-	-
73		-		-	-
74		-		-	-
75		-		-	-
76		(709,199,156)		(650,802,069)	(680,000,612)
77	Acct 254 Gross Up	(241,521,544)		(221,776,786)	(231,649,165)
78	Total Acct 254 Grossed Up	(950,720,700)		(872,578,854)	(911,649,777)
79	**Acct 182.3 (gross-up for income taxes included for total)**				
80	2017 TCJA Rate Chg - Asset, before Gross-up - Unprotected	4,901,339	2017 TCJA Rate Chg - Asset, before Gross-up - Unprotected	0	2,450,670
81	Inc Tax Recov Asset, Equity AFUDC RETAIL, before Gross-up - Unprotected	54,048,613	Inc Tax Recov Asset, Equity AFUDC RETAIL, before Gross-up - Unprotecte	56,039,579	55,044,096
82	Inc Tax Recov Asset, Equity AFUDC TRANS, before Gross-up - Unprotected	1,733,428	Inc Tax Recov Asset, Equity AFUDC TRANS, before Gross-up - Unprotecte	1,657,530	1,695,479
83	Inc Tax Recov Asset, OTHER Retail, before Gross-up - Unprotected	965,656	Inc Tax Recov Asset, OTHER Retail, before Gross-up - Unprotected	-	482,828
84		-		-	-
85		-		-	-
86		-		-	-
87	2021 OKLA Rate Chg - Unprotected	9,474,846	2021 OKLA Rate Chg - Unprotected	7,287,121	8,380,983
88	2022 Arkansas Rate Change - Unprotected	427,019	2022 Arkansas Rate Change - Unprotected	427,019	427,019
89		-	2023 Arkansas Rate Change - Unprotected	144,270	72,135
90		-	**2024 Arkansas Rate Change - Unprotected**	216,306	108,153
91		-		-	-
92		-		-	-
93		-		-	-
94		-		-	-
95		71,550,901		65,771,826	68,661,363
96	Acct 182.3 Gross Up	24,308,618		22,365,439	23,337,028
97	Total Acct 182.3 Grossed Up	95,859,519		88,137,264	91,998,392

Future notes

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.2 - ADIT Proration Adjustment

Account 282 - Liberalized Depreciation - Transmission

Relevant Year = 2023

Line No.								
1	Days in Period					Averaging with Proration		
2	A	B	C	D	E	F	G	H
3	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
4								
5	December 31st balance Prorated Items							(503,664,502)
6	January	31	335	365	91.78%	(541,338)	(496,844)	(504,161,346)
7	February	28	307	365	84.11%	(541,338)	(455,317)	(504,616,664)
8	March	31	276	365	75.62%	(541,338)	(409,341)	(505,026,004)
9	April	30	246	365	67.40%	(541,338)	(364,847)	(505,390,851)
10	May	31	215	365	58.90%	(541,338)	(318,870)	(505,709,721)
11	June	30	185	365	50.68%	(541,338)	(274,377)	(505,984,098)
12	July	31	154	365	42.19%	(541,338)	(228,400)	(506,212,498)
13	August	31	123	365	33.70%	(541,338)	(182,423)	(506,394,922)
14	September	30	93	365	25.48%	(541,338)	(137,930)	(506,532,852)
15	October	31	62	365	16.99%	(541,338)	(91,953)	(506,624,805)
16	November	30	32	365	8.77%	(541,338)	(47,460)	(506,672,265)
17	December	31	1	365	0.27%	(541,338)	(1,483)	(506,673,748)
18	Total	365	2,029	4,380		(6,496,056)	(3,009,246)	

19	Ending Balance of Prorated items	(Line 17, & Col H)	(506,673,748)
20	Non-prorated Average Balance		(503,664,502)
21	Proration Adjustment	(Line 19 minus Line 20)	(3,009,246)

Account 282 - Liberalized Depreciation - General Plant

Relevant Year = 2023

Line No.								
22	Days in Period					Averaging with Proration - Projected		
23	A	B	C	D	E	F	G	H
24	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
25								
26	December 31st balance Prorated Items							(851,230,598)
27	January	31	335	365	91.78%	(1,045,620)	(959,679)	(852,190,277)
28	February	28	307	365	84.11%	(1,045,620)	(879,467)	(853,069,743)
29	March	31	276	365	75.62%	(1,045,620)	(790,661)	(853,860,404)
30	April	30	246	365	67.40%	(1,045,620)	(704,719)	(854,565,123)
31	May	31	215	365	58.90%	(1,045,620)	(615,913)	(855,181,036)
32	June	30	185	365	50.68%	(1,045,620)	(529,972)	(855,711,008)
33	July	31	154	365	42.19%	(1,045,620)	(441,166)	(856,152,174)
34	August	31	123	365	33.70%	(1,045,620)	(352,360)	(856,504,533)
35	September	30	93	365	25.48%	(1,045,620)	(266,418)	(856,770,952)
36	October	31	62	365	16.99%	(1,045,620)	(177,612)	(856,948,564)
37	November	30	32	365	8.77%	(1,045,620)	(91,671)	(857,040,235)
38	December	31	1	365	0.27%	(1,045,620)	(2,865)	(857,043,099)
39	Total	365	2,029	4,380		(12,547,440)	(5,812,501)	

40	Ending Balance of Prorated items	(Line 38, & Col H)	(857,043,099)
41	Non-prorated Average Balance		(851,230,598)
42	Proration Adjustment	(Line 40 minus Line 41)	(5,812,501)

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.2 - ADIT Proration Adjustment

Account 282 - Liberalized Depreciation - Intangible Plant

Relevant Year = 2023

Line No.	Days in Period					Averaging with Proration - Projected		
43								
44	A	B	C	D	E	F	G	H
45	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
46								
47	December 31st balance Prorated Items							(71,013,054)
48	January	31	335	365	91.78%	959,498	880,635	(70,132,419)
49	February	28	307	365	84.11%	959,498	807,030	(69,325,389)
50	March	31	276	365	75.62%	959,498	725,538	(68,599,851)
51	April	30	246	365	67.40%	959,498	646,675	(67,953,175)
52	May	31	215	365	58.90%	959,498	565,184	(67,387,992)
53	June	30	185	365	50.68%	959,498	486,321	(66,901,671)
54	July	31	154	365	42.19%	959,498	404,829	(66,496,841)
55	August	31	123	365	33.70%	959,498	323,338	(66,173,504)
56	September	30	93	365	25.48%	959,498	244,475	(65,929,029)
57	October	31	62	365	16.99%	959,498	162,983	(65,766,046)
58	November	30	32	365	8.77%	959,498	84,120	(65,681,925)
59	December	31	1	365	0.27%	959,498	2,629	(65,679,297)
60	Total	365	2,029	4,380		11,513,976	5,333,757	

61	Ending Balance of Prorated items	(Line 59, & Col H)	(65,679,297)
62	Non-prorated Average Balance		(71,013,054)
63	Proration Adjustment	(Line 61 minus Line 62)	5,333,757
64	**Account 282 - TOTAL Proration Adjustment**	(ln 21 + ln 42 + ln 63)	(3,487,990)

Account 283 - Liberalized Depreciation

Relevant Year = 2023

Line No.	Days in Period					Averaging with Proration - Projected		
65								
66	A	B	C	D	E	F	G	H
67	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
68								
69	December 31st balance Prorated Items							
70	January	31	335	365	91.78%		-	-
71	February	28	307	365	84.11%		-	-
72	March	31	276	365	75.62%		-	-
73	April	30	246	365	67.40%		-	-
74	May	31	215	365	58.90%		-	-
75	June	30	185	365	50.68%		-	-
76	July	31	154	365	42.19%		-	-
77	August	31	123	365	33.70%		-	-
78	September	30	93	365	25.48%		-	-
79	October	31	62	365	16.99%		-	-
80	November	30	32	365	8.77%		-	-
81	December	31	1	365	0.27%		-	-
82	Total	365	2,029	4,380		-	-	

83	Ending Balance of Prorated items	(Line 81, & Col H)	-
84	Non-prorated Average Balance		
85	Proration Adjustment	(Line 83 minus Line 84)	-

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.2 - ADIT Proration Adjustment

Account 190 - Basis Difference

Relevant Year = 2023

Line No.								
86	**Days in Period**					**Averaging with Proration - Projected**		
87	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**
88	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
89								
90	December 31st balance Prorated Items							
91	January	31	335	365	91.78%		-	-
92	February	28	307	365	84.11%		-	-
93	March	31	276	365	75.62%		-	-
94	April	30	246	365	67.40%		-	-
95	May	31	215	365	58.90%		-	-
96	June	30	185	365	50.68%		-	-
97	July	31	154	365	42.19%		-	-
98	August	31	123	365	33.70%		-	-
99	September	30	93	365	25.48%		-	-
100	October	31	62	365	16.99%		-	-
101	November	30	32	365	8.77%		-	-
102	December	31	1	365	0.27%		-	-
103	Total	365	2,029	4,380		-	-	

104	Ending Balance of Prorated items	(Line 102, & Col H)	-
105	Non-prorated Average Balance		
106	Proration Adjustment	(Line 104 minus Line 105)	-

Account 281 - Liberalized Depreciation

Relevant Year = 2023

Line No.								
107	**Days in Period**					**Averaging with Proration - Projected**		
108	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**
109	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
110								
111	December 31st balance Prorated Items							
112	January	31	335	365	91.78%		-	-
113	February	28	307	365	84.11%		-	-
114	March	31	276	365	75.62%		-	-
115	April	30	246	365	67.40%		-	-
116	May	31	215	365	58.90%		-	-
117	June	30	185	365	50.68%		-	-
118	July	31	154	365	42.19%		-	-
119	August	31	123	365	33.70%		-	-
120	September	30	93	365	25.48%		-	-
121	October	31	62	365	16.99%		-	-
122	November	30	32	365	8.77%		-	-
123	December	31	1	365	0.27%		-	-
124	Total	365	2,029	4,380		-	-	

125	Ending Balance of Prorated items	(Line 123, & Col H)	-
126	Non-prorated Average Balance		
127	Proration Adjustment	(Line 125 minus Line 126)	-

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.2 - ADIT Proration Adjustment

Account 182.3 - Deficient ADIT - Federal Only NOL **Relevant Year =** 2023

Line No.								
128	**Days in Period**					**Averaging with Proration - Projected**		
129	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**
130	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
131								
132	December 31st balance Prorated Items							
133	January	31	335	365	91.78%		-	-
134	February	28	307	365	84.11%		-	-
135	March	31	276	365	75.62%		-	-
136	April	30	246	365	67.40%		-	-
137	May	31	215	365	58.90%		-	-
138	June	30	185	365	50.68%		-	-
139	July	31	154	365	42.19%		-	-
140	August	31	123	365	33.70%		-	-
141	September	30	93	365	25.48%		-	-
142	October	31	62	365	16.99%		-	-
143	November	30	32	365	8.77%		-	-
144	December	31	1	365	0.27%		-	-
145	Total	365	2,029	4,380		-	-	

146	Ending Balance of Prorated items	(Line 144, & Col H)	-
147	Non-prorated Average Balance		
148	Proration Adjustment	(Line 146 minus Line 147)	-

Account 182.3 - Deficient ADIT - General NOL **Relevant Year =** 2023

Line No.								
149	**Days in Period**					**Averaging with Proration - Projected**		
150	**A**	**B**	**C**	**D**	**E**	**F**	**G**	**H**
151	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)
152								
153	December 31st balance Prorated Items							
154	January	31	335	365	91.78%		-	-
155	February	28	307	365	84.11%		-	-
156	March	31	276	365	75.62%		-	-
157	April	30	246	365	67.40%		-	-
158	May	31	215	365	58.90%		-	-
159	June	30	185	365	50.68%		-	-
160	July	31	154	365	42.19%		-	-
161	August	31	123	365	33.70%		-	-
162	September	30	93	365	25.48%		-	-
163	October	31	62	365	16.99%		-	-
164	November	30	32	365	8.77%		-	-
165	December	31	1	365	0.27%		-	-
166	Total	365	2,029	4,380		-	-	

167	Ending Balance of Prorated items	(Line 165, & Col H)	-
168	Non-prorated Average Balance		
169	Proration Adjustment	(Line 167 minus Line 168)	-

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.3 - (Excess)/Deficient ADIT Amortization (Note 1)

Protected - (Excess) / Deficient ADIT Amortization (excludes the gross up for income taxes)

Relevant Year = 2023

Line No.	(a) Identification	(b) Total (Note 1)	(c) 100% Non-Transmission Related	(d) 100% Related to facilities excluded in Worksheet H	(e) 100% Transmission Related	(f) Plant Related	(g) Labor Related	(h) Total Included in Income Tax Expense (e)+(f)+(g)	(i) Amortization Period	(j) Amortization Begins	(k) Amortization Account	(l) Reference
1	2017 TCJA Excess ADIT - Regulatory Tax Liability (Acct 254)	(17,392,656)	-	-	-	(17,392,656)	-	(17,392,656)				C.4a
2	(excludes Gross-up Adj)											
3												
4												
5												
6												
7												
8												
9												
10												
11												
12	**Subtotal**	(17,392,656)	-	-		(17,392,656)	-	(17,392,656)				
13	**Transmission Allocator [GP or W/S]**		0.0000%	0.0000%	100.0000%	19.5753%	10.0589%					
14	**Total (ln 12 * ln 13)**		0	0	0	(3,404,661)	0	(3,404,661)				

Unprotected - (Excess) / Deficient ADIT Amortization (excludes the gross-up for income taxes)

Relevant Year = 2023

Line No.	(a) Identification	(b) Total (Note 1)	(c) 100% Non-Transmission Related	(d) 100% Related to facilities excluded in Worksheet H	(e) 100% Transmission Related	(f) Plant Related	(g) Labor Related	(h) Total Included in Income Tax Expense (e)+(f)+(g)	(i) Amortization Period	(j) Amortization Begins	(k) Amortization Account	(l) Reference
15	2017 TCJA Excess ADIT - Regulatory Tax Liability (Acct 254) - UnProtected Property	(12,984,212)	-		-	(12,984,212)	-	(12,984,212)	5 years	2019		C.4a
16								-				
17	2017 TCJA Excess ADIT - Regulatory Tax Liability (Acct 254) (Note 3)	(7,486,104)	(4,389,705)	-	(21,053)	(268,633)	(2,806,714)	(3,096,399)	5 years	2019		C.4a
18								-				
19	2017 TCJA Deficient ADIT - Regulatory Tax Asset (Acct 182.3) (Note 4)	226,728	(1,781,658)	-	(10,823)	-	2,019,209	2,008,387	5 years	2019		C.4a
20								-				
21	Other Regulatory Tax Asset (Acct 182.3)	2,876,437	2,876,437			-		-	40 - 50 years	Various		
22								-				
23	Other Regulatory Tax Liability (Acct 254)	(234,123)	(234,123)			-		-	1.25 years	Various		
24								-				
25	2021 OKLA Rate Chg - Liab -Unprotected (Acct 254)	(17,740,442)	(415,503)		(38,593)	(16,916,584)	(369,761)	(17,324,938)	5 years	2022		C.4b
26								-				
26	2021 OKLA Rate Chg - Liab -Unprotected (Acct 182.3)	2,187,725	2,744,709		2,213	(739,833)	180,636	(556,985)	5 years	2022		C.4b
27								-				
28	2022 Arkansas Rate Change - Unprotected (Acct 254)	-	-		-	-	-	-		2024		C.4c
29								-				
30	2022 Arkansas Rate Change - Unprotected (Acct 182.3)	-	-				-	-		2024		C.4c
31								-				
32	2023 Arkansas Rate Change - Unprotected (Acct 254)	-	-		-	-	-	-		2024		C.4d
33								-				
34	2023 Arkansas Rate Change - Unprotected (Acct 182.3)	-	-				-	-		2024		C.4d
35								-				
36	2024 Arkansas Rate Change - Unprotected (Acct 254)	-	-		-	-	-	-		2024		C.4e
37								-				
38	2024 Arkansas Rate Change - Unprotected (Acct 182.3)	-	-				-	-		2024		C.4e
39								-				
40								-				
41								-				
42								-				
43												
44	**Subtotal**	(33,153,991)	(1,199,843)	-	(68,256)	(30,909,262)	(976,629)	(31,954,147)				
45	**Transmission Allocator [GP or W/S]**		0.0000%	0.0000%	100.0000%	19.5753%	10.0589%					
46	**Total (ln 44 * ln 45)**		0	0	(68,256)	(6,050,575)	(98,238)	(6,217,068)				

Future notes

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.4a
2017 TCJA

Remeasurement of Accumulated Deferred Income Taxes and Resulting Amortization of Excess/Deficient ADIT

This worksheet will be replicated to show the remeasurement of accumulated deferred income taxes for any and all future federal and state tax rate changes.

Line No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		Remeasurement of ADIT				Carried to Worksheet C.3 - Annual Amortization									
						Acct 254/411.1					Acct 182.3/410.1				
		PROV			Tax Adj	Annual Amort	Non-Transmission	Transmission	Plant	Labor	Annual Amort	Non-Transmission	Transmission	Plant	Labor
1		12/31/2017 Prov ADIT DR. (CR.)	FED RTP Adj	Final 12/31/17 TR	-13.2027% WS C.6a, Line 9						-				
	Property (protected)														
2		(5,130,047,945)	-	(5,130,047,945)	(677,304,840)										
3		-	-	-	-										
4	Total Excess/(Deficient) Protected ADIT	(5,130,047,945)	-	(5,130,047,945)											
5	Change in Composite Tax Rate	-13.20270%	-13.20270%	-13.20270%											
6	**Total Excess/(Deficient) Protected ADIT**	677,304,840	-	677,304,840	(677,304,840)	(17,392,656)	-	-	(17,392,656)	-	-	-	-	-	-
7						W/S C.3, Line 1									
	Property (unprotected)														
8		(491,725,624)	-	(491,725,624)	(64,921,059)										
9		-	-	-	-										
10	Total	(491,725,624)	-	(491,725,624)											
11	Change in Composite Tax Rate	-13.20270%	-13.20270%	-13.20270%											
12	**Subtotal Excess/(Deficient) Protected ADIT**	64,921,059	-	64,921,059	(64,921,059)	(12,984,212)	-	-	(12,984,212)	-	-	-	-	-	-
13	**Allocation Percentages**					100.0%	0.0%	0.0%	100.0%	0.0%					
						W/S C.3, Line 15									
	Nonproperty (unprotected liability)														
14	Pension, Including Reg Asset (OCI)	(111,174,560)	(5,000,000)	(116,174,560)	(15,338,179)	(3,067,636)				(3,067,636)					
15	Reg Assets, net of Reg Liabs		-												
16	Defd Storm Exp	(42,140,440)	-	(42,140,440)	(5,563,676)	(1,112,735)	(1,091,682)	(21,053)							
17	Smart Grid	(36,664,505)	-	(36,664,505)	(4,840,705)	(968,141)	(968,141)								
18	Big 7 Trans AFUDC	(7,102,849)	-	(7,102,849)	(937,768)	(187,554)	(187,554)								
19	Pension & PR Med Reg Liabs	9,664,747	(1,974,304)	7,690,443	1,015,346	203,069				203,069					
20	Other	2,184,422	6,529	2,190,951	289,265	57,853				57,853					
21	Bond Redemptions	(10,173,408)		(10,173,408)	(1,343,165)	(268,633)			(268,633)						
22	Income Taxes Recoverable before 2017 Fed rate change	(83,119,670)		(83,119,670)	(10,974,041)	(2,194,808)	(2,194,808)								
23	Fed ITC	1,987,470		1,987,470	262,400	52,480	52,480								
24	Total	(276,538,793)	(6,967,775)	(283,506,568)	(37,430,522)										
25	Change in Composite Tax Rate	-13.20270%	-13.20270%	-13.20270%											
26	**Subtotal Excess/(Deficient) Unprotected ADIT**	36,510,587	919,934	37,430,522	(37,430,522)	(7,486,104)	(4,389,705)	(21,053)	(268,633)	(2,806,714)	-	-	-	-	-
27						100.0%	58.6%	0.3%	3.6%	37.5%					
28															
	Nonproperty (unprotected asset)														
29	Reg Liabilities - ARO Liability	75,107,794	(1,949)	75,105,845	9,915,999						1,983,200	1,983,200			
30	Post Retirement Life/Medical	68,251,485	125,033	68,376,518	9,027,547						1,805,509				1,805,509
31	Accrued Vacation	5,628,709	-	5,628,709	743,142						148,628				148,628
32	Workers Comp	2,464,335	-	2,464,335	325,359						65,072				65,072
33	Other - Assets & RTP Rdg Adj	12,325,387	61,999	12,387,386	1,635,469						327,094	327,094			
34	Kaw Lake	10,187,398	1,512,491	11,699,889	1,544,701						308,940	308,940			
35	Other - Liabilities	8,444,922	-	8,444,922	1,114,958						222,992	222,992			
36	Uncollectible Accounts	1,511,280	-	1,511,280	199,530						39,904	39,904			
37															
38															
39	Total	183,921,310	1,697,574	185,618,884											
40	Change in Composite Tax Rate	-13.20270%	-13.20270%	-13.20270%											
41	**Subtotal Excess/(Deficient) Unprotected ADIT**	(24,282,579)	(224,126)	(24,506,704)	24,506,704	-	-	-	-	-	4,901,339	2,882,130	-	-	2,019,209
	State Adjs (unprotected)														
42	OK NOL Carryforward	250,526,156	33,994,602	284,520,758											
43	State Tax Rate Adj, net of Fed Rate Adj	0.79245%	0.79245%	0.79245%											
44	**Total Excess/(Deficient) Unprotected ADIT (Note 1)**	1,985,298	269,391	2,254,689	(2,254,689)	-	-	-	-	-	(450,929)	(440,106)	(10,823)		
45	Adjusted Amount	248,540,858	33,725,211	282,266,069											
46															
47	State Tax Credits	150,845,776	-	150,845,776											
48	State net of Fed Rate Adj	14.00000%	14.00000%	14.00000%											
49	**Subtotal Excess/(Deficient) Unprotected ADIT (Note 1)**	21,118,409	-	21,118,409	(21,118,409)	-	-	-	-	-	(4,223,682)	(4,223,682)			
50	Rounding Adjustments			-	-										
51	**Total Unprotected Nonproperty**	35,331,715	965,200	36,296,915	(36,296,915)	(7,486,104)	(4,389,705)	(21,053)	(268,633)	(2,806,714)	226,728	(1,781,658)	(10,823)	-	2,019,209
52	**Allocation Percentages**					100.00%	58.64%	0.28%	3.59%	37.49%	100.00%	-785.81%	-4.77%	0.00%	890.59%
						W/S C.3, Line 17					W/S C.3, Line 19				
53	**Total Protected and Unprotected Excess/(Deficient) Income Taxes**	777,557,614	965,200	778,522,814	(778,522,814)	(37,862,972)					226,728				
						(37,636,244)									

	Summary of Account 182.3 and Account 254 at Remeasurement				**Current Year Amounts**						
					BOY (W/S C.5a)	EOY (W/S C.5a)	Avg	Non-Transmission	Transmission	Plant	Labor
54	**Total Protected Excess/(Deficient) ADIT - Account 254**	(677,304,840)	-	(677,304,840)	(598,581,282)	(581,188,626)	(589,884,954)	-	-	(589,884,954)	-
									W/S C, Line 189		
55	**Total Nonprotected Property Excess/(Deficient) ADIT - Account 254**	(64,921,059)	-	(64,921,059)	(12,984,212)	-	(6,492,106)	-	-	(6,492,106)	-
									W/S C, Line 190		
56	**Total Non-Protected Nonproperty Excess/(Deficient) ADIT - Account 254**	(59,614,294)	(1,189,325)	(60,803,619)	(12,160,715)	0	(6,080,357)	(3,565,402)	(17,100)	(218,189)	(2,279,667)
									W/S C, Line 191		
57	Total Account 254			(803,029,518)	(623,726,209)	(581,188,626)	(602,457,418)	(3,565,402)	(17,100)	(596,595,249)	(2,279,667)
58	Income Tax Gross Up %			34.35215%							
59	Account 254 Grossed Up			(275,857,940)							
60	**Total Non-Protected Nonproperty Excess/(Deficient) ADIT - Account 182.3**	24,282,579	224,126	24,506,704	4,901,339	0	2,450,670	(19,257,651)	(116,979)	-	21,825,300
61	Income Tax Gross Up %			34.35215%					W/S C, Line 224		
62	Account 182.3 Grossed Up			8,418,581							

Summary of Account 190, 282 and 283 After Remeasurement

		M-1 Adjustment	Prior Composite Tax Rate	Pre-Remeasurement ADIT	Excess/Deficient ADIT	Post-Remeasurement ADIT
63	**Account 282**	(5,621,773,569)	38.7714%	(2,179,642,004)	(742,225,899)	(1,437,416,105)
64	**Account 283**	(283,506,568)	38.7714%	(109,919,551)	(37,430,522)	(72,489,029)
65	**Account 190**	185,618,884	38.7714%	71,967,096	24,506,704	47,460,391
66	**State Adjustments**			435,366,534	(23,373,097)	458,739,631
67	Total				(778,522,814)	

Future notes

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.4b
2021 Oklahoma State Tax Rate Change

Remeasurement of Accumulated Deferred Income Taxes and Resulting Amortization of Excess/Deficient ADIT

This worksheet will be replicated to show the remeasurement of accumulated deferred income taxes for any and all future federal and state tax rate changes.

Line No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		Remeasurement of ADIT				Carried to Worksheet C and C.1 - (Excess)/Deficient Balances (will reflect annual amortization once amortization begins)									
						Acct 254					Acct 182.3				
1		PROV 12/31/2021 Prov ADIT DR. (CR.)	FED RTP Adj	Final 12/31/21 TR	Tax Adj -1.3221% WS C.6b, Line 9	Balance	Non-Transmission	Transmission	Plant	Labor	Balance	Non-Transmission	Transmission	Plant	Labor
	Property (protected)														
2		-	-	-	-										
3		0	0	0	-										
4	Total	-	-	-											
5	Change in Composite Tax Rate	-1.32214%	-1.32214%	-1.32214%											
6	**Total (Excess)/Deficient Protected ADIT**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Property (unprotected)														
7		(6,389,423,135)	-	(6,389,423,135)	(84,477,375)	(16,895,475)			(16,895,475)						
8		0	0	0	0										
9	Total	(6,389,423,135)	-	(6,389,423,135)											
10	Change in Composite Tax Rate	-1.32214%	-1.32214%	-1.32214%											
11	**Subtotal (Excess)/Deficient Protected ADIT**	84,477,375	-	84,477,375	(84,477,375)	(16,895,475)	-	-	(16,895,475)	-	-	-	-	-	-
12	**Allocation Percentages**					100.00%	0.00%	0.00%	100.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	Nonproperty (unprotected liability)														
13	Pension, Including Reg Asset (OCI)	(107,136,248)		(107,136,248)	(1,416,495)	(283,299)				(283,299)					
14	Reg Assets, net of Reg Liabs														
15	Defd Storm Exp	(154,281,059)		(154,281,059)	(2,039,818)	(407,964)	(369,370)	(38,593)							
16	Smart Grid	(10,986,462)		(10,986,462)	(145,257)	(29,051)	(29,051)								
17	Big 7 Trans AFUDC	(6,459,899)		(6,459,899)	(85,409)	(17,082)	(17,082)								
18	Pension & PR Med Reg Liabs	9,092,836		9,092,836	120,220	24,044				24,044					
19	Other	(41,790,415)		(41,790,415)	(552,529)	(110,506)				(110,506)					
20	Bond Redemptions	(7,982,926)		(7,982,926)	(105,546)	(21,109)			(21,109)						
21				-	-										
22				-	-										
23	Total	(319,544,173)	-	(319,544,173)											
24	Change in Composite Tax Rate	-1.32214%	-1.32214%	-1.32214%											
25	**Subtotal Excess/(Deficient) Unprotected ADIT**	4,224,834	-	4,224,834	(4,224,834)	(844,967)	(415,503)	(38,593)	(21,109)	(369,761)	-	-	-	-	-
26	**Allocation Percentages**					100.00%	49.17%	4.57%	2.50%	43.76%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
27															
	Nonproperty (unprotected asset)														
28	Reg Liabilities - ARO Liability	79,551,046		79,551,046	1,051,779						210,356	210,356			
29	Income Taxes Recoverable , BEFORE 2021 OKLA Rate Change	867,450,299		867,450,299	11,468,942						2,293,788	2,293,788			
30	Fed Defd ITC - Solar (Cur/Def Reclass)	10,870,279		10,870,279	143,721						28,744	28,744			
31	Post Retirement Life/Medical	59,761,252		59,761,252	790,130						158,026				158,026
32	Accrued Vacation	6,436,251		6,436,251	85,097						17,019				17,019
33	Workers Comp	2,114,280		2,114,280	27,954						5,591				5,591
34	Other - Assets	26,478,674		26,478,674	350,086						70,017	70,017			
35	Kaw Lake	10,888,181	-	10,888,181	143,957						28,791	28,791			
36	Other - Liabilities	6,018,364		6,018,364	79,571						15,914	15,914			
37	Uncollectible Accounts	2,608,744		2,608,744	34,491						6,898	6,898			
38	Total	1,072,177,370	-	1,072,177,370											
39	Change in Composite Tax Rate	-1.32214%	-1.32214%	-1.32214%											
40	**Total Excess/(Deficient) Unprotected ADIT**	(14,175,729)	-	(14,175,729)	14,175,729	-	-	-	-	-	2,835,146	2,654,510	-	-	180,636
	State Adjs (unprotected)														
41	OK NOL Carryforward	32,506,779	-	32,506,779											
42	State Tax Rate Adj, net of Fed Rate Adj	-1.41820%	-1.41820%	-1.41820%											
43	**Total Excess/(Deficient) Unprotected ADIT (Note 1)**	(461,011)	-	(461,011)	461,011						92,202	89,989	2,213		
44				-	-										
45	**OK Defd Rate Diff**		3,699,167	3,699,167	(3,699,167)						(739,833)			(739,833)	
46															
47	Subtotal	0	3,699,167	3,699,167	(3,699,167)						(739,833)			(739,833)	
48	Rounding Adjustments	(1,052)		(1,052)	1,052						210	210			
49	**Account 190 Nonproperty Unprotected**	(14,637,792)	3,699,167	(10,938,625)	10,938,625	-	-	-	-	-	2,187,725	2,744,709	2,213	(739,833)	180,636
50	**Allocation Percentages**					#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	125.46%	0.10%	-33.82%	8.26%
51	**Total Protected and Unprotected Excess/(Deficient) Income Taxes**	74,064,417	3,699,167	77,763,584	(77,763,584)	(17,740,442)					2,187,725				

	Summary of Account 182.3 and Account 254 at Remeasurement				Current Year Amounts						
					BOY (W/S C.5b)	EOY (W/S C.5b)	Avg	Non-Transmission	Transmission	Plant	Labor
52	**Total Protected (Excess)/Deficient ADIT - Account 254**	-	-	-	-	-	-	-	-	-	-
53	**Total Nonprotected Property (Excess)/Deficient ADIT - Account 254**	(84,477,375)	-	(84,477,375)	(76,029,637)	(59,134,162)	(67,581,900)	-	-	(67,581,900)	-
54	**Total Non-Protected Nonproperty (Excess)/Deficient ADIT - Account 254**	(4,224,834)	-	(4,224,834)	(3,432,434)	(2,587,467)	(3,009,950)	(1,480,111)	(137,478)	(75,195)	(1,317,166)
55	Total Account 254			(88,702,209)	(79,462,071)	(61,721,629)	(70,591,850)	(1,480,111)	(137,478)	(67,657,095)	(1,317,166)
56	Income Tax Gross Up %			132.0283%					W/S C, Line 197		
57	Account 254 Grossed Up			(117,112,018)							
58	**Total Non-Protected Nonproperty (Excess)/Deficient ADIT - Account 182.3**	14,637,792	(3,699,167)	10,938,625	9,474,846	7,287,121	8,380,983	10,514,742	8,477	(2,834,237)	692,001
59	Income Tax Gross Up %			132.0283%					W/S C, Line 232		
60	Account 182.3 Grossed Up			14,442,081							

	Summary of Account 190, 282 and 283 After Remeasurement	M-1 Adjustment	Prior Composite Tax Rate	Pre-Remeasurement ADIT	Excess ADIT	Post-Remeasurement ADIT
61	**Account 282**	(6,389,423,135)	25.5808%	(1,634,466,512)	(84,477,375)	(1,549,989,137)
62	**Account 283**	(319,544,173)	25.5808%	(81,742,004)	(4,224,834)	(77,517,170)
63	**Account 190**	1,072,177,370	25.5808%	274,271,709	14,175,729	260,095,981
64	**State Adjustments**			36,204,894	(3,237,104)	39,441,998
65	Total				(77,763,584)	

Future notes

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.4c
2021/2022 Arkansas State Tax Rate Change

Remeasurement of Accumulated Deferred Income Taxes and Resulting Amortization of Excess/Deficient ADIT

This worksheet will be replicated to show the remeasurement of accumulated deferred income taxes for any and all future federal and state tax rate changes.

Line No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
						Carried to Worksheet C and C.1 - (Excess)/Deficient Balances (will reflect annual amortization once amortization begins)									
		Remeasurement of ADIT				Acct 254/411.1					Acct 182.3/410.1				
		PROV			**Tax Adj**	Balance	Non-Transmission	Transmission	Plant	Labor	Balance	Non-Transmission	Transmission	Plant	Labor
1		12/31/2021 Prov ADIT DR. (CR.)	**FED RTP Adj**	**Final** 12/31/21 TR	-0.0393% WS C.6c, Line 9										
	Property (protected)														
2				-	-										
3				-	-										
4	Total (Excess)/Deficient Protected ADIT	-	-	-											
5	Change in Composite Tax Rate	-0.03926%	-0.03926%	-0.03926%											
6	**Subtotal (Excess)/Deficient Protected ADIT**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7								W/S C.3, Line 1							
	Property (unprotected)														
8		(6,082,350,142)	-	(6,082,350,142)	(2,388,113)	(2,388,113)			(2,388,113)						
9		0	0	-	-										
10	Total	(6,082,350,142)	-	(6,082,350,142)											
11	Change in Composite Tax Rate	-0.03926%	-0.03926%	-0.03926%											
12	**Subtotal (Excess)/Deficient Protected ADIT**	2,388,113	-	2,388,113	(2,388,113)	(2,388,113)	-	-	(2,388,113)	-	-	-	-	-	-
13	**Allocation Percentages**					100.00%	0.00%	0.00%	100.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	Nonproperty (unprotected liability)														
14	Pension, Including Reg Asset (OCI)	(146,261,955)		(146,261,955)	(57,427)	(57,427)				(57,427)					
15	Reg Assets, net of Reg Liabs			-	-										
16	Defd Storm Exp	(203,416,693)		(203,416,693)	(79,867)	(79,867)	(78,356)	(1,511)							
17	Smart Grid	(150,392)		(150,392)	(59)	(59)	(59)								
18	Big 7 Trans AFUDC	(6,031,265)		(6,031,265)	(2,368)	(2,368)	(2,368)								
19	Pension & PR Med Reg Liabs	46,784,002		46,784,002	18,369	18,369				18,369					
20	Other	(63,286,440)		(63,286,440)	(24,848)	(24,848)				(24,848)					
21	Bond Redemptions	(6,522,606)		(6,522,606)	(2,561)	(2,561)			(2,561)						
22				-	-	-	-								
23				-	-	-	-								
24	Total	(378,885,349)	-	(378,885,349)											
25	Change in Composite Tax Rate	-0.03926%	-0.03926%	-0.03926%											
26	**Subtotal (Excess)/Deficient Unprotected ADIT**	148,762	-	148,762	(148,762)	(148,762)	(80,784)	(1,511)	(2,561)	(63,906)	-	-	-	-	-
27	**Allocation Percentages**					100.00%	54.30%	1.02%	1.72%	42.96%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
28															
	Nonproperty (unprotected asset)														
29	Reg Liabilities - ARO Liability	77,630,933	-	77,630,933	30,480						30,480	30,480			
30	Income Taxes Recoverable , BEFORE 2022 AR Rate Change	891,927,514		891,927,514	350,197						350,197	350,197			
31	Fed Defd ITC - Solar (Cur/Def Reclass)	12,032,554		12,032,554	4,724						4,724	4,724			
32	Post Retirement Life/Medical	52,636,919	-	52,636,919	20,667						20,667				20,667
33	Accrued Vacation	4,637,121		4,637,121	1,821						1,821				1,821
34	Workers Comp	2,414,607		2,414,607	948						948				948
35	Other - Assets	31,511,551	-	31,511,551	12,372						12,372	12,372			
36	Kaw Lake	11,242,926	-	11,242,926	4,414						4,414	4,414			
37	Other - Liabilities	3,918,237		3,918,237	1,538						1,538	1,538			
38	Uncollectible Accounts	1,940,850		1,940,850	762						762	762			
39	Total	1,089,893,212	-	1,089,893,212											
40	Change in Composite Tax Rate	-0.03926%	-0.03926%	-0.03926%											
41	**Subtotal (Excess)/Deficient Unprotected ADIT**	(427,925)	-	(427,925)	427,925	-	-	-	-	-	427,925	404,489	-	-	23,436
	State Adjs (unprotected)														
42															
43		0.00000%	0.00000%	0.00000%											
44	**Subtotal (Excess)/Deficient Unprotected ADIT**														
45															
46															
47															
48															
49	**Subtotal (Excess)/Deficient Unprotected ADIT**														
50	Rounding Adjustments	906		906	(906)	(906)	(906)								
51	**Total Account 190 Nonproperty Unprotected**	(427,019)	-	(427,019)	(427,019)	(906)	(906)	-	-	-	427,925	404,489	-	-	23,436
52	**Allocation Percentages**					100.00%	100.00%	0.00%	0.00%	0.00%	100.00%	94.52%	0.00%	0.00%	5.48%
53	**Total Protected and Unprotected (Excess)/Deficient Income Taxes**	2,109,856	-	2,109,856	(2,109,856)	(2,537,781)					427,925				

	Summary of Account 182.3 and Account 254 at Remeasurement				Current Year Amounts						
					BOY (W/S C.5b)	EOY (W/S C.5b)	Avg	Non-Transmission	Transmission	Plant	Labor
54	**Total Protected (Excess)/Deficient ADIT - Account 254**	-	-	-	-	-	-				
55	**Total Unprotected Property (Excess)/Deficient ADIT - Account 254**	(2,388,113)	-	(2,388,113)	(2,388,113)	(2,388,113)	(2,388,113)	0	0	(2,388,113)	-
56	**Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 254**	(148,762)	-	(148,762)	(148,762)	(148,762)	(148,762)	(80,784)	(1,511)	(2,561)	(63,906)
57	Total Account 254			(2,536,875)	(2,536,875)	(2,536,875)	(2,536,875)	(80,784)	(1,511)	(2,390,674)	(63,906)
58	Income Tax Gross Up %			132.0283%					W/S C, Line 197		
59	Account 254 Grossed Up			(3,349,393)							
60	**Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 182.3**	427,019	-	427,019	427,019	427,019	427,019	403,633	-	-	23,386
61	Income Tax Gross Up %			132.0283%					W/S C, Line 232		
62	Account 182.3 Grossed Up			563,786							

	Summary of Account 190, 282 and 283 After Remeasurement	M-1 Adjustment	Prior Composite Tax Rate	Pre-Remeasurement ADIT	Excess/Deficient ADIT	Post-Remeasurement ADIT
63	**Account 282**	(6,082,350,142)	24.2587%	(1,475,497,310)	(2,388,113)	(1,473,109,197)
64	**Account 283**	(378,885,349)	24.2587%	(91,912,550)	(148,762)	(91,763,789)
65	**Account 190**	1,089,893,212	24.2587%	264,393,609	427,925	263,965,684
66	**State Adjustments**			906	(906)	1,812
67	Total				(2,109,856)	

Amortization to begin in 2023

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.4d
2023 Arkansas State Tax Rate Change

Remeasurement of Accumulated Deferred Income Taxes and Resulting Amortization of Excess/Deficient ADIT

This worksheet will be replicated to show the remeasurement of accumulated deferred income taxes for any and all future federal and state tax rate changes.

Line No.		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		Remeasurement of ADIT				Carried to Worksheet C and C.1 - (Excess)/Deficient Balances (will reflect annual amortization once amortization begins)									
						Acct 254/411.1					Acct 182.3/410.1				
		PROV			**Tax Adj**	Balance	Non-Transmission	Transmission	Plant	Labor	Balance	Non-Transmission	Transmission	Plant	Labor
1		1/1/2023 Prov ADIT DR. (CR.)	**FED RTP Adj**	**Final** 12/31/22 TR	-0.0131% WS C.6d, Line 9										
	Property (protected)														
2				-	-										
3				-	-										
4	Total (Excess)/Deficient Protected ADIT	-	-	-											
5	Change in Composite Tax Rate	-0.01309%	-0.01309%	-0.01309%											
6	**Subtotal (Excess)/Deficient Protected ADIT**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7								W/S C.3, Line 1							
	Property (unprotected)														
8		(6,082,650,142)	-	(6,082,650,142)	(796,420)	(796,420)			(796,420)						
9		0	0	-	-										
10	Total	(6,082,650,142)	-	(6,082,650,142)											
11	Change in Composite Tax Rate	-0.01309%	-0.01309%	-0.01309%											
12	**Subtotal (Excess)/Deficient Protected ADIT**	796,420	-	796,420	(796,420)	(796,420)	-	-	(796,420)	-	-	-	-	-	-
13	**Allocation Percentages**					100.00%	0.00%	0.00%	100.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	Nonproperty (unprotected liability)														
14	Pension, Including Reg Asset (OCI)	(146,261,955)	-	(146,261,955)	(19,151)	(19,151)				(19,151)					
15	Reg Assets, net of Reg Liabs			-	-										
16	Defd Storm Exp	(203,416,693)		(203,416,693)	(26,634)	(26,634)	(26,130)	(504)							
17	Smart Grid	(150,392)		(150,392)	(20)	(20)	(20)								
18	Big 7 Trans AFUDC	(6,031,265)		(6,031,265)	(790)	(790)	(790)								
19	Pension & PR Med Reg Liabs	46,784,002	-	46,784,002	6,126	6,126				6,126					
20	Other	(63,286,440)	-	(63,286,440)	(8,286)	(8,286)				(8,286)					
21	Bond Redemptions	(6,522,606)		(6,522,606)	(854)	(854)			(854)						
22				-	-	-	-								
23				-	-	-	-								
24	Total	(378,885,349)	-	(378,885,349)											
25	Change in Composite Tax Rate	-0.01309%	-0.01309%	-0.01309%											
26	**Subtotal (Excess)/Deficient Unprotected ADIT**	49,609	-	49,609	(49,609)	(49,609)	(26,939)	(504)	(854)	(21,311)	-	-	-	-	-
27	**Allocation Percentages**					100.00%	54.30%	1.02%	1.72%	42.96%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
28															
	Nonproperty (unprotected asset)														
29	Reg Liabilities - ARO Liability	77,630,933	-	77,630,933	10,164						10,164	10,164			
30	Income Taxes Recoverable , BEFORE 2023 AR Rate Change	894,711,677		894,711,677	117,147						117,147	117,147			
31	Fed Defd ITC - Solar (Cur/Def Reclass)	12,032,554		12,032,554	1,575						1,575	1,575			
32	Post Retirement Life/Medical	52,636,919	-	52,636,919	6,892						6,892				6,892
33	Accrued Vacation	4,637,121		4,637,121	607						607				607
34	Workers Comp	2,414,607		2,414,607	316						316				316
35	Other - Assets	31,511,551	-	31,511,551	4,126						4,126	4,126			
36	Kaw Lake	11,242,926	-	11,242,926	1,472						1,472	1,472			
37	Other - Liabilities	12,830,055		12,830,055	1,680						1,680	1,680			
38	Uncollectible Accounts	1,940,850		1,940,850	254						254	254			
39	Total	1,101,589,193	-	1,101,589,193											
40	Change in Composite Tax Rate	-0.01309%	-0.01309%	-0.01309%											
41	**Subtotal (Excess)/Deficient Unprotected ADIT**	(144,234)	-	(144,234)	144,234	-	-	-	-	-	144,234	136,419	-	-	7,815
	State Adjs (unprotected)														
42															
43		0.00000%	0.00000%	0.00000%											
44	**Subtotal (Excess)/Deficient Unprotected ADIT**														
45															
46															
47															
48															
49	**Subtotal (Excess)/Deficient Unprotected ADIT**														
50	Rounding Adjustments	(36)		(36)	36	36	36								
51	**Total Account 190 Nonproperty Unprotected**	(144,270)	-	(144,270)	144,270	36	36	-	-	-	144,234	136,419	-	-	7,815
52	**Allocation Percentages**					100.00%	1	0	0	0	100.00%	0.945815875	0	0	0.054184125
53	**Total Protected and Unprotected (Excess)/Deficient Income Taxes**	701,758	-	701,758	(701,758)	(845,992)					144,234				

	Summary of Account 182.3 and Account 254 at Remeasurement				Current Year Amounts						
					BOY (W/S C.5b)	EOY (W/S C.5b)	Avg	Non-Transmission	Transmission	Plant	Labor
54	**Total Protected (Excess)/Deficient ADIT - Account 254**	-	-	-	-	-	-				
55	**Total Unprotected Property (Excess)/Deficient ADIT - Account 254**	(796,420)	-	(796,420)	-	(796,420)	(398,210)	0	0	(398,210)	-
56	**Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 254**	(49,609)	-	(49,609)	-	(49,609)	(24,804)	(13,470)	(252)	(427)	(10,656)
57	Total Account 254			(846,028)	-	(846,028)	(423,014)	(13,470)	(252)	(398,637)	(10,656)
58	Income Tax Gross Up %			131.9371%					W/S C, Line 197		
59	Account 254 Grossed Up			(1,116,225)							
60	**Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 182.3**	144,270	-	144,270	-	144,270	72,135	68,227	-	-	3,909
61	Income Tax Gross Up %			131.9371%					W/S C, Line 232		
62	Account 182.3 Grossed Up			190,346							

	Summary of Account 190, 282 and 283 After Remeasurement	M-1 Adjustment	Prior Composite Tax Rate	Pre-Remeasurement ADIT	Excess/Deficient ADIT	Post-Remeasurement ADIT
63	**Account 282**	(6,082,650,142)	24.2194%	(1,473,180,158)	(796,420)	(1,472,383,738)
64	**Account 283**	(378,885,349)	24.2194%	(91,763,683)	(49,609)	(91,714,074)
65	**Account 190**	1,101,589,193	24.2194%	266,798,074	144,234	266,653,839
66	**State Adjustments**			(36)	36	(72)
67	Total				(701,758)	

Amortization to begin in 2024

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.4e
2024 Arkansas State Tax Rate Change

Remeasurement of Accumulated Deferred Income Taxes and Resulting Amortization of Excess/Deficient ADIT

This worksheet will be replicated to show the remeasurement of accumulated deferred income taxes for any and all future federal and state tax rate changes.

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
						Carried to Worksheet C and C.1 - (Excess)/Deficient Balances (will reflect annual amortization once amortization begins)									
Line No.		**Remeasurement of ADIT**				Acct 254/411.1					Acct 182.3/410.1				
		PROV			**Tax Adj**	Balance	Non-Transmission	Transmission	Plant	Labor	Balance	Non-Transmission	Transmission	Plant	Labor
1		1/1/2023 Prov ADIT DR. (CR.)	**FED RTP Adj**	**Final** 12/31/22 TR	-0.0196% WS C.6e, Line 9										
	Property (protected)														
2				-	-										
3				-	-										
4	Total (Excess)/Deficient Protected ADIT	-	-	-											
5	Change in Composite Tax Rate	-0.01964%	-0.01964%	-0.01964%											
6	**Subtotal (Excess)/Deficient Protected ADIT**	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7						W/S C.3, Line 1									
	Property (unprotected)														
8		(6,082,650,142)	-	(6,082,650,142)	(1,194,630)	(1,194,630)			(1,194,630)						
9		0	0	-	-										
10	Total	(6,082,650,142)	-	(6,082,650,142)											
11	Change in Composite Tax Rate	-0.01964%	-0.01964%	-0.01964%											
12	**Subtotal (Excess)/Deficient Protected ADIT**	1,194,630	-	1,194,630	(1,194,630)	(1,194,630)	-	-	(1,194,630)	-	-	-	-	-	-
13	**Allocation Percentages**					100.00%	0.00%	0.00%	100.00%	0.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	Nonproperty (unprotected liability)														
14	Pension, Including Reg Asset (OCI)	(146,261,955)	-	(146,261,955)	(28,726)	(28,726)				(28,726)					
15	Reg Assets, net of Reg Liabs			-	-										
16	Defd Storm Exp	(203,416,693)		(203,416,693)	(39,951)	(39,951)	(39,195)	(756)							
17	Smart Grid	(150,392)		(150,392)	(30)	(30)	(30)								
18	Big 7 Trans AFUDC	(6,031,265)		(6,031,265)	(1,185)	(1,185)	(1,185)								
19	Pension & PR Med Reg Liabs	46,784,002	-	46,784,002	9,188	9,188				9,188					
20	Other	(63,286,440)	-	(63,286,440)	(12,429)	(12,429)				(12,429)					
21	Bond Redemptions	(6,522,606)		(6,522,606)	(1,281)	(1,281)			(1,281)						
22				-	-	-	-								
23				-	-	-	-								
24	Total	(378,885,349)	-	(378,885,349)											
25	Change in Composite Tax Rate	-0.01964%	-0.01964%	-0.01964%											
26	**Subtotal (Excess)/Deficient Unprotected ADIT**	74,413	-	74,413	(74,413)	(74,413)	(40,409)	(756)	(1,281)	(31,967)	-	-	-	-	-
27	**Allocation Percentages**					100.00%	54.30%	1.02%	1.72%	42.96%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
28															
	Nonproperty (unprotected asset)														
29	Reg Liabilities - ARO Liability	77,630,933	-	77,630,933	15,247						15,247	15,247			
30	Income Taxes Recoverable , BEFORE 2024 AR Rate Change	895,637,556		895,637,556	175,903						175,903	175,903			
31	Fed Defd ITC - Solar (Cur/Def Reclass)	12,032,554		12,032,554	2,363						2,363	2,363			
32	Post Retirement Life/Medical	52,636,919	-	52,636,919	10,338						10,338				10,338
33	Accrued Vacation	4,637,121		4,637,121	911						911				911
34	Workers Comp	2,414,607		2,414,607	474						474				474
35	Other - Assets	31,511,551	-	31,511,551	6,189						6,189	6,189			
36	Kaw Lake	11,242,926	-	11,242,926	2,208						2,208	2,208			
37	Other - Liabilities	12,830,055		12,830,055	2,520						2,520	2,520			
38	Uncollectible Accounts	1,940,850		1,940,850	381						381	381			
39	Total	1,102,515,072	-	1,102,515,072											
40	Change in Composite Tax Rate	-0.01964%	-0.01964%	-0.01964%											
41	**Subtotal (Excess)/Deficient Unprotected ADIT**	(216,533)	-	(216,533)	216,533	-	-	-	-	-	216,533	204,811	-	-	11,723
	State Adjs (unprotected)														
42															
43		0.00000%	0.00000%	0.00000%											
44	**Subtotal (Excess)/Deficient Unprotected ADIT**														
45															
46															
47															
48															
49	**Subtotal (Excess)/Deficient Unprotected ADIT**														
50	Rounding Adjustments	227		227	(227)										
51	**Total Account 190 Nonproperty Unprotected**	(216,306)	-	(216,306)	(216,306)	-	-	-	-	-	216,533	204,811	-	-	11,723
52	**Allocation Percentages**					#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100.00%	0.945861378	0	0	0.054138622
53	**Total Protected and Unprotected (Excess)/Deficient Income Taxes**	1,052,736	-	1,052,736	1,052,736	(1,269,043)					216,533				

	Summary of Account 182.3 and Account 254 at Remeasurement				Current Year Amounts						
					BOY (W/S C.5b)	EOY (W/S C.5b)	Avg	Non-Transmission	Transmission	Plant	Labor
54	**Total Protected (Excess)/Deficient ADIT - Account 254**	-	-	-	-	-	-				
55	**Total Unprotected Property (Excess)/Deficient ADIT - Account 254**	(1,194,630)	-	(1,194,630)	-	(1,194,630)	(597,315)	0	0	(597,315)	-
56	**Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 254**	(74,413)	-	(74,413)	-	(74,413)	(37,206)	(20,205)	(378)	(641)	(15,983)
57	Total Account 254			(1,269,043)	-	(1,269,043)	(634,521)	(20,205)	(378)	(597,955)	(15,983)
58	Income Tax Gross Up %			131.9029%					W/S C, Line 200		
59	Account 254 Grossed Up			(1,673,904)							
60	**Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 182.3**	216,306	-	216,306	-	216,306	108,153	102,298	-	-	5,855
61	Income Tax Gross Up %			131.9029%					W/S C, Line 235		
62	Account 182.3 Grossed Up			285,314							

	Summary of Account 190, 282 and 283 After Remeasurement					
		M-1 Adjustment	Prior Composite Tax Rate	Pre-Remeasurement ADIT	Excess/Deficient ADIT	Post-Remeasurement ADIT
63	**Account 282**	(6,082,650,142)	24.2063%	(1,472,383,738)	(1,194,630)	(1,471,189,108)
64	**Account 283**	(378,885,349)	24.2063%	(91,714,074)	(74,413)	(91,639,661)
65	**Account 190**	1,102,515,072	24.2063%	266,877,960	216,533	266,661,427
66	**State Adjustments**			227	(227)	454
67	Total				(1,052,736)	

Amortization to begin in 2024

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.5a - 2017 TCJA (Excess)/Deficient ADIT Unamortized Balances and Yearly Amortization

This worksheet will be replicated to show accumulated deferred income tax transactions for any and all future federal and state tax rate changes.

Amounts do not include tax gross up

Line No.		(Excess)Deficient Amount	Balance at 12/31/2017	2018 Amortization	2018 Adjustments	Balance at 12/31/18	2019 Amortization	2019 Adjustments	Balance at 12/31/2019
1	**Total Protected (Excess)/Deficient ADIT - Account 254**	(677,304,840)	(677,304,840)	(14,754,712)	-	(662,550,128)	(15,053,640)	0	(647,496,488)
2	**Total Non-Protected Property (Excess)/Deficient ADIT - Account 254**	(64,921,059)	(64,921,059)	-	-	(64,921,059)	(15,786,838)	0	(49,134,221)
3	**Total Non-Protected Nonproperty (Excess)/Deficient ADIT - Account 254**	(59,614,294)	(59,614,294)	-	(1,189,325)	(60,803,619)	(12,160,726)	0	(48,642,893)
4	**Total Non-Protected Nonproperty (Excess)/Deficient ADIT - Account 182.3**	24,282,579	24,282,579	-	224,126	24,506,704	4,901,341	0	19,605,363
5	**Total**	(777,557,614)	(777,557,614)	(14,754,712)	(965,200)	(763,768,102)	(38,099,863)	0	(725,668,239)

Future notes

2020 Amortization	2020 Adjustments	Balance at 12/31/2020	2021 Amortization	Balance at 12/31/2021	2022 Amortization	Balance at 12/31/22	2023 Amortization	Balance at 12/31/23
(15,830,303)	0	(631,666,185)	(16,193,780)	(615,472,405)	(16,891,123)	(598,581,282)	(17,392,656)	(581,188,626)
(15,786,838)	0	(33,347,383)	(15,786,838)	(17,560,545)	(4,576,333)	(12,984,212)	(12,984,212)	-
(12,160,726)	0	(36,482,167)	(12,160,726)	(24,321,441)	(12,160,726)	(12,160,715)	(12,160,715)	0
4,901,341	0	14,704,022	4,901,341	9,802,681	4,901,342	4,901,339	4,901,339	0
(38,876,526)	0	(686,791,713)	(39,240,003)	(647,551,710)	(28,726,840)	(618,824,870)	(37,636,244)	(581,188,626)

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.5b (Excess)/Deficient ADIT Unamortized Balances and Yearly Amortization

2021 Oklahoma State Tax Rate Change

This worksheet will be replicated to show accumulated deferred income tax transactions for any and all future federal and state tax rate changes.

Line No.	Amounts do not include tax gross up	(Excess)Deficient Amount	Balance at 12/31/2021	2022 Amortization	2022 Adjustments	Balance at 12/31/22	2023 Amortization	2023 Adjustments	Balance at 12/31/2023		
1	**Total Protected (Excess)/Deficient ADIT - Account 254**	-	-	0	0	-	0	0	-		
2	**Total Non-Protected Property (Excess)/Deficient ADIT - Account 254**	(84,477,375)	(84,477,375)	(8,447,737)	-	(76,029,637)	(16,895,475)	-	(59,134,162)		
3	**Total Non-Protected Nonproperty (Excess)/Deficient ADIT - Account 254**	(4,224,834)	(4,224,834)	(422,483)	369,917	(3,432,434)	(844,967)	-	(2,587,467)		
4	**Total Non-Protected Nonproperty (Excess)/Deficient ADIT - Account 182.3**	14,637,792	14,637,792	1,463,779	(3,699,167)	9,474,846	2,187,725	-	7,287,121		
5	**Total**	(74,064,417)	(74,064,417)	-7406442	-3329250	(69,987,225)	-15552717	0	(54,434,508)	0	0

Future notes

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.5c (Excess)/Deficient ADIT Unamortized Balances and Yearly Amortization

2021/2022 Arkansas State Tax Rate Change

This worksheet will be replicated to show accumulated deferred income tax transactions for any and all future federal and state tax rate changes.

Amounts do not include tax gross up

Line No.		(Excess)Deficient Amount	Balance at 12/31/2022	2023 Amortization	2023 Adjustments	Balance at 12/31/23					
1	**Total Protected (Excess)/Deficient ADIT - Account 254**	-	-			-					
2	**Total Unprotected Property (Excess)/Deficient ADIT - Account 254**	(2,388,113)	(2,388,113)			(2,388,113)					
3	**Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 254**	(148,762)	(148,762)			(148,762)					
4	**Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 182.3**	427,019	427,019			427,019					
5	**Total**	(2,109,856)	(2,109,856)	-	-	(2,109,856)	-	-	-	-	-

Amortization to begin in 2024

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.5d (Excess)/Deficient ADIT Unamortized Balances and Yearly Amortization

2023 Arkansas State Tax Rate Change

This worksheet will be replicated to show accumulated deferred income tax transactions for any and all future federal and state tax rate changes.

Amounts do not include tax gross up

Line No.		(Excess)Deficient Amount	Balance at 12/31/2023	2024 Amortization	2024 Adjustments	Balance at 12/31/24					
1	**Total Protected (Excess)/Deficient ADIT - Account 254**	-	-			-					
2	**Total Unprotected Property (Excess)/Deficient ADIT - Account 254**	(796,420)	(796,420)			(796,420)					
3	**Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 254**	(49,609)	(49,609)			(49,609)					
4	**Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 182.3**	144,270	144,270			144,270					
5	**Total**	(701,758)	(701,758)	-	-	(701,758)	-	-	-	-	-

Amortization to begin in 2024

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.5e (Excess)/Deficient ADIT Unamortized Balances and Yearly Amortization
2024 Arkansas State Tax Rate Change

This worksheet will be replicated to show accumulated deferred income tax transactions for any and all future federal and state tax rate changes.

Line No.	Amounts do not include tax gross up	(Excess)Deficient Amount	Balance at 12/31/2023	2024 Amortization	2024 Adjustments	Balance at 12/31/24					
1	**Total Protected (Excess)/Deficient ADIT - Account 254**	-	-								
2	**Total Unprotected Property (Excess)/Deficient ADIT - Account 254**	(1,194,630)	(1,194,630)								
3	**Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 254**	(74,413)	(74,413)								
4	**Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 182.3**	216,306	216,306								
5	**Total**	(1,052,736)	(1,052,736)	-	-	-	-	-	-	-	-

Amortization to begin in 2024

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.6a Change in the Composite Income Tax Rate

2017 TCJA

Relevant Year = 2021
Date Tax Rate Change Effective 1-Jan-18

This worksheet will be replicated to calculate the change in the composite income tax rate for use in remeasuring accumulated deferred income taxes for any and all future federal and state tax rate changes.

Line No.	**The calculations of the change in the composite income tax rate for the remeasurement are shown below:**	
1	Federal effective tax rate (including tax-exempt percentage) prior to tax rate change	35.0000%
2	State effective tax rate (including tax-exempt percentage) prior to tax rate change	5.8022%
3	Composite Tax Rate	**38.7714%**
4	Federal effective tax rate (including tax-exempt percentage) post tax rate change	21.0000%
5	State effective tax rate (including tax-exempt percentage) post tax rate change	5.7832%
6	Composite Tax Rate	**25.5687%**
	Change in Composite Tax Rate	
7	State	-0.019%
8	Federal	-13.1837%
9	Total	**-13.2027%**

Future notes

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.6b Change in the Composite Income Tax Rate

2021 Oklahoma State Tax Rate Change

Relevant Year = 2021
Date Tax Rate Change Effective 1-Jan-21

This worksheet will be replicated to calculate the change in the income composite tax rate for use in remeasuring accumulated deferred income taxes for any and all future federal and state tax rate changes.

Line No.	**The calculations of the change in the composite income tax rate for the remeasurement are shown below:**	
1	Federal effective tax rate (including tax-exempt percentage) prior to tax rate change	21.0000%
2	State effective tax rate (including tax-exempt percentage) prior to tax rate change	5.7985%
3	Composite Tax Rate	25.5808%
4	Federal effective tax rate (including tax-exempt percentage) post tax rate change	21.0000%
5	State effective tax rate (including tax-exempt percentage) post tax rate change	4.1249%
6	Composite Tax Rate	24.2587%
	Change in Composite Tax Rate	
7	State	-1.6736%
8	Federal	0.3515%
9	Total	-1.3221%

Future notes

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.6c Change in the Composite Income Tax Rate

2021/2022 Arkansas State Tax Rate Change

Relevant Year = 2023
Date Tax Rate Change Effective 1-Jan-22

This worksheet will be replicated to calculate the change in the income composite tax rate for use in remeasuring accumulated deferred income taxes for any and all future federal and state tax rate changes.

Line No.	**The calculations of the change in the composite income tax rate for the remeasurement are shown below:**	
1	Federal effective tax rate (including tax-exempt percentage) prior to tax rate change	21.0000%
2	State effective tax rate (including tax-exempt percentage) prior to tax rate change	4.1249%
3	Composite Tax Rate	24.2587%
4	Federal effective tax rate (including tax-exempt percentage) post tax rate change	21.0000%
5	State effective tax rate (including tax-exempt percentage) post tax rate change	4.0752%
6	Composite Tax Rate	24.2194%
	Change in Composite Tax Rate	
7	State	-0.0497%
8	Federal	0.0104%
9	Total	-0.0393%

Future notes

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.6d Change in the Composite Income Tax Rate

2023 Arkansas State Tax Rate Change

Relevant Year = 2023
Date Tax Rate Change Effective 1-Jan-23

This worksheet will be replicated to calculate the change in the income composite tax rate for use in remeasuring accumulated deferred income taxes for any and all future federal and state tax rate changes.

Line No.	**The calculations of the change in the composite income tax rate for the remeasurement are shown below:**	
1	Federal effective tax rate (including tax-exempt percentage) prior to tax rate change	21.0000%
2	State effective tax rate (including tax-exempt percentage) prior to tax rate change	4.0752%
3	Composite Tax Rate	24.2194%
4	Federal effective tax rate (including tax-exempt percentage) post tax rate change	21.0000%
5	State effective tax rate (including tax-exempt percentage) post tax rate change	4.0586%
6	Composite Tax Rate	24.2063%
	Change in Composite Tax Rate	
7	State	-0.0166%
8	Federal	0.0035%
9	Total	-0.0131%

Amortization to begin in 2024

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.6e Change in the Composite Income Tax Rate

2024 Arkansas State Tax Rate Change

Relevant Year = 2023
Date Tax Rate Change Effective 1-Jan-24

This worksheet will be replicated to calculate the change in the income composite tax rate for use in remeasuring accumulated deferred income taxes for any and all future federal and state tax rate changes.

Line No.	**The calculations of the change in the composite income tax rate for the remeasurement are shown below:**	
1	Federal effective tax rate (including tax-exempt percentage) prior to tax rate change	21.0000%
2	State effective tax rate (including tax-exempt percentage) prior to tax rate change	4.0586%
3	Composite Tax Rate	24.2063%
4	Federal effective tax rate (including tax-exempt percentage) post tax rate change	21.0000%
5	State effective tax rate (including tax-exempt percentage) post tax rate change	4.0337%
6	Composite Tax Rate	24.1866%
	Change in Composite Tax Rate	
7	State	-0.0249%
8	Federal	0.0052%
9	Total	-0.0196%

Amortization to begin in 2024
Note - rate change not effective until 1/1/24, however per ASC 740 deferred taxes are calculated at the rate at which they are expected to reverse at.
As such this is effective for deferred taxes in 2023.

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet D

I. Account 928 - Regulatory Comm. Expenses

Relevant Year = **2023**

(A) Item No.	(B) Description	(C) Expense	(D) Non-Transmission	(E) Transmission Allocation	(F) Transmission Direct Assigned	(G) Explanation
	Regulatory Commission Expenses:					
1	Arkansas Public Service Commission for Annual Charges	447,208	447,208			
2	Oklahoma Corporation Commission for Annual Charges	2,503,705	2,503,705			
3	2018 OK Rate Case (PUD 2018-0140)	114,435	114,435			
4	2021 OK Rate Case (PUD 2021-00164)	194,927	194,927			
5	2023 OK Rate Case (PUD 2023-000087)	804,214	804,214			
6	2023 OK Preapproval (PUD 2023-000038)	285,252	285,252			
7	2023 OK WES Mechanism (PUD 2021-00072)	39,587	39,587			
8	2020 Fuel Prudence (PUD 2021-0118)	77,328	77,328			
9	2021 Fuel Prudence PUD 2022-000057)	63,753	63,753			
10	2022 Fuel Prudence (PUD 2023-000055)	96,508	96,508			
11	2023 Notice of Inquiry-ROFR/PBR (GD 2023-000005)	50,404	50,404			
12	Fuel Portfolio Analysis (PUD 2021-00164)	13,491	13,491			
13	2022 AR Formula Rate Plan (18-046-U)	57,619	57,619			
14	2023 AR Preapproval (23-039-U)	87,940	87,940			
15	AR Net Metering (16-027-R)	22,084	22,084			
16	2023 AR Formula Rate (18-046-FR)	216,062	216,062			
17	FERC Transmission Formula Rate (ER08-281-000)	386,122	-		386,122	
18	OK Minor Items	4,183	4,183			
19	AR Minor Items	753	753			
20	Other Miscellaneous	16,773	16,773			
21						
22						
23						
24						
25						
26						
NOTE:	FERC Assessments are to be included in Column (D)					
	Total - Form I, pg 351.46.h+k	5,482,348	5,096,226	-	386,122	

II. Account 930.1 - General Advertising Expense

Relevant Year = **2023**

(A) Item No.	(B) Description	(C) Expense	(D) Non-Transmission	(E) Transmission Allocation	(F) Transmission Direct Assigned	(G) Explanation
1	General Advertising Expense	2,455,957	2,455,957	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
			-	-	-	
	Total - Form I, pg 323.191.b	2,455,957	2,455,957	-	-	

Worksheet D

III. Transmission Lease Payments

Relevant Year = 2023

(A) Item No.	(B) Description	(C) Expense
1	Transmission Line Land Leases	-
	Total Transmission Lease Payments	-

IV. Account 930.2 - Misc. General Expenses

Relevant Year = 2023

Item No.	Description	Date Sources	TO Total	Explanation
1	Miscellaneous General Expenses	323.192.b	6,631,535	
2	Less: Industry Association Dues	335.1.b	1,534,825	
3	Plus: EEI Dues		908,891	
4	Plus: SPP Dues		12,000	
5	Adjusted Miscellaneous General Expenses	(ln 1-ln 2+ln 3+ln 4)	6,017,601	

NOTE:

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. 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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet E

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

				Relevant Year 2023
1	Other Expenses:			
2	Direct Assignment Charge			$ 2,572
3	Sponsored (Requested or Economic) Upgrades Charge			$ 31,188,708
4	Firm and Non-Firm Point-To-Point Charges			
5	Base Plan Charges			$ 83,040,539
6	Schedule 9 Charges			
7	SPP Schedule 1-A			
8	SPP Annual Assessment			
9	NERC Assessment			
10	Ancillary Services Expenses			
11	Schedule 12 Charges			$ 2,998,636
12	Other	Z2 Sch11 NITS		$ 5,736,000
13	Other			
14		Total	(Sum of lns 2 through 13)	$ 122,966,455

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.

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet F

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

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

Line No.				
1	ROE w/o incentives (Addendum 2-A, ln 140)			10.50%
2	ROE with additional 100 basis point incentive			11.50%
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Addendum 2-A, lns 138 through140)			
4		%	Cost	Weighted cost
5	Long Term Debt	46.85%	0.0458	0.0214
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	53.15%	0.1150	0.0611
			R =	0.0826

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

8	Rate Base (Addendum 2-A, ln 68)	2,049,265,403
9	R (from A. above)	0.0826
10	Return (Rate Base x R)	169,192,050

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

11	Return (from B. above)	169,192,050
12	CIT (Addendum 2-A, ln 109)	23.14%
13	Income Tax Calculation (Return x CIT)	39,144,494
14	ITC Adjustment (Addendum 2-A, ln 115)	-
15	Income Taxes	39,144,494

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, ln 16)	292,682,937
17	Return (Addendum 2-A, ln 117)	158,299,775
18	Income Taxes (Addendum 2-A, ln 116)	23,921,539
19	Net Revenue Requirement, Less Return and Taxes	110,461,623

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

20	Net Revenue Requirement, Less Return and Taxes	110,461,623
21	Return (from I.B. above)	169,192,050
22	Income Taxes (from I.C. above)	39,144,494
23	Net Revenue Requirement, with 100 Basis Point ROE increase	318,798,167
24	Transmission Plant Depreciation Expense (Addendum 2-A, lns 93)	63,342,731
25	Net Rev. Req, w/100 Basis Point ROE increase, less Depreciation	255,455,436

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

26	Net Transmission Plant (Addendum 2-A, lns 47)	2,342,503,911	
27	Net Revenue Requirement, with 100 Basis Point ROE increase	318,798,167	
28	NPCC with 100 Basis Point increase in ROE	13.61%	
29			
30	Net Rev. Req, w/100 Basis Point ROE increase, less Dep.	255,455,436	
31	NPCC with 100 Basis Point ROE increase, less Depreciation	10.91%	(use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	9.79%	(Addendum 2-A, ln 27)
33	NPCC w/o Return, income taxes and Depreciation	2.01%	(use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	1.11%	

III. Calculation of Composite Depreciation Rate.

35	Transmission Plant @ Beginning of Period (p.206, ln 58, col. b)	3,088,759,338
36	Transmission Plant @ End of Period (p.207, ln 58, col. g)	3,204,553,058
37		6,293,312,396
38	Average Balance of Transmission Investment	3,146,656,198
39	Annual Depreciation (p.336, ln 7, col. f)	65,746,987
40	Composite Depreciation Rate	2.09%
41	Depreciable Life for Composite Depreciation Rate	47.86
42	Depreciable Life Rounded to Nearest Whole Year	48

NOTE:

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet F

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

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet F

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)

Line No.	Details			
62	Investment	-	Current Year	2021
63	Service Year (yyyy)		ROE increase accepted by FERC (Basis Points)	
64	Service Month (1-12)		NPCC w/o incentives, less depreciation	9.79%
65	Useful Life	48	NPCC w/incentives approved for these facilities, less dep.	9.79%
66	CIAC (Yes or No)	No	Annual Depreciation Expense (Investment / Useful Life)	-

Line No.		Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement
67-68							
69	w/o incentives	-	-	-	-	$ -	
70	w/incentives	-	-	-	-	$ -	$ -
71	w/o incentives	-	-	-	-	-	
72	w/incentives	-	-	-	-	-	$ -
73	w/o incentives	-	-	-	-	-	
74	w/incentives	-	-	-	-	-	$ -
75	w/o incentives	-	-	-	-	-	
76	w/incentives	-	-	-	-	-	$ -
77	w/o incentives	-	-	-	-	-	
78	w/incentives	-	-	-	-	-	$ -
79	w/o incentives	-	-	-	-	-	
80	w/incentives	-	-	-	-	-	$ -
81	w/o incentives	-	-	-	-	-	
82	w/incentives	-	-	-	-	-	$ -
83	w/o incentives	-	-	-	-	-	
84	w/incentives	-	-	-	-	-	$ -
85	w/o incentives	-	-	-	-	-	
86	w/incentives	-	-	-	-	-	$ -
87	w/o incentives	-	-	-	-	-	
88	w/incentives	-	-	-	-	-	$ -
89	w/o incentives	-	-	-	-	-	
90	w/incentives	-	-	-	-	-	$ -
91	w/o incentives	-	-	-	-	-	
92	w/incentives	-	-	-	-	-	$ -
93	w/o incentives	-	-	-	-	-	
94	w/incentives	-	-	-	-	-	$ -
95	w/o incentives	-	-	-	-	-	
96	w/incentives	-	-	-	-	-	$ -
97	w/o incentives	-	-	-	-	-	
98	w/incentives	-	-	-	-	-	$ -
99	w/o incentives	-	-	-	-	-	
100	w/incentives	-	-	-	-	-	$ -
101	w/o incentives	-	-	-	-	-	
102	w/incentives	-	-	-	-	-	$ -
103	w/o incentives	-	-	-	-	-	
104	w/incentives	-	-	-	-	-	$ -
105	w/o incentives	-	-	-	-	-	
106	w/incentives	-	-	-	-	-	$ -
107	w/o incentives	-	-	-	-	-	
108	w/incentives	-	-	-	-	-	$ -
109	w/o incentives	-	-	-	-	-	
110	w/incentives	-	-	-	-	-	$ -
111	w/o incentives	-	-	-	-	-	
112	w/incentives	-	-	-	-	-	$ -
113	w/o incentives	-	-	-	-	-	
114	w/incentives	-	-	-	-	-	$ -
115	w/o incentives	-	-	-	-	-	
116	w/incentives	-	-	-	-	-	$ -
117	w/o incentives	-	-	-	-	-	
118	w/incentives	-	-	-	-	-	$ -
119	w/o incentives	-	-	-	-	-	
120	w/incentives	-	-	-	-	-	$ -
121	w/o incentives	-	-	-	-	-	
122	w/incentives	-	-	-	-	-	$ -
123	w/o incentives	-	-	-	-	-	
124	w/incentives	-	-	-	-	-	$ -
125	w/o incentives	-	-	-	-	-	
126	w/incentives	-	-	-	-	-	$ -
127	w/o incentives	-	-	-	-	-	
128	w/incentives	-	-	-	-	-	$ -
129	w/o incentives	-	-	-	-	-	
130	w/incentives	-	-	-	-	-	$ -
131	w/o incentives	....		....	.....	....	
132	w/incentives	....	....	.....	.....	....	....
133							$ -

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

I. Project Summary

Proj. No.	A. BASE PLAN UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY			
	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	$ 5,232
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	$ 2,765,703	$ 214,322
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current transformer	6/1/2006	$ 107,896	$ 8,361
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation CANCELLED	N / A		
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	$ 3,897,313	$ 307,034
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	$ 9,320,377	$ 734,269
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	$ 3,790,016	$ 306,719
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	$ 85,105	$ 6,814
9	Ft. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipment	12/1/2008	$ 136,512	$ 11,458
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	6/1/2008	$ 23,213	$ 1,918
11	Bodle Substation - Install 138kV breaker, associated line relaying & communications	9/1/2010	$ 547,300	$ 48,357
12	Ardmore-Rocky Point 69kV Line - rebuild & reconductor 0.82 miles of line with 477AS33	6/1/2011	$ 617,275	$ 55,605
13	Tiger Creek Substation - install 69kV, 9 MVAR capacitor bank	2/1/2011	$ 332,365	$ 29,685
14	Sunnyside Substation - install new 345 / 138kV transformer and associated bus work	4/1/2012	$ 11,400,380	$ 1,048,818
15	Sunnyside-Hugo 345kV Line - construct 120 miles of new line	4/1/2012	$ 142,934,828	$ 13,174,718
16	Sooner-Rose Hill 345kV Line - cosntruct 43 miles of new line and associated substation facilities	4/1/2012	$ 45,430,632	$ 4,187,473
17	Johnson Tap-Massard 69kV Line - rebuild and convert to 161kV operation and convert sub to 161kV	6/1/2012	$ 1,282,392	$ 118,470
18	Arcadia Substation - convert 345kV portion to breaker and half configuration	3/1/2012	$ 5,860,308	$ 538,016
19	Arcadia Substation - install new 345 / 138kV transformer and convert 138kV portion to breaker& 1/2 config	3/1/2012	$ 4,457,578	$ 409,236
20	Johnson Tap-Oak Park Line - build new 161 kV section & convert sub facilities to 161 kV operation	4/30/2013	$ 8,216,374	$ 774,101
21	OG&E Alva - WFEC Alva 69 kV Line - replace line relays in OG&E's Alva substation	1/1/2013	$ 339,997	$ 31,859
22	Canadian River Substation - install new 345 kV substation in Muskogee-Pittsburg line	6/30/2013	$ 8,859,607	$ 837,698
23	Paoli Substation - upgrade 138 kV section	3/1/2013	$ 472,837	$ 44,467
24	Paoli Substation - replace 138 / 69 kV transformer & rebuild 69 kV section	3/1/2013	$ 960,003	$ 90,281
25	Greenwood Substation - construct new 138 kV substation section in Cushing - Bristow 138 kV line	1/2/2013	$ 1,551,082	$ 145,341
26	Greenwood Substation - install new 138 / 69 kV transformer & 69 kV section in new substation	1/2/2013	$ 2,326,622	$ 218,011
27	Classen - SW 5th 138 kV Line - replace 138 kV wave trap & CTs at Classen	12/1/2013	$ 101,258	$ 9,677
28	Lula Substation - installl 9 MVAr of 69 kV capacitors	6/1/2013	$ 611,252	$ 57,795
29	Arcadia - Redbud 345 kV Ckt 1 & 2 - upgrade breakers & switches to 3000A	12/1/2013	$ 917,217	$ 87,661
30	Pecan Creek - Five Tribes 161 kV Line - reconductor 4.07 mi of line, increase CT ratio at PC	12/1/2013	$ 2,924,076	$ 279,065
31	Cushing - Stillwater 138 kV Line - convert 23 mi of 69 kV line to 138 kV & associated sub facilities	12/1/2013	$ 6,020,116	$ 575,357
32	Kolache Substation - add 9 MVAr of 69 kV capacitors	2/1/2014	$ 693,192	$ 66,486
33	Renfrow - Medford Tap 138 kV Line - construct 4 miles new line & install 3-way switch	3/1/2014	$ 2,135,306	$ 205,429
34	Cresent - Cottonwood Creek Line - convert 13.7 mi to 138 kV & install 138 kV terminal at CWC	4/1/2014	$ 7,449,800	$ 717,063
35	Renfrow Substation - construct new 345 kV substation section in Woodring - Wichita 345 kV line	4/1/2014	$ 5,972,510	$ 574,899
36	Renfrow Substation - install new 345 / 138 kV transformer & new 138 kV section in new substation	4/1/2014	$ 6,796,769	$ 654,245
37	Grant County Substation - construct new 138 kV substation in the Koch - Medford 69 kV line	4/1/2014	$ 2,798,276	$ 269,340
38	Grant County Substation - install new 138 / 69 kV Xfmr & new 69 kV section in new substation	4/1/2014	$ 3,304,946	$ 318,119
39	Ft. Smith-Colony 161kV Line - reconductor 2.2 mi of line & upgrade terminal equipment	7/1/2014	$ 2,126,169	$ 205,733
40	Renfrow - Grant County 138 kV line - construct approx. 30 mi of new 138 kV line	10/30/2014	$ 5,683,930	$ 552,904
41	Woodward District EHV - Hitchland 345 kv Line - construct 99 mi of dbl circuit line & sub facilities	4/1/2014	$ 170,769,311	$ 16,420,843
42	Woodward District EHV - Thistle (KS) 345 kv Line - construct 77 mi of dbl circuit line & sub facilities	10/1/2014	$ 136,521,855	$ 13,273,985
43	Medford Tap - Coyote (Doolin) 138 kV Line - construct 22 miles of new 138 kV line	5/1/2015	$ 7,939,291	$ 782,978
44	Chikaskia - Coyote (Doolin) 138 kV Line - construct 5 miles of new 138 kV line & associated facilities	5/1/2015	$ 3,462,536	$ 341,398
45	Coyote (Doolin) Substation - construct new 138 kV swithching station	5/1/2015	$ 2,641,759	$ 260,079
46	Northwest Substation - install 345 kV facilities to accommodate new 345 / 138 kV Ckt 3 transformer	5/1/2015	$ 7,581,562	$ 747,037
47	Northwest Substation - install new 345 / 138 Ckt 3 transformer and related 138 kV facilities	5/1/2015	$ 5,054,375	$ 498,025
48	Alva Substation - replace 69 kV CTs and wave trap with minimum rating of 800 A	6/1/2015	$ 62,471	$ 6,133
49	Little River - Maud Tap 69 kV Line - rebuild 10.7 mi of 69 kv line with minimum rating of 72 MVA	1/1/2016	$ 213,362	$ 20,989
50	Park Lane - Seminole 138 kV Line - upgrade wavetraps & CTs to 1600A at Park Lane	2/1/2016	$ 32,923	$ 3,300
51	Mathewson Substation - construct new 345 kV switching station in Woodring - Cimarron Line	1/1/2016	$ 22,981,628	$ 2,306,928
52	Mathewson - Cimarron 345 kV Line - build 16 mi of new 345 kV line & terminal facilities at Cimarron	6/1/2016	$ 27,766,293	$ 2,799,563
53	Ahloso - Harden City 138 kV Line - convert 10.12 mi of 69 kv line to 138 kV operation including term facilities	5/1/2016	$ 6,447,435	$ 648,977
54	Ahloso - Park Lane 138 kV Line - convert 4.32 mi of 69 kv line to 138 kV operation including term facilities	6/1/2016	$ 8,105,017	$ 821,635
55	Frisco - Harden City 138 kV Line - convert 3.39 mi of 69 kv line to 138 kV operation including term facilities	10/15/2016	$ 2,727,680	$ 277,878
56	Frisco - Lula 138 kV Line - convert 3.39 mi of 69 kv line to 138 kV operation including term facilities	12/31/2016	$ 6,305,551	$ 644,223
57	Roman Nose - AEP Darlington 138 kV Line, construct 13.2 mi of new 138 kV line and associated term facilities	12/31/2016	$ 11,538,456	$ 1,178,873
58	Warner Substation - construct new 69 kV substation	6/1/2016	$ 2,226,773	$ 224,582
59	Tryon (SW Station) - Warwick Tap 138 kV Line,construct 13 mi of new 138 kV line & new 138kV Tryon sub	10/1/2017	$ 11,350,328	$ 1,177,218
60	Gracemont - AEP Chisholm 345 kV Line, construct 30mi of new 345 kV line to interconnect with AEP	11/1/2017	$ 35,957,009	$ 3,734,283
61	Cimarron - Draper 345 kV Line - upgrade CTs and wavetraps at both substations	12/1/2017	$ 1,121,449	$ 116,570
62	Mathewson - Tatonga 345 kV Line - construct 61 mi of new 345 kV line & associated terminal facilities	2/1/2018	$ 58,735,913	$ 6,121,776
63	Tatonga - Woodward District EHV 345 kV Line, construct 49 mi of new 345 kV line & associated term facilities	1/1/2018	$ 49,059,894	$ 5,106,127
64	Knipe-Tryon(SW Station) 138 kV Line, construct 5 miles of new 138 kV line, associated terminal facilities	5/1/2018	$ 9,409,590	$ 985,217
65	Ft. Smith Sub - install 3rd 500/161 kV transformer & convert 161 kV section into breaker & 1/2 config	11/1/2017	$ 22,602,536	$ 2,320,129
66	Linwood - Tryon (SW Station) 138kV Line - Construct 18 mi of new line & substation facilites	5/1/2018	$ 8,520,472	$ 892,575
67	Muskogee Substation - replace wavetrap on Muskogee - Hancock 161 kV line (234 MVA rating)	7/1/2018	$ 59,841	$ 6,281
68	Lane Substation-construct new 138 kV substation & 1.5 mi of new 138 kV line to Knobhill & term facilities	8/1/2018	$ 4,366,856	$ 459,113
69	Lula Substation-upgrade terminal equipment to increase rating of the 138 kV line between Lula & Tupelo	12/1/2018	$ 168,835	$ 17,773
70	Degrasse Substation - install new 345 kV substation in Woodward EHV to Thistle 345 kV line	4/1/2019	$ 14,665,954	$ 1,560,354
71	Degrasse Substation - install new 345 / 161 kV transformer and associated facilities	4/1/2019	$ 8,043,852	$ 855,908
72	DeGrasse - Knob Hill 138 kV line - install new 138 kV line connect substations	4/1/2019	$ 7,590,427	$ 807,581
73	Arcadia - Redbud 345 kV Line - add 3rd 345kV line	6/1/2019	$ 16,839,382	$ 1,797,948
74	Lincoln County Substation - install new 138kV line terminal for WFEC Meeker to OG&E Lincoln County	9/1/2019	$ 666,605	$ 71,517
75	Northwest - Cimarron 345kV terminal upgrades	6/1/2020	$ 85,055	$ 9,064

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

I. Project Summary - continued

A. BASE PLAN UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY

Proj. No.	Project Description Summary	In-Service	Investment	ATRR
76	Northwest - Mathewson 345kV terminal upgrades	6/1/2020	$ 167,295	$ 18,081
77	Forest Hill - Tecumseh 69kV terminal upgrades	10/1/2020	$ 25,000	$ 2,743
78	Westmoore 138kV breakers	1/1/2021	$ 371,760	$ 40,776
79	Midwest 138kV Ckt 1 Terminal Upgrades	2/1/2022	$ 81,163	$ 9,223
80	Cleo Corner - Cleo Junction 69kV Ckt 1 Terminal Upgrades	6/1/2022	$ 18,685	$ 2,108
81	Sub-Cleo Corner 69kV & Cleo Junction 69 kV, Upgrade terminal equip at the Cleo Corner 69 kV sub	3/1/2023	$ 168,228	$ 19,173
82	Lightning Creek 138 kV Breaker #1	2/1/2024	$ 230,223	$ 26,704
83	West Oaks 138 kV Terminal Upgrades	4/1/2024	$ 449,332	$ 52,260
84	Classen 138 kV Terminal Upgrades	4/1/2024	$ 523,041	$ 60,832
85	Council - Mustang 138 kV Ckt 1 Reconductor	4/1/2024	$ 1,487,072	$ 172,954
86	Classen - Douglas Tap 138 kV Reconductor	4/1/2024	$ 523,041	$ 60,832
87	West Oak 138 kV Breaker #1	6/1/2024	$ 130,401	$ 15,207
88	West Oak 138 kV Breaker #2	6/1/2024	$ 130,401	$ 15,207
89	Cherry Creek 138 kV Breaker	6/1/2024	$ 158,158	$ 18,444
90	Indian Hill 138 kV Breaker	6/1/2024	$ 66,737	$ 7,783
91	Turner 138 kV Breaker	6/1/2024	$ 188,467	$ 21,979
92	Cushing - Shell Pipeline Cushing Tap 69 kV Ckt 1 Rebuild	10/1/2024	$ 6,366,645	$ 746,468
93	Pipeline - Shell Pipeline Cushing Tap 69 kV Ckt 1 Rebuild	10/1/2024	$ 1,081,649	$ 126,820
94	Czech Hall 138 kV Terminal Upgrade	12/1/2024	$ 154,916	$ 18,212
95	Minco 345 kV Terminal Equipment	1/1/2025	$ 5,170,350	$ 600,760
96	Norman Hills 345/138 kV Substation (345 kV)	1/1/2025	$ 32,342,389	$ 3,757,968
97	Pleasant Valley 345/138 kV Transformer Ckt 1	1/1/2025	$ 4,536,741	$ 527,139
98	Pleasant Valley 345/138 kV Transformer Ckt 2	1/1/2025	$ 4,536,741	$ 527,139
99	Cimarron - Draper 345 kV Terminal Upgrades #2	1/1/2025	$ 647,852	$ 75,276
100	Draper 345 kV Terminal Equipment	1/1/2025	$ 7,099,303	$ 824,891
101	Pleasant Valley 345/138 kV Substation (138 kV)	1/1/2025	$ 28,449,977	$ 3,305,696
102	Border - Woodward Tap 345 kV Substation, new Beckham County 345kV Substation	3/1/2025	$ 23,239,179	$ 2,256,274
103	Marietta Tap (OKGE) - Marietta Switchyard (WFEC) 138 kV Ckt 1 New Line (OGE)	3/1/2025	$ 892,961	$ 86,697
104	Marietta 2 138 kV Voltage Conversion	3/1/2025	$ 3,340,351	$ 324,312
105	Rocky Point - Marietta 2 138 kV Ckt Rebuild	3/1/2025	$ 29,559,659	$ 2,869,924
106	Rocky Point 69 kV Replace Relays	3/1/2025	$ 230,807	$ 22,409
107	Sooner to Wekiwa 345kV Terminal Upgrades	10/1/2025	$ 3,909,824	$ 114,954
108	Seminole 345/138 kV Transformer Ckt 3 (138 kV)	12/1/2025	$ 9,281,667	$ 91,207
109	Seminole 345/138 kV Transformer Ckt 3 (345 kV)	12/2/2025	$ 5,613,374	$ 55,160
110	Southgate - Westmoore Tap 138 kV Extend Line	12/1/2025	$ 6,158,692	$ 60,519
111	Westmoore 138 kV Terminal Upgrade #2	12/1/2025	$ 3,308,294	$ 32,509
112	Pennsylvania 138 kV Terminal Upgrade	12/1/2025	$ 200,000	$ 1,965
	BASE PLAN UPGRAGE TOTALS		**$ 1,155,780,695**	**$ 112,189,501**

Worksheet G

I. Project Summary - continued

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 TRANSMISSION REVENUE REQUIREMENT SUMMARY			
No.	Project Description Summary	In-Service	Investment	ATRR
1	Northwest - Woodward District EHV 345 kV Line (Sponsored Upgrade)	4/1/2010	$ 218,000,000	$ 31,188,710
2	Gracemont Substation - construct new 345 / 138 kV substation (Balanced Portfolio)	11/1/2011	$ 13,752,689	$ 1,252,067
3	Sooner-Cleveland 345kV Line - construct 38 miles of new 345kV line	2/1/2013	$ 46,601,334	$ 4,375,341
4	Seminole-Muskogee 345kV Line [Part 1] - construct 107 mi. of new line	6/1/2013	$ 17,869,966	$ 1,689,654
5	Seminole-Muskogee 345kV Line [Part 2] - construct 107 mi. of new line	12/1/2013	$ 145,586,284	$ 13,914,022
6	Woodward District EHV - Border (TX) 345 kV Line - construct 96 mi of 345 kV line, install 2nd 345 /	4/1/2014	$ 116,676,040	$ 11,246,415
	SPONSORED OR ECONOMIC PORTFOLIO UPGRADE TOTALS		**$ 558,486,313**	**$ 63,666,209**

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

1	TOTAL SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Sum of Parts A, B, C & D above)	$ 175,855,710
2	TOTAL PRIOR YEAR BASE PLAN UPGRADE PROJECTS TRUE-UP ADJUSTMENT Refund/(Surcharge)	(Worksheet L, Projection Only)	$ (10,099,815)
3	**TOTAL SPP OATT RELATED Base Plan Upgrades TU RR**		**$ 185,955,524**

NOTES:

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

A. Base Plan facilities.

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

UID 10013

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

Line No.	Details			
1	Investment	$ 67,511	Current Year	2025
2	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation	9.79%
3	Service Month (1-12)	6		
4	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 1,406
5	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
8	2006	$ 67,511	$ 888	$ 66,623	$ 7,038.00	$ 7,038
9	2007	$ 66,623	$ 1,777	$ 64,846	$ 12,060.00	$ 12,060
10	2008	$ 64,846	$ 1,777	$ 63,069	$ 11,782.00	$ 11,782
11	2009	$ 63,069	$ 1,731	$ 61,338	$ 10,378.00	$ 10,378
12	2010	$ 61,338	$ 1,731	$ 59,607	$ 11,913.48	$ 11,913
13	2011	$ 59,607	$ 1,570	$ 58,037	$ 10,857.36	$ 10,857
14	2012	$ 58,037	$ 1,587	$ 56,450	$ 11,143.72	$ 11,144
15	2013	$ 56,450	$ 1,406	$ 55,044	$ 10,297.37	$ 10,297
16	2014	$ 55,044	$ 1,406	$ 53,637	$ 8,080.82	$ 8,081
17	2015	$ 53,637	$ 1,570	$ 52,067	$ 7,588.32	$ 7,588
18	2016	$ 52,067	$ 1,570	$ 50,497	$ 7,445.92	$ 7,446
19	2017	$ 50,497	$ 1,227	$ 49,270	$ 6,720.43	$ 6,720
20	2018	$ 49,270	$ 1,227	$ 48,042	$ 5,610.97	$ 5,611
21	2019	$ 48,042	$ 1,378	$ 46,664	$ 5,761.99	$ 5,762
22	2020	$ 46,664	$ 1,378	$ 45,286	$ 5,697.00	$ 5,697
23	2021	$ 45,286	$ 1,350	$ 43,936	$ 5,315.16	$ 5,315
24	2022	$ 43,936	$ 1,350	$ 42,586	$ 5,185.00	$ 5,185
25	2023	$ 42,586	$ 1,406	$ 41,180	$ 5,442.94	$ 5,443
26	2024	$ 41,180	$ 1,406	$ 39,773	$ 5,369.30	$ 5,369
27	2025	$ 39,773	$ 1,406	$ 38,367	$ 5,231.60	$ 5,232
28	2026					
29	2027					
30	2028					
31	2029					
32	2030					
33	2031					
34	2032					
35	2033					
36	2034					
37	2035					
38	2036					
39	2037					
40	2038					
41	2039					
42	2040					
43	2041					
44	2042					
45	2043					
46	2044					
47	2045					
48	2046					
49	2047					
50	2048					
51	2049					
52	2050					
53	2051					
54	2052					
55	2053					
56	2054					
57	2051					
58	Project Totals				$ 158,919	$ 158,918

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 10016

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

Line No.	Details			
59	Investment	$ 2,765,703	Current Year	**2025**
60	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation	9.79%
61	Service Month (1-12)	6		
62	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 57,619
63	CIAC (Yes or No)	No		

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
66	2006	$ 2,765,703	$ 36,391	$ 2,729,312	288312	$ 288,312
67	2007	$ 2,729,312	$ 72,782	$ 2,656,530	494074	$ 494,074
68	2008	$ 2,656,530	$ 72,782	$ 2,583,748	$ 482,687	$ 482,687
69	2009	$ 2,583,748	$ 70,915	$ 2,512,833	$ 425,166	$ 425,166
70	2010	$ 2,512,833	$ 70,915	$ 2,441,917	$ 488,052	$ 488,052
71	2011	$ 2,441,917	$ 64,319	$ 2,377,599	$ 444,787	$ 444,787
72	2012	$ 2,377,599	$ 65,010	$ 2,312,589	$ 456,518	$ 456,518
73	2013	$ 2,312,589	$ 57,619	$ 2,254,970	$ 421,846	$ 421,846
74	2014	$ 2,254,970	$ 57,619	$ 2,197,351	$ 331,042	$ 331,042
75	2015	$ 2,197,351	$ 64,319	$ 2,133,033	$ 310,866	$ 310,866
76	2016	$ 2,133,033	$ 64,319	$ 2,068,714	$ 305,032	$ 305,032
77	2017	$ 2,068,714	$ 50,286	$ 2,018,428	$ 275,312	$ 275,312
78	2018	$ 2,018,428	$ 50,286	$ 1,968,143	$ 229,861	$ 229,861
79	2019	$ 1,968,143	$ 56,443	$ 1,911,700	$ 236,048	$ 236,048
80	2020	$ 1,911,700	$ 56,443	$ 1,855,257	$ 233,370	$ 233,370
81	2021	$ 1,855,257	$ 55,314	$ 1,799,943	$ 217,752	$ 217,752
82	2022	$ 1,799,943	$ 55,314	$ 1,744,629	$ 212,413	$ 212,413
83	2023	$ 1,744,629	$ 57,619	$ 1,687,010	$ 222,976	$ 222,976
84	2024	$ 1,687,010	$ 57,619	$ 1,629,391	$ 219,963	$ 219,963
85	2025	$ 1,629,391	$ 57,619	$ 1,571,772	$ 214,322	$ 214,322
86	2026					
87	2027					
88	2028					
89	2029					
90	2030					
91	2031					
92	2032					
93	2033					
94	2034					
95	2035					
96	2036					
97	2037					
98	2038					
99	2039					
100	2040					
101	2041					
102	2042					
103	2043					
104	2044					
105	2045					
106	2046					
107	2047					
108	2048					
109	2049					
110	2050					
111	2051					
112	Project Totals				$ 6,510,399	$ 6,510,399

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 3: Van Buren AVEC - Van Buren Interconnect 69kV Line -- Wave trap and current transformer ratio work to increase limit to 1200A. 2006 - 2016 STEP project.
UID 10014

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

Line No.	Details				
113	Investment	$ 107,896	Current Year		**2025**
114	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		9.79%
115	Service Month (1-12)	6			
116	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 2,248
117	CIAC (Yes or No)				

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
118-119	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
120	2006	$ 107,896	$ 1,420	$ 106,476	11248	$ 11,248
121	2007	$ 106,476	$ 2,839	$ 103,637	19275	$ 19,275
122	2008	$ 103,637	$ 2,839	$ 100,798	$ 18,831	$ 18,831
123	2009	$ 100,798	$ 2,767	$ 98,032	$ 16,587	$ 16,587
124	2010	$ 98,032	$ 2,767	$ 95,265	$ 19,040	$ 19,040
125	2011	$ 95,265	$ 2,509	$ 92,756	$ 17,352	$ 17,352
126	2012	$ 92,756	$ 2,536	$ 90,220	$ 17,810	$ 17,810
127	2013	$ 90,220	$ 2,248	$ 87,972	$ 16,457	$ 16,457
128	2014	$ 87,972	$ 2,248	$ 85,724	$ 12,915	$ 12,915
129	2015	$ 85,724	$ 2,509	$ 83,215	$ 12,128	$ 12,128
130	2016	$ 83,215	$ 2,509	$ 80,706	$ 11,900	$ 11,900
131	2017	$ 80,706	$ 1,962	$ 78,744	$ 10,741	$ 10,741
132	2018	$ 78,744	$ 1,962	$ 76,782	$ 8,967	$ 8,967
133	2019	$ 76,782	$ 2,202	$ 74,580	$ 9,209	$ 9,209
134	2020	$ 74,580	$ 2,202	$ 72,378	$ 9,104	$ 9,104
135	2021	$ 72,378	$ 2,158	$ 70,220	$ 8,495	$ 8,495
136	2022	$ 70,220	$ 2,158	$ 68,062	$ 8,287	$ 8,287
137	2023	$ 68,062	$ 2,248	$ 65,815	$ 8,699	$ 8,699
138	2024	$ 65,815	$ 2,248	$ 63,567	$ 8,581	$ 8,581
139	2025	$ 63,567	$ 2,248	$ 61,319	$ 8,361	$ 8,361
140	2026					
141	2027					
142	2028					
143	2029					
144	2030					
145	2031					
146	2032					
147	2033					
148	2034					
149	2035					
150	2036					
151	2037					
152	2038					
153	2039					
154	2040					
155	2041					
156	2042					
157	2043					
158	2044					
159	2045					
160	2046					
161	2047					
162	2048					
163	2049					
164	2050					
165	2051					
166	Project Totals				$ 253,987	$ 253,987

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 4: Brown Explorer Tap 138kV Line -- Upgrade current transformers at Brown Substation. 2006 - 2016 STEP project.
This project was changed to a Direct Assignment to WFEC effective 4-1-2012.
UID 10015

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

Line No.	Details				
167	Investment	$ 31,518	Current Year		2025
168	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		9.79%
169	Service Month (1-12)	6			
170	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 657
171	CIAC (Yes or No)	No			

172 173	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
174	2006	$ 31,518	$ 415	$ 31,103	$ 3,286	$ 3,286
175	2007	$ 31,103	$ 829	$ 30,274	$ 5,630	$ 5,630
176	2008	$ 30,274	$ 829	$ 29,445	$ 5,501	$ 5,501
177	2009	$ 29,445	$ 808	$ 28,637	$ 4,845	$ 4,845
178	2010	$ 28,637	$ 808	$ 27,829	$ 5,562	$ 5,562
179	2011	$ 27,829	$ 733	$ 27,096	$ 5,069	$ 5,069
180	2012	$ 27,096	$ 733	$ 26,363	$ 5,195	$ 5,195
181	2013					
182	2014					
183	2015					
184	2016					
185	2017					
186	2018					
187	2019					
188	2020					
189	2021					
190	2022					
191	2023					
192	2024					
193	2025					
194	2026					
195	2027					
196	2028					
197	2029					
198	2030					
199	2031					
200	2032					
201	2033					
202	2034					
203	2035					
204	2036					
205	2037					
206	2038					
207	2039					
208	2040					
209	2041					
210	2042					
211	2043					
212	2044					
213	2045					
214	2046					
215	2047					
216	2048					
217	2049					
218	2050					
219	2051					
220	Project Totals				$ 35,088	$ 35,088

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 10020

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

Line No.	Details				
221	Investment	$ 3,897,313	Current Year		**2025**
222	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		9.79%
223	Service Month (1-12)	12			
224	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 81,194
225	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
228	2006	$ 3,897,313	$ -	$ 3,897,313	50809	$ 50,809
229	2007	$ 3,897,313	$ 102,561	$ 3,794,752	704251	$ 704,251
230	2008	$ 3,794,752	$ 102,561	$ 3,692,191	$ 688,206	$ 688,206
231	2009	$ 3,692,191	$ 99,931	$ 3,592,260	$ 606,254	$ 606,254
232	2010	$ 3,592,260	$ 99,931	$ 3,492,329	$ 696,377	$ 696,377
233	2011	$ 3,492,329	$ 90,635	$ 3,401,694	$ 634,871	$ 634,871
234	2012	$ 3,401,694	$ 91,609	$ 3,310,085	$ 651,867	$ 651,867
235	2013	$ 3,310,085	$ 81,194	$ 3,228,891	$ 602,626	$ 602,626
236	2014	$ 3,228,891	$ 81,194	$ 3,147,697	$ 472,789	$ 472,789
237	2015	$ 3,147,697	$ 90,635	$ 3,057,062	$ 443,898	$ 443,898
238	2016	$ 3,057,062	$ 90,635	$ 2,966,426	$ 435,714	$ 435,714
239	2017	$ 2,966,426	$ 70,860	$ 2,895,566	$ 393,604	$ 393,604
240	2018	$ 2,895,566	$ 70,860	$ 2,824,706	$ 328,530	$ 328,530
241	2019	$ 2,824,706	$ 79,537	$ 2,745,169	$ 337,376	$ 337,376
242	2020	$ 2,745,169	$ 79,537	$ 2,665,632	$ 333,672	$ 333,672
243	2021	$ 2,665,632	$ 77,946	$ 2,587,686	$ 311,405	$ 311,405
244	2022	$ 2,587,686	$ 77,946	$ 2,509,739	$ 303,869	$ 303,869
245	2023	$ 2,509,739	$ 81,194	$ 2,428,545	$ 319,151	$ 319,151
246	2024	$ 2,428,545	$ 81,194	$ 2,347,351	$ 314,983	$ 314,983
247	2025	$ 2,347,351	$ 81,194	$ 2,266,157	$ 307,034	$ 307,034
248	2026					
249	2027					
250	2028					
251	2029					
252	2030					
253	2031					
254	2032					
255	2033					
256	2034					
257	2035					
258	2036					
259	2037					
260	2038					
261	2039					
262	2040					
263	2041					
264	2042					
265	2043					
266	2044					
267	2045					
268	2046					
269	2047					
270	2048					
271	2049					
272	2050					
273	2051					
274	Project Totals				$ 8,937,289	$ 8,937,286

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 10087

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

Line No.	Details					
275	Investment	$ 9,320,377	Current Year			2025
276	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			9.79%
277	Service Month (1-12)	12				
278	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)		$ 194,175
279	CIAC (Yes or No)	No				
280	**Investment**	**Beginning**	**Depreciation**	**Ending**	**Revenue**	**Rev. Req. for**
281	**Year**	**Balance**	**Expense**	**Balance**	**Requirement**	**SPP Allocation**
282	2006	$ 9,320,377	$ -	$ 9,320,377	121510	$ 121,510
283	2007	$ 9,320,377	$ 245,273	$ 9,075,104	1684207	$ 1,684,207
284	2008	$ 9,075,104	$ 245,273	$ 8,829,831	$ 1,645,835	$ 1,645,835
285	2009	$ 8,829,831	$ 238,984	$ 8,590,847	$ 1,449,850	$ 1,449,850
286	2010	$ 8,590,847	$ 238,984	$ 8,351,863	$ 1,665,378	$ 1,665,378
287	2011	$ 8,351,863	$ 216,753	$ 8,135,110	$ 1,518,287	$ 1,518,287
288	2012	$ 8,135,110	$ 219,081	$ 7,916,029	$ 1,558,932	$ 1,558,932
289	2013	$ 7,916,029	$ 194,175	$ 7,721,855	$ 1,441,173	$ 1,441,173
290	2014	$ 7,721,855	$ 194,175	$ 7,527,680	$ 1,130,669	$ 1,130,669
291	2015	$ 7,527,680	$ 216,753	$ 7,310,927	$ 1,061,577	$ 1,061,577
292	2016	$ 7,310,927	$ 216,753	$ 7,094,174	$ 1,042,005	$ 1,042,005
293	2017	$ 7,094,174	$ 169,461	$ 6,924,713	$ 941,300	$ 941,300
294	2018	$ 6,924,713	$ 169,461	$ 6,755,251	$ 785,677	$ 785,677
295	2019	$ 6,755,251	$ 190,212	$ 6,565,039	$ 806,831	$ 806,831
296	2020	$ 6,565,039	$ 190,212	$ 6,374,827	$ 797,972	$ 797,972
297	2021	$ 6,374,827	$ 186,408	$ 6,188,420	$ 744,722	$ 744,722
298	2022	$ 6,188,420	$ 186,408	$ 6,002,012	$ 726,700	$ 726,700
299	2023	$ 6,002,012	$ 194,175	$ 5,807,838	$ 763,246	$ 763,246
300	2024	$ 5,807,838	$ 194,175	$ 5,613,663	$ 753,279	$ 753,279
301	2025	$ 5,613,663	$ 194,175	$ 5,419,489	$ 734,269	$ 734,269
302	2026					
303	2027					
304	2028					
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323	2047					
324	2048					
325	2049					
326	2050					
327	2051					
328	Project Totals				$ 21,373,420	$ 21,373,419

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 10079

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

Line No.	Details				
329	Investment	$ 3,790,016	Current Year		2025
330	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation		9.79%
331	Service Month (1-12)	10			
332	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 78,959
333	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
336	2007	$ 3,790,016	$ 16,623	$ 3,773,393	165505	$ 165,505
337	2008	$ 3,773,393	$ 99,737	$ 3,673,656	682261	$ 682,261
338	2009	$ 3,673,656	$ 97,180	$ 3,576,476	$ 601,118	$ 601,118
339	2010	$ 3,576,476	$ 97,180	$ 3,479,296	$ 691,200	$ 691,200
340	2011	$ 3,479,296	$ 88,140	$ 3,391,156	$ 630,515	$ 630,515
341	2012	$ 3,391,156	$ 89,087	$ 3,302,070	$ 647,796	$ 647,796
342	2013	$ 3,302,070	$ 78,959	$ 3,223,111	$ 599,291	$ 599,291
343	2014	$ 3,223,111	$ 78,959	$ 3,144,152	$ 469,981	$ 469,981
344	2015	$ 3,144,152	$ 88,140	$ 3,056,012	$ 441,141	$ 441,141
345	2016	$ 3,056,012	$ 88,140	$ 2,967,872	$ 433,242	$ 433,242
346	2017	$ 2,967,872	$ 68,909	$ 2,898,963	$ 391,920	$ 391,920
347	2018	$ 2,898,963	$ 68,909	$ 2,830,054	$ 326,973	$ 326,973
348	2019	$ 2,830,054	$ 77,347	$ 2,752,706	$ 335,783	$ 335,783
349	2020	$ 2,752,706	$ 77,347	$ 2,675,359	$ 332,293	$ 332,293
350	2021	$ 2,675,359	$ 75,800	$ 2,599,559	$ 310,219	$ 310,219
351	2022	$ 2,599,559	$ 75,800	$ 2,523,759	$ 302,871	$ 302,871
352	2023	$ 2,523,759	$ 78,959	$ 2,444,800	$ 318,374	$ 318,374
353	2024	$ 2,444,800	$ 78,959	$ 2,365,841	$ 314,449	$ 314,449
354	2025	$ 2,365,841	$ 78,959	$ 2,286,883	$ 306,719	$ 306,719
355	2026					
356	2027					
357	2028					
358	2029					
359	2030					
360	2031					
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379	2050					
380	2051					
381	2052					
382	Project Totals				$ 8,301,652	$ 8,301,651

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 8: OG&E Windfarm - WFEC Mooreland 138kV Line -- Upgrade conductor to 795AS33. 2006 Aggregate Study 1
2006 - 2016 STEP project.
UID 10513

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

Line No.	Details			
383	Investment	$ 85,105	Current Year	2025
384	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation	9.79%
385	Service Month (1-12)	6		
386	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 1,773
387	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
390	2007	$ 85,105	$ 1,120	$ 83,985	8872	$ 8,872
391	2008	$ 83,985	$ 2,240	$ 81,745	15203	$ 15,203
392	2009	$ 81,745	$ 2,182	$ 79,563	$ 13,394	$ 13,394
393	2010	$ 79,563	$ 2,182	$ 77,381	$ 15,395	$ 15,395
394	2011	$ 77,381	$ 1,979	$ 75,401	$ 14,040	$ 14,040
395	2012	$ 75,401	$ 2,000	$ 73,401	$ 14,422	$ 14,422
396	2013	$ 73,401	$ 1,773	$ 71,628	$ 13,338	$ 13,338
397	2014	$ 71,628	$ 1,773	$ 69,855	$ 10,462	$ 10,462
398	2015	$ 69,855	$ 1,979	$ 67,876	$ 9,821	$ 9,821
399	2016	$ 67,876	$ 1,979	$ 65,897	$ 9,643	$ 9,643
400	2017	$ 65,897	$ 1,547	$ 64,349	$ 8,718	$ 8,718
401	2018	$ 64,349	$ 1,547	$ 62,802	$ 7,275	$ 7,275
402	2019	$ 62,802	$ 1,737	$ 61,065	$ 7,471	$ 7,471
403	2020	$ 61,065	$ 1,737	$ 59,328	$ 7,392	$ 7,392
404	2021	$ 59,328	$ 1,702	$ 57,626	$ 6,900	$ 6,900
405	2022	$ 57,626	$ 1,702	$ 55,924	$ 6,735	$ 6,735
406	2023	$ 55,924	$ 1,773	$ 54,151	$ 7,077	$ 7,077
407	2024	$ 54,151	$ 1,773	$ 52,378	$ 6,988	$ 6,988
408	2025	$ 52,378	$ 1,773	$ 50,605	$ 6,814	$ 6,814
409	2026					
410	2027					
411	2028					
412	2029					
413	2030					
414	2031					
415	2032					
416	2033					
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418	2035					
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431	2048					
432	2049					
433	2050					
434	2051					
435	2052					
436	Project Totals				$ 189,960	$ 189,960

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 10157

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

Line No.	Details			
437	Investment	$ 136,512	Current Year	2025
438	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation	9.79%
439	Service Month (1-12)	12		
440	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 2,844
441	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
444	2008	$ 136,512	$ -	$ 136,512	1780.12	$ 1,780
445	2009	$ 136,512	$ 3,500	$ 133,012	22234	$ 22,234
446	2010	$ 133,012	$ 3,500	$ 129,511	$ 25,602	$ 25,602
447	2011	$ 129,511	$ 3,175	$ 126,337	$ 23,372	$ 23,372
448	2012	$ 126,337	$ 3,209	$ 123,128	$ 24,033	$ 24,033
449	2013	$ 123,128	$ 2,844	$ 120,284	$ 22,254	$ 22,254
450	2014	$ 120,284	$ 2,844	$ 117,440	$ 17,443	$ 17,443
451	2015	$ 117,440	$ 3,175	$ 114,265	$ 16,367	$ 16,367
452	2016	$ 114,265	$ 3,175	$ 111,090	$ 16,085	$ 16,085
453	2017	$ 111,090	$ 2,482	$ 108,608	$ 14,578	$ 14,578
454	2018	$ 108,608	$ 2,482	$ 106,126	$ 12,155	$ 12,155
455	2019	$ 106,126	$ 2,786	$ 103,340	$ 12,483	$ 12,483
456	2020	$ 103,340	$ 2,786	$ 100,554	$ 12,363	$ 12,363
457	2021	$ 100,554	$ 2,730	$ 97,824	$ 11,546	$ 11,546
458	2022	$ 97,824	$ 2,730	$ 95,094	$ 11,281	$ 11,281
459	2023	$ 95,094	$ 2,844	$ 92,250	$ 11,871	$ 11,871
460	2024	$ 92,250	$ 2,844	$ 89,406	$ 11,736	$ 11,736
461	2025	$ 89,406	$ 2,844	$ 86,562	$ 11,458	$ 11,458
462	2026					
463	2027					
464	2028					
465	2029					
466	2030					
467	2031					
468	2032					
469	2033					
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487	2051					
488	2052					
489	2053					
490	Project Totals				$ 278,641	$ 278,641

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 10165

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

Line No.	Details				
491	Investment	$ 23,213	Current Year		2025
492	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation		9.79%
493	Service Month (1-12)	6			
494	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 484
495	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
498	2008	$ 23,213	$ 305	$ 22,908	2420	$ 2,420
499	2009	$ 22,908	$ 595	$ 22,313	3738	$ 3,738
500	2010	$ 22,313	$ 595	$ 21,718	$ 4,302	$ 4,302
501	2011	$ 21,718	$ 540	$ 21,178	$ 3,926	$ 3,926
502	2012	$ 21,178	$ 546	$ 20,632	$ 4,036	$ 4,036
503	2013	$ 20,632	$ 484	$ 20,149	$ 3,736	$ 3,736
504	2014	$ 20,149	$ 484	$ 19,665	$ 2,929	$ 2,929
505	2015	$ 19,665	$ 540	$ 19,125	$ 2,748	$ 2,748
506	2016	$ 19,125	$ 540	$ 18,585	$ 2,700	$ 2,700
507	2017	$ 18,585	$ 422	$ 18,163	$ 2,445	$ 2,445
508	2018	$ 18,163	$ 422	$ 17,741	$ 2,039	$ 2,039
509	2019	$ 17,741	$ 474	$ 17,267	$ 2,094	$ 2,094
510	2020	$ 17,267	$ 474	$ 16,793	$ 2,074	$ 2,074
511	2021	$ 16,793	$ 464	$ 16,329	$ 1,936	$ 1,936
512	2022	$ 16,329	$ 464	$ 15,865	$ 1,891	$ 1,891
513	2023	$ 15,865	$ 484	$ 15,381	$ 1,989	$ 1,989
514	2024	$ 15,381	$ 484	$ 14,898	$ 1,966	$ 1,966
515	2025	$ 14,898	$ 484	$ 14,414	$ 1,918	$ 1,918
516	2026					
517	2027					
518	2028					
519	2029					
520	2030					
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540	2050					
541	2051					
542	2052					
543	2053					
544	Project Totals				$ 48,888	$ 48,887

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 10514

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

Line No.	Details				
545	Investment	$ 547,300	Current Year		2025
546	Service Year (yyyy)	2010	NPCC w/o incentives, less depreciation		9.79%
547	Service Month (1-12)	9			
548	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 11,402
549	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
552	2010	$ 547,300	$ 3,216	$ 544,084	33762.48	$ 33,762
553	2011	$ 544,084	$ 12,865	$ 531,219	102624.35	$ 102,624
554	2012	$ 531,219	$ 12,865	$ 518,355	$ 100,477	$ 100,477
555	2013	$ 518,355	$ 11,402	$ 506,953	$ 93,162	$ 93,162
556	2014	$ 506,953	$ 11,402	$ 495,550	$ 72,967	$ 72,967
557	2015	$ 495,550	$ 12,728	$ 482,823	$ 68,431	$ 68,431
558	2016	$ 482,823	$ 12,728	$ 470,095	$ 67,319	$ 67,319
559	2017	$ 470,095	$ 9,951	$ 460,144	$ 61,167	$ 61,167
560	2018	$ 460,144	$ 9,951	$ 450,193	$ 50,957	$ 50,957
561	2019	$ 450,193	$ 11,169	$ 439,023	$ 52,333	$ 52,333
562	2020	$ 439,023	$ 11,169	$ 427,854	$ 51,885	$ 51,885
563	2021	$ 427,854	$ 10,946	$ 416,908	$ 48,488	$ 48,488
564	2022	$ 416,908	$ 10,946	$ 405,962	$ 47,416	$ 47,416
565	2023	$ 405,962	$ 11,402	$ 394,560	$ 49,976	$ 49,976
566	2024	$ 394,560	$ 11,402	$ 383,158	$ 49,473	$ 49,473
567	2025	$ 383,158	$ 11,402	$ 371,756	$ 48,357	$ 48,357
568	2026					
569	2027					
570	2028					
571	2029					
572	2030					
573	2031					
574	2032					
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594	2052					
595	2053					
596	2054					
597	2055					
598	Project Totals				$ 998,794	$ 998,794

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 50166

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

Line No.	Details			
599	Investment	$ 617,275	Current Year	**2025**
600	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation	9.79%
601	Service Month (1-12)	6		
602	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 12,860
603	CIAC (Yes or No)	No		

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
604-605						
606	2011	$ 617,275	$ 7,255	$ 610,020	67267.85	$ 67,268
607	2012	$ 610,020	$ 14,509	$ 595,511	115139.79	$ 115,140
608	2013	$ 595,511	$ 12,860	$ 582,651	$ 106,809	$ 106,809
609	2014	$ 582,651	$ 12,860	$ 569,791	$ 83,633	$ 83,633
610	2015	$ 569,791	$ 14,355	$ 555,436	$ 78,419	$ 78,419
611	2016	$ 555,436	$ 14,355	$ 541,081	$ 77,173	$ 77,173
612	2017	$ 541,081	$ 11,223	$ 529,857	$ 70,186	$ 70,186
613	2018	$ 529,857	$ 11,223	$ 518,634	$ 58,453	$ 58,453
614	2019	$ 518,634	$ 12,597	$ 506,037	$ 60,031	$ 60,031
615	2020	$ 506,037	$ 12,597	$ 493,440	$ 59,541	$ 59,541
616	2021	$ 493,440	$ 12,346	$ 481,094	$ 55,654	$ 55,654
617	2022	$ 481,094	$ 12,346	$ 468,749	$ 54,444	$ 54,444
618	2023	$ 468,749	$ 12,860	$ 455,889	$ 57,415	$ 57,415
619	2024	$ 455,889	$ 12,860	$ 443,029	$ 56,864	$ 56,864
620	2025	$ 443,029	$ 12,860	$ 430,169	$ 55,605	$ 55,605
621	2026					
622	2027					
623	2028					
624	2029					
625	2030					
626	2031					
627	2032					
628	2033					
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648	2053					
649	2054					
650	2055					
651	2056					
652	Project Totals				$ 1,056,634	$ 1,056,635

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 50253

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

Line No.	Details				
653	Investment	$ 332,365	Current Year		2025
654	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation		9.79%
655	Service Month (1-12)	2			
656	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 6,924
657	CIAC (Yes or No)	No			

658 659	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
660	2011	$ 332,365	$ 6,510	$ 325,855	56921.13	$ 56,921
661	2012	$ 325,855	$ 7,812	$ 318,042	61561.01	$ 61,561
662	2013	$ 318,042	$ 6,924	$ 311,118	$ 57,095	$ 57,095
663	2014	$ 311,118	$ 6,924	$ 304,194	$ 44,711	$ 44,711
664	2015	$ 304,194	$ 7,729	$ 296,464	$ 41,927	$ 41,927
665	2016	$ 296,464	$ 7,729	$ 288,735	$ 41,255	$ 41,255
666	2017	$ 288,735	$ 6,043	$ 282,692	$ 37,504	$ 37,504
667	2018	$ 282,692	$ 6,043	$ 276,649	$ 31,239	$ 31,239
668	2019	$ 276,649	$ 6,783	$ 269,866	$ 32,082	$ 32,082
669	2020	$ 269,866	$ 6,783	$ 263,083	$ 31,815	$ 31,815
670	2021	$ 263,083	$ 6,647	$ 256,436	$ 29,735	$ 29,735
671	2022	$ 256,436	$ 6,647	$ 249,788	$ 29,084	$ 29,084
672	2023	$ 249,788	$ 6,924	$ 242,864	$ 30,663	$ 30,663
673	2024	$ 242,864	$ 6,924	$ 235,940	$ 30,363	$ 30,363
674	2025	$ 235,940	$ 6,924	$ 229,015	$ 29,685	$ 29,685
675	2026					
676	2027					
677	2028					
678	2029					
679	2030					
680	2031					
681	2032					
682	2033					
683	2034					
684	2035					
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698	2049					
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701	2052					
702	2053					
703	2054					
704	2055					
705	2056					
706	Project Totals				$ 585,640	$ 585,640

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 50171

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

Line No.	Details				
707	Investment	$ 11,400,380	Current Year		2025
708	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation		9.79%
709	Service Month (1-12)	4			
710	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 237,508
711	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
714	2012	$ 11,400,380	$ 178,649	$ 11,221,731	1598643.37	$ 1,598,643
715	2013	$ 11,221,731	$ 237,508	$ 10,984,223	2008258.79	$ 2,008,259
716	2014	$ 10,984,223	$ 237,508	$ 10,746,715	$ 1,572,034	$ 1,572,034
717	2015	$ 10,746,715	$ 265,125	$ 10,481,590	$ 1,473,742	$ 1,473,742
718	2016	$ 10,481,590	$ 265,125	$ 10,216,465	$ 1,450,894	$ 1,450,894
719	2017	$ 10,216,465	$ 207,280	$ 10,009,185	$ 1,320,844	$ 1,320,844
720	2018	$ 10,009,185	$ 207,280	$ 9,801,906	$ 1,099,672	$ 1,099,672
721	2019	$ 9,801,906	$ 232,661	$ 9,569,245	$ 1,129,385	$ 1,129,385
722	2020	$ 9,569,245	$ 232,661	$ 9,336,584	$ 1,120,631	$ 1,120,631
723	2021	$ 9,336,584	$ 228,008	$ 9,108,576	$ 1,047,717	$ 1,047,717
724	2022	$ 9,108,576	$ 228,008	$ 8,880,569	$ 1,025,305	$ 1,025,305
725	2023	$ 8,880,569	$ 237,508	$ 8,643,061	$ 1,081,904	$ 1,081,904
726	2024	$ 8,643,061	$ 237,508	$ 8,405,553	$ 1,072,071	$ 1,072,071
727	2025	$ 8,405,553	$ 237,508	$ 8,168,045	$ 1,048,818	$ 1,048,818
728	2026					
729	2027					
730	2028					
731	2029					
732	2030					
733	2031					
734	2032					
735	2033					
736	2034					
737	2035					
738	2036					
739	2037					
740	2038					
741	2039					
742	2040					
743	2041					
744	2042					
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746	2044					
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750	2048					
751	2049					
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754	2052					
755	2053					
756	2054					
757	2055					
758	2056					
759	2057					
760	Project Totals				$ 18,049,919	$ 18,049,919

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 15: Sunnyside - Hugo 345 kV Line - construct 123 miles of new line

UID 50169

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

Line No.	Details				
761	Investment	$ 142,934,828	Current Year		**2025**
762	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation		9.79%
763	Service Month (1-12)	4			
764	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 2,977,809
765	CIAC (Yes or No)	No			

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
768	2012	$ 142,934,828	$ 1,985,206	$ 140,949,622	$ 19,002,952	$ 19,002,952
769	2013	$ 140,949,622	$ 2,977,809	$ 137,971,813	$ 25,147,668	$ 25,147,668
770	2014	$ 137,971,813	$ 2,977,809	$ 134,994,004	$ 19,741,003	$ 19,741,003
771	2015	$ 134,994,004	$ 3,324,066	$ 131,669,938	$ 18,506,368	$ 18,506,368
772	2016	$ 131,669,938	$ 3,324,066	$ 128,345,873	$ 18,220,083	$ 18,220,083
773	2017	$ 128,345,873	$ 2,598,815	$ 125,747,058	$ 16,588,420	$ 16,588,420
774	2018	$ 125,747,058	$ 2,598,815	$ 123,148,243	$ 13,810,327	$ 13,810,327
775	2019	$ 123,148,243	$ 2,917,037	$ 120,231,205	$ 14,183,500	$ 14,183,500
776	2020	$ 120,231,205	$ 2,917,037	$ 117,314,168	$ 14,074,081	$ 14,074,081
777	2021	$ 117,314,168	$ 2,858,697	$ 114,455,471	$ 13,158,618	$ 13,158,618
778	2022	$ 114,455,471	$ 2,858,697	$ 111,596,775	$ 12,877,566	$ 12,877,566
779	2023	$ 111,596,775	$ 2,977,809	$ 108,618,966	$ 13,589,158	$ 13,589,158
780	2024	$ 108,618,966	$ 2,977,809	$ 105,641,157	$ 13,466,257	$ 13,466,257
781	2025	$ 105,641,157	$ 2,977,809	$ 102,663,348	$ 13,174,718	$ 13,174,718
782	2026					
783	2027					
784	2028					
785	2029					
786	2030					
787	2031					
788	2032					
789	2033					
790	2034					
791	2035					
792	2036					
793	2037					
794	2038					
795	2039					
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799	2043					
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803	2047					
804	2048					
805	2049					
806	2050					
807	2051					
808	2052					
809	2053					
810	2054					
811	2055					
812	2056					
813	2057					
814	Project Totals				$ 225,540,719	$ 225,540,719

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 10668

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

Line No.	Details				
815	Investment	$ 45,430,632	Current Year		2025
816	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation		9.79%
817	Service Month (1-12)	4			
818	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 946,472
819	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
822	2012	$ 45,430,632	$ 630,981	$ 44,799,651	6039928.48	$ 6,039,928
823	2013	$ 44,799,651	$ 946,472	$ 43,853,180	7929481.5	$ 7,929,482
824	2014	$ 43,853,180	$ 946,472	$ 42,906,708	$ 6,274,512	$ 6,274,512
825	2015	$ 42,906,708	$ 1,056,526	$ 41,850,182	$ 5,882,093	$ 5,882,093
826	2016	$ 41,850,182	$ 1,056,526	$ 40,793,655	$ 5,791,100	$ 5,791,100
827	2017	$ 40,793,655	$ 826,011	$ 39,967,644	$ 5,272,490	$ 5,272,490
828	2018	$ 39,967,644	$ 826,011	$ 39,141,632	$ 4,389,496	$ 4,389,496
829	2019	$ 39,141,632	$ 927,156	$ 38,214,477	$ 4,508,106	$ 4,508,106
830	2020	$ 38,214,477	$ 927,156	$ 37,287,321	$ 4,473,328	$ 4,473,328
831	2021	$ 37,287,321	$ 908,613	$ 36,378,708	$ 4,458,295	$ 4,458,295
832	2022	$ 36,378,708	$ 908,613	$ 35,470,096	$ 4,093,026	$ 4,093,026
833	2023	$ 35,470,096	$ 946,472	$ 34,523,624	$ 4,319,200	$ 4,319,200
834	2024	$ 34,523,624	$ 946,472	$ 33,577,153	$ 4,280,136	$ 4,280,136
835	2025	$ 33,577,153	$ 946,472	$ 32,630,681	$ 4,187,473	$ 4,187,473
836	2026					
837	2027					
838	2028					
839	2029					
840	2030					
841	2031					
842	2032					
843	2033					
844	2034					
845	2035					
846	2036					
847	2037					
848	2038					
849	2039					
850	2040					
851	2041					
852	2042					
853	2043					
854	2044					
855	2045					
856	2046					
857	2047					
858	2048					
859	2049					
860	2050					
861	2051					
862	2052					
863	2053					
864	2054					
865	2055					
866	2056					
867	2057					
868	Project Totals				$ 71,898,666	$ 71,898,665

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 10701

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

Line No.	Details					
869	Investment	$ 1,282,392	Current Year			**2025**
870	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			9.79%
871	Service Month (1-12)	6				
872	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)		$ 26,717
873	CIAC (Yes or No)	No				

874	**Investment**	**Beginning**	**Depreciation**	**Ending**	**Revenue**	**Rev. Req. for**
875	**Year**	**Balance**	**Expense**	**Balance**	**Requirement**	**SPP Allocation**
876	2012	$ 1,282,392	$ 15,072	$ 1,267,320	139749.3	$ 139,749
877	2013	$ 1,267,320	$ 26,717	$ 1,240,604	226703.79	$ 226,704
878	2014	$ 1,240,604	$ 26,717	$ 1,213,887	$ 177,450	$ 177,450
879	2015	$ 1,213,887	$ 29,823	$ 1,184,064	$ 166,349	$ 166,349
880	2016	$ 1,184,064	$ 29,823	$ 1,154,241	$ 163,782	$ 163,782
881	2017	$ 1,154,241	$ 23,316	$ 1,130,925	$ 149,131	$ 149,131
882	2018	$ 1,130,925	$ 23,316	$ 1,107,609	$ 124,151	$ 124,151
883	2019	$ 1,107,609	$ 26,171	$ 1,081,437	$ 127,506	$ 127,506
884	2020	$ 1,081,437	$ 26,171	$ 1,055,266	$ 126,528	$ 126,528
885	2021	$ 1,055,266	$ 25,648	$ 1,029,618	$ 118,301	$ 118,301
886	2022	$ 1,029,618	$ 25,648	$ 1,003,970	$ 115,779	$ 115,779
887	2023	$ 1,003,970	$ 26,717	$ 977,254	$ 122,184	$ 122,184
888	2024	$ 977,254	$ 26,717	$ 950,537	$ 121,086	$ 121,086
889	2025	$ 950,537	$ 26,717	$ 923,821	$ 118,470	$ 118,470
890	2026					
891	2027					
892	2028					
893	2029					
894	2030					
895	2031					
896	2032					
897	2033					
898	2034					
899	2035					
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913	2049					
914	2050					
915	2051					
916	2052					
917	2053					
918	2054					
919	2055					
920	2056					
921	2057					
922	Project Totals				$ 1,997,169	$ 1,997,170

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 10876 HIGHWAY

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

Line No.	Details			
923	Investment	$ 5,860,308	Current Year	**2025**
924	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation	9.79%
925	Service Month (1-12)	3		
926	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 122,090
927	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
930	2012	$ 5,860,308	$ 103,313	$ 5,756,995	912867.79	$ 912,868
931	2013	$ 5,756,995	$ 122,090	$ 5,634,906	1030504.58	$ 1,030,505
932	2014	$ 5,634,906	$ 122,090	$ 5,512,816	$ 806,686	$ 806,686
933	2015	$ 5,512,816	$ 136,286	$ 5,376,530	$ 756,263	$ 756,263
934	2016	$ 5,376,530	$ 136,286	$ 5,240,243	$ 744,509	$ 744,509
935	2017	$ 5,240,243	$ 106,551	$ 5,133,692	$ 677,709	$ 677,709
936	2018	$ 5,133,692	$ 106,551	$ 5,027,141	$ 564,247	$ 564,247
937	2019	$ 5,027,141	$ 119,598	$ 4,907,543	$ 579,492	$ 579,492
938	2020	$ 4,907,543	$ 119,598	$ 4,787,945	$ 574,976	$ 574,976
939	2021	$ 4,787,945	$ 117,206	$ 4,670,739	$ 537,553	$ 537,553
940	2022	$ 4,670,739	$ 117,206	$ 4,553,533	$ 526,035	$ 526,035
941	2023	$ 4,553,533	$ 122,090	$ 4,431,443	$ 555,041	$ 555,041
942	2024	$ 4,431,443	$ 122,090	$ 4,309,353	$ 549,969	$ 549,969
943	2025	$ 4,309,353	$ 122,090	$ 4,187,263	$ 538,016	$ 538,016
944	2026					
945	2027					
946	2028					
947	2029					
948	2030					
949	2031					
950	2032					
951	2033					
952	2034					
953	2035					
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963	2045					
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967	2049					
968	2050					
969	2051					
970	2052					
971	2053					
972	2054					
973	2055					
974	2056					
975	2057					
976	Project Totals				$ 9,353,869	$ 9,353,869

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 10876A BYWAY

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

Line No.	Details				
977	Investment	$ 4,457,578	Current Year		2025
978	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation		9.79%
979	Service Month (1-12)	3			
980	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 92,866
981	CIAC (Yes or No)	No			

982 983	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
984	2012	$ 4,457,578	$ 78,584	$ 4,378,994	694362.71	$ 694,363
985	2013	$ 4,378,994	$ 92,866	$ 4,286,128	783841.83	$ 783,842
986	2014	$ 4,286,128	$ 92,866	$ 4,193,262	$ 613,597	$ 613,597
987	2015	$ 4,193,262	$ 103,665	$ 4,089,597	$ 575,243	$ 575,243
988	2016	$ 4,089,597	$ 103,665	$ 3,985,933	$ 566,303	$ 566,303
989	2017	$ 3,985,933	$ 81,047	$ 3,904,886	$ 515,492	$ 515,492
990	2018	$ 3,904,886	$ 81,047	$ 3,823,839	$ 429,188	$ 429,188
991	2019	$ 3,823,839	$ 90,971	$ 3,732,868	$ 440,784	$ 440,784
992	2020	$ 3,732,868	$ 90,971	$ 3,641,897	$ 437,349	$ 437,349
993	2021	$ 3,641,897	$ 89,152	$ 3,552,745	$ 408,884	$ 408,884
994	2022	$ 3,552,745	$ 89,152	$ 3,463,594	$ 400,123	$ 400,123
995	2023	$ 3,463,594	$ 92,866	$ 3,370,728	$ 422,186	$ 422,186
996	2024	$ 3,370,728	$ 92,866	$ 3,277,861	$ 418,328	$ 418,328
997	2025	$ 3,277,861	$ 92,866	$ 3,184,995	$ 409,236	$ 409,236
998	2026					
999	2027					
1000	2028					
1001	2029					
1002	2030					
1003	2031					
1004	2032					
1005	2033					
1006	2034					
1007	2035					
1008	2036					
1009	2037					
1010	2038					
1011	2039					
1012	2040					
1013	2041					
1014	2042					
1015	2043					
1016	2044					
1017	2045					
1018	2046					
1019	2047					
1020	2048					
1021	2049					
1022	2050					
1023	2051					
1024	2052					
1025	2053					
1026	2054					
1027	2055					
1028	2056					
1029	2057					
1030	Project Totals				$ 7,114,916	$ 7,114,918

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 20: Johnson Tap - Oak Park Line - build new 161 kV section and convert substation facilities to 161 kV operation

UID 10837

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

Line No.	Details				
1031	Investment	$ 8,216,374	Current Year		**2025**
1032	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation		9.79%
1033	Service Month (1-12)	4			
1034	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 171,174
1035	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1038	2013	$ 8,216,374	$ 114,116	$ 8,102,258	$ 1,132,424	$ 1,132,424
1039	2014	$ 8,102,258	$ 171,021	$ 7,931,237	$ 1,154,766	$ 1,154,766
1040	2015	$ 7,931,237	$ 191,078	$ 7,740,158	$ 1,082,489	$ 1,082,489
1041	2016	$ 7,740,158	$ 191,078	$ 7,549,080	$ 1,066,149	$ 1,066,149
1042	2017	$ 7,549,080	$ 149,389	$ 7,399,691	$ 971,623	$ 971,623
1043	2018	$ 7,399,691	$ 149,389	$ 7,250,303	$ 809,299	$ 809,299
1044	2019	$ 7,250,303	$ 167,681	$ 7,082,622	$ 831,177	$ 831,177
1045	2020	$ 7,082,622	$ 167,681	$ 6,914,940	$ 825,119	$ 825,119
1046	2021	$ 6,914,940	$ 164,327	$ 6,750,613	$ 771,629	$ 771,629
1047	2022	$ 6,750,613	$ 164,327	$ 6,586,285	$ 755,433	$ 755,433
1048	2023	$ 6,586,285	$ 171,174	$ 6,415,111	$ 797,662	$ 797,662
1049	2024	$ 6,415,111	$ 171,174	$ 6,243,937	$ 790,859	$ 790,859
1050	2025	$ 6,243,937	$ 171,174	$ 6,072,762	$ 774,101	$ 774,101
1051	2026					
1052	2027					
1053	2028					
1054	2029					
1055	2030					
1056	2031					
1057	2032					
1058	2033					
1059	2034					
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1072	2047					
1073	2048					
1074	2049					
1075	2050					
1076	2051					
1077	2052					
1078	2053					
1079	2054					
1080	2055					
1081	2056					
1082	2057					
1083	2058					
1084	Project Totals					

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 21: OG&E Alva - WFEC Alva 69 kV Line - replace line relays in OG&E's Alva substation

UID 11439 BYWAY

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

Line No.	Details				
1085	Investment	$ 339,997	Current Year		**2025**
1086	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation		9.79%
1087	Service Month (1-12)	1			
1088	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 7,083
1089	CIAC (Yes or No)	No			

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
1090-1091						
1092	2013	$ 339,997	$ 6,493	$ 333,504	$ 60,199	$ 60,199
1093	2014	$ 333,504	$ 7,083	$ 326,421	$ 47,610	$ 47,610
1094	2015	$ 326,421	$ 7,907	$ 318,514	$ 44,626	$ 44,626
1095	2016	$ 318,514	$ 7,907	$ 310,607	$ 43,949	$ 43,949
1096	2017	$ 310,607	$ 6,182	$ 304,425	$ 40,044	$ 40,044
1097	2018	$ 304,425	$ 6,182	$ 298,243	$ 33,329	$ 33,329
1098	2019	$ 298,243	$ 6,939	$ 291,305	$ 34,230	$ 34,230
1099	2020	$ 291,305	$ 6,939	$ 284,366	$ 33,977	$ 33,977
1100	2021	$ 284,366	$ 6,800	$ 277,566	$ 31,772	$ 31,772
1101	2022	$ 277,566	$ 6,800	$ 270,766	$ 31,103	$ 31,103
1102	2023	$ 270,766	$ 7,083	$ 263,683	$ 32,836	$ 32,836
1103	2024	$ 263,683	$ 7,083	$ 256,600	$ 32,552	$ 32,552
1104	2025	$ 256,600	$ 7,083	$ 249,516	$ 31,859	$ 31,859
1105	2026					
1106	2027					
1107	2028					
1108	2029					
1109	2030					
1110	2031					
1111	2032					
1112	2033					
1113	2034					
1114	2035					
1115	2036					
1116	2037					
1117	2038					
1118	2039					
1119	2040					
1120	2041					
1121	2042					
1122	2043					
1123	2044					
1124	2045					
1125	2046					
1126	2047					
1127	2048					
1128	2049					
1129	2050					
1130	2051					
1131	2052					
1132	2053					
1133	2054					
1134	2055					
1135	2056					
1136	2057					
1137	2058					
1138	Project Totals				$ 498,086	$ 498,086

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 22: Canadian River Substation - install new 345kV substation

UID 11182

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

Line No.	Details				
1139	Investment	$ 8,859,607	Current Year		2025
1140	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation		9.79%
1141	Service Month (1-12)	6			
1142	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 184,575
1143	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1146	2013	$ 8,859,607	$ 92,288	$ 8,767,319	$ 924,104	$ 924,104
1147	2014	$ 8,767,319	$ 184,575	$ 8,582,744	$ 1,250,066	$ 1,250,066
1148	2015	$ 8,582,744	$ 206,037	$ 8,376,707	$ 1,171,610	$ 1,171,610
1149	2016	$ 8,376,707	$ 206,037	$ 8,170,670	$ 1,154,018	$ 1,154,018
1150	2017	$ 8,170,670	$ 161,084	$ 8,009,586	$ 1,051,921	$ 1,051,921
1151	2018	$ 8,009,586	$ 161,084	$ 7,848,502	$ 875,413	$ 875,413
1152	2019	$ 7,848,502	$ 180,808	$ 7,667,694	$ 899,080	$ 899,080
1153	2020	$ 7,667,694	$ 180,808	$ 7,486,885	$ 892,589	$ 892,589
1154	2021	$ 7,486,885	$ 177,192	$ 7,309,693	$ 834,757	$ 834,757
1155	2022	$ 7,309,693	$ 177,192	$ 7,132,501	$ 817,285	$ 817,285
1156	2023	$ 7,132,501	$ 184,575	$ 6,947,926	$ 863,057	$ 863,057
1157	2024	$ 6,947,926	$ 184,575	$ 6,763,351	$ 855,769	$ 855,769
1158	2025	$ 6,763,351	$ 184,575	$ 6,578,776	$ 837,698	$ 837,698
1159	2026					
1160	2027					
1161	2028					
1162	2029					
1163	2030					
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1167	2034					
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1170	2037					
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1172	2039					
1173	2040					
1174	2041					
1175	2042					
1176	2043					
1177	2044					
1178	2045					
1179	2046					
1180	2047					
1181	2048					
1182	2049					
1183	2050					
1184	2051					
1185	2052					
1186	2053					
1187	2054					
1188	2055					
1189	2056					
1190	2057					
1191	2058					
1192	Project Totals				$ 12,427,367	$ 12,427,367

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 23: Paoli Substation - upgrade 138kV section of substation

UID 10518 BYWAY

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

Line No.	Details			
1193	Investment	$ 472,837	Current Year	**2025**
1194	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation	9.79%
1195	Service Month (1-12)	3		
1196	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 9,851
1197	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1200	2013	$ 472,837	$ 7,388	$ 465,449	$ 69,626	$ 69,626
1201	2014	$ 465,449	$ 9,851	$ 455,598	$ 66,414	$ 66,414
1202	2015	$ 455,598	$ 10,996	$ 444,602	$ 62,248	$ 62,248
1203	2016	$ 444,602	$ 10,996	$ 433,606	$ 61,308	$ 61,308
1204	2017	$ 433,606	$ 8,597	$ 425,009	$ 55,870	$ 55,870
1205	2018	$ 425,009	$ 8,597	$ 416,412	$ 46,499	$ 46,499
1206	2019	$ 416,412	$ 9,650	$ 406,762	$ 47,756	$ 47,756
1207	2020	$ 406,762	$ 9,650	$ 397,112	$ 47,406	$ 47,406
1208	2021	$ 397,112	$ 9,457	$ 387,655	$ 44,332	$ 44,332
1209	2022	$ 387,655	$ 9,457	$ 378,199	$ 43,400	$ 43,400
1210	2023	$ 378,199	$ 9,851	$ 368,348	$ 45,824	$ 45,824
1211	2024	$ 368,348	$ 9,851	$ 358,497	$ 45,431	$ 45,431
1212	2025	$ 358,497	$ 9,851	$ 348,646	$ 44,467	$ 44,467
1213	2026					
1214	2027					
1215	2028					
1216	2029					
1217	2030					
1218	2031					
1219	2032					
1220	2033					
1221	2034					
1222	2035					
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1234	2047					
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1237	2050					
1238	2051					
1239	2052					
1240	2053					
1241	2054					
1242	2055					
1243	2056					
1244	2057					
1245	2058					
1246	Project Totals				$ 680,580	$ 680,581

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 24: Paoli Substation - replace 138 / 69 kV transformer and rebuild 69kV section

UID 50346 ZONAL

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

Line No.	Details			
1247	Investment	$ 960,003	Current Year	**2025**
1248	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation	9.79%
1249	Service Month (1-12)	3		
1250	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 20,000
1251	CIAC (Yes or No)	No		

1252 1253	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1254	2013	$ 960,003	$ 15,000	$ 945,003	$ 141,361	$ 141,361
1255	2014	$ 945,003	$ 20,000	$ 925,003	$ 134,840	$ 134,840
1256	2015	$ 925,003	$ 22,326	$ 902,677	$ 126,383	$ 126,383
1257	2016	$ 902,677	$ 22,326	$ 880,352	$ 124,473	$ 124,473
1258	2017	$ 880,352	$ 17,455	$ 862,897	$ 113,433	$ 113,433
1259	2018	$ 862,897	$ 17,455	$ 845,442	$ 94,407	$ 94,407
1260	2019	$ 845,442	$ 19,592	$ 825,850	$ 96,959	$ 96,959
1261	2020	$ 825,850	$ 19,592	$ 806,259	$ 96,149	$ 96,149
1262	2021	$ 806,259	$ 19,200	$ 787,059	$ 90,008	$ 90,008
1263	2022	$ 787,059	$ 19,200	$ 767,858	$ 88,116	$ 88,116
1264	2023	$ 767,858	$ 20,000	$ 747,858	$ 93,037	$ 93,037
1265	2024	$ 747,858	$ 20,000	$ 727,858	$ 92,239	$ 92,239
1266	2025	$ 727,858	$ 20,000	$ 707,858	$ 90,281	$ 90,281
1267	2026					
1268	2027					
1269	2028					
1270	2029					
1271	2030					
1272	2031					
1273	2032					
1274	2033					
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1278	2037					
1279	2038					
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1281	2040					
1282	2041					
1283	2042					
1284	2043					
1285	2044					
1286	2045					
1287	2046					
1288	2047					
1289	2048					
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1297	2056					
1298	2057					
1299	2058					
1300	Project Totals				$ 1,381,686	$ 1,381,686

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 25: Greenwood Substation - construct new substation 138 kV section in the Cushing - Bristow 138 kV line

UID 11133 BYWAY

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

Line No.	Details			
1301	Investment	$ 1,551,082	Current Year	2025
1302	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation	9.79%
1303	Service Month (1-12)	1		
1304	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 32,314
1305	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1306 / 1307						
1308	2013	$ 1,551,082	$ 29,621	$ 1,521,461	$ 274,529	$ 274,529
1309	2014	$ 1,521,461	$ 32,314	$ 1,489,147	$ 217,200	$ 217,200
1310	2015	$ 1,489,147	$ 36,072	$ 1,453,075	$ 203,585	$ 203,585
1311	2016	$ 1,453,075	$ 36,072	$ 1,417,004	$ 200,495	$ 200,495
1312	2017	$ 1,417,004	$ 28,201	$ 1,388,802	$ 182,681	$ 182,681
1313	2018	$ 1,388,802	$ 28,201	$ 1,360,601	$ 152,049	$ 152,049
1314	2019	$ 1,360,601	$ 31,655	$ 1,328,946	$ 156,159	$ 156,159
1315	2020	$ 1,328,946	$ 31,655	$ 1,297,291	$ 155,004	$ 155,004
1316	2021	$ 1,297,291	$ 31,022	$ 1,266,269	$ 144,947	$ 144,947
1317	2022	$ 1,266,269	$ 31,022	$ 1,235,248	$ 141,891	$ 141,891
1318	2023	$ 1,235,248	$ 32,314	$ 1,202,934	$ 149,801	$ 149,801
1319	2024	$ 1,202,934	$ 32,314	$ 1,170,619	$ 148,504	$ 148,504
1320	2025	$ 1,170,619	$ 32,314	$ 1,138,305	$ 145,341	$ 145,341
1321	2026					
1322	2027					
1323	2028					
1324	2029					
1325	2030					
1326	2031					
1327	2032					
1328	2033					
1329	2034					
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1346	2051					
1347	2052					
1348	2053					
1349	2054					
1350	2055					
1351	2056					
1352	2057					
1353	2058					
1354	Project Totals				$ 2,272,185	$ 2,272,186

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 26: Greenwood Substation - construct new substation 69 kV section including 138 / 69 kV transformer and terminating the Oak Grove - Hwy 69 kV line.

UID 50594 ZONAL

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

Line No.	Details			
1355	Investment	$ 2,326,622	Current Year	2025
1356	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation	9.79%
1357	Service Month (1-12)	1		
1358	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 48,471
1359	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1360-1361						
1362	2013	$ 2,326,622	$ 44,431	$ 2,282,191	$ 411,794	$ 411,794
1363	2014	$ 2,282,191	$ 48,471	$ 2,233,719	$ 325,799	$ 325,799
1364	2015	$ 2,233,719	$ 54,107	$ 2,179,612	$ 305,377	$ 305,377
1365	2016	$ 2,179,612	$ 54,107	$ 2,125,504	$ 300,743	$ 300,743
1366	2017	$ 2,125,504	$ 42,302	$ 2,083,202	$ 274,021	$ 274,021
1367	2018	$ 2,083,202	$ 42,302	$ 2,040,900	$ 228,073	$ 228,073
1368	2019	$ 2,040,900	$ 47,482	$ 1,993,418	$ 234,238	$ 234,238
1369	2020	$ 1,993,418	$ 47,482	$ 1,945,936	$ 232,506	$ 232,506
1370	2021	$ 1,945,936	$ 46,532	$ 1,899,403	$ 217,421	$ 217,421
1371	2022	$ 1,899,403	$ 46,532	$ 1,852,871	$ 212,837	$ 212,837
1372	2023	$ 1,852,871	$ 48,471	$ 1,804,400	$ 224,701	$ 224,701
1373	2024	$ 1,804,400	$ 48,471	$ 1,755,928	$ 222,756	$ 222,756
1374	2025	$ 1,755,928	$ 48,471	$ 1,707,457	$ 218,011	$ 218,011
1375	2026					
1376	2027					
1377	2028					
1378	2029					
1379	2030					
1380	2031					
1381	2032					
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1397	2048					
1398	2049					
1399	2050					
1400	2051					
1401	2052					
1402	2053					
1403	2054					
1404	2055					
1405	2056					
1406	2057					
1407	2058					
1408	Project Totals				$ 3,408,276	$ 3,408,277

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 27: Classen - SW 5th 138 kV Line - replace 138 kV wave trap and CTs at Classen

UID 11339 BYWAY

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

Line No.	Details				
1409	Investment	$ 101,258	Current Year		**2025**
1410	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation		9.79%
1411	Service Month (1-12)	12			
1412	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 2,110
1413	CIAC (Yes or No)	No			

1414 1415	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
1416	2013	$ 101,258	$ -	$ 101,258	$ 1,036	$ 1,036
1417	2014	$ 101,258	$ 2,110	$ 99,148	$ 14,417	$ 14,417
1418	2015	$ 99,148	$ 2,355	$ 96,794	$ 13,511	$ 13,511
1419	2016	$ 96,794	$ 2,355	$ 94,439	$ 13,310	$ 13,310
1420	2017	$ 94,439	$ 1,841	$ 92,598	$ 12,139	$ 12,139
1421	2018	$ 92,598	$ 1,841	$ 90,757	$ 10,100	$ 10,100
1422	2019	$ 90,757	$ 2,066	$ 88,690	$ 10,373	$ 10,373
1423	2020	$ 88,690	$ 2,066	$ 86,624	$ 10,301	$ 10,301
1424	2021	$ 86,624	$ 2,025	$ 84,599	$ 9,634	$ 9,634
1425	2022	$ 84,599	$ 2,025	$ 82,573	$ 9,434	$ 9,434
1426	2023	$ 82,573	$ 2,110	$ 80,464	$ 9,966	$ 9,966
1427	2024	$ 80,464	$ 2,110	$ 78,354	$ 9,884	$ 9,884
1428	2025	$ 78,354	$ 2,110	$ 76,245	$ 9,677	$ 9,677
1429	2026					
1430	2027					
1431	2028					
1432	2029					
1433	2030					
1434	2031					
1435	2032					
1436	2033					
1437	2034					
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1450	2047					
1451	2048					
1452	2049					
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1458	2055					
1459	2056					
1460	2057					
1461	2058					
1462	Project Totals				$ 133,783	$ 133,782

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 28: Lula Substation - install 9 MVAr of 69 kV capacitors

UID 50408 ZONAL

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

Line No.	Details			
1463	Investment	$ 611,252	Current Year	**2025**
1464	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation	9.79%
1465	Service Month (1-12)	6		
1466	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 12,734
1467	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1468-1469						
1470	2013	$ 611,252	$ 6,367	$ 604,885	$ 61,882	$ 61,882
1471	2014	$ 604,885	$ 12,734	$ 592,150	$ 86,246	$ 86,246
1472	2015	$ 592,150	$ 14,215	$ 577,935	$ 80,833	$ 80,833
1473	2016	$ 577,935	$ 14,215	$ 563,720	$ 79,619	$ 79,619
1474	2017	$ 563,720	$ 11,114	$ 552,606	$ 72,575	$ 72,575
1475	2018	$ 552,606	$ 11,114	$ 541,493	$ 60,397	$ 60,397
1476	2019	$ 541,493	$ 12,475	$ 529,018	$ 62,030	$ 62,030
1477	2020	$ 529,018	$ 12,475	$ 516,544	$ 61,583	$ 61,583
1478	2021	$ 516,544	$ 12,225	$ 504,319	$ 57,593	$ 57,593
1479	2022	$ 504,319	$ 12,225	$ 492,094	$ 56,387	$ 56,387
1480	2023	$ 492,094	$ 12,734	$ 479,359	$ 59,545	$ 59,545
1481	2024	$ 479,359	$ 12,734	$ 466,625	$ 59,042	$ 59,042
1482	2025	$ 466,625	$ 12,734	$ 453,890	$ 57,795	$ 57,795
1483	2026					
1484	2027					
1485	2028					
1486	2029					
1487	2030					
1488	2031					
1489	2032					
1490	2033					
1491	2034					
1492	2035					
1493	2036					
1494	2037					
1495	2038					
1496	2039					
1497	2040					
1498	2041					
1499	2042					
1500	2043					
1501	2044					
1502	2045					
1503	2046					
1504	2047					
1505	2048					
1506	2049					
1507	2050					
1508	2051					
1509	2052					
1510	2053					
1511	2054					
1512	2055					
1513	2056					
1514	2057					
1515	2058					
1516	Project Totals				$ 855,528	$ 855,527

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 29: Arcadia - Redbud 345 kV Lines Ckt 1 & 2 - upgrade breakers and switches to 3000A.

UID 50529 HIGHWAY

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

Line No.	Details				
1517	Investment	$ 917,217	Current Year		2025
1518	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation		9.79%
1519	Service Month (1-12)	12			
1520	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 19,109
1521	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1522-1523						
1524	2013	$ 917,217	$ -	$ 917,217	$ 9,793	$ 9,793
1525	2014	$ 917,217	$ 19,109	$ 898,108	$ 130,590	$ 130,590
1526	2015	$ 898,108	$ 21,331	$ 876,778	$ 122,382	$ 122,382
1527	2016	$ 876,778	$ 21,331	$ 855,447	$ 120,568	$ 120,568
1528	2017	$ 855,447	$ 16,677	$ 838,770	$ 109,955	$ 109,955
1529	2018	$ 838,770	$ 16,677	$ 822,094	$ 91,490	$ 91,490
1530	2019	$ 822,094	$ 18,719	$ 803,375	$ 93,965	$ 93,965
1531	2020	$ 803,375	$ 18,719	$ 784,656	$ 93,305	$ 93,305
1532	2021	$ 784,656	$ 18,344	$ 766,312	$ 87,270	$ 87,270
1533	2022	$ 766,312	$ 18,344	$ 747,968	$ 85,459	$ 85,459
1534	2023	$ 747,968	$ 19,109	$ 728,859	$ 90,271	$ 90,271
1535	2024	$ 728,859	$ 19,109	$ 709,750	$ 89,531	$ 89,531
1536	2025	$ 709,750	$ 19,109	$ 690,642	$ 87,661	$ 87,661
1537	2026					
1538	2027					
1539	2028					
1540	2029					
1541	2030					
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1562	2051					
1563	2052					
1564	2053					
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1566	2055					
1567	2056					
1568	2057					
1569	2058					
1570	Project Totals				$ 1,212,241	$ 1,212,240

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 30: Pecan Creek - Five Tribes 161 kV Line - reconductor 4.07 mi of line, increase CT ratio at Pecan Creek. Also replace 2 wave traps, 1 - 161 kV breaker, 3 161 kV switches and increase CT ratios at Five Tribes

UID 10875 BYWAY

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

Line No.	Details			
1571	Investment	$ 2,924,076	Current Year	2025
1572	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation	9.79%
1573	Service Month (1-12)	12		
1574	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 60,918
1575	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1578	2013	$ 2,924,076	$ -	$ 2,924,076	$ 23,857	$ 23,857
1579	2014	$ 2,924,076	$ 64,976	$ 2,859,100	$ 348,074	$ 348,074
1580	2015	$ 2,859,100	$ 67,998	$ 2,791,102	$ 344,587	$ 344,587
1581	2016	$ 2,791,102	$ 67,998	$ 2,723,103	$ 337,929	$ 337,929
1582	2017	$ 2,723,103	$ 53,162	$ 2,669,941	$ 317,162	$ 317,162
1583	2018	$ 2,669,941	$ 53,162	$ 2,616,779	$ 311,957	$ 311,957
1584	2019	$ 2,616,779	$ 59,675	$ 2,557,104	$ 312,947	$ 312,947
1585	2020	$ 2,557,104	$ 59,675	$ 2,497,429	$ 307,104	$ 307,104
1586	2021	$ 2,497,429	$ 58,482	$ 2,438,947	$ 300,127	$ 300,127
1587	2022	$ 2,438,947	$ 58,482	$ 2,380,466	$ 294,401	$ 294,401
1588	2023	$ 2,380,466	$ 60,918	$ 2,319,548	$ 290,993	$ 290,993
1589	2024	$ 2,319,548	$ 60,918	$ 2,258,629	$ 285,029	$ 285,029
1590	2025	$ 2,258,629	$ 60,918	$ 2,197,711	$ 279,065	$ 279,065
1591	2026					
1592	2027					
1593	2028					
1594	2029					
1595	2030					
1596	2031					
1597	2032					
1598	2033					
1599	2034					
1600	2035					
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1616	2051					
1617	2052					
1618	2053					
1619	2054					
1620	2055					
1621	2056					
1622	2057					
1623	2058					
1624	Project Totals				$ 3,753,231	$ 3,753,232

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 31: Cushing - Stillwater 138 kV Line - convert 23 miles of 69 kV line to 138 kV operation including associated substation facilities.

UID 11129 11130 11,131 BYWAY

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

Line No.	Details				
1625	Investment	$ 6,020,116	Current Year		2025
1626	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation		9.79%
1627	Service Month (1-12)	12			
1628	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 125,419
1629	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1632	2013	$ 6,020,116	$ -	$ 6,020,116	$ 76,997	$ 76,997
1633	2014	$ 6,020,116	$ 125,419	$ 5,894,697	$ 857,124	$ 857,124
1634	2015	$ 5,894,697	$ 140,003	$ 5,754,694	$ 803,252	$ 803,252
1635	2016	$ 5,754,694	$ 140,003	$ 5,614,692	$ 791,342	$ 791,342
1636	2017	$ 5,614,692	$ 109,457	$ 5,505,235	$ 721,687	$ 721,687
1637	2018	$ 5,505,235	$ 109,457	$ 5,395,778	$ 600,494	$ 600,494
1638	2019	$ 5,395,778	$ 122,860	$ 5,272,919	$ 616,732	$ 616,732
1639	2020	$ 5,272,919	$ 122,860	$ 5,150,059	$ 612,407	$ 612,407
1640	2021	$ 5,150,059	$ 120,402	$ 5,029,657	$ 572,792	$ 572,792
1641	2022	$ 5,029,657	$ 120,402	$ 4,909,255	$ 560,905	$ 560,905
1642	2023	$ 4,909,255	$ 125,419	$ 4,783,835	$ 592,492	$ 592,492
1643	2024	$ 4,783,835	$ 125,419	$ 4,658,416	$ 587,636	$ 587,636
1644	2025	$ 4,658,416	$ 125,419	$ 4,532,997	$ 575,357	$ 575,357
1645	2026					
1646	2027					
1647	2028					
1648	2029					
1649	2030					
1650	2031					
1651	2032					
1652	2033					
1653	2034					
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1667	2048					
1668	2049					
1669	2050					
1670	2051					
1671	2052					
1672	2053					
1673	2054					
1674	2055					
1675	2056					
1676	2057					
1677	2058					
1678	Project Totals				$ 7,969,215	$ 7,969,217

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 32: Kolache Substation - install 69 kv capacitors

UID 50098 ZONAL

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

Line No.	Details				
1679	Investment	$ 693,192	Current Year		2025
1680	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation		9.79%
1681	Service Month (1-12)	2			
1682	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 14,442
1683	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1686	2014	$ 693,192	$ 12,035	$ 681,157	$ 89,463	$ 89,463
1687	2015	$ 681,157	$ 16,121	$ 665,037	$ 92,765	$ 92,765
1688	2016	$ 665,037	$ 16,121	$ 648,916	$ 91,396	$ 91,396
1689	2017	$ 648,916	$ 12,603	$ 636,312	$ 83,364	$ 83,364
1690	2018	$ 636,312	$ 12,603	$ 623,709	$ 69,361	$ 69,361
1691	2019	$ 623,709	$ 14,147	$ 609,562	$ 71,237	$ 71,237
1692	2020	$ 609,562	$ 14,147	$ 595,415	$ 70,742	$ 70,742
1693	2021	$ 595,415	$ 13,864	$ 581,551	$ 66,169	$ 66,169
1694	2022	$ 581,551	$ 13,864	$ 567,687	$ 64,799	$ 64,799
1695	2023	$ 567,687	$ 14,442	$ 553,246	$ 68,455	$ 68,455
1696	2024	$ 553,246	$ 14,442	$ 538,804	$ 67,899	$ 67,899
1697	2025	$ 538,804	$ 14,442	$ 524,363	$ 66,486	$ 66,486
1698	2026					
1699	2027					
1700	2028					
1701	2029					
1702	2030					
1703	2031					
1704	2032					
1705	2033					
1706	2034					
1707	2035					
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1722	2050					
1723	2051					
1724	2052					
1725	2053					
1726	2054					
1727	2055					
1728	2056					
1729	2057					
1730	2058					
1731	2059					
1732	Project Totals				$ 902,137	$ 902,136

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 33: Renfrow - Medford Tap 138 kV Line - construct 4 mile of new line & install 3-way switch at Medford Tap

UID	50622	50630	BYWAY

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

Line No.	Details				
1733	Investment	$ 2,135,306	Current Year		2025
1734	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation		9.79%
1735	Service Month (1-12)	3			
1736	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 44,486
1737	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1740	2014	$ 2,135,306	$ 31,806	$ 2,103,500	$ 247,812	$ 247,812
1741	2015	$ 2,103,500	$ 49,088	$ 2,054,412	$ 283,021	$ 283,021
1742	2016	$ 2,054,412	$ 49,088	$ 2,005,325	$ 278,854	$ 278,854
1743	2017	$ 2,005,325	$ 38,824	$ 1,966,501	$ 257,501	$ 257,501
1744	2018	$ 1,966,501	$ 38,824	$ 1,927,677	$ 214,237	$ 214,237
1745	2019	$ 1,927,677	$ 43,578	$ 1,884,100	$ 220,032	$ 220,032
1746	2020	$ 1,884,100	$ 43,578	$ 1,840,522	$ 218,516	$ 218,516
1747	2021	$ 1,840,522	$ 42,706	$ 1,797,816	$ 204,395	$ 204,395
1748	2022	$ 1,797,816	$ 42,706	$ 1,755,110	$ 200,175	$ 200,175
1749	2023	$ 1,755,110	$ 44,486	$ 1,710,624	$ 211,486	$ 211,486
1750	2024	$ 1,710,624	$ 44,486	$ 1,666,139	$ 209,785	$ 209,785
1751	2025	$ 1,666,139	$ 44,486	$ 1,621,653	$ 205,429	$ 205,429
1752	2026					
1753	2027					
1754	2028					
1755	2029					
1756	2030					
1757	2031					
1758	2032					
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1781	2055					
1782	2056					
1783	2057					
1784	2058					
1785	2059					
1786	Project Totals				$ 2,751,242	$ 2,751,243

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 34: Crescent - Cottonwood Creek Line - convert 13.7 mi to 138 kV & install 138 kV terminal at CWC

UID 10792 BYWAY

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

Line No.	Details				
1787	Investment	$ 7,449,800	Current Year		**2025**
1788	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation		9.79%
1789	Service Month (1-12)	4			
1790	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 155,204
1791	CIAC (Yes or No)	No			

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
1792 1793						
1794	2014	$ 7,449,800	$ 103,463	$ 7,346,337	$ 786,494	$ 786,494
1795	2015	$ 7,346,337	$ 173,239	$ 7,173,098	$ 999,836	$ 999,836
1796	2016	$ 7,173,098	$ 173,239	$ 6,999,859	$ 985,136	$ 985,136
1797	2017	$ 6,999,859	$ 135,451	$ 6,864,408	$ 898,776	$ 898,776
1798	2018	$ 6,864,408	$ 135,451	$ 6,728,957	$ 747,765	$ 747,765
1799	2019	$ 6,728,957	$ 152,037	$ 6,576,920	$ 767,989	$ 767,989
1800	2020	$ 6,576,920	$ 152,037	$ 6,424,884	$ 762,706	$ 762,706
1801	2021	$ 6,424,884	$ 148,996	$ 6,275,888	$ 713,423	$ 713,423
1802	2022	$ 6,275,888	$ 148,996	$ 6,126,892	$ 698,700	$ 698,700
1803	2023	$ 6,126,892	$ 155,204	$ 5,971,687	$ 738,188	$ 738,188
1804	2024	$ 5,971,687	$ 155,204	$ 5,816,483	$ 732,258	$ 732,258
1805	2025	$ 5,816,483	$ 155,204	$ 5,661,279	$ 717,063	$ 717,063
1806	2026					
1807	2027					
1808	2028					
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1833	2053					
1834	2054					
1835	2055					
1836	2056					
1837	2057					
1838	2058					
1839	2059					
1840	Project Totals				$ 9,548,334	$ 9,548,334

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 35: Renfrow Substation - construct new 345 kV substation section in Woodring - Wichita 345 kV Line

UID 50587 HIGHWAY

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

Line No.	Details				
1841	Investment	$ 5,972,510	Current Year		**2025**
1842	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation		9.79%
1843	Service Month (1-12)	4			
1844	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 124,427
1845	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1846-1847						
1848	2014	$ 5,972,510	$ 82,877	$ 5,889,633	$ 630,007	$ 630,007
1849	2015	$ 5,889,633	$ 138,771	$ 5,750,862	$ 800,902	$ 800,902
1850	2016	$ 5,750,862	$ 138,771	$ 5,612,092	$ 789,126	$ 789,126
1851	2017	$ 5,612,092	$ 108,591	$ 5,503,501	$ 720,583	$ 720,583
1852	2018	$ 5,503,501	$ 108,591	$ 5,394,909	$ 599,511	$ 599,511
1853	2019	$ 5,394,909	$ 121,888	$ 5,273,022	$ 615,725	$ 615,725
1854	2020	$ 5,273,022	$ 121,888	$ 5,151,134	$ 611,490	$ 611,490
1855	2021	$ 5,151,134	$ 119,450	$ 5,031,683	$ 571,978	$ 571,978
1856	2022	$ 5,031,683	$ 119,450	$ 4,912,233	$ 560,175	$ 560,175
1857	2023	$ 4,912,233	$ 124,427	$ 4,787,806	$ 591,835	$ 591,835
1858	2024	$ 4,787,806	$ 124,427	$ 4,663,379	$ 587,081	$ 587,081
1859	2025	$ 4,663,379	$ 124,427	$ 4,538,951	$ 574,899	$ 574,899
1860	2026					
1861	2027					
1862	2028					
1863	2029					
1864	2030					
1865	2031					
1866	2032					
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1881	2047					
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1883	2049					
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1886	2052					
1887	2053					
1888	2054					
1889	2055					
1890	2056					
1891	2057					
1892	2058					
1893	2059					
1894	Project Totals				$ 7,653,313	$ 7,653,312

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 36: Renfrow Substation - install 345 / 138 kv transformer & new 138 kV section in new substation

UID	50586	BYWAY

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

Line No.	Details				
1895	Investment	$ 6,796,769	Current Year		**2025**
1896	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation		9.79%
1897	Service Month (1-12)	4			
1898	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 141,599
1899	CIAC (Yes or No)	No			

1900 1901	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
1902	2014	$ 6,796,769	$ 93,970	$ 6,702,799	$ 714,333	$ 714,333
1903	2015	$ 6,702,799	$ 158,071	$ 6,544,728	$ 908,787	$ 908,787
1904	2016	$ 6,544,728	$ 158,071	$ 6,386,656	$ 895,352	$ 895,352
1905	2017	$ 6,386,656	$ 123,578	$ 6,263,079	$ 820,035	$ 820,035
1906	2018	$ 6,263,079	$ 123,578	$ 6,139,501	$ 682,253	$ 682,253
1907	2019	$ 6,139,501	$ 138,710	$ 6,000,791	$ 700,705	$ 700,705
1908	2020	$ 6,000,791	$ 138,710	$ 5,862,082	$ 695,886	$ 695,886
1909	2021	$ 5,862,082	$ 135,935	$ 5,726,147	$ 650,920	$ 650,920
1910	2022	$ 5,726,147	$ 135,935	$ 5,590,211	$ 637,488	$ 637,488
1911	2023	$ 5,590,211	$ 141,599	$ 5,448,612	$ 673,518	$ 673,518
1912	2024	$ 5,448,612	$ 141,599	$ 5,307,012	$ 668,108	$ 668,108
1913	2025	$ 5,307,012	$ 141,599	$ 5,165,413	$ 654,245	$ 654,245
1914	2026					
1915	2027					
1916	2028					
1917	2029					
1918	2030					
1919	2031					
1920	2032					
1921	2033					
1922	2034					
1923	2035					
1924	2036					
1925	2037					
1926	2038					
1927	2039					
1928	2040					
1929	2041					
1930	2042					
1931	2043					
1932	2044					
1933	2045					
1934	2046					
1935	2047					
1936	2048					
1937	2049					
1938	2050					
1939	2051					
1940	2052					
1941	2053					
1942	2054					
1943	2055					
1944	2056					
1945	2057					
1946	2058					
1947	2059					
1948	Project Totals				$ 8,701,628	$ 8,701,630

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 37: Grant County Substation - construct 138 kV section in new substation

UID 50588 BYWAY

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

Line No.	Details				
1949	Investment	$ 2,798,276	Current Year		2025
1950	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation		9.79%
1951	Service Month (1-12)	4			
1952	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 58,297
1953	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1956	2014	$ 2,798,276	$ 38,866	$ 2,759,410	$ 295,448	$ 295,448
1957	2015	$ 2,759,410	$ 65,078	$ 2,694,332	$ 375,590	$ 375,590
1958	2016	$ 2,694,332	$ 65,078	$ 2,629,254	$ 370,068	$ 370,068
1959	2017	$ 2,629,254	$ 50,878	$ 2,578,377	$ 337,595	$ 337,595
1960	2018	$ 2,578,377	$ 50,878	$ 2,527,499	$ 280,872	$ 280,872
1961	2019	$ 2,527,499	$ 57,108	$ 2,470,391	$ 288,469	$ 288,469
1962	2020	$ 2,470,391	$ 57,108	$ 2,413,284	$ 286,484	$ 286,484
1963	2021	$ 2,413,284	$ 55,966	$ 2,357,318	$ 267,973	$ 267,973
1964	2022	$ 2,357,318	$ 55,966	$ 2,301,353	$ 262,443	$ 262,443
1965	2023	$ 2,301,353	$ 58,297	$ 2,243,055	$ 277,275	$ 277,275
1966	2024	$ 2,243,055	$ 58,297	$ 2,184,758	$ 275,047	$ 275,047
1967	2025	$ 2,184,758	$ 58,297	$ 2,126,460	$ 269,340	$ 269,340
1968	2026					
1969	2027					
1970	2028					
1971	2029					
1972	2030					
1973	2031					
1974	2032					
1975	2033					
1976	2034					
1977	2035					
1978	2036					
1979	2037					
1980	2038					
1981	2039					
1982	2040					
1983	2041					
1984	2042					
1985	2043					
1986	2044					
1987	2045					
1988	2046					
1989	2047					
1990	2048					
1991	2049					
1992	2050					
1993	2051					
1994	2052					
1995	2053					
1996	2054					
1997	2055					
1998	2056					
1999	2057					
2000	2058					
2001	2059					
2002	Project Totals				$ 3,586,605	$ 3,586,604

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 38: Grant County Substation - install 138 / 69 kV transformer and 69 kV section in new substation

UID 50589 ZONAL

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

Line No.	Details				
2003	Investment	$ 3,304,946	Current Year		**2025**
2004	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation		9.79%
2005	Service Month (1-12)	4			
2006	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 68,853
2007	CIAC (Yes or No)	No			

2008 2009	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
2010	2014	$ 3,304,946	$ 45,878	$ 3,259,068	$ 348,751	$ 348,751
2011	2015	$ 3,259,068	$ 76,819	$ 3,182,249	$ 443,353	$ 443,353
2012	2016	$ 3,182,249	$ 76,819	$ 3,105,430	$ 436,835	$ 436,835
2013	2017	$ 3,105,430	$ 60,090	$ 3,045,340	$ 398,733	$ 398,733
2014	2018	$ 3,045,340	$ 60,090	$ 2,985,250	$ 331,738	$ 331,738
2015	2019	$ 2,985,250	$ 67,448	$ 2,917,802	$ 340,711	$ 340,711
2016	2020	$ 2,917,802	$ 67,448	$ 2,850,355	$ 338,367	$ 338,367
2017	2021	$ 2,850,355	$ 66,099	$ 2,784,256	$ 316,503	$ 316,503
2018	2022	$ 2,784,256	$ 66,099	$ 2,718,157	$ 309,972	$ 309,972
2019	2023	$ 2,718,157	$ 68,853	$ 2,649,304	$ 327,490	$ 327,490
2020	2024	$ 2,649,304	$ 68,853	$ 2,580,451	$ 324,860	$ 324,860
2021	2025	$ 2,580,451	$ 68,853	$ 2,511,598	$ 318,119	$ 318,119
2022	2026					
2023	2027					
2024	2028					
2025	2029					
2026	2030					
2027	2031					
2028	2032					
2029	2033					
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2037	2041					
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2041	2045					
2042	2046					
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2046	2050					
2047	2051					
2048	2052					
2049	2053					
2050	2054					
2051	2055					
2052	2056					
2053	2057					
2054	2058					
2055	2059					
2056	Project Totals				$ 4,235,431	$ 4,235,432

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 39: Ft. Smith - Colony 161kV Line - reconductor 2.2 miles of line and upgrade terminal equipment at Ft. Smith & Colony substations to 2000A.

UID 10300

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

Line No.	Details				
2057	Investment	$ 2,126,169	Current Year		**2025**
2058	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation		9.79%
2059	Service Month (1-12)	7			
2060	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 44,295
2061	CIAC (Yes or No)	No			

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
2064	2014	$ 2,126,169	$ 18,456	$ 2,107,713	$ 149,027	$ 149,027
2065	2015	$ 2,107,713	$ 49,446	$ 2,058,267	$ 286,633	$ 286,633
2066	2016	$ 2,058,267	$ 49,446	$ 2,008,821	$ 282,445	$ 282,445
2067	2017	$ 2,008,821	$ 38,658	$ 1,970,163	$ 257,729	$ 257,729
2068	2018	$ 1,970,163	$ 38,658	$ 1,931,506	$ 214,409	$ 214,409
2069	2019	$ 1,931,506	$ 43,391	$ 1,888,115	$ 220,208	$ 220,208
2070	2020	$ 1,888,115	$ 43,391	$ 1,844,723	$ 218,715	$ 218,715
2071	2021	$ 1,844,723	$ 42,523	$ 1,802,200	$ 204,594	$ 204,594
2072	2022	$ 1,802,200	$ 42,523	$ 1,759,677	$ 200,389	$ 200,389
2073	2023	$ 1,759,677	$ 44,295	$ 1,715,382	$ 211,745	$ 211,745
2074	2024	$ 1,715,382	$ 44,295	$ 1,671,086	$ 210,069	$ 210,069
2075	2025	$ 1,671,086	$ 44,295	$ 1,626,791	$ 205,733	$ 205,733
2076	2026					
2077	2027					
2078	2028					
2079	2029					
2080	2030					
2081	2031					
2082	2032					
2083	2033					
2084	2034					
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2087	2037					
2088	2038					
2089	2039					
2090	2040					
2091	2041					
2092	2042					
2093	2043					
2094	2044					
2095	2045					
2096	2046					
2097	2047					
2098	2048					
2099	2049					
2100	2050					
2101	2051					
2102	2052					
2103	2053					
2104	2054					
2105	2055					
2106	2056					
2107	2057					
2108	2058					
2109	2059					
2110	Project Totals				$ 2,661,695	$ 2,661,696

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 40: Renfrow - Grant County 138 kV Line - construct approx. 30 miles of new 138 kV line

UID 50590 BYWAY

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

Line No.	Details				
2111	Investment	$ 5,683,930	Current Year		**2025**
2112	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation		9.79%
2113	Service Month (1-12)	10			
2114	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 118,415
2115	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2116-2117						
2118	2014	$ 5,683,930	$ 19,714	$ 5,664,216	$ 194,658	$ 194,658
2119	2015	$ 5,664,216	$ 132,110	$ 5,532,105	$ 768,858	$ 768,858
2120	2016	$ 5,532,105	$ 132,110	$ 5,399,995	$ 757,687	$ 757,687
2121	2017	$ 5,399,995	$ 103,344	$ 5,296,651	$ 692,270	$ 692,270
2122	2018	$ 5,296,651	$ 103,344	$ 5,193,307	$ 575,865	$ 575,865
2123	2019	$ 5,193,307	$ 115,999	$ 5,077,308	$ 591,443	$ 591,443
2124	2020	$ 5,077,308	$ 115,999	$ 4,961,310	$ 587,493	$ 587,493
2125	2021	$ 4,961,310	$ 113,679	$ 4,847,631	$ 549,591	$ 549,591
2126	2022	$ 4,847,631	$ 113,679	$ 4,733,952	$ 538,344	$ 538,344
2127	2023	$ 4,733,952	$ 118,415	$ 4,615,537	$ 568,931	$ 568,931
2128	2024	$ 4,615,537	$ 118,415	$ 4,497,122	$ 564,498	$ 564,498
2129	2025	$ 4,497,122	$ 118,415	$ 4,378,707	$ 552,904	$ 552,904
2130	2026					
2131	2027					
2132	2028					
2133	2029					
2134	2030					
2135	2031					
2136	2032					
2137	2033					
2138	2034					
2139	2035					
2140	2036					
2141	2037					
2142	2038					
2143	2039					
2144	2040					
2145	2041					
2146	2042					
2147	2043					
2148	2044					
2149	2045					
2150	2046					
2151	2047					
2152	2048					
2153	2049					
2154	2050					
2155	2051					
2156	2052					
2157	2053					
2158	2054					
2159	2055					
2160	2056					
2161	2057					
2162	2058					
2163	2059					
2164	Project Totals				$ 6,942,543	$ 6,942,542

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 41: Woodward District EHV - Hitchland 345 kV Line - construct 99 mi of dbl circuit 345 kV line and terminal facilities at Woodward District EHV

UID	11244	11245	HIGHWAY

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

Line No.	Details				
2165	Investment	$ 170,769,311	Current Year		**2025**
2166	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation		9.79%
2167	Service Month (1-12)	4			
2168	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 3,557,694
2169	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2172	2014	$ 170,769,311	$ 2,619,831	$ 168,149,480	$ 17,829,223	$ 17,829,223
2173	2015	$ 168,149,480	$ 3,929,746	$ 164,219,735	$ 22,649,075	$ 22,649,075
2174	2016	$ 164,219,735	$ 3,929,746	$ 160,289,989	$ 22,315,426	$ 22,315,426
2175	2017	$ 160,289,989	$ 3,104,408	$ 157,185,581	$ 20,580,712	$ 20,580,712
2176	2018	$ 157,185,581	$ 3,104,897	$ 154,080,685	$ 17,125,915	$ 17,125,915
2177	2019	$ 154,080,685	$ 3,485,088	$ 150,595,597	$ 17,589,089	$ 17,589,089
2178	2020	$ 150,595,597	$ 3,485,088	$ 147,110,509	$ 17,467,765	$ 17,467,765
2179	2021	$ 147,110,509	$ 3,415,386	$ 143,695,122	$ 16,338,887	$ 16,338,887
2180	2022	$ 143,695,122	$ 3,415,386	$ 140,279,736	$ 16,001,446	$ 16,001,446
2181	2023	$ 140,279,736	$ 3,557,694	$ 136,722,042	$ 16,905,344	$ 16,905,344
2182	2024	$ 136,722,042	$ 3,557,694	$ 133,164,348	$ 16,769,155	$ 16,769,155
2183	2025	$ 133,164,348	$ 3,557,694	$ 129,606,654	$ 16,420,843	$ 16,420,843
2184	2026					
2185	2027					
2186	2028					
2187	2029					
2188	2030					
2189	2031					
2190	2032					
2191	2033					
2192	2034					
2193	2035					
2194	2036					
2195	2037					
2196	2038					
2197	2039					
2198	2040					
2199	2041					
2200	2042					
2201	2043					
2202	2044					
2203	2045					
2204	2046					
2205	2047					
2206	2048					
2207	2049					
2208	2050					
2209	2051					
2210	2052					
2211	2053					
2212	2054					
2213	2055					
2214	2056					
2215	2057					
2216	2058					
2217	2059					
2218	Project Totals				$ 217,992,879	$ 217,992,880

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 42: Woodward District EHV - Thistle (KS border) 345 kV Line - construct 77 mi of double circuit 345 kV line and terminal equipment at Woodward District EHV.

UID	11246	11247	HIGHWAY

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

Line No.	Details				
2219	Investment	$ 136,521,855	Current Year		2025
2220	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation		9.79%
2221	Service Month (1-12)	10			
2222	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 2,844,205
2223	CIAC (Yes or No)	No			

2224	**Investment**	**Beginning**	**Depreciation**	**Ending**	**Revenue**	**Rev. Req. for**
2225	**Year**	**Balance**	**Expense**	**Balance**	**Requirement**	**SPP Allocation**
2226	2014	$ 136,521,855	$ 529,454	$ 135,992,401	$ 4,683,230	$ 4,683,230
2227	2015	$ 135,992,401	$ 3,176,722	$ 132,815,679	$ 18,489,889	$ 18,489,889
2228	2016	$ 132,815,679	$ 3,176,722	$ 129,638,957	$ 18,221,301	$ 18,221,301
2229	2017	$ 129,638,957	$ 2,482,216	$ 127,156,742	$ 16,620,627	$ 16,620,627
2230	2018	$ 127,156,742	$ 2,482,216	$ 124,674,526	$ 13,825,979	$ 13,825,979
2231	2019	$ 124,674,526	$ 2,786,160	$ 121,888,366	$ 14,199,990	$ 14,199,990
2232	2020	$ 121,888,366	$ 2,786,160	$ 119,102,206	$ 14,105,019	$ 14,105,019
2233	2021	$ 119,102,206	$ 2,730,437	$ 116,371,769	$ 13,194,980	$ 13,194,980
2234	2022	$ 116,371,769	$ 2,730,437	$ 113,641,332	$ 12,924,856	$ 12,924,856
2235	2023	$ 113,641,332	$ 2,844,205	$ 110,797,126	$ 13,659,031	$ 13,659,031
2236	2024	$ 110,797,126	$ 2,844,205	$ 107,952,921	$ 13,552,444	$ 13,552,444
2237	2025	$ 107,952,921	$ 2,844,205	$ 105,108,716	$ 13,273,985	$ 13,273,985
2238	2026					
2239	2027					
2240	2028					
2241	2029					
2242	2030					
2243	2031					
2244	2032					
2245	2033					
2246	2034					
2247	2035					
2248	2036					
2249	2037					
2250	2038					
2251	2039					
2252	2040					
2253	2041					
2254	2042					
2255	2043					
2256	2044					
2257	2045					
2258	2046					
2259	2047					
2260	2048					
2261	2049					
2262	2050					
2263	2051					
2264	2052					
2265	2053					
2266	2054					
2267	2055					
2268	2056					
2269	2057					
2270	2058					
2271	2059					
2272	Project Totals				$ 166,751,330	$ 166,751,331

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 43: Medford Tap - Coyote (Doolin) 138 kV Line - construct 22 miles of new 138 kV line

UID 50625 BYWAY

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

Line No.	Details				
2273	Investment	$ 7,939,291	Current Year		**2025**
2274	Service Year (yyyy)	2015	NPCC w/o incentives, less depreciation		9.79%
2275	Service Month (1-12)	5			
2276	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 165,402
2277	CIAC (Yes or No)	No			

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
2278-2279						
2280	2015	$ 7,939,291	$ 105,911	$ 7,833,380	$ 696,560	$ 696,560
2281	2016	$ 7,833,380	$ 181,562	$ 7,651,818	$ 1,053,551	$ 1,053,551
2282	2017	$ 7,651,818	$ 144,351	$ 7,507,468	$ 978,976	$ 978,976
2283	2018	$ 7,507,468	$ 144,351	$ 7,363,117	$ 814,198	$ 814,198
2284	2019	$ 7,363,117	$ 162,026	$ 7,201,091	$ 836,229	$ 836,229
2285	2020	$ 7,201,091	$ 162,026	$ 7,039,064	$ 830,859	$ 830,859
2286	2021	$ 7,039,064	$ 158,786	$ 6,880,278	$ 777,366	$ 777,366
2287	2022	$ 6,880,278	$ 158,786	$ 6,721,493	$ 761,630	$ 761,630
2288	2023	$ 6,721,493	$ 165,402	$ 6,556,091	$ 805,198	$ 805,198
2289	2024	$ 6,556,091	$ 165,402	$ 6,390,689	$ 799,172	$ 799,172
2290	2025	$ 6,390,689	$ 165,402	$ 6,225,287	$ 782,978	$ 782,978
2291	2026					
2292	2027					
2293	2028					
2294	2029					
2295	2030					
2296	2031					
2297	2032					
2298	2033					
2299	2034					
2300	2035					
2301	2036					
2302	2037					
2303	2038					
2304	2039					
2305	2040					
2306	2041					
2307	2042					
2308	2043					
2309	2044					
2310	2045					
2311	2046					
2312	2047					
2313	2048					
2314	2049					
2315	2050					
2316	2051					
2317	2052					
2318	2053					
2319	2054					
2320	2055					
2321	2056					
2322	2057					
2323	2058					
2324	2059					
2325	2060					
2326	Project Totals				$ 9,136,717	$ 9,136,717

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 44: Chikaskia - Coyote (Doolin) 138 kV Line - construct 5 miles of new 138 kV line and associated terminal facilities at Chikaskia substation.

UID 50627 BYWAY

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

Line No.	Details				
2327	Investment	$ 3,462,536	Current Year		**2025**
2328	Service Year (yyyy)	2015	NPCC w/o incentives, less depreciation		9.79%
2329	Service Month (1-12)	5			
2330	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 72,136
2331	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2334	2015	$ 3,462,536	$ 46,496	$ 3,416,040	$ 305,795	$ 305,795
2335	2016	$ 3,416,040	$ 79,707	$ 3,336,333	$ 462,517	$ 462,517
2336	2017	$ 3,336,333	$ 62,938	$ 3,273,395	$ 426,748	$ 426,748
2337	2018	$ 3,273,395	$ 62,955	$ 3,210,439	$ 355,020	$ 355,020
2338	2019	$ 3,210,439	$ 70,664	$ 3,139,775	$ 364,627	$ 364,627
2339	2020	$ 3,139,775	$ 70,664	$ 3,069,111	$ 362,283	$ 362,283
2340	2021	$ 3,069,111	$ 69,251	$ 2,999,861	$ 338,958	$ 338,958
2341	2022	$ 2,999,861	$ 69,251	$ 2,930,610	$ 332,095	$ 332,095
2342	2023	$ 2,930,610	$ 72,136	$ 2,858,474	$ 351,090	$ 351,090
2343	2024	$ 2,858,474	$ 72,136	$ 2,786,338	$ 348,461	$ 348,461
2344	2025	$ 2,786,338	$ 72,136	$ 2,714,201	$ 341,398	$ 341,398
2345	2026					
2346	2027					
2347	2028					
2348	2029					
2349	2030					
2350	2031					
2351	2032					
2352	2033					
2353	2034					
2354	2035					
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2357	2038					
2358	2039					
2359	2040					
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2361	2042					
2362	2043					
2363	2044					
2364	2045					
2365	2046					
2366	2047					
2367	2048					
2368	2049					
2369	2050					
2370	2051					
2371	2052					
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2373	2054					
2374	2055					
2375	2056					
2376	2057					
2377	2058					
2378	2059					
2379	2060					
2380	Project Totals				$ 3,988,992	$ 3,988,992

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 45: Coyote (Doolin) Substation - construct new 138 kV switching station

UID 50629 BYWAY

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

Line No.	Details				
2381	Investment	$ 2,641,759	Current Year		**2025**
2382	Service Year (yyyy)	2015	NPCC w/o incentives, less depreciation		9.79%
2383	Service Month (1-12)	5			
2384	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 55,037
2385	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2386 2387						
2388	2015	$ 2,641,759	$ 37,064	$ 2,604,695	$ 243,766	$ 243,766
2389	2016	$ 2,604,695	$ 63,539	$ 2,541,156	$ 368,698	$ 368,698
2390	2017	$ 2,541,156	$ 47,714	$ 2,493,442	$ 322,976	$ 322,976
2391	2018	$ 2,493,442	$ 48,032	$ 2,445,410	$ 270,503	$ 270,503
2392	2019	$ 2,445,410	$ 53,913	$ 2,391,497	$ 277,822	$ 277,822
2393	2020	$ 2,391,497	$ 53,913	$ 2,337,584	$ 276,029	$ 276,029
2394	2021	$ 2,337,584	$ 52,835	$ 2,284,748	$ 258,253	$ 258,253
2395	2022	$ 2,284,748	$ 52,835	$ 2,231,913	$ 253,018	$ 253,018
2396	2023	$ 2,231,913	$ 55,037	$ 2,176,877	$ 267,479	$ 267,479
2397	2024	$ 2,176,877	$ 55,037	$ 2,121,840	$ 265,467	$ 265,467
2398	2025	$ 2,121,840	$ 55,037	$ 2,066,803	$ 260,079	$ 260,079
2399	2026					
2400	2027					
2401	2028					
2402	2029					
2403	2030					
2404	2031					
2405	2032					
2406	2033					
2407	2034					
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2409	2036					
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2411	2038					
2412	2039					
2413	2040					
2414	2041					
2415	2042					
2416	2043					
2417	2044					
2418	2045					
2419	2046					
2420	2047					
2421	2048					
2422	2049					
2423	2050					
2424	2051					
2425	2052					
2426	2053					
2427	2054					
2428	2055					
2429	2056					
2430	2057					
2431	2058					
2432	2059					
2433	2060					
2434	Project Totals				$ 3,064,092	$ 3,064,090

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 46: Northwest Substation - install 345 kV facilities to accommodate a new 345 / 138 kV Ckt 1 transformer

UID 11496

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

Line No.	Details				
2435	Investment	$ 7,581,562	Current Year		2025
2436	Service Year (yyyy)	2015	NPCC w/o incentives, less depreciation		9.79%
2437	Service Month (1-12)	5			
2438	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 157,949
2439	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2442	2015	$ 7,581,562	$ 103,630	$ 7,477,932	$ 681,560	$ 681,560
2443	2016	$ 7,477,932	$ 177,652	$ 7,300,280	$ 1,030,865	$ 1,030,865
2444	2017	$ 7,300,280	$ 137,847	$ 7,162,433	$ 934,121	$ 934,121
2445	2018	$ 7,162,433	$ 137,847	$ 7,024,587	$ 776,902	$ 776,902
2446	2019	$ 7,024,587	$ 154,726	$ 6,869,861	$ 797,924	$ 797,924
2447	2020	$ 6,869,861	$ 154,726	$ 6,715,135	$ 792,787	$ 792,787
2448	2021	$ 6,715,135	$ 151,631	$ 6,563,504	$ 741,738	$ 741,738
2449	2022	$ 6,563,504	$ 151,631	$ 6,411,873	$ 726,713	$ 726,713
2450	2023	$ 6,411,873	$ 157,949	$ 6,253,923	$ 768,265	$ 768,265
2451	2024	$ 6,253,923	$ 157,949	$ 6,095,974	$ 762,501	$ 762,501
2452	2025	$ 6,095,974	$ 157,949	$ 5,938,025	$ 747,037	$ 747,037
2453	2026					
2454	2027					
2455	2028					
2456	2029					
2457	2030					
2458	2031					
2459	2032					
2460	2033					
2461	2034					
2462	2035					
2463	2036					
2464	2037					
2465	2038					
2466	2039					
2467	2040					
2468	2041					
2469	2042					
2470	2043					
2471	2044					
2472	2045					
2473	2046					
2474	2047					
2475	2048					
2476	2049					
2477	2050					
2478	2051					
2479	2052					
2480	2053					
2481	2054					
2482	2055					
2483	2056					
2484	2057					
2485	2058					
2486	2059					
2487	2060					
2488	Project Totals				$ 8,760,413	$ 8,760,413

Line numbers 2440–2441 mark the two lines of the column headings.

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 47: Northwest Substation - install new 345 / 138 kV Ckt 1 transformer and associated 138 kV facilities

UID 11496A ZONAL

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

Line No.	Details				
2489	Investment	$ 5,054,375	Current Year		2025
2490	Service Year (yyyy)	2015	NPCC w/o incentives, less depreciation		9.79%
2491	Service Month (1-12)	5			
2492	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 105,299
2493	CIAC (Yes or No)	No			

2494 2495	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2496	2015	$ 5,054,375	$ 69,087	$ 4,985,288	$ 454,373	$ 454,373
2497	2016	$ 4,985,288	$ 118,435	$ 4,866,853	$ 687,243	$ 687,243
2498	2017	$ 4,866,853	$ 91,898	$ 4,774,956	$ 622,747	$ 622,747
2499	2018	$ 4,774,956	$ 91,898	$ 4,683,058	$ 517,935	$ 517,935
2500	2019	$ 4,683,058	$ 103,151	$ 4,579,907	$ 531,949	$ 531,949
2501	2020	$ 4,579,907	$ 103,151	$ 4,476,757	$ 528,524	$ 528,524
2502	2021	$ 4,476,757	$ 101,087	$ 4,375,669	$ 494,492	$ 494,492
2503	2022	$ 4,375,669	$ 101,087	$ 4,274,582	$ 484,476	$ 484,476
2504	2023	$ 4,274,582	$ 105,299	$ 4,169,282	$ 512,177	$ 512,177
2505	2024	$ 4,169,282	$ 105,299	$ 4,063,983	$ 508,334	$ 508,334
2506	2025	$ 4,063,983	$ 105,299	$ 3,958,683	$ 498,025	$ 498,025
2507	2026					
2508	2027					
2509	2028					
2510	2029					
2511	2030					
2512	2031					
2513	2032					
2514	2033					
2515	2034					
2516	2035					
2517	2036					
2518	2037					
2519	2038					
2520	2039					
2521	2040					
2522	2041					
2523	2042					
2524	2043					
2525	2044					
2526	2045					
2527	2046					
2528	2047					
2529	2048					
2530	2049					
2531	2050					
2532	2051					
2533	2052					
2534	2053					
2535	2054					
2536	2055					
2537	2056					
2538	2057					
2539	2058					
2540	2059					
2541	2060	$ -		$ -	$ -	$ -
2542	Project Totals				$ 5,840,276	$ 5,840,275

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 48: Alva Substation - replace 69 kV CTs and wave trap with minimum 800 A capacity

UID 50809 ZONAL

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

Line No.	Details				
2543	Investment	$ 62,471	Current Year		**2025**
2544	Service Year (yyyy)	2015	NPCC w/o incentives, less depreciation		9.79%
2545	Service Month (1-12)	3			
2546	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 1,301
2547	CIAC (Yes or No)	No			

2548 2549	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
2550	2015	$ 62,471	$ 1,090	$ 61,381	$ 6,976	$ 6,976
2551	2016	$ 61,381	$ 1,453	$ 59,929	$ 8,403	$ 8,403
2552	2017	$ 59,929	$ 1,136	$ 58,793	$ 7,672	$ 7,672
2553	2018	$ 58,793	$ 1,136	$ 57,657	$ 6,381	$ 6,381
2554	2019	$ 57,657	$ 1,275	$ 56,382	$ 6,554	$ 6,554
2555	2020	$ 56,382	$ 1,275	$ 55,107	$ 6,511	$ 6,511
2556	2021	$ 55,107	$ 1,249	$ 53,858	$ 6,092	$ 6,092
2557	2022	$ 53,858	$ 1,249	$ 52,608	$ 5,968	$ 5,968
2558	2023	$ 52,608	$ 1,301	$ 51,307	$ 6,309	$ 6,309
2559	2024	$ 51,307	$ 1,301	$ 50,005	$ 6,261	$ 6,261
2560	2025	$ 50,005	$ 1,301	$ 48,704	$ 6,133	$ 6,133
2561	2026					
2562	2027					
2563	2028					
2564	2029					
2565	2030					
2566	2031					
2567	2032					
2568	2033					
2569	2034					
2570	2035					
2571	2036					
2572	2037					
2573	2038					
2574	2039					
2575	2040					
2576	2041					
2577	2042					
2578	2043					
2579	2044					
2580	2045					
2581	2046					
2582	2047					
2583	2048					
2584	2049					
2585	2050					
2586	2051					
2587	2052					
2588	2053					
2589	2054					
2590	2055					
2591	2056					
2592	2057					
2593	2058					
2594	2059					
2595	2060					
2596	Project Totals				$ 73,261	$ 73,260

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 49: Little River - Maud Tap - rebuild 10.7 miles of 69 kV line with minimum rating of 72 MVA

UID 51190 ZONAL

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

Line No.	Details			
2597	Investment	$ 213,362	Current Year	**2025**
2598	Service Year (yyyy)	2016	NPCC w/o incentives, less depreciation	9.79%
2599	Service Month (1-12)	1		
2600	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 4,445
2601	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2604	2016	$ 213,362	$ 8,265	$ 205,096	$ 52,216	$ 52,216
2605	2017	$ 205,096	$ 3,879	$ 201,217	$ 26,250	$ 26,250
2606	2018	$ 201,217	$ 3,879	$ 197,338	$ 21,832	$ 21,832
2607	2019	$ 197,338	$ 4,354	$ 192,983	$ 22,423	$ 22,423
2608	2020	$ 192,983	$ 4,354	$ 188,629	$ 22,278	$ 22,278
2609	2021	$ 188,629	$ 4,267	$ 184,362	$ 20,843	$ 20,843
2610	2022	$ 184,362	$ 4,267	$ 180,095	$ 20,420	$ 20,420
2611	2023	$ 180,095	$ 4,445	$ 175,650	$ 21,587	$ 21,587
2612	2024	$ 175,650	$ 4,445	$ 171,205	$ 21,424	$ 21,424
2613	2025	$ 171,205	$ 4,445	$ 166,760	$ 20,989	$ 20,989
2614	2026					
2615	2027					
2616	2028					
2617	2029					
2618	2030					
2619	2031					
2620	2032					
2621	2033					
2622	2034					
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2625	2037					
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2627	2039					
2628	2040					
2629	2041					
2630	2042					
2631	2043					
2632	2044					
2633	2045					
2634	2046					
2635	2047					
2636	2048					
2637	2049					
2638	2050					
2639	2051					
2640	2052					
2641	2053					
2642	2054					
2643	2055					
2644	2056					
2645	2057					
2646	2058					
2647	2059					
2648	2060					
2649	2061					
2650	Project Totals				$ 250,262	$ 250,262

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 50: Park Lane - Seminole 138 kV Line - upgrade CTs and wavetrap to 1600A at Park Lane to achieve 290 MVA rating

UID 50915 ZONAL

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

Line No.	Details				
2651	Investment	$ 32,923	Current Year		2025
2652	Service Year (yyyy)	2016	NPCC w/o incentives, less depreciation		9.79%
2653	Service Month (1-12)	2			
2654	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 686
2655	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2656-2657						
2658	2016	$ 32,923	$ 653	$ 32,270	$ 10,373	$ 10,373
2659	2017	$ 32,270	$ 599	$ 31,671	$ 4,119	$ 4,119
2660	2018	$ 31,671	$ 599	$ 31,073	$ 3,425	$ 3,425
2661	2019	$ 31,073	$ 672	$ 30,401	$ 3,518	$ 3,518
2662	2020	$ 30,401	$ 672	$ 29,729	$ 3,496	$ 3,496
2663	2021	$ 29,729	$ 658	$ 29,070	$ 3,272	$ 3,272
2664	2022	$ 29,070	$ 658	$ 28,412	$ 3,206	$ 3,206
2665	2023	$ 28,412	$ 686	$ 27,726	$ 3,391	$ 3,391
2666	2024	$ 27,726	$ 686	$ 27,040	$ 3,367	$ 3,367
2667	2025	$ 27,040	$ 686	$ 26,354	$ 3,300	$ 3,300
2668	2026					
2669	2027					
2670	2028					
2671	2029					
2672	2030					
2673	2031					
2674	2032					
2675	2033					
2676	2034					
2677	2035					
2678	2036					
2679	2037					
2680	2038					
2681	2039					
2682	2040					
2683	2041					
2684	2042					
2685	2043					
2686	2044					
2687	2045					
2688	2046					
2689	2047					
2690	2048					
2691	2049					
2692	2050					
2693	2051					
2694	2052					
2695	2053					
2696	2054					
2697	2055					
2698	2056					
2699	2057					
2700	2058					
2701	2059					
2702	2060					
2703	2061					
2704	Project Totals				$ 41,465	$ 41,467

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 51: Mathewson Substation - construct 345 kV switching station in Woodring - Cimarron 345 kV Line

UID 50458 HIGHWAY

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

Line No.	Details				
2705	Investment	$ 22,981,628	Current Year		**2025**
2706	Service Year (yyyy)	2016	NPCC w/o incentives, less depreciation		9.79%
2707	Service Month (1-12)	1			
2708	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 478,784
2709	CIAC (Yes or No)	No			

2710	**Investment**	**Beginning**	**Depreciation**	**Ending**	**Revenue**	**Rev. Req. for**
2711	**Year**	**Balance**	**Expense**	**Balance**	**Requirement**	**SPP Allocation**
2712	2016	$ 22,981,628	$ 425,671	$ 22,555,957	$ 2,689,157	$ 2,689,157
2713	2017	$ 22,555,957	$ 412,114	$ 22,143,843	$ 2,838,429	$ 2,838,429
2714	2018	$ 22,143,843	$ 416,747	$ 21,727,096	$ 2,387,464	$ 2,387,464
2715	2019	$ 21,727,096	$ 469,013	$ 21,258,083	$ 2,458,872	$ 2,458,872
2716	2020	$ 21,258,083	$ 469,013	$ 20,789,070	$ 2,443,886	$ 2,443,886
2717	2021	$ 20,789,070	$ 459,633	$ 20,329,437	$ 2,286,953	$ 2,286,953
2718	2022	$ 20,329,437	$ 459,633	$ 19,869,805	$ 2,241,305	$ 2,241,305
2719	2023	$ 19,869,805	$ 478,784	$ 19,391,021	$ 2,370,612	$ 2,370,612
2720	2024	$ 19,391,021	$ 478,784	$ 18,912,237	$ 2,353,803	$ 2,353,803
2721	2025	$ 18,912,237	$ 478,784	$ 18,433,453	$ 2,306,928	$ 2,306,928
2722	2026					
2723	2027					
2724	2028					
2725	2029					
2726	2030					
2727	2031					
2728	2032					
2729	2033					
2730	2034					
2731	2035					
2732	2036					
2733	2037					
2734	2038					
2735	2039					
2736	2040					
2737	2041					
2738	2042					
2739	2043					
2740	2044					
2741	2045					
2742	2046					
2743	2047					
2744	2048					
2745	2049					
2746	2050					
2747	2051					
2748	2052					
2749	2053					
2750	2054					
2751	2055					
2752	2056					
2753	2057					
2754	2058					
2755	2059					
2756	2060					
2757	2061					
2758	Project Totals				$ 24,377,408	$ 24,377,409

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 52: Mathewson - Cimarron 345 kV Line - construct 16 mi of new 345 kV line & terminal facilities at Cimarron

UID 50456 HIGHWAY

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

Line No.	Details				
2759	Investment	$ 27,766,293	Current Year		2025
2760	Service Year (yyyy)	2016	NPCC w/o incentives, less depreciation		9.79%
2761	Service Month (1-12)	6			
2762	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 578,464
2763	CIAC (Yes or No)	No			

2764 2765	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2766	2016	$ 27,766,293	$ 382,981	$ 27,383,311	$ 2,580,696	$ 2,580,696
2767	2017	$ 27,383,311	$ 502,363	$ 26,880,949	$ 3,474,979	$ 3,474,979
2768	2018	$ 26,880,949	$ 504,291	$ 26,376,658	$ 2,900,556	$ 2,900,556
2769	2019	$ 26,376,658	$ 566,659	$ 25,809,999	$ 2,982,471	$ 2,982,471
2770	2020	$ 25,809,999	$ 566,659	$ 25,243,340	$ 2,964,535	$ 2,964,535
2771	2021	$ 25,243,340	$ 555,326	$ 24,688,014	$ 2,774,292	$ 2,774,292
2772	2022	$ 24,688,014	$ 555,326	$ 24,132,688	$ 2,719,110	$ 2,719,110
2773	2023	$ 24,132,688	$ 578,464	$ 23,554,224	$ 2,876,313	$ 2,876,313
2774	2024	$ 23,554,224	$ 578,464	$ 22,975,759	$ 2,856,197	$ 2,856,197
2775	2025	$ 22,975,759	$ 578,464	$ 22,397,295	$ 2,799,563	$ 2,799,563
2776	2026					
2777	2027					
2778	2028					
2779	2029					
2780	2030					
2781	2031					
2782	2032					
2783	2033					
2784	2034					
2785	2035					
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2789	2039					
2790	2040					
2791	2041					
2792	2042					
2793	2043					
2794	2044					
2795	2045					
2796	2046					
2797	2047					
2798	2048					
2799	2049					
2800	2050					
2801	2051					
2802	2052					
2803	2053					
2804	2054					
2805	2055					
2806	2056					
2807	2057					
2808	2058					
2809	2059					
2810	2060					
2811	2061					
2812	Project Totals				$ 28,928,712	$ 28,928,712

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 53: Ahloso (South Ada) - Harden City 138 kV Line - convert 10.12 miles of 69 kV line to 138 kV operation

UID 50764 BYWAY

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

Line No.	Details				
2813	Investment	$ 6,447,435	Current Year		2025
2814	Service Year (yyyy)	2016	NPCC w/o incentives, less depreciation		9.79%
2815	Service Month (1-12)	5			
2816	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 134,322
2817	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2818 2819						
2820	2016	$ 6,447,435	$ 94,000	$ 6,353,434	$ 621,492	$ 621,492
2821	2017	$ 6,353,434	$ 117,226	$ 6,236,208	$ 810,375	$ 810,375
2822	2018	$ 6,236,208	$ 117,226	$ 6,118,982	$ 673,767	$ 673,767
2823	2019	$ 6,118,982	$ 131,580	$ 5,987,402	$ 692,006	$ 692,006
2824	2020	$ 5,987,402	$ 131,580	$ 5,855,821	$ 687,833	$ 687,833
2825	2021	$ 5,855,821	$ 134,322	$ 5,721,500	$ 643,688	$ 643,688
2826	2022	$ 5,721,500	$ 128,949	$ 5,592,551	$ 630,875	$ 630,875
2827	2023	$ 5,592,551	$ 134,322	$ 5,458,230	$ 666,816	$ 666,816
2828	2024	$ 5,458,230	$ 134,322	$ 5,323,908	$ 662,128	$ 662,128
2829	2025	$ 5,323,908	$ 134,322	$ 5,189,586	$ 648,977	$ 648,977
2830	2026					
2831	2027					
2832	2028					
2833	2029					
2834	2030					
2835	2031					
2836	2032					
2837	2033					
2838	2034					
2839	2035					
2840	2036					
2841	2037					
2842	2038					
2843	2039					
2844	2040					
2845	2041					
2846	2042					
2847	2043					
2848	2044					
2849	2045					
2850	2046					
2851	2047					
2852	2048					
2853	2049					
2854	2050					
2855	2051					
2856	2052					
2857	2053					
2858	2054					
2859	2055					
2860	2056					
2861	2057					
2862	2058					
2863	2059					
2864	2060					
2865	2061					
2866	Project Totals				$ 6,737,957	$ 6,737,957

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 54: Ahloso (South Ada) - Park Lane 138 kV Line - convert 4.32 miles of 69 kV line to 138 kV operation

UID 50763 BYWAY

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

Line No.	Details				
2867	Investment	$ 8,105,017	Current Year		2025
2868	Service Year (yyyy)	2016	NPCC w/o incentives, less depreciation		9.79%
2869	Service Month (1-12)	6			
2870	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 168,855
2871	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2872 2873						
2874	2016	$ 8,105,017	$ 65,573	$ 8,039,444	$ 441,858	$ 441,858
2875	2017	$ 8,039,444	$ 147,359	$ 7,892,085	$ 1,024,475	$ 1,024,475
2876	2018	$ 7,892,085	$ 147,363	$ 7,744,722	$ 851,721	$ 851,721
2877	2019	$ 7,744,722	$ 165,409	$ 7,579,313	$ 874,785	$ 874,785
2878	2020	$ 7,579,313	$ 165,409	$ 7,413,905	$ 869,611	$ 869,611
2879	2021	$ 7,413,905	$ 162,100	$ 7,251,804	$ 813,849	$ 813,849
2880	2022	$ 7,251,804	$ 162,100	$ 7,089,704	$ 797,731	$ 797,731
2881	2023	$ 7,089,704	$ 168,855	$ 6,920,850	$ 843,969	$ 843,969
2882	2024	$ 6,920,850	$ 168,855	$ 6,751,995	$ 838,167	$ 838,167
2883	2025	$ 6,751,995	$ 168,855	$ 6,583,141	$ 821,635	$ 821,635
2884	2026					
2885	2027					
2886	2028					
2887	2029					
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2918	2060					
2919	2061					
2920	Project Totals				$ 8,177,802	$ 8,177,801

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 55: Frisco Tap - Harden City 138 kV Line - convert 3.39 miles of 69 kV line to 138 kV operation

UID 50765 BYWAY

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

Line No.	Details				
2921	Investment	$ 2,727,680	Current Year		**2025**
2922	Service Year (yyyy)	2016	NPCC w/o incentives, less depreciation		9.79%
2923	Service Month (1-12)	10			
2924	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 56,827
2925	CIAC (Yes or No)	No			

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
2928	2016	$ 2,727,680	$ 8,222	$ 2,719,458	$ 69,222	$ 69,222
2929	2017	$ 2,719,458	$ 49,511	$ 2,669,947	$ 345,732	$ 345,732
2930	2018	$ 2,669,947	$ 49,594	$ 2,620,353	$ 287,896	$ 287,896
2931	2019	$ 2,620,353	$ 55,667	$ 2,564,686	$ 295,691	$ 295,691
2932	2020	$ 2,564,686	$ 55,667	$ 2,509,019	$ 293,969	$ 293,969
2933	2021	$ 2,509,019	$ 54,554	$ 2,454,465	$ 275,133	$ 275,133
2934	2022	$ 2,454,465	$ 54,554	$ 2,399,912	$ 269,705	$ 269,705
2935	2023	$ 2,399,912	$ 56,827	$ 2,343,085	$ 285,373	$ 285,373
2936	2024	$ 2,343,085	$ 56,827	$ 2,286,258	$ 283,442	$ 283,442
2937	2025	$ 2,286,258	$ 56,827	$ 2,229,432	$ 277,878	$ 277,878
2938	2026					
2939	2027					
2940	2028					
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2972	2060					
2973	2061					
2974	Project Totals				$ 2,684,042	$ 2,684,041

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 56: Frisco Tap - Lula 138 kV Line - convert 3.39 miles of 69 kV line to 138 kV operation including terminal facilities

UID 50766 BYWAY

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

Line No.	Details					
2975	Investment	$ 6,305,551	Current Year			**2025**
2976	Service Year (yyyy)	2016	NPCC w/o incentives, less depreciation			9.79%
2977	Service Month (1-12)	12				
2978	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$	131,366
2979	CIAC (Yes or No)	No				

2980	**Investment**	**Beginning**	**Depreciation**	**Ending**	**Revenue**	**Rev. Req. for**
2981	**Year**	**Balance**	**Expense**	**Balance**	**Requirement**	**SPP Allocation**
2982	2016	$ 6,305,551	$ -	$ 6,305,551	$ 64,442	$ 64,442
2983	2017	$ 6,305,551	$ 114,545	$ 6,191,005	$ 801,958	$ 801,958
2984	2018	$ 6,191,005	$ 114,619	$ 6,076,386	$ 667,071	$ 667,071
2985	2019	$ 6,076,386	$ 128,685	$ 5,947,701	$ 685,301	$ 685,301
2986	2020	$ 5,947,701	$ 128,685	$ 5,819,016	$ 681,345	$ 681,345
2987	2021	$ 5,819,016	$ 126,111	$ 5,692,905	$ 637,705	$ 637,705
2988	2022	$ 5,692,905	$ 126,111	$ 5,566,794	$ 625,153	$ 625,153
2989	2023	$ 5,566,794	$ 131,366	$ 5,435,429	$ 661,520	$ 661,520
2990	2024	$ 5,435,429	$ 131,366	$ 5,304,063	$ 657,085	$ 657,085
2991	2025	$ 5,304,063	$ 131,366	$ 5,172,698	$ 644,223	$ 644,223
2992	2026					
2993	2027					
2994	2028					
2995	2029					
2996	2030					
2997	2031					
2998	2032					
2999	2033					
3000	2034					
3001	2035					
3002	2036					
3003	2037					
3004	2038					
3005	2039					
3006	2040					
3007	2041					
3008	2042					
3009	2043					
3010	2044					
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3020	2054					
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3025	2059					
3026	2060					
3027	2061					
3028	Project Totals				$ 6,125,803	$ 6,125,803

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 57: Roman Nose - AEP Darlington 138 kV Line - construct 13.2 miles of new 138 kV line

UID 51117 BYWAY

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

Line No.	Details				
3029	Investment	$ 11,538,456	Current Year		**2025**
3030	Service Year (yyyy)	2016	NPCC w/o incentives, less depreciation		9.79%
3031	Service Month (1-12)	12			
3032	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 240,385
3033	CIAC (Yes or No)	No			

3034 3035	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
3036	2016	$ 11,538,456	$ -	$ 11,538,456	$ 122,235	$ 122,235
3037	2017	$ 11,538,456	$ 209,412	$ 11,329,045	$ 1,466,136	$ 1,466,136
3038	2018	$ 11,329,045	$ 209,768	$ 11,119,276	$ 1,220,848	$ 1,220,848
3039	2019	$ 11,119,276	$ 235,479	$ 10,883,798	$ 1,254,040	$ 1,254,040
3040	2020	$ 10,883,798	$ 235,479	$ 10,648,319	$ 1,246,800	$ 1,246,800
3041	2021	$ 10,648,319	$ 230,769	$ 10,417,550	$ 1,166,943	$ 1,166,943
3042	2022	$ 10,417,550	$ 230,769	$ 10,186,781	$ 1,143,974	$ 1,143,974
3043	2023	$ 10,186,781	$ 240,385	$ 9,946,396	$ 1,210,525	$ 1,210,525
3044	2024	$ 9,946,396	$ 240,385	$ 9,706,012	$ 1,202,408	$ 1,202,408
3045	2025	$ 9,706,012	$ 240,385	$ 9,465,627	$ 1,178,873	$ 1,178,873
3046	2026					
3047	2027					
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3080	2060					
3081	2061					
3082	Project Totals				$ 11,212,783	$ 11,212,782

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 58: Warner Substation - install new 69 kV substation

UID 51220 ZONAL

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

Line No.	Details				
3083	Investment	$ 2,226,773	Current Year		**2025**
3084	Service Year (yyyy)	2016	NPCC w/o incentives, less depreciation		9.79%
3085	Service Month (1-12)	6			
3086	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 46,391
3087	CIAC (Yes or No)	No			

3088 3089	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
3090	2016	$ 2,226,773	$ 29,826	$ 2,196,948	$ 200,978	$ 200,978
3091	2017	$ 2,196,948	$ 40,459	$ 2,156,489	$ 279,979	$ 279,979
3092	2018	$ 2,156,489	$ 40,487	$ 2,116,002	$ 232,942	$ 232,942
3093	2019	$ 2,116,002	$ 45,444	$ 2,070,558	$ 239,248	$ 239,248
3094	2020	$ 2,070,558	$ 45,444	$ 2,025,113	$ 237,810	$ 237,810
3095	2021	$ 2,025,113	$ 44,535	$ 1,980,578	$ 222,550	$ 222,550
3096	2022	$ 1,980,578	$ 44,535	$ 1,936,042	$ 218,124	$ 218,124
3097	2023	$ 1,936,042	$ 46,391	$ 1,889,651	$ 230,737	$ 230,737
3098	2024	$ 1,889,651	$ 46,391	$ 1,843,260	$ 229,124	$ 229,124
3099	2025	$ 1,843,260	$ 46,391	$ 1,796,869	$ 224,582	$ 224,582
3100	2026					
3101	2027					
3102	2028					
3103	2029					
3104	2030					
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3106	2032					
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3134	2060					
3135	2061					
3136	Project Totals				$ 2,316,073	$ 2,316,074

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 59: Tryon (SW Station) - Warwick Tap 138 kV Line - Construct 13 miles of new 138 kV line

UID 50805 BYWAY

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

Line No.	Details				
3137	Investment	$ 11,350,328	Current Year		2025
3138	Service Year (yyyy)	2017	NPCC w/o incentives, less depreciation		9.79%
3139	Service Month (1-12)	10			
3140	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 236,465
3141	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
3144	2017	$ 11,350,328	$ 30,678	$ 11,319,650	$ 310,218	$ 310,218
3145	2018	$ 11,319,650	$ 202,193	$ 11,117,457	$ 1,192,178	$ 1,192,178
3146	2019	$ 11,117,457	$ 231,694	$ 10,885,763	$ 1,250,511	$ 1,250,511
3147	2020	$ 10,885,763	$ 231,639	$ 10,654,124	$ 1,243,326	$ 1,243,326
3148	2021	$ 10,654,124	$ 227,007	$ 10,427,117	$ 1,163,864	$ 1,163,864
3149	2022	$ 10,427,117	$ 227,007	$ 10,200,111	$ 1,141,227	$ 1,141,227
3150	2023	$ 10,200,111	$ 236,465	$ 9,963,645	$ 1,208,079	$ 1,208,079
3151	2024	$ 9,963,645	$ 236,465	$ 9,727,180	$ 1,200,369	$ 1,200,369
3152	2025	$ 9,727,180	$ 236,465	$ 9,490,715	$ 1,177,218	$ 1,177,218
3153	2026					
3154	2027					
3155	2028					
3156	2029					
3157	2030					
3158	2031					
3159	2032					
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3187	2060					
3188	2061					
3189	2062					
3190	Project Totals				$ 9,886,990	$ 9,886,990

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 60: Gracemont - AEP Chisholm 345 kV Line - Construct 30 miles of new 345 kV line to interconnect with AEP

UID 50419 HIGHWAY

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

Line No.	Details				
3191	Investment	$ 35,957,009	Current Year		**2025**
3192	Service Year (yyyy)	2017	NPCC w/o incentives, less depreciation		9.79%
3193	Service Month (1-12)	11			
3194	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 749,104
3195	CIAC (Yes or No)	No			

3196 3197	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
3198	2017	$ 35,957,009	$ 51,590	$ 35,905,418	$ 678,374	$ 678,374
3199	2018	$ 35,905,418	$ 635,743	$ 35,269,675	$ 3,752,542	$ 3,752,542
3200	2019	$ 35,269,675	$ 733,898	$ 34,535,777	$ 3,965,682	$ 3,965,682
3201	2020	$ 34,535,777	$ 733,817	$ 33,801,961	$ 3,943,507	$ 3,943,507
3202	2021	$ 33,801,961	$ 719,140	$ 33,082,821	$ 3,691,522	$ 3,691,522
3203	2022	$ 33,082,821	$ 719,140	$ 32,363,680	$ 3,619,797	$ 3,619,797
3204	2023	$ 32,363,680	$ 749,104	$ 31,614,576	$ 3,831,970	$ 3,831,970
3205	2024	$ 31,614,576	$ 749,104	$ 30,865,472	$ 3,807,624	$ 3,807,624
3206	2025	$ 30,865,472	$ 749,104	$ 30,116,367	$ 3,734,283	$ 3,734,283
3207	2026					
3208	2027					
3209	2028					
3210	2029					
3211	2030					
3212	2031					
3213	2032					
3214	2033					
3215	2034					
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3242	2061					
3243	2062					
3244	Project Totals				$ 31,025,303	$ 31,025,301

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 61: Cimarron - Draper 345 kV Line - upgrade CTs and wavetrap at both substations

UID 51139 HIGHWAY

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

Line No.	Details			
3245	Investment	$ 1,121,449	Current Year	**2025**
3246	Service Year (yyyy)	2017	NPCC w/o incentives, less depreciation	9.79%
3247	Service Month (1-12)	12		
3248	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 23,364
3249	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
3252	2017	$ 1,121,449	$ -	$ 1,121,449	$ 9,006	$ 9,006
3253	2018	$ 1,121,449	$ 20,390	$ 1,101,059	$ 120,503	$ 120,503
3254	2019	$ 1,101,059	$ 22,887	$ 1,078,172	$ 123,767	$ 123,767
3255	2020	$ 1,078,172	$ 22,887	$ 1,055,286	$ 123,091	$ 123,091
3256	2021	$ 1,055,286	$ 22,429	$ 1,032,857	$ 115,227	$ 115,227
3257	2022	$ 1,032,857	$ 22,429	$ 1,010,428	$ 112,989	$ 112,989
3258	2023	$ 1,010,428	$ 23,364	$ 987,064	$ 119,615	$ 119,615
3259	2024	$ 987,064	$ 23,364	$ 963,701	$ 118,857	$ 118,857
3260	2025	$ 963,701	$ 23,364	$ 940,337	$ 116,570	$ 116,570
3261	2026					
3262	2027					
3263	2028					
3264	2029					
3265	2030					
3266	2031					
3267	2032					
3268	2033					
3269	2034					
3270	2035					
3271	2036					
3272	2037					
3273	2038					
3274	2039					
3275	2040					
3276	2041					
3277	2042					
3278	2043					
3279	2044					
3280	2045					
3281	2046					
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3296	2061					
3297	2062					
3298	Project Totals				$ 959,626	$ 959,625

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 62: Mathewson - Tatonga 345 kV Line - construct 61 mi of new 345 kV line & associated terminal facilities

UID 50421 HIGHWAY

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

Line No.	Details			
3299	Investment	$ 58,735,913	Current Year	2025
3300	Service Year (yyyy)	2018	NPCC w/o incentives, less depreciation	9.79%
3301	Service Month (1-12)	2		
3302	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 1,223,665
3303	CIAC (Yes or No)	No		

3304 3305	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
3306	2018	$ 58,735,913	$ 886,957	$ 57,848,956	$ 5,687,982	$ 5,687,982
3307	2019	$ 57,848,956	$ 1,205,311	$ 56,643,645	$ 6,535,402	$ 6,535,402
3308	2020	$ 56,643,645	$ 1,205,248	$ 55,438,397	$ 6,499,701	$ 6,499,701
3309	2021	$ 55,438,397	$ 1,174,718	$ 54,263,679	$ 6,049,916	$ 6,049,916
3310	2022	$ 54,263,679	$ 1,174,718	$ 53,088,960	$ 5,932,698	$ 5,932,698
3311	2023	$ 53,088,960	$ 1,223,665	$ 51,865,296	$ 6,281,007	$ 6,281,007
3312	2024	$ 51,865,296	$ 1,223,665	$ 50,641,631	$ 6,241,577	$ 6,241,577
3313	2025	$ 50,641,631	$ 1,223,665	$ 49,417,966	$ 6,121,776	$ 6,121,776
3314	2026					
3315	2027					
3316	2028					
3317	2029					
3318	2030					
3319	2031					
3320	2032					
3321	2033					
3322	2034					
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3351	2063					
3352	Project Totals				$ 49,350,058	$ 49,350,059

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 63: Tatonga - Woodward District EHV 345 kV Line - construct 49 miles of new 345 kV line

UID 50420 HIGHWAY

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

Line No.	Details			
3353	Investment	$ 49,059,894	Current Year	**2025**
3354	Service Year (yyyy)	2018	NPCC w/o incentives, less depreciation	9.79%
3355	Service Month (1-12)	1		
3356	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 1,022,081
3357	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
3360	2018	$ 49,059,894	$ 811,303	$ 48,248,591	$ 5,160,183	$ 5,160,183
3361	2019	$ 48,248,591	$ 1,008,087	$ 47,240,504	$ 5,459,586	$ 5,459,586
3362	2020	$ 47,240,504	$ 1,008,053	$ 46,232,451	$ 5,429,738	$ 5,429,738
3363	2021	$ 46,232,451	$ 981,198	$ 45,251,253	$ 5,046,765	$ 5,046,765
3364	2022	$ 45,251,253	$ 981,198	$ 44,270,055	$ 4,949,875	$ 4,949,875
3365	2023	$ 44,270,055	$ 1,022,081	$ 43,247,974	$ 5,239,238	$ 5,239,238
3366	2024	$ 43,247,974	$ 1,022,081	$ 42,225,893	$ 5,206,192	$ 5,206,192
3367	2025	$ 42,225,893	$ 1,022,081	$ 41,203,812	$ 5,106,127	$ 5,106,127
3368	2026					
3369	2027					
3370	2028					
3371	2029					
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3404	2062					
3405	2063					
3406	Project Totals				$ 41,597,704	$ 41,597,704

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 64: Knipe - Tryon (SW Station) 138 kV Line - construct 5 miles of new 138 kV line and associated terminal facilities

UID 50807 BYWAY

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

Line No.	Details				
3407	Investment	$ 9,409,590	Current Year		**2025**
3408	Service Year (yyyy)	2018	NPCC w/o incentives, less depreciation		9.79%
3409	Service Month (1-12)	5			
3410	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 196,033
3411	CIAC (Yes or No)	No			

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
3414	2018	$ 9,409,590	$ 98,227	$ 9,311,363	$ 652,991	$ 652,991
3415	2019	$ 9,311,363	$ 192,063	$ 9,119,300	$ 1,045,388	$ 1,045,388
3416	2020	$ 9,119,300	$ 192,032	$ 8,927,268	$ 1,039,645	$ 1,039,645
3417	2021	$ 8,927,268	$ 188,192	$ 8,739,076	$ 973,290	$ 973,290
3418	2022	$ 8,739,076	$ 188,192	$ 8,550,884	$ 954,501	$ 954,501
3419	2023	$ 8,550,884	$ 196,033	$ 8,354,851	$ 1,010,655	$ 1,010,655
3420	2024	$ 8,354,851	$ 196,033	$ 8,158,818	$ 1,004,409	$ 1,004,409
3421	2025	$ 8,158,818	$ 196,033	$ 7,962,785	$ 985,217	$ 985,217
3422	2026					
3423	2027					
3424	2028					
3425	2029					
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3459	2063					
3460	Project Totals				$ 7,666,097	$ 7,666,096

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 65: Ft. Smith Substation - install new 500 / 161 kV transformer #3 and associated 500 kV facilities

UID 50168 MW MILE

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

Line No.	Details				
3461	Investment	$ 22,602,536	Current Year		**2025**
3462	Service Year (yyyy)	2017	NPCC w/o incentives, less depreciation		9.79%
3463	Service Month (1-12)	11			
3464	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 470,886
3465	CIAC (Yes or No)	No			

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
3468	2017	$ 22,602,536	$ 239,514	$ 22,363,022	$ 1,592,239	$ 1,592,239
3469	2018	$ 22,363,022	$ 461,192	$ 21,901,829	$ 2,509,909	$ 2,509,909
3470	2019	$ 21,901,829	$ 461,276	$ 21,440,553	$ 2,496,984	$ 2,496,984
3471	2020	$ 21,440,553	$ 470,886	$ 20,969,667	$ 2,514,472	$ 2,514,472
3472	2021	$ 20,969,667	$ 452,051	$ 20,517,616	$ 2,297,434	$ 2,297,434
3473	2022	$ 20,517,616	$ 452,051	$ 20,065,566	$ 2,252,409	$ 2,252,409
3474	2023	$ 20,065,566	$ 470,886	$ 19,594,679	$ 2,381,961	$ 2,381,961
3475	2024	$ 19,594,679	$ 470,886	$ 19,123,793	$ 2,366,230	$ 2,366,230
3476	2025	$ 19,123,793	$ 470,886	$ 18,652,907	$ 2,320,129	$ 2,320,129
3477	2026					
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3514	Project Totals				$ 20,731,767	$ 20,731,767

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 66: Linwood - Tryon (SW Station) 138 kV Line - construct 18 miles of new 138 kV line & associated terminal facilities

UID 50806 BYWAY

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

Line No.	Details			
3515	Investment	$ 8,520,472	Current Year	**2025**
3516	Service Year (yyyy)	2018	NPCC w/o incentives, less depreciation	9.79%
3517	Service Month (1-12)	5		
3518	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 177,510
3519	CIAC (Yes or No)	No		

3520 3521	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
3522	2018	$ 8,520,472	$ 83,764	$ 8,436,708	$ 556,848	$ 556,848
3523	2019	$ 8,436,708	$ 173,801	$ 8,262,906	$ 946,466	$ 946,466
3524	2020	$ 8,262,906	$ 174,403	$ 8,088,503	$ 944,771	$ 944,771
3525	2021	$ 8,088,503	$ 170,489	$ 7,918,014	$ 882,180	$ 882,180
3526	2022	$ 7,918,014	$ 170,489	$ 7,747,524	$ 864,726	$ 864,726
3527	2023	$ 7,747,524	$ 177,510	$ 7,570,015	$ 915,603	$ 915,603
3528	2024	$ 7,570,015	$ 177,510	$ 7,392,505	$ 909,954	$ 909,954
3529	2025	$ 7,392,505	$ 177,510	$ 7,214,995	$ 892,575	$ 892,575
3530	2026					
3531	2027					
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3567	2063					
3568	Project Totals				$ 6,913,125	$ 6,913,123

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 67: Muskogee Substation - replace wavetrap on 161 kV Muskogee - Hankcock Line for 234 MVA emergency rating

UID 51826 ZONAL

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

Line No.	Details			
3569	Investment	$ 59,841	Current Year	2025
3570	Service Year (yyyy)	2018	NPCC w/o incentives, less depreciation	9.79%
3571	Service Month (1-12)	7		
3572	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 1,247
3573	CIAC (Yes or No)	No		

3574 3575	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
3576	2018	$ 59,841	$ 423	$ 59,418	$ 2,941	$ 2,941
3577	2019	$ 59,418	$ 1,243	$ 58,175	$ 6,786	$ 6,786
3578	2020	$ 58,175	$ 1,243	$ 56,931	$ 6,750	$ 6,750
3579	2021	$ 56,931	$ 1,197	$ 55,735	$ 6,204	$ 6,204
3580	2022	$ 55,735	$ 1,197	$ 54,538	$ 6,084	$ 6,084
3581	2023	$ 54,538	$ 1,247	$ 53,291	$ 6,443	$ 6,443
3582	2024	$ 53,291	$ 1,247	$ 52,044	$ 6,403	$ 6,403
3583	2025	$ 52,044	$ 1,247	$ 50,798	$ 6,281	$ 6,281
3584	2026					
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3620	2062					
3621	2063					
3622	Project Totals				$ 47,891	$ 47,892

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 68: Lane Substation Construct new 138 kV substation & 1.5 miles of new 138 kV line to Knobhill

UID 50758 BYWAY

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

Line No.	Details				
3623	Investment	$ 4,366,856	Current Year		**2025**
3624	Service Year (yyyy)	2018	NPCC w/o incentives, less depreciation		9.79%
3625	Service Month (1-12)	8			
3626	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 90,976
3627	CIAC (Yes or No)	No			

3628 3629	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
3630	2018	$ 4,366,856	$ 26,315	$ 4,340,541	$ 189,499	$ 189,499
3631	2019	$ 4,340,541	$ 89,120	$ 4,251,421	$ 486,857	$ 486,857
3632	2020	$ 4,251,421	$ 89,120	$ 4,162,302	$ 484,296	$ 484,296
3633	2021	$ 4,162,302	$ 87,337	$ 4,074,965	$ 453,404	$ 453,404
3634	2022	$ 4,074,965	$ 87,337	$ 3,987,628	$ 444,680	$ 444,680
3635	2023	$ 3,987,628	$ 90,976	$ 3,896,652	$ 470,889	$ 470,889
3636	2024	$ 3,896,652	$ 90,976	$ 3,805,675	$ 468,020	$ 468,020
3637	2025	$ 3,805,675	$ 90,976	$ 3,714,699	$ 459,113	$ 459,113
3638	2026					
3639	2027					
3640	2028					
3641	2029					
3642	2030					
3643	2031					
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3673	2061					
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3675	2063					
3676	Project Totals				$ 3,456,758	$ 3,456,758

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 69: Lula Substation - upgrade terminal equipment to increase the rating of the 138 kV Lula - Tupelo Tap substation

UID 51774 BYWAY

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

Line No.	Details				
3677	Investment	$ 168,835	Current Year		**2025**
3678	Service Year (yyyy)	2018	NPCC w/o incentives, less depreciation		9.79%
3679	Service Month (1-12)	12			
3680	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 3,517
3681	CIAC (Yes or No)	No			

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
3684	2018	$ 168,835	$ 818	$ 168,017	$ 5,892	$ 5,892
3685	2019	$ 168,017	$ 3,429	$ 164,588	$ 18,751	$ 18,751
3686	2020	$ 164,588	$ 3,429	$ 161,159	$ 18,653	$ 18,653
3687	2021	$ 161,159	$ 3,377	$ 157,782	$ 17,551	$ 17,551
3688	2022	$ 157,782	$ 3,377	$ 154,405	$ 17,213	$ 17,213
3689	2023	$ 154,405	$ 3,517	$ 150,888	$ 18,228	$ 18,228
3690	2024	$ 150,888	$ 3,517	$ 147,370	$ 18,118	$ 18,118
3691	2025	$ 147,370	$ 3,517	$ 143,853	$ 17,773	$ 17,773
3692	2026					
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3728	2062					
3729	2063					
3730	Project Totals				$ 132,179	$ 132,179

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 70: Degrasse Substation 345 kV - install new 345 kV substation in the 345 kV Woodward EHV to Thistle Line

UID 51528 HIGHWAY

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

Line No.	Details				
3731	Investment	$ 14,665,954	Current Year		2025
3732	Service Year (yyyy)	2019	NPCC w/o incentives, less depreciation		9.79%
3733	Service Month (1-12)	4			
3734	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 305,541
3735	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
3738	2019	$ 14,665,954	$ 199,427	$ 14,466,527	$ 1,212,620	$ 1,212,620
3739	2020	$ 14,466,527	$ 299,243	$ 14,167,284	$ 1,643,833	$ 1,643,833
3740	2021	$ 14,167,284	$ 293,319	$ 13,873,965	$ 1,539,482	$ 1,539,482
3741	2022	$ 13,873,965	$ 293,319	$ 13,580,646	$ 1,510,136	$ 1,510,136
3742	2023	$ 13,580,646	$ 305,541	$ 13,275,105	$ 1,599,616	$ 1,599,616
3743	2024	$ 13,275,105	$ 305,541	$ 12,969,564	$ 1,590,268	$ 1,590,268
3744	2025	$ 12,969,564	$ 305,541	$ 12,664,024	$ 1,560,354	$ 1,560,354
3745	2026					
3746	2027					
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3776	2057					
3777	2058					
3778	2059					
3779	2060					
3780	2061					
3781	2062					
3782	2063					
3783	2064					
3784	Project Totals				$ 10,656,308	$ 10,656,309

Line numbers 3736–3737 are the header rows.

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 71: Degrasse Substation 138 kV - install 345 / 138 kV transformer and associated 138 kV facilities in substation

UID 51529 HIGHWAY

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

Line No.	Details			
3785	Investment	$ 8,043,852	Current Year	**2025**
3786	Service Year (yyyy)	2019	NPCC w/o incentives, less depreciation	9.79%
3787	Service Month (1-12)	4		
3788	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 167,580
3789	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
3792	2019	$ 8,043,852	$ 108,112	$ 7,935,740	$ 657,378	$ 657,378
3793	2020	$ 7,935,740	$ 164,389	$ 7,771,351	$ 903,172	$ 903,172
3794	2021	$ 7,771,351	$ 160,877	$ 7,610,474	$ 844,451	$ 844,451
3795	2022	$ 7,610,474	$ 160,877	$ 7,449,597	$ 823,355	$ 823,355
3796	2023	$ 7,449,597	$ 167,580	$ 7,282,017	$ 877,440	$ 877,440
3797	2024	$ 7,282,017	$ 167,580	$ 7,114,437	$ 872,315	$ 872,315
3798	2025	$ 7,114,437	$ 167,580	$ 6,946,856	$ 855,908	$ 855,908
3799	2026					
3800	2027					
3801	2028					
3802	2029					
3803	2030					
3804	2031					
3805	2032					
3806	2033					
3807	2034					
3808	2035					
3809	2036					
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3830	2057					
3831	2058					
3832	2059					
3833	2060					
3834	2061					
3835	2062					
3836	2063					
3837	2064					
3838	Project Totals				$ 5,834,018	$ 5,834,019

(Header rows are line nos. 3790–3791.)

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 72: DeGrasse - Knob Hill 138 kV line - install new 138 kV line connect substations

UID 51530 BYWAY

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

Line No.	Details				
3839	Investment	$ 7,590,427	Current Year		**2025**
3840	Service Year (yyyy)	2019	NPCC w/o incentives, less depreciation		9.79%
3841	Service Month (1-12)	4			
3842	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 158,134
3843	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
3846	2019	$ 7,590,427	$ 103,057	$ 7,487,370	$ 626,641	$ 626,641
3847	2020	$ 7,487,370	$ 154,896	$ 7,332,474	$ 850,904	$ 850,904
3848	2021	$ 7,332,474	$ 151,809	$ 7,180,666	$ 796,777	$ 796,777
3849	2022	$ 7,180,666	$ 151,809	$ 7,028,857	$ 781,589	$ 781,589
3850	2023	$ 7,028,857	$ 158,134	$ 6,870,723	$ 827,901	$ 827,901
3851	2024	$ 6,870,723	$ 158,134	$ 6,712,589	$ 823,063	$ 823,063
3852	2025	$ 6,712,589	$ 158,134	$ 6,554,456	$ 807,581	$ 807,581
3853	2026					
3854	2027					
3855	2028					
3856	2029					
3857	2030					
3858	2031					
3859	2032					
3860	2033					
3861	2034					
3862	2035					
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3864	2037					
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3867	2040					
3868	2041					
3869	2042					
3870	2043					
3871	2044					
3872	2045					
3873	2046					
3874	2047					
3875	2048					
3876	2049					
3877	2050					
3878	2051					
3879	2052					
3880	2053					
3881	2054					
3882	2055					
3883	2056					
3884	2057					
3885	2058					
3886	2059					
3887	2060					
3888	2061					
3889	2062					
3890	2063					
3891	2064					
3892	Project Totals				$ 5,514,457	$ 5,514,456

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 73: Arcadia - Redbud 345 kV Line - install 3rd line between substations

UID 11343 HIGHWAY

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

Line No.	Details				
3893	Investment	$ 16,839,382	Current Year		**2025**
3894	Service Year (yyyy)	2019	NPCC w/o incentives, less depreciation		9.79%
3895	Service Month (1-12)	6			
3896	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 350,820
3897	CIAC (Yes or No)	No			

3898 3899	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
3900	2019	$ 16,839,382	$ 166,479	$ 16,672,903	$ 1,046,314	$ 1,046,314
3901	2020	$ 16,672,903	$ 341,287	$ 16,331,617	$ 1,880,518	$ 1,880,518
3902	2021	$ 16,331,617	$ 336,729	$ 15,994,888	$ 1,773,068	$ 1,773,068
3903	2022	$ 15,994,888	$ 336,735	$ 15,658,153	$ 1,739,396	$ 1,739,396
3904	2023	$ 15,658,153	$ 350,820	$ 15,307,333	$ 1,842,928	$ 1,842,928
3905	2024	$ 15,307,333	$ 350,820	$ 14,956,512	$ 1,832,294	$ 1,832,294
3906	2025	$ 14,956,512	$ 350,820	$ 14,605,692	$ 1,797,948	$ 1,797,948
3907	2026					
3908	2027					
3909	2028					
3910	2029					
3911	2030					
3912	2031					
3913	2032					
3914	2033					
3915	2034					
3916	2035					
3917	2036					
3918	2037					
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3920	2039					
3921	2040					
3922	2041					
3923	2042					
3924	2043					
3925	2044					
3926	2045					
3927	2046					
3928	2047					
3929	2048					
3930	2049					
3931	2050					
3932	2051					
3933	2052					
3934	2053					
3935	2054					
3936	2055					
3937	2056					
3938	2057					
3939	2058					
3940	2059					
3941	2060					
3942	2061					
3943	2062					
3944	2063					
3945	2064					
3946	Project Totals				$ 11,912,465	$ 11,912,466

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 74: Lincoln County Substation - install new 138 kV line terminal for the 138 kV WFEC Meeker to OG&E Lincoln County

UID 51444 BYWAY

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

Line No.	Details				
3947	Investment	$ 666,605	Current Year		**2025**
3948	Service Year (yyyy)	2019	NPCC w/o incentives, less depreciation		9.79%
3949	Service Month (1-12)	9			
3950	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 13,888
3951	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
3954	2019	$ 666,605	$ 3,288	$ 663,317	$ 23,224	$ 23,224
3955	2020	$ 663,317	$ 13,303	$ 650,015	$ 73,600	$ 73,600
3956	2021	$ 650,015	$ 13,332	$ 636,683	$ 70,513	$ 70,513
3957	2022	$ 636,683	$ 13,332	$ 623,351	$ 69,178	$ 69,178
3958	2023	$ 623,351	$ 13,888	$ 609,463	$ 73,292	$ 73,292
3959	2024	$ 609,463	$ 13,888	$ 595,575	$ 72,877	$ 72,877
3960	2025	$ 595,575	$ 13,888	$ 581,688	$ 71,517	$ 71,517
3961	2026					
3962	2027					
3963	2028					
3964	2029					
3965	2030					
3966	2031					
3967	2032					
3968	2033					
3969	2034					
3970	2035					
3971	2036					
3972	2037					
3973	2038					
3974	2039					
3975	2040					
3976	2041					
3977	2042					
3978	2043					
3979	2044					
3980	2045					
3981	2046					
3982	2047					
3983	2048					
3984	2049					
3985	2050					
3986	2051					
3987	2052					
3988	2053					
3989	2054					
3990	2055					
3991	2056					
3992	2057					
3993	2058					
3994	2059					
3995	2060					
3996	2061					
3997	2062					
3998	2063					
3999	2064					
4000	Project Totals				$ 454,200	$ 454,201

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 75: Cimarron - Northwest 345kV Ckt 1 Terminal Upgrades to increase the summer emergency rating to 1426 MVA

UID 112449 ZONAL

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

Line No.	Details			
4001	Investment	$ 85,055	Current Year	**2025**
4002	Service Year (yyyy)	2020	NPCC w/o incentives, less depreciation	9.79%
4003	Service Month (1-12)	6		
4004	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 1,772
4005	CIAC (Yes or No)	No		

4006 4007	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
4008	2020	$ 85,055	$ 3,326	$ 81,729	$ 8,101	$ 8,101
4009	2021	$ 81,729	$ 1,119	$ 80,610	$ 5,748	$ 5,748
4010	2022	$ 80,610	$ 1,701	$ 78,909	$ 8,771	$ 8,771
4011	2023	$ 78,909	$ 1,772	$ 77,137	$ 9,291	$ 9,291
4012	2024	$ 77,137	$ 1,772	$ 75,365	$ 9,237	$ 9,237
4013	2025	$ 75,365	$ 1,772	$ 73,593	$ 9,064	$ 9,064
4014	2026					
4015	2027					
4016	2028					
4017	2029					
4018	2030					
4019	2031					
4020	2032					
4021	2033					
4022	2034					
4023	2035					
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4026	2038					
4027	2039					
4028	2040					
4029	2041					
4030	2042					
4031	2043					
4032	2044					
4033	2045					
4034	2046					
4035	2047					
4036	2048					
4037	2049					
4038	2050					
4039	2051					
4040	2052					
4041	2053					
4042	2054					
4043	2055					
4044	2056					
4045	2057					
4046	2058					
4047	2059					
4048	2060					
4049	2061					
4050	2062					
4051	2063					
4052	2064					
4053	2065					
4054	Project Totals				$ 50,212	$ 50,212

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 76: Northwest - Mathewson 345 kV Terminal Upgrades to increase the summer emergency rating to 1792 MVA

UID 112450 HIGHWAY

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

Line No.	Details				
4055	Investment	$ 167,295	Current Year		**2025**
4056	Service Year (yyyy)	2020	NPCC w/o incentives, less depreciation		9.79%
4057	Service Month (1-12)	6			
4058	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 3,485
4059	CIAC (Yes or No)	No			

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
4060-4061						
4062	2020	$ 167,295	$ 3,326	$ 163,969	$ 12,775	$ 12,775
4063	2021	$ 163,969	$ 2,833	$ 161,136	$ 15,002	$ 15,002
4064	2022	$ 161,136	$ 3,346	$ 157,790	$ 17,481	$ 17,481
4065	2023	$ 157,790	$ 3,485	$ 154,305	$ 18,524	$ 18,524
4066	2024	$ 154,305	$ 3,485	$ 150,820	$ 18,422	$ 18,422
4067	2025	$ 150,820	$ 3,485	$ 147,334	$ 18,081	$ 18,081
4068	2026					
4069	2027					
4070	2028					
4071	2029					
4072	2030					
4073	2031					
4074	2032					
4075	2033					
4076	2034					
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4081	2039					
4082	2040					
4083	2041					
4084	2042					
4085	2043					
4086	2044					
4087	2045					
4088	2046					
4089	2047					
4090	2048					
4091	2049					
4092	2050					
4093	2051					
4094	2052					
4095	2053					
4096	2054					
4097	2055					
4098	2056					
4099	2057					
4100	2058					
4101	2059					
4102	2060					
4103	2061					
4104	2062					
4105	2063					
4106	2064					
4107	2065					
4108	Project Totals				$ 100,284	$ 100,285

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 77: Forest Hill 69 kV Terminal Upgrade, increase the rating of the Forest Hill - Tecumseh 69 kV line to 143 MVA.

UID 122639 ZONAL

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

Line No.	Details			
4109	Investment	$ 25,000	Current Year	**2025**
4110	Service Year (yyyy)	2020	NPCC w/o incentives, less depreciation	9.79%
4111	Service Month (1-12)	10		
4112	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 521
4113	CIAC (Yes or No)	No		

4114 4115	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
4116	2020	$ 25,000	$ -	$ 25,000	$ 196	$ 196
4117	2021	$ 25,000	$ 500	$ 24,500	$ 2,700	$ 2,700
4118	2022	$ 24,500	$ 500	$ 24,000	$ 2,650	$ 2,650
4119	2023	$ 24,000	$ 521	$ 23,479	$ 2,809	$ 2,809
4120	2024	$ 23,479	$ 521	$ 22,958	$ 2,794	$ 2,794
4121	2025	$ 22,958	$ 521	$ 22,438	$ 2,743	$ 2,743
4122	2026					
4123	2027					
4124	2028					
4125	2029					
4126	2030					
4127	2031					
4128	2032					
4129	2033					
4130	2034					
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4155	2059					
4156	2060					
4157	2061					
4158	2062					
4159	2063					
4160	2064					
4161	2065					
4162	Project Totals				$ 13,892	$ 13,892

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 78: Westmoore 138kV breakers

BYWAY

UID 112358

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

Line No.	Details			
4163	Investment	$ 371,760	Current Year	2025
4164	Service Year (yyyy)	2020	NPCC w/o incentives, less depreciation	9.79%
4165	Service Month (1-12)	12		
4166	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 7,745
4167	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
4168-4169						
4170	2020	$ 371,760	$ -	$ 371,760	$ -	$ -
4171	2021	$ 371,760	$ 7,267	$ 364,493	$ 23,717	$ 23,717
4172	2022	$ 364,493	$ 7,745	$ 356,748	$ 38,761	$ 38,761
4173	2023	$ 356,748	$ 7,745	$ 349,003	$ 42,076	$ 42,076
4174	2024	$ 349,003	$ 7,745	$ 341,258	$ 41,535	$ 41,535
4175	2025	$ 341,258	$ 7,745	$ 333,513	$ 40,776	$ 40,776
4176	2026					
4177	2027					
4178	2028					
4179	2029					
4180	2030					
4181	2031					
4182	2032					
4183	2033					
4184	2034					
4185	2035					
4186	2036					
4187	2037					
4188	2038					
4189	2039					
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4191	2041					
4192	2042					
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4206	2056					
4207	2057					
4208	2058					
4209	2059					
4210	2060					
4211	2061					
4212	2062					
4213	2063					
4214	2064					
4215	2065					
4216	Project Totals				$ 186,865	$ 186,865

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 79: Midwest 138kV Ckt 1 Terminal Upgrades

UID 122863 ZONAL

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

Line No.	Details			
4217	Investment	$ 81,163	Current Year	2025
4218	Service Year (yyyy)	2022	NPCC w/o incentives, less depreciation	9.79%
4219	Service Month (1-12)	2		
4220	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 1,691
4221	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
4224	2022	$ 81,163	$ -	$ 81,163	$ -	$ -
4225	2023	$ 81,163	$ 1,691	$ 79,472	$ 7,903	$ 7,903
4226	2024	$ 79,472	$ 1,691	$ 77,781	$ 9,389	$ 9,389
4227	2025	$ 77,781	$ 1,691	$ 76,090	$ 9,223	$ 9,223
4228	2026					
4229	2027					
4230	2028					
4231	2029					
4232	2030					
4233	2031					
4234	2032					
4235	2033					
4236	2034					
4237	2035					
4238	2036					
4239	2037					
4240	2038					
4241	2039					
4242	2040					
4243	2041					
4244	2042					
4245	2043					
4246	2044					
4247	2045					
4248	2046					
4249	2047					
4250	2048					
4251	2049					
4252	2050					
4253	2051					
4254	2052					
4255	2053					
4256	2054					
4257	2055					
4258	2056					
4259	2057					
4260	2058					
4261	2059					
4262	2060					
4263	2061					
4264	2062					
4265	2063					
4266	2064					
4267	2065					
4268	2066					
4269	2067					
4270	Project Totals				$ 26,515	$ 26,515

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 80: Upgrade terminal equipment at Cleo Corner and/or Cleo Junction

UID 112402 ZONAL

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

Line No.	Details				
4271	Investment	$ 18,685	Current Year		**2025**
4272	Service Year (yyyy)	2022	NPCC w/o incentives, less depreciation		9.79%
4273	Service Month (1-12)	6			
4274	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 389
4275	CIAC (Yes or No)	No			

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
4278	2022	$ 18,685	$ 182	$ 18,503	$ 1,161	$ 1,161
4279	2023	$ 18,503	$ 363	$ 18,140	$ 1,681	$ 1,681
4280	2024	$ 18,140	$ 389	$ 17,751	$ 2,146	$ 2,146
4281	2025	$ 17,751	$ 389	$ 17,361	$ 2,108	$ 2,108
4282	2026					
4283	2027					
4284	2028					
4285	2029					
4286	2030					
4287	2031					
4288	2032					
4289	2033					
4290	2034					
4291	2035					
4292	2036					
4293	2037					
4294	2038					
4295	2039					
4296	2040					
4297	2041					
4298	2042					
4299	2043					
4300	2044					
4301	2045					
4302	2046					
4303	2047					
4304	2048					
4305	2049					
4306	2050					
4307	2051					
4308	2052					
4309	2053					
4310	2054					
4311	2055					
4312	2056					
4313	2057					
4314	2058					
4315	2059					
4316	2060					
4317	2061					
4318	2062					
4319	2063					
4320	2064					
4321	2065					
4322	2066					
4323	2067					
4324	Project Totals				$ 7,096	$ 7,096

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 81: Sub-Cleo Corner 69kV & Cleo Junction 69 kV, Upgrade terminal equipment at the Cleo Corner 69 kV substation

UID 143786 ZONAL

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

Line No.	Details				
4325	Investment	$ 168,228	Current Year		2025
4326	Service Year (yyyy)	2023	NPCC w/o incentives, less depreciation		9.79%
4327	Service Month (1-12)	3			
4328	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 3,505
4329	CIAC (Yes or No)	No			

4330 4331	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
4332	2023	$ 168,228	$ 2,938	$ 165,291	$ 17,941	$ 17,941
4333	2024	$ 165,291	$ 3,505	$ 161,786	$ 19,516	$ 19,516
4334	2025	$ 161,786	$ 3,505	$ 158,281	$ 19,173	$ 19,173
4335	2026					
4336	2027					
4337	2028					
4338	2029					
4339	2030					
4340	2031					
4341	2032					
4342	2033					
4343	2034					
4344	2035					
4345	2036					
4346	2037					
4347	2038					
4348	2039					
4349	2040					
4350	2041					
4351	2042					
4352	2043					
4353	2044					
4354	2045					
4355	2046					
4356	2047					
4357	2048					
4358	2049					
4359	2050					
4360	2051					
4361	2052					
4362	2053					
4363	2054					
4364	2055					
4365	2056					
4366	2057					
4367	2058					
4368	2059					
4369	2060					
4370	2061					
4371	2062					
4372	2063					
4373	2064					
4374	2065					
4375	2066					
4376	2067					
4377	2068					
4378	Project Totals				$ 56,630	$ 56,630

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 82: Lightning Creek 138 kV Breaker #1

UID 157254 BYWAY

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

Line No.	Details			
4379	Investment	$ 230,223	Current Year	**2025**
4380	Service Year (yyyy)	2024	NPCC w/o incentives, less depreciation	9.79%
4381	Service Month (1-12)	2		
4382	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 4,796
4383	CIAC (Yes or No)	No		

4384 4385	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
4386	2024	$ 230,223	$ 4,058	$ 226,165	$ 24,554	$ 24,554
4387	2025	$ 226,165	$ 4,796	$ 221,368	$ 26,704	$ 26,704
4388	2026					
4389	2027					
4390	2028					
4391	2029					
4392	2030					
4393	2031					
4394	2032					
4395	2033					
4396	2034					
4397	2035					
4398	2036					
4399	2037					
4400	2038					
4401	2039					
4402	2040					
4403	2041					
4404	2042					
4405	2043					
4406	2044					
4407	2045					
4408	2046					
4409	2047					
4410	2048					
4411	2049					
4412	2050					
4413	2051					
4414	2052					
4415	2053					
4416	2054					
4417	2055					
4418	2056					
4419	2057					
4420	2058					
4421	2059					
4422	2060					
4423	2061					
4424	2062					
4425	2063					
4426	2064					
4427	2065					
4428	2066					
4429	2067					
4430	2068					
4431	2069					
4432	Project Totals				$ 51,258	$ 51,258

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 83: West Oaks 138 kV Terminal Upgrades

UID 144278 BYWAY

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

Line No.	Details			
4433	Investment	$ 449,332	Current Year	**2025**
4434	Service Year (yyyy)	2024	NPCC w/o incentives, less depreciation	9.79%
4435	Service Month (1-12)	4		
4436	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 9,361
4437	CIAC (Yes or No)	No		

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
4438-4439						
4440	2024	$ 449,332	$ 6,481	$ 442,851	$ 39,316	$ 39,316
4441	2025	$ 442,851	$ 9,361	$ 433,490	$ 52,260	$ 52,260
4442	2026					
4443	2027					
4444	2028					
4445	2029					
4446	2030					
4447	2031					
4448	2032					
4449	2033					
4450	2034					
4451	2035					
4452	2036					
4453	2037					
4454	2038					
4455	2039					
4456	2040					
4457	2041					
4458	2042					
4459	2043					
4460	2044					
4461	2045					
4462	2046					
4463	2047					
4464	2048					
4465	2049					
4466	2050					
4467	2051					
4468	2052					
4469	2053					
4470	2054					
4471	2055					
4472	2056					
4473	2057					
4474	2058					
4475	2059					
4476	2060					
4477	2061					
4478	2062					
4479	2063					
4480	2064					
4481	2065					
4482	2066					
4483	2067					
4484	2068					
4485	2069					
4486	Project Totals				$ 91,575	$ 91,576

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 84: Classen 138 kV Terminal Upgrades

UID 144279 BYWAY

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

Line No.	Details				
4487	Investment	$ 523,041	Current Year		**2025**
4488	Service Year (yyyy)	2024	NPCC w/o incentives, less depreciation		9.79%
4489	Service Month (1-12)	4			
4490	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 10,897
4491	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
4494	2024	$ 523,041	$ 7,544	$ 515,497	$ 45,765	$ 45,765
4495	2025	$ 515,497	$ 10,897	$ 504,600	$ 60,832	$ 60,832
4496	2026					
4497	2027					
4498	2028					
4499	2029					
4500	2030					
4501	2031					
4502	2032					
4503	2033					
4504	2034					
4505	2035					
4506	2036					
4507	2037					
4508	2038					
4509	2039					
4510	2040					
4511	2041					
4512	2042					
4513	2043					
4514	2044					
4515	2045					
4516	2046					
4517	2047					
4518	2048					
4519	2049					
4520	2050					
4521	2051					
4522	2052					
4523	2053					
4524	2054					
4525	2055					
4526	2056					
4527	2057					
4528	2058					
4529	2059					
4530	2060					
4531	2061					
4532	2062					
4533	2063					
4534	2064					
4535	2065					
4536	2066					
4537	2067					
4538	2068					
4539	2069					
4540	Project Totals				$ 106,597	$ 106,597

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 85: Council - Mustang 138 kV Ckt 1 Reconductor

UID 144280 BYWAY

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

Line No.	Details			
4541	Investment	$ 1,487,072	Current Year	**2025**
4542	Service Year (yyyy)	2024	NPCC w/o incentives, less depreciation	9.79%
4543	Service Month (1-12)	4		
4544	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 30,981
4545	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
4546-4547						
4548	2024	$ 1,487,072	$ 21,448	$ 1,465,624	$ 130,116	$ 130,116
4549	2025	$ 1,465,624	$ 30,981	$ 1,434,643	$ 172,954	$ 172,954
4550	2026					
4551	2027					
4552	2028					
4553	2029					
4554	2030					
4555	2031					
4556	2032					
4557	2033					
4558	2034					
4559	2035					
4560	2036					
4561	2037					
4562	2038					
4563	2039					
4564	2040					
4565	2041					
4566	2042					
4567	2043					
4568	2044					
4569	2045					
4570	2046					
4571	2047					
4572	2048					
4573	2049					
4574	2050					
4575	2051					
4576	2052					
4577	2053					
4578	2054					
4579	2055					
4580	2056					
4581	2057					
4582	2058					
4583	2059					
4584	2060					
4585	2061					
4586	2062					
4587	2063					
4588	2064					
4589	2065					
4590	2066					
4591	2067					
4592	2068					
4593	2069					
4594	Project Totals				$ 303,070	$ 303,070

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 86: Classen - Douglas Tap 138 kV Reconductor

UID 144281 BYWAY

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

Line No.	Details				
4595	Investment	$ 523,041	Current Year		**2025**
4596	Service Year (yyyy)	2024	NPCC w/o incentives, less depreciation		9.79%
4597	Service Month (1-12)	4			
4598	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 10,897
4599	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
4602	2024	$ 523,041	$ 7,544	$ 515,497	$ 45,765	$ 45,765
4603	2025	$ 515,497	$ 10,897	$ 504,600	$ 60,832	$ 60,832
4604	2026					
4605	2027					
4606	2028					
4607	2029					
4608	2030					
4609	2031					
4610	2032					
4611	2033					
4612	2034					
4613	2035					
4614	2036					
4615	2037					
4616	2038					
4617	2039					
4618	2040					
4619	2041					
4620	2042					
4621	2043					
4622	2044					
4623	2045					
4624	2046					
4625	2047					
4626	2048					
4627	2049					
4628	2050					
4629	2051					
4630	2052					
4631	2053					
4632	2054					
4633	2055					
4634	2056					
4635	2057					
4636	2058					
4637	2059					
4638	2060					
4639	2061					
4640	2062					
4641	2063					
4642	2064					
4643	2065					
4644	2066					
4645	2067					
4646	2068					
4647	2069					
4648	Project Totals				$ 106,597	$ 106,597

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 87: West Oak 138 kV Breaker #1

UID 156372 BYWAY

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

Line No.	Details			
4649	Investment	$ 130,401	Current Year	**2025**
4650	Service Year (yyyy)	2024	NPCC w/o incentives, less depreciation	9.79%
4651	Service Month (1-12)	6		
4652	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 2,717
4653	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
4654-4655						
4656	2024	$ 130,401	$ 1,463	$ 128,938	$ 8,898	$ 8,898
4657	2025	$ 128,938	$ 2,717	$ 126,221	$ 15,207	$ 15,207
4658	2026					
4659	2027					
4660	2028					
4661	2029					
4662	2030					
4663	2031					
4664	2032					
4665	2033					
4666	2034					
4667	2035					
4668	2036					
4669	2037					
4670	2038					
4671	2039					
4672	2040					
4673	2041					
4674	2042					
4675	2043					
4676	2044					
4677	2045					
4678	2046					
4679	2047					
4680	2048					
4681	2049					
4682	2050					
4683	2051					
4684	2052					
4685	2053					
4686	2054					
4687	2055					
4688	2056					
4689	2057					
4690	2058					
4691	2059					
4692	2060					
4693	2061					
4694	2062					
4695	2063					
4696	2064					
4697	2065					
4698	2066					
4699	2067					
4700	2068					
4701	2069					
4702	Project Totals				$ 24,105	$ 24,105

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 88: West Oak 138 kV Breaker #2

UID 156373 BYWAY

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

Line No.	Details				
4703	Investment	$ 130,401	Current Year		**2025**
4704	Service Year (yyyy)	2024	NPCC w/o incentives, less depreciation		9.79%
4705	Service Month (1-12)	6			
4706	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 2,717
4707	CIAC (Yes or No)	No			

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
4708-4709						
4710	2024	$ 130,401	$ 1,463	$ 128,938	$ 8,898	$ 8,898
4711	2025	$ 128,938	$ 2,717	$ 126,221	$ 15,207	$ 15,207
4712	2026					
4713	2027					
4714	2028					
4715	2029					
4716	2030					
4717	2031					
4718	2032					
4719	2033					
4720	2034					
4721	2035					
4722	2036					
4723	2037					
4724	2038					
4725	2039					
4726	2040					
4727	2041					
4728	2042					
4729	2043					
4730	2044					
4731	2045					
4732	2046					
4733	2047					
4734	2048					
4735	2049					
4736	2050					
4737	2051					
4738	2052					
4739	2053					
4740	2054					
4741	2055					
4742	2056					
4743	2057					
4744	2058					
4745	2059					
4746	2060					
4747	2061					
4748	2062					
4749	2063					
4750	2064					
4751	2065					
4752	2066					
4753	2067					
4754	2068					
4755	2069					
4756	Project Totals				$ 24,105	$ 24,105

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 89: Cherry Creek 138 kV Breaker

UID 156375 BYWAY

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

Line No.	Details				
4757	Investment	$ 158,158	Current Year		2025
4758	Service Year (yyyy)	2024	NPCC w/o incentives, less depreciation		9.79%
4759	Service Month (1-12)	6			
4760	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 3,295
4761	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
4764	2024	$ 158,158	$ 1,774	$ 156,384	$ 10,792	$ 10,792
4765	2025	$ 156,384	$ 3,295	$ 153,089	$ 18,444	$ 18,444
4766	2026					
4767	2027					
4768	2028					
4769	2029					
4770	2030					
4771	2031					
4772	2032					
4773	2033					
4774	2034					
4775	2035					
4776	2036					
4777	2037					
4778	2038					
4779	2039					
4780	2040					
4781	2041					
4782	2042					
4783	2043					
4784	2044					
4785	2045					
4786	2046					
4787	2047					
4788	2048					
4789	2049					
4790	2050					
4791	2051					
4792	2052					
4793	2053					
4794	2054					
4795	2055					
4796	2056					
4797	2057					
4798	2058					
4799	2059					
4800	2060					
4801	2061					
4802	2062					
4803	2063					
4804	2064					
4805	2065					
4806	2066					
4807	2067					
4808	2068					
4809	2069					
4810	Project Totals				$ 29,236	$ 29,236

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 90: Indian Hill 138 kV Breaker

UID 156376 BYWAY

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

Line No.	Details			
4811	Investment	$ 66,737	Current Year	**2025**
4812	Service Year (yyyy)	2024	NPCC w/o incentives, less depreciation	9.79%
4813	Service Month (1-12)	6		
4814	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 1,390
4815	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
4816 4817						
4818	2024	$ 66,737	$ 749	$ 65,988	$ 4,554	$ 4,554
4819	2025	$ 65,988	$ 1,390	$ 64,598	$ 7,783	$ 7,783
4820	2026					
4821	2027					
4822	2028					
4823	2029					
4824	2030					
4825	2031					
4826	2032					
4827	2033					
4828	2034					
4829	2035					
4830	2036					
4831	2037					
4832	2038					
4833	2039					
4834	2040					
4835	2041					
4836	2042					
4837	2043					
4838	2044					
4839	2045					
4840	2046					
4841	2047					
4842	2048					
4843	2049					
4844	2050					
4845	2051					
4846	2052					
4847	2053					
4848	2054					
4849	2055					
4850	2056					
4851	2057					
4852	2058					
4853	2059					
4854	2060					
4855	2061					
4856	2062					
4857	2063					
4858	2064					
4859	2065					
4860	2066					
4861	2067					
4862	2068					
4863	2069					
4864	Project Totals				$ 12,337	$ 12,337

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 91: Turner 138 kV Breaker

UID 156377 BYWAY

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

Line No.	Details			
4865	Investment	$ 188,467	Current Year	**2025**
4866	Service Year (yyyy)	2024	NPCC w/o incentives, less depreciation	9.79%
4867	Service Month (1-12)	6		
4868	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 3,926
4869	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
4870 4871	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
4872	2024	$ 188,467	$ 2,114	$ 186,353	$ 12,860	$ 12,860
4873	2025	$ 186,353	$ 3,926	$ 182,426	$ 21,979	$ 21,979
4874	2026					
4875	2027					
4876	2028					
4877	2029					
4878	2030					
4879	2031					
4880	2032					
4881	2033					
4882	2034					
4883	2035					
4884	2036					
4885	2037					
4886	2038					
4887	2039					
4888	2040					
4889	2041					
4890	2042					
4891	2043					
4892	2044					
4893	2045					
4894	2046					
4895	2047					
4896	2048					
4897	2049					
4898	2050					
4899	2051					
4900	2052					
4901	2053					
4902	2054					
4903	2055					
4904	2056					
4905	2057					
4906	2058					
4907	2059					
4908	2060					
4909	2061					
4910	2062					
4911	2063					
4912	2064					
4913	2065					
4914	2066					
4915	2067					
4916	2068					
4917	2069					
4918	Project Totals				$ 34,839	$ 34,839

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 92: Cushing - Shell Pipeline Cushing Tap 69 kV Ckt 1 Rebuild

UID 122818 ZONAL

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

Line No.	Details					
4919	Investment	$ 6,366,645	Current Year			**2025**
4920	Service Year (yyyy)	2024	NPCC w/o incentives, less depreciation			9.79%
4921	Service Month (1-12)	10				
4922	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)		$ 132,638
4923	CIAC (Yes or No)	No				

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
4926	2024	$ 6,366,645	$ 30,609	$ 6,336,036	$ 187,188	$ 187,188
4927	2025	$ 6,336,036	$ 132,638	$ 6,203,398	$ 746,468	$ 746,468
4928	2026					
4929	2027					
4930	2028					
4931	2029					
4932	2030					
4933	2031					
4934	2032					
4935	2033					
4936	2034					
4937	2035					
4938	2036					
4939	2037					
4940	2038					
4941	2039					
4942	2040					
4943	2041					
4944	2042					
4945	2043					
4946	2044					
4947	2045					
4948	2046					
4949	2047					
4950	2048					
4951	2049					
4952	2050					
4953	2051					
4954	2052					
4955	2053					
4956	2054					
4957	2055					
4958	2056					
4959	2057					
4960	2058					
4961	2059					
4962	2060					
4963	2061					
4964	2062					
4965	2063					
4966	2064					
4967	2065					
4968	2066					
4969	2067					
4970	2068					
4971	2069					
4972	Project Totals				$ 933,656	$ 933,656

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 93: Pipeline - Shell Pipeline Cushing Tap 69 kV Ckt 1 Rebuild

UID 122819 ZONAL

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

Line No.	Details			
4973	Investment	$ 1,081,649	Current Year	2025
4974	Service Year (yyyy)	2024	NPCC w/o incentives, less depreciation	9.79%
4975	Service Month (1-12)	10		
4976	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 22,534
4977	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
4980	2024	$ 1,081,649	$ 5,200	$ 1,076,449	$ 31,802	$ 31,802
4981	2025	$ 1,076,449	$ 22,534	$ 1,053,914	$ 126,820	$ 126,820
4982	2026					
4983	2027					
4984	2028					
4985	2029					
4986	2030					
4987	2031					
4988	2032					
4989	2033					
4990	2034					
4991	2035					
4992	2036					
4993	2037					
4994	2038					
4995	2039					
4996	2040					
4997	2041					
4998	2042					
4999	2043					
5000	2044					
5001	2045					
5002	2046					
5003	2047					
5004	2048					
5005	2049					
5006	2050					
5007	2051					
5008	2052					
5009	2053					
5010	2054					
5011	2055					
5012	2056					
5013	2057					
5014	2058					
5015	2059					
5016	2060					
5017	2061					
5018	2062					
5019	2063					
5020	2064					
5021	2065					
5022	2066					
5023	2067					
5024	2068					
5025	2069					
5026	Project Totals				$ 158,622	$ 158,622

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 94: Czech Hall 138 kV Terminal Upgrade

UID 122761 BYWAY

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

Line No.	Details			
5027	Investment	$ 154,916	Current Year	**2025**
5028	Service Year (yyyy)	2024	NPCC w/o incentives, less depreciation	9.79%
5029	Service Month (1-12)	12		
5030	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 3,227
5031	CIAC (Yes or No)	No		

5032	**Investment**	**Beginning**	**Depreciation**	**Ending**	**Revenue**	**Rev. Req. for**
5033	**Year**	**Balance**	**Expense**	**Balance**	**Requirement**	**SPP Allocation**
5034	2024	$ 154,916	$ 248	$ 154,668	$ 1,522	$ 1,522
5035	2025	$ 154,668	$ 3,227	$ 151,440	$ 18,212	$ 18,212
5036	2026					
5037	2027					
5038	2028					
5039	2029					
5040	2030					
5041	2031					
5042	2032					
5043	2033					
5044	2034					
5045	2035					
5046	2036					
5047	2037					
5048	2038					
5049	2039					
5050	2040					
5051	2041					
5052	2042					
5053	2043					
5054	2044					
5055	2045					
5056	2046					
5057	2047					
5058	2048					
5059	2049					
5060	2050					
5061	2051					
5062	2052					
5063	2053					
5064	2054					
5065	2055					
5066	2056					
5067	2057					
5068	2058					
5069	2059					
5070	2060					
5071	2061					
5072	2062					
5073	2063					
5074	2064					
5075	2065					
5076	2066					
5077	2067					
5078	2068					
5079	2069					
5080	Project Totals				$ 19,734	$ 19,734

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 95: Minco 345 kV Terminal Equipment

UID 122848 HIGHWAY

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

Line No.	Details					
5081	Investment	$ 5,170,350	Current Year			**2025**
5082	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation			9.79%
5083	Service Month (1-12)	1				
5084	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)		$ 107,716
5085	CIAC (Yes or No)	No				

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
5088	2025	$ 5,170,350	$ 99,430	$ 5,070,920	$ 600,760	$ 600,760
5089	2026					
5090	2027					
5091	2028					
5092	2029					
5093	2030					
5094	2031					
5095	2032					
5096	2033					
5097	2034					
5098	2035					
5099	2036					
5100	2037					
5101	2038					
5102	2039					
5103	2040					
5104	2041					
5105	2042					
5106	2043					
5107	2044					
5108	2045					
5109	2046					
5110	2047					
5111	2048					
5112	2049					
5113	2050					
5114	2051					
5115	2052					
5116	2053					
5117	2054					
5118	2055					
5119	2056					
5120	2057					
5121	2058					
5122	2059					
5123	2060					
5124	2061					
5125	2062					
5126	2063					
5127	2064					
5128	2065					
5129	2066					
5130	2067					
5131	2068					
5132	2069					
5133	2070					
5134	Project Totals				$ 600,760	$ 600,760

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 96: Norman Hills 345/138 kV Substation (345 kV)

UID 122849 HIGHWAY

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

Line No.	Details				
5135	Investment	$ 32,342,389	Current Year		**2025**
5136	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation		9.79%
5137	Service Month (1-12)	1			
5138	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 673,800
5139	CIAC (Yes or No)	No			

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
5140–5141						
5142	2025	$ 32,342,389	$ 621,969	$ 31,720,420	$ 3,757,968	$ 3,757,968
5143	2026					
5144	2027					
5145	2028					
5146	2029					
5147	2030					
5148	2031					
5149	2032					
5150	2033					
5151	2034					
5152	2035					
5153	2036					
5154	2037					
5155	2038					
5156	2039					
5157	2040					
5158	2041					
5159	2042					
5160	2043					
5161	2044					
5162	2045					
5163	2046					
5164	2047					
5165	2048					
5166	2049					
5167	2050					
5168	2051					
5169	2052					
5170	2053					
5171	2054					
5172	2055					
5173	2056					
5174	2057					
5175	2058					
5176	2059					
5177	2060					
5178	2061					
5179	2062					
5180	2063					
5181	2064					
5182	2065					
5183	2066					
5184	2067					
5185	2068					
5186	2069					
5187	2070					
5188	Project Totals				$ 3,757,968	$ 3,757,968

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 97: Pleasant Valley 345/138 kV Transformer Ckt 1

UID 122850 HIGHWAY

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

Line No.	Details				
5189	Investment	$ 4,536,741	Current Year		**2025**
5190	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation		9.79%
5191	Service Month (1-12)	1			
5192	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 94,515
5193	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
5196	2025	$ 4,536,741	$ 87,245	$ 4,449,496	$ 527,139	$ 527,139
5197	2026					
5198	2027					
5199	2028					
5200	2029					
5201	2030					
5202	2031					
5203	2032					
5204	2033					
5205	2034					
5206	2035					
5207	2036					
5208	2037					
5209	2038					
5210	2039					
5211	2040					
5212	2041					
5213	2042					
5214	2043					
5215	2044					
5216	2045					
5217	2046					
5218	2047					
5219	2048					
5220	2049					
5221	2050					
5222	2051					
5223	2052					
5224	2053					
5225	2054					
5226	2055					
5227	2056					
5228	2057					
5229	2058					
5230	2059					
5231	2060					
5232	2061					
5233	2062					
5234	2063					
5235	2064					
5236	2065					
5237	2066					
5238	2067					
5239	2068					
5240	2069					
5241	2070					
5242	Project Totals				$ 527,139	$ 527,139

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 98: Pleasant Valley 345/138 kV Transformer Ckt 2

UID 122851 HIGHWAY

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

Line No.	Details				
5243	Investment	$ 4,536,741	Current Year		**2025**
5244	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation		9.79%
5245	Service Month (1-12)	1			
5246	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 94,515
5247	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
5250	2025	$ 4,536,741	$ 87,245	$ 4,449,496	$ 527,139	$ 527,139
5251	2026					
5252	2027					
5253	2028					
5254	2029					
5255	2030					
5256	2031					
5257	2032					
5258	2033					
5259	2034					
5260	2035					
5261	2036					
5262	2037					
5263	2038					
5264	2039					
5265	2040					
5266	2041					
5267	2042					
5268	2043					
5269	2044					
5270	2045					
5271	2046					
5272	2047					
5273	2048					
5274	2049					
5275	2050					
5276	2051					
5277	2052					
5278	2053					
5279	2054					
5280	2055					
5281	2056					
5282	2057					
5283	2058					
5284	2059					
5285	2060					
5286	2061					
5287	2062					
5288	2063					
5289	2064					
5290	2065					
5291	2066					
5292	2067					
5293	2068					
5294	2069					
5295	2070					
5296	Project Totals				$ 527,139	$ 527,139

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 99: Cimarron - Draper 345 kV Terminal Upgrades #2

UID 122858 HIGHWAY

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

Line No.	Details				
5297	Investment	$ 647,852	Current Year		**2025**
5298	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation		9.79%
5299	Service Month (1-12)	1			
5300	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 13,497
5301	CIAC (Yes or No)	No			

5302 5303	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
5304	2025	$ 647,852	$ 12,459	$ 635,393	$ 75,276	$ 75,276
5305	2026					
5306	2027					
5307	2028					
5308	2029					
5309	2030					
5310	2031					
5311	2032					
5312	2033					
5313	2034					
5314	2035					
5315	2036					
5316	2037					
5317	2038					
5318	2039					
5319	2040					
5320	2041					
5321	2042					
5322	2043					
5323	2044					
5324	2045					
5325	2046					
5326	2047					
5327	2048					
5328	2049					
5329	2050					
5330	2051					
5331	2052					
5332	2053					
5333	2054					
5334	2055					
5335	2056					
5336	2057					
5337	2058					
5338	2059					
5339	2060					
5340	2061					
5341	2062					
5342	2063					
5343	2064					
5344	2065					
5345	2066					
5346	2067					
5347	2068					
5348	2069					
5349	2070					
5350	Project Totals				$ 75,276	$ 75,276

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 100: Draper 345 kV Terminal Equipment

UID 122176 HIGHWAY

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

Line No.	Details				
5351	Investment	$ 7,099,303	Current Year		**2025**
5352	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation		9.79%
5353	Service Month (1-12)	1			
5354	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 147,902
5355	CIAC (Yes or No)	No			

5356 5357	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
5358	2025	$ 7,099,303	$ 136,525	$ 6,962,778	$ 824,891	$ 824,891
5359	2026					
5360	2027					
5361	2028					
5362	2029					
5363	2030					
5364	2031					
5365	2032					
5366	2033					
5367	2034					
5368	2035					
5369	2036					
5370	2037					
5371	2038					
5372	2039					
5373	2040					
5374	2041					
5375	2042					
5376	2043					
5377	2044					
5378	2045					
5379	2046					
5380	2047					
5381	2048					
5382	2049					
5383	2050					
5384	2051					
5385	2052					
5386	2053					
5387	2054					
5388	2055					
5389	2056					
5390	2057					
5391	2058					
5392	2059					
5393	2060					
5394	2061					
5395	2062					
5396	2063					
5397	2064					
5398	2065					
5399	2066					
5400	2067					
5401	2068					
5402	2069					
5403	2070					
5404	Project Totals				$ 824,891	$ 824,891

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 101: Pleasant Valley 345/138 kV Substation (138 kV)

UID 143257 BYWAY

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

Line No.	Details				
5405	Investment	$ 28,449,977	Current Year		**2025**
5406	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation		9.79%
5407	Service Month (1-12)	1			
5408	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 592,708
5409	CIAC (Yes or No)	No			

5410 5411	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
5412	2025	$ 28,449,977	$ 547,115	$ 27,902,862	$ 3,305,696	$ 3,305,696
5413	2026					
5414	2027					
5415	2028					
5416	2029					
5417	2030					
5418	2031					
5419	2032					
5420	2033					
5421	2034					
5422	2035					
5423	2036					
5424	2037					
5425	2038					
5426	2039					
5427	2040					
5428	2041					
5429	2042					
5430	2043					
5431	2044					
5432	2045					
5433	2046					
5434	2047					
5435	2048					
5436	2049					
5437	2050					
5438	2051					
5439	2052					
5440	2053					
5441	2054					
5442	2055					
5443	2056					
5444	2057					
5445	2058					
5446	2059					
5447	2060					
5448	2061					
5449	2062					
5450	2063					
5451	2064					
5452	2065					
5453	2066					
5454	2067					
5455	2068					
5456	2069					
5457	2070					
5458	Project Totals				$ 3,305,696	$ 3,305,696

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 102: Border - Woodward Tap 345 kV Substation, new Beckham County 345kV Substation

UID 122823 HIGHWAY

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

Line No.	Details				
5459	Investment	$ 23,239,179	Current Year		2025
5460	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation		9.79%
5461	Service Month (1-12)	3			
5462	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 484,150
5463	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
5464 5465						
5466	2025	$ 23,239,179	$ 372,423	$ 22,866,756	$ 2,256,274	$ 2,256,274
5467	2026					
5468	2027					
5469	2028					
5470	2029					
5471	2030					
5472	2031					
5473	2032					
5474	2033					
5475	2034					
5476	2035					
5477	2036					
5478	2037					
5479	2038					
5480	2039					
5481	2040					
5482	2041					
5483	2042					
5484	2043					
5485	2044					
5486	2045					
5487	2046					
5488	2047					
5489	2048					
5490	2049					
5491	2050					
5492	2051					
5493	2052					
5494	2053					
5495	2054					
5496	2055					
5497	2056					
5498	2057					
5499	2058					
5500	2059					
5501	2060					
5502	2061					
5503	2062					
5504	2063					
5505	2064					
5506	2065					
5507	2066					
5508	2067					
5509	2068					
5510	2069					
5511	2070					
5512	Project Totals				$ 2,256,274	$ 2,256,274

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 103: Marietta Tap (OKGE) - Marietta Switchyard (WFEC) 138 kV Ckt 1 New Line (OGE)

UID 143806 BYWAY

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

Line No.	Details				
5513	Investment	$ 892,961	Current Year		**2025**
5514	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation		9.79%
5515	Service Month (1-12)	3			
5516	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 18,603
5517	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
5518 5519						
5520	2025	$ 892,961	$ 14,310	$ 878,651	$ 86,697	$ 86,697
5521	2026					
5522	2027					
5523	2028					
5524	2029					
5525	2030					
5526	2031					
5527	2032					
5528	2033					
5529	2034					
5530	2035					
5531	2036					
5532	2037					
5533	2038					
5534	2039					
5535	2040					
5536	2041					
5537	2042					
5538	2043					
5539	2044					
5540	2045					
5541	2046					
5542	2047					
5543	2048					
5544	2049					
5545	2050					
5546	2051					
5547	2052					
5548	2053					
5549	2054					
5550	2055					
5551	2056					
5552	2057					
5553	2058					
5554	2059					
5555	2060					
5556	2061					
5557	2062					
5558	2063					
5559	2064					
5560	2065					
5561	2066					
5562	2067					
5563	2068					
5564	2069					
5565	2070					
5566	Project Totals				$ 86,697	$ 86,697

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 104: Marietta 2 138 kV Voltage Conversion

UID 143815 BYWAY

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

Line No.	Details				
5567	Investment	$ 3,340,351	Current Year		**2025**
5568	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation		9.79%
5569	Service Month (1-12)	3			
5570	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 69,591
5571	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
5572 5573						
5574	2025	$ 3,340,351	$ 53,531	$ 3,286,820	$ 324,312	$ 324,312
5575	2026					
5576	2027					
5577	2028					
5578	2029					
5579	2030					
5580	2031					
5581	2032					
5582	2033					
5583	2034					
5584	2035					
5585	2036					
5586	2037					
5587	2038					
5588	2039					
5589	2040					
5590	2041					
5591	2042					
5592	2043					
5593	2044					
5594	2045					
5595	2046					
5596	2047					
5597	2048					
5598	2049					
5599	2050					
5600	2051					
5601	2052					
5602	2053					
5603	2054					
5604	2055					
5605	2056					
5606	2057					
5607	2058					
5608	2059					
5609	2060					
5610	2061					
5611	2062					
5612	2063					
5613	2064					
5614	2065					
5615	2066					
5616	2067					
5617	2068					
5618	2069					
5619	2070					
5620	Project Totals				$ 324,312	$ 324,312

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 105: Rocky Point - Marietta 2 138 kV Ckt Rebuild

UID 143816 BYWAY

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

Line No.	Details				
5621	Investment	$ 29,559,659	Current Year		**2025**
5622	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation		9.79%
5623	Service Month (1-12)	3			
5624	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 615,826
5625	CIAC (Yes or No)	No			

5626 5627	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
5628	2025	$ 29,559,659	$ 473,712	$ 29,085,947	$ 2,869,924	$ 2,869,924
5629	2026					
5630	2027					
5631	2028					
5632	2029					
5633	2030					
5634	2031					
5635	2032					
5636	2033					
5637	2034					
5638	2035					
5639	2036					
5640	2037					
5641	2038					
5642	2039					
5643	2040					
5644	2041					
5645	2042					
5646	2043					
5647	2044					
5648	2045					
5649	2046					
5650	2047					
5651	2048					
5652	2049					
5653	2050					
5654	2051					
5655	2052					
5656	2053					
5657	2054					
5658	2055					
5659	2056					
5660	2057					
5661	2058					
5662	2059					
5663	2060					
5664	2061					
5665	2062					
5666	2063					
5667	2064					
5668	2065					
5669	2066					
5670	2067					
5671	2068					
5672	2069					
5673	2070					
5674	Project Totals				$ 2,869,924	$ 2,869,924

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 106: Rocky Point 69 kV Replace Relays

UID 143817 ZONAL

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

Line No.	Details			
5675	Investment	$ 230,807	Current Year	**2025**
5676	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation	9.79%
5677	Service Month (1-12)	3		
5678	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 4,808
5679	CIAC (Yes or No)	No		

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
5682	2025	$ 230,807	$ 3,699	$ 227,108	$ 22,409	$ 22,409
5683	2026					
5684	2027					
5685	2028					
5686	2029					
5687	2030					
5688	2031					
5689	2032					
5690	2033					
5691	2034					
5692	2035					
5693	2036					
5694	2037					
5695	2038					
5696	2039					
5697	2040					
5698	2041					
5699	2042					
5700	2043					
5701	2044					
5702	2045					
5703	2046					
5704	2047					
5705	2048					
5706	2049					
5707	2050					
5708	2051					
5709	2052					
5710	2053					
5711	2054					
5712	2055					
5713	2056					
5714	2057					
5715	2058					
5716	2059					
5717	2060					
5718	2061					
5719	2062					
5720	2063					
5721	2064					
5722	2065					
5723	2066					
5724	2067					
5725	2068					
5726	2069					
5727	2070					
5728	Project Totals				$ 22,409	$ 22,409

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 107: Sooner to Wekiwa 345kV Terminal Upgrades

UID 112404 HIGHWAY

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

Line No.	Details				
5729	Investment	$ 3,909,824	Current Year		**2025**
5730	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation		9.79%
5731	Service Month (1-12)	10			
5732	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 81,455
5733	CIAC (Yes or No)	No			

5734 5735	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
5736	2025	$ 3,909,824	$ 18,797	$ 3,891,027	$ 114,954	$ 114,954
5737	2026					
5738	2027					
5739	2028					
5740	2029					
5741	2030					
5742	2031					
5743	2032					
5744	2033					
5745	2034					
5746	2035					
5747	2036					
5748	2037					
5749	2038					
5750	2039					
5751	2040					
5752	2041					
5753	2042					
5754	2043					
5755	2044					
5756	2045					
5757	2046					
5758	2047					
5759	2048					
5760	2049					
5761	2050					
5762	2051					
5763	2052					
5764	2053					
5765	2054					
5766	2055					
5767	2056					
5768	2057					
5769	2058					
5770	2059					
5771	2060					
5772	2061					
5773	2062					
5774	2063					
5775	2064					
5776	2065					
5777	2066					
5778	2067					
5779	2068					
5780	2069					
5781	2070					
5782	Project Totals				$ 114,954	$ 114,954

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 108: Seminole 345/138 kV Transformer Ckt 3 (138 kV)

UID 157241 BYWAY

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

Line No.	Details				
5783	Investment	$ 9,281,667	Current Year		**2025**
5784	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation		9.79%
5785	Service Month (1-12)	12			
5786	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 193,368
5787	CIAC (Yes or No)	No			

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
5788–5789						
5790	2025	$ 9,281,667	$ 14,874	$ 9,266,793	$ 91,207	$ 91,207
5791	2026					
5792	2027					
5793	2028					
5794	2029					
5795	2030					
5796	2031					
5797	2032					
5798	2033					
5799	2034					
5800	2035					
5801	2036					
5802	2037					
5803	2038					
5804	2039					
5805	2040					
5806	2041					
5807	2042					
5808	2043					
5809	2044					
5810	2045					
5811	2046					
5812	2047					
5813	2048					
5814	2049					
5815	2050					
5816	2051					
5817	2052					
5818	2053					
5819	2054					
5820	2055					
5821	2056					
5822	2057					
5823	2058					
5824	2059					
5825	2060					
5826	2061					
5827	2062					
5828	2063					
5829	2064					
5830	2065					
5831	2066					
5832	2067					
5833	2068					
5834	2069					
5835	2070					
5836	Project Totals				$ 91,207	$ 91,207

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 109: Seminole 345/138 kV Transformer Ckt 3 (345 kV)

UID 157242 HIGHWAY

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

Line No.	Details				
5837	Investment	$ 5,613,374	Current Year		2025
5838	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation		9.79%
5839	Service Month (1-12)	12			
5840	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 116,945
5841	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
5844	2025	$ 5,613,374	$ 8,996	$ 5,604,378	$ 55,160	$ 55,160
5845	2026					
5846	2027					
5847	2028					
5848	2029					
5849	2030					
5850	2031					
5851	2032					
5852	2033					
5853	2034					
5854	2035					
5855	2036					
5856	2037					
5857	2038					
5858	2039					
5859	2040					
5860	2041					
5861	2042					
5862	2043					
5863	2044					
5864	2045					
5865	2046					
5866	2047					
5867	2048					
5868	2049					
5869	2050					
5870	2051					
5871	2052					
5872	2053					
5873	2054					
5874	2055					
5875	2056					
5876	2057					
5877	2058					
5878	2059					
5879	2060					
5880	2061					
5881	2062					
5882	2063					
5883	2064					
5884	2065					
5885	2066					
5886	2067					
5887	2068					
5888	2069					
5889	2070					
5890	Project Totals				$ 55,160	$ 55,160

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 110: Southgate - Westmoore Tap 138 kV Extend Line

UID 157390 BYWAY

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

Line No.	Details				
5891	Investment	$ 6,158,692	Current Year		**2025**
5892	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation		9.79%
5893	Service Month (1-12)	12			
5894	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 128,306
5895	CIAC (Yes or No)	No			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
5896-5897						
5898	2025	$ 6,158,692	$ 9,870	$ 6,148,822	$ 60,519	$ 60,519
5899	2026					
5900	2027					
5901	2028					
5902	2029					
5903	2030					
5904	2031					
5905	2032					
5906	2033					
5907	2034					
5908	2035					
5909	2036					
5910	2037					
5911	2038					
5912	2039					
5913	2040					
5914	2041					
5915	2042					
5916	2043					
5917	2044					
5918	2045					
5919	2046					
5920	2047					
5921	2048					
5922	2049					
5923	2050					
5924	2051					
5925	2052					
5926	2053					
5927	2054					
5928	2055					
5929	2056					
5930	2057					
5931	2058					
5932	2059					
5933	2060					
5934	2061					
5935	2062					
5936	2063					
5937	2064					
5938	2065					
5939	2066					
5940	2067					
5941	2068					
5942	2069					
5943	2070					
5944	Project Totals				$ 60,519	$ 60,519

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 111: Westmoore 138 kV Terminal Upgrade #2

UID 157392 BYWAY

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

Line No.	Details				
5945	Investment	$ 3,308,294	Current Year		**2025**
5946	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation		9.79%
5947	Service Month (1-12)	12			
5948	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	$ 68,923
5949	CIAC (Yes or No)	No			

5950 5951	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
5952	2025	$ 3,308,294	$ 5,302	$ 3,302,992	$ 32,509	$ 32,509
5953	2026					
5954	2027					
5955	2028					
5956	2029					
5957	2030					
5958	2031					
5959	2032					
5960	2033					
5961	2034					
5962	2035					
5963	2036					
5964	2037					
5965	2038					
5966	2039					
5967	2040					
5968	2041					
5969	2042					
5970	2043					
5971	2044					
5972	2045					
5973	2046					
5974	2047					
5975	2048					
5976	2049					
5977	2050					
5978	2051					
5979	2052					
5980	2053					
5981	2054					
5982	2055					
5983	2056					
5984	2057					
5985	2058					
5986	2059					
5987	2060					
5988	2061					
5989	2062					
5990	2063					
5991	2064					
5992	2065					
5993	2066					
5994	2067					
5995	2068					
5996	2069					
5997	2070					
5998	Project Totals				$ 32,509	$ 32,509

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 112: Pennsylvania 138 kV Terminal Upgrade

UID 157393 BYWAY

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

Line No.	Details			
5999	Investment	$ 200,000	Current Year	**2025**
6000	Service Year (yyyy)	2025	NPCC w/o incentives, less depreciation	9.79%
6001	Service Month (1-12)	12		
6002	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ 4,167
6003	CIAC (Yes or No)	No		

6004 6005	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
6006	2025	$ 200,000	$ 321	$ 199,679	$ 1,965	$ 1,965
6007	2026					
6008	2027					
6009	2028					
6010	2029					
6011	2030					
6012	2031					
6013	2032					
6014	2033					
6015	2034					
6016	2035					
6017	2036					
6018	2037					
6019	2038					
6020	2039					
6021	2040					
6022	2041					
6023	2042					
6024	2043					
6025	2044					
6026	2045					
6027	2046					
6028	2047					
6029	2048					
6030	2049					
6031	2050					
6032	2051					
6033	2052					
6034	2053					
6035	2054					
6036	2055					
6037	2056					
6038	2057					
6039	2058					
6040	2059					
6041	2060					
6042	2061					
6043	2062					
6044	2063					
6045	2064					
6046	2065					
6047	2066					
6048	2067					
6049	2068					
6050	2069					
6051	2070					
6052	Project Totals				$ 1,965	$ 1,965

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project :

UID

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

Line No.	Details			
6053	Investment	$ -	Current Year	**2025**
6054	Service Year (yyyy)		NPCC w/o incentives, less depreciation	9.79%
6055	Service Month (1-12)			
6056	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	$ -
6057	CIAC (Yes or No)	No		

6058 6059	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
6060	-	$ -	$ -	$ -	$ -	$ -
6061	#VALUE!	$ -		$ -	$ -	$ -
6062	#VALUE!	$ -		$ -	$ -	$ -
6063	#VALUE!	$ -		$ -	$ -	$ -
6064	#VALUE!	$ -		$ -	$ -	$ -
6065	#VALUE!	$ -		$ -	$ -	$ -
6066	#VALUE!	$ -		$ -	$ -	$ -
6067	#VALUE!	$ -		$ -	$ -	$ -
6068	#VALUE!	$ -		$ -	$ -	$ -
6069	#VALUE!	$ -		$ -	$ -	$ -
6070	#VALUE!	$ -		$ -	$ -	$ -
6071	#VALUE!	$ -		$ -	$ -	$ -
6072	#VALUE!	$ -		$ -	$ -	$ -
6073	#VALUE!	$ -		$ -	$ -	$ -
6074	#VALUE!	$ -		$ -	$ -	$ -
6075	#VALUE!	$ -		$ -	$ -	$ -
6076	#VALUE!	$ -		$ -	$ -	$ -
6077	#VALUE!	$ -		$ -	$ -	$ -
6078	#VALUE!	$ -		$ -	$ -	$ -
6079	#VALUE!	$ -		$ -	$ -	$ -
6080	#VALUE!	$ -		$ -	$ -	$ -
6081	#VALUE!	$ -		$ -	$ -	$ -
6082	#VALUE!	$ -		$ -	$ -	$ -
6083	#VALUE!	$ -		$ -	$ -	$ -
6084	#VALUE!	$ -		$ -	$ -	$ -
6085	#VALUE!	$ -		$ -	$ -	$ -
6086	#VALUE!	$ -		$ -	$ -	$ -
6087	#VALUE!	$ -		$ -	$ -	$ -
6088	#VALUE!	$ -		$ -	$ -	$ -
6089	#VALUE!	$ -		$ -	$ -	$ -
6090	#VALUE!	$ -		$ -	$ -	$ -
6091	#VALUE!	$ -		$ -	$ -	$ -
6092	#VALUE!	$ -		$ -	$ -	$ -
6093	#VALUE!	$ -		$ -	$ -	$ -
6094	#VALUE!	$ -		$ -	$ -	$ -
6095	#VALUE!	$ -		$ -	$ -	$ -
6096	#VALUE!	$ -		$ -	$ -	$ -
6097	#VALUE!	$ -		$ -	$ -	$ -
6098	#VALUE!	$ -		$ -	$ -	$ -
6099	#VALUE!	$ -		$ -	$ -	$ -
6100	#VALUE!	$ -		$ -	$ -	$ -
6101	#VALUE!	$ -		$ -	$ -	$ -
6102	#VALUE!	$ -		$ -	$ -	$ -
6103	#VALUE!	$ -		$ -	$ -	$ -
6104	#VALUE!	$ -		$ -	$ -	$ -
6105	#VALUE!	$ -		$ -	$ -	$ -
6106	Project Totals				$ -	$ -

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

C. Sponsored or Economic Portfolio Upgrades.

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

SPONSORED UPGRADE

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

Line No.	Details			
1	Investment	218,000,000	Current Year	**2025**
2	Service Year (yyyy)	2010	NPCC w/o incentives, less depreciation	15.41%
3	Service Month (1-12)	4	Rev. Req. allocated to Sponsoring Entity	100.00%
4	Useful Life	20	Annual Depreciation Expense (Investment / Useful Life)	10,900,000
5	CIAC (Yes or No)	No		

6 7	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
8	2010	$ 218,000,000	$ 7,266,667	$ 210,733,333	$ 32,182,068	$ 32,182,068
9	2011	$ 210,733,333	$ 10,900,000	$ 199,833,333	$ 42,534,162	$ 42,534,162
10	2012	$ 199,833,333	$ 10,900,000	$ 188,933,333	$ 40,854,472	$ 40,854,472
11	2013	$ 188,933,333	$ 10,900,000	$ 178,033,333	$ 39,174,782	$ 39,174,782
12	2014	$ 178,033,333	$ 10,900,000	$ 167,133,333	$ 37,495,092	$ 37,495,092
13	2015	$ 167,133,333	$ 10,900,000	$ 156,233,333	$ 35,815,402	$ 35,815,402
14	2016	$ 156,233,333	$ 10,900,000	$ 145,333,333	$ 34,135,712	$ 34,135,712
15	2017	$ 145,333,333	$ 10,900,000	$ 134,433,333	$ 32,456,022	$ 32,456,022
16	2018	$ 134,433,333	$ 10,900,000	$ 123,533,333	$ 30,776,332	$ 30,776,332
17	2019	$ 123,533,333	$ 10,900,000	$ 112,633,333	$ 29,096,642	$ 29,096,642
18	2020	$ 112,633,333	$ 10,900,000	$ 101,733,333	$ 27,416,952	$ 27,416,952
19	2021	$ 101,733,333	$ 10,900,000	$ 90,833,333	$ 25,737,262	$ 25,737,262
20	2022	$ 90,833,333	$ 10,900,000	$ 79,933,333	$ 24,057,572	$ 24,057,572
21	2023	$ 79,933,333	$ 10,900,000	$ 69,033,333	$ 22,377,882	$ 22,377,882
22	2024	$ 69,033,333	$ 10,900,000	$ 58,133,333	$ 20,698,192	$ 20,698,192
23	2025	$ 58,133,333	$ 10,900,000	$ 47,233,333	$ 19,018,502	$ 19,018,502
24	2026	$ 47,233,333	$ 10,900,000	$ 36,333,333	$ 17,338,812	$ 17,338,812
25	2027	$ 36,333,333	$ 10,900,000	$ 25,433,333	$ 15,659,122	$ 15,659,122
26	2028	$ 25,433,333	$ 10,900,000	$ 14,533,333	$ 13,979,432	$ 13,979,432
27	2029	$ 14,533,333	$ 10,900,000	$ 3,633,333	$ 12,299,742	$ 12,299,742
28	2030	$ 3,633,333	$ 3,633,333	$ -	$ 3,913,282	$ 3,913,282
29						
30						
31						
32						
33						
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59						
60						

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

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 10946 BALANCED PORTFOLIO

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

Line No.	Details				
61	Investment	13,752,689	Current Year		**2025**
62	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation		9.79%
63	Service Month (1-12)	11			
64	Useful Life	48	Annual Depreciation Expense	(Investment / Useful Life)	286,514
65	CIAC (Yes or No)	NO			

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
68	2011	$ 13,752,689	$ 26,653	$ 13,726,037	$ 389,949	$ 389,949
69	2012	$ 13,726,037	$ 323,266	$ 13,402,771	$ 2,587,812	$ 2,587,812
70	2013	$ 13,402,771	$ 286,514	$ 13,116,256	$ 2,401,199	$ 2,401,199
71	2014	$ 13,116,256	$ 286,514	$ 12,829,742	$ 1,879,893	$ 1,879,893
72	2015	$ 12,829,742	$ 319,830	$ 12,509,912	$ 1,762,523	$ 1,762,523
73	2016	$ 12,509,912	$ 319,830	$ 12,190,082	$ 1,734,865	$ 1,734,865
74	2017	$ 12,190,082	$ 250,049	$ 11,940,033	$ 1,578,582	$ 1,578,582
75	2018	$ 11,940,033	$ 250,049	$ 11,689,984	$ 1,314,465	$ 1,314,465
76	2019	$ 11,689,984	$ 280,667	$ 11,409,317	$ 1,349,974	$ 1,349,974
77	2020	$ 11,409,317	$ 280,667	$ 11,128,650	$ 1,339,232	$ 1,339,232
78	2021	$ 11,128,650	$ 275,054	$ 10,853,596	$ 1,251,952	$ 1,251,952
79	2022	$ 10,853,596	$ 275,054	$ 10,578,543	$ 1,224,948	$ 1,224,948
80	2023	$ 10,578,543	$ 286,514	$ 10,292,028	$ 1,292,187	$ 1,292,187
81	2024	$ 10,292,028	$ 286,514	$ 10,005,514	$ 1,280,118	$ 1,280,118
82	2025	$ 10,005,514	$ 286,514	$ 9,718,999	$ 1,252,067	$ 1,252,067
83	2026					
84	2027					
85	2028					
86	2029					
87	2030					
88	2031					
89	2032					
90	2033					
91	2034					
92	2035					
93	2036					
94	2037					
95	2038					
96	2039					
97	2040					
98	2041					
99	2042					
100	2043					
101	2044					
102	2045					
103	2046					
104	2047					
105	2048					
106	2049					
107	2050					
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110	2053					
111	2054					
112	2055					
113	2056					
114	2057					
115	2058					
116	2059					
117	2060					
118	2061					
119						
120	Project Totals				$ 22,639,767	$ 22,639,766

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

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

UID 10929 BALANCED PORTFOLIO

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

Line No.	Details			
115	Investment	46,601,334	Current Year	**2025**
116	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation	9.79%
117	Service Month (1-12)	2		
118	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	970,861
119	CIAC (Yes or No)	No		

Line No.	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
120-121						
122	2013	$ 46,601,334	$ 801,376	$ 45,799,958	$ 7,426,305	$ 7,426,305
123	2014	$ 45,799,958	$ 970,861	$ 44,829,097	$ 6,536,512	$ 6,536,512
124	2015	$ 44,829,097	$ 1,083,752	$ 43,745,345	$ 6,126,668	$ 6,126,668
125	2016	$ 43,745,345	$ 1,083,752	$ 42,661,593	$ 6,033,909	$ 6,033,909
126	2017	$ 42,661,593	$ 847,297	$ 41,814,296	$ 5,498,290	$ 5,498,290
127	2018	$ 41,814,296	$ 847,297	$ 40,966,999	$ 4,576,188	$ 4,576,188
128	2019	$ 40,966,999	$ 951,048	$ 40,015,951	$ 4,699,891	$ 4,699,891
129	2020	$ 40,015,951	$ 951,048	$ 39,064,904	$ 4,665,322	$ 4,665,322
130	2021	$ 39,064,904	$ 932,027	$ 38,132,877	$ 4,362,722	$ 4,362,722
131	2022	$ 38,132,877	$ 932,027	$ 37,200,850	$ 4,270,895	$ 4,270,895
132	2023	$ 37,200,850	$ 970,861	$ 36,229,989	$ 4,509,211	$ 4,509,211
133	2024	$ 36,229,989	$ 970,861	$ 35,259,128	$ 4,470,392	$ 4,470,392
134	2025	$ 35,259,128	$ 970,861	$ 34,288,267	$ 4,375,341	$ 4,375,341
135	2026					
136	2027					
137	2028					
138	2029					
139	2030					
140	2031					
141	2032					
142	2033					
143	2034					
144	2035					
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147	2038					
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149	2040					
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151	2042					
152	2043					
153	2044					
154	2045					
155	2046					
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167	2058					
168	2059					
169	2060					
170	2061					
171	2062					
172	2063					
173						
174	Project Totals				$ 67,551,645	$ 67,551,646

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 4: Seminole - Muskogee 345kV Line [Part 1] - construct 107 miles of new line and retrofit 28 miles of double circuit line and associated substation facilities at Seminole & Muskogee substations

UID 10930 BALANCED PORTFOLIO

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

Line No.	Details			
169	Investment	17,869,966	Current Year	2025
170	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation	9.79%
171	Service Month (1-12)	6		
172	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	372,291
173	CIAC (Yes or No)	No		

174	**Investment**	**Beginning**	**Depreciation**	**Ending**	**Revenue**	**Rev. Req. for**
175	**Year**	**Balance**	**Expense**	**Balance**	**Requirement**	**SPP Allocation**
176	2013	$ 17,869,966	$ 186,107	$ 17,683,859	$ 1,836,950	$ 1,836,950
177	2014	$ 17,683,859	$ 372,291	$ 17,311,568	$ 2,521,407	$ 2,521,407
178	2015	$ 17,311,568	$ 415,581	$ 16,895,987	$ 2,363,161	$ 2,363,161
179	2016	$ 16,895,987	$ 415,581	$ 16,480,407	$ 2,327,677	$ 2,327,677
180	2017	$ 16,480,407	$ 324,908	$ 16,155,498	$ 2,121,745	$ 2,121,745
181	2018	$ 16,155,498	$ 324,908	$ 15,830,590	$ 1,765,725	$ 1,765,725
182	2019	$ 15,830,590	$ 364,693	$ 15,465,897	$ 1,813,462	$ 1,813,462
183	2020	$ 15,465,897	$ 364,693	$ 15,101,204	$ 1,800,370	$ 1,800,370
184	2021	$ 15,101,204	$ 357,399	$ 14,743,804	$ 1,683,721	$ 1,683,721
185	2022	$ 14,743,804	$ 357,399	$ 14,386,405	$ 1,648,480	$ 1,648,480
186	2023	$ 14,386,405	$ 372,291	$ 14,014,114	$ 1,740,803	$ 1,740,803
187	2024	$ 14,014,114	$ 372,291	$ 13,641,823	$ 1,726,103	$ 1,726,103
188	2025	$ 13,641,823	$ 372,291	$ 13,269,532	$ 1,689,654	$ 1,689,654
189	2026					
190	2027					
191	2028					
192	2029					
193	2030					
194	2031					
195	2032					
196	2033					
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224	2061					
225	2062					
226	2063					
227						
228	Project Totals				$ 25,039,258	$ 25,039,258

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 5: Seminole - Muskogee 345kV Line [Part 2] - construct 107 miles of new line and retrofit 28 miles of double circuit line and associated substation facilities at Seminole & Muskogee substations

UID 10930 BALANCED PORTFOLIO

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

Line No.	Details			
223	Investment	145,586,284	Current Year	**2025**
224	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation	9.79%
225	Service Month (1-12)	12		
226	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	3,033,048
227	CIAC (Yes or No)	No		

228 229	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
230	2013	$ 145,586,284	$ -	$ 145,586,284	$ 1,864,400	$ 1,864,400
231	2014	$ 145,586,284	$ 3,033,048	$ 142,553,236	$ 20,728,079	$ 20,728,079
232	2015	$ 142,553,236	$ 3,385,728	$ 139,167,509	$ 19,425,277	$ 19,425,277
233	2016	$ 139,167,509	$ 3,385,728	$ 135,781,781	$ 19,137,267	$ 19,137,267
234	2017	$ 135,781,781	$ 2,647,023	$ 133,134,758	$ 17,452,773	$ 17,452,773
235	2018	$ 133,134,758	$ 2,647,023	$ 130,487,735	$ 14,521,923	$ 14,521,923
236	2019	$ 130,487,735	$ 2,971,149	$ 127,516,586	$ 14,914,622	$ 14,914,622
237	2020	$ 127,516,586	$ 2,971,149	$ 124,545,437	$ 14,810,012	$ 14,810,012
238	2021	$ 124,545,437	$ 2,911,726	$ 121,633,712	$ 13,852,010	$ 13,852,010
239	2022	$ 121,633,712	$ 2,911,726	$ 118,721,986	$ 13,564,539	$ 13,564,539
240	2023	$ 118,721,986	$ 3,033,048	$ 115,688,938	$ 14,328,408	$ 14,328,408
241	2024	$ 115,688,938	$ 3,033,048	$ 112,655,891	$ 14,210,969	$ 14,210,969
242	2025	$ 112,655,891	$ 3,033,048	$ 109,622,843	$ 13,914,022	$ 13,914,022
243	2026					
244	2027					
245	2028					
246	2029					
247	2030					
248	2031					
249	2032					
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268	2051					
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274	2057					
275	2058					
276	2059					
277	2060					
278	2061					
279	2062					
280	2063					
281						
282	Project Totals				$ 192,724,301	$ 192,724,301

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

Project 6: Woodward District EHV - Border (Tuco) 345 kv Line - construct 96 mi of 345 kV line, install 2nd 345/138 kV transformer at Woodward EHV and install reactor station at Border substation

UID 10932 BALANCED PORTFOLIO

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

Line No.	Details			
277	Investment	116,676,040	Current Year	2025
278	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation	9.79%
279	Service Month (1-12)	4		
280	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	2,430,751
281	CIAC (Yes or No)	No		

282 283	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
284	2014	$ 116,676,040	$ 1,588,909	$ 115,087,131	$ 12,078,435	$ 12,078,435
285	2015	$ 115,087,131	$ 2,662,175	$ 112,424,957	$ 15,364,598	$ 15,364,598
286	2016	$ 112,424,957	$ 2,662,175	$ 109,762,782	$ 15,138,702	$ 15,138,702
287	2017	$ 109,762,782	$ 2,091,115	$ 107,671,667	$ 13,879,105	$ 13,879,105
288	2018	$ 107,671,667	$ 2,121,383	$ 105,550,285	$ 11,576,011	$ 11,576,011
289	2019	$ 105,550,285	$ 2,381,144	$ 103,169,141	$ 11,889,008	$ 11,889,008
290	2020	$ 103,169,141	$ 2,381,144	$ 100,787,997	$ 11,804,237	$ 11,804,237
291	2021	$ 100,787,997	$ 2,333,521	$ 98,454,477	$ 11,039,963	$ 11,039,963
292	2022	$ 98,454,477	$ 2,333,521	$ 96,120,956	$ 10,809,742	$ 10,809,742
293	2023	$ 96,120,956	$ 2,430,751	$ 93,690,205	$ 11,416,588	$ 11,416,588
294	2024	$ 93,690,205	$ 2,430,751	$ 91,259,454	$ 11,484,395	$ 11,484,395
295	2025	$ 91,259,454	$ 2,430,751	$ 88,828,703	$ 11,246,415	$ 11,246,415
296	2026					
297	2027					
298	2028					
299	2029					
300	2030					
301	2031					
302	2032					
303	2033					
304	2034					
305	2035					
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319	2049					
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326	2056					
327	2057					
328	2058					
329	2059					
330	2060					
331	2061					
332	2062					
333	2063					
334	2064					
335						
336	Project Totals				$ 147,727,198	$ 147,727,199

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet G

D. Generator Interconnect Upgrades.

i. Project 1, (Describe)

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

Line No.	Details			
337	Investment	-	Current Year	**2025**
338	Service Year (yyyy)		NPCC w/o incentives, less depreciation	9.79%
339	Service Month (1-12)	-	Rev. Req. allocated to TO's Zone	100.00%
340	Useful Life	48	Annual Depreciation Expense (Investment / Useful Life)	-
341	CIAC (Yes or No)	No		

Line No.	**Investment Year**	**Beginning Balance**	**Depreciation Expense**	**Ending Balance**	**Revenue Requirement**	**Rev. Req. for SPP Allocation**
342 / 343						
344	-	$ -	$ -	$ -	$ -	0
345	#VALUE!	$ -	$ -	$ -	$ -	$ -
346	#VALUE!	$ -	$ -	$ -	$ -	$ -
347	#VALUE!	$ -	$ -	$ -	$ -	$ -
348	#VALUE!	$ -	$ -	$ -	$ -	$ -
349	#VALUE!	$ -	$ -	$ -	$ -	$ -
350	#VALUE!	$ -	$ -	$ -	$ -	$ -
351	#VALUE!	$ -	$ -	$ -	$ -	$ -
352	#VALUE!	$ -	$ -	$ -	$ -	$ -
353	#VALUE!	$ -	$ -	$ -	$ -	$ -
354	#VALUE!	$ -	$ -	$ -	$ -	$ -
355	#VALUE!	$ -	$ -	$ -	$ -	$ -
356	#VALUE!	$ -	$ -	$ -	$ -	$ -
357	#VALUE!	$ -	$ -	$ -	$ -	$ -
358	#VALUE!	$ -	$ -	$ -	$ -	$ -
359	#VALUE!	$ -	$ -	$ -	$ -	$ -
360	#VALUE!	$ -	$ -	$ -	$ -	$ -
361	#VALUE!	$ -	$ -	$ -	$ -	$ -
362	#VALUE!	$ -	$ -	$ -	$ -	$ -
363	#VALUE!	$ -	$ -	$ -	$ -	$ -
364	#VALUE!	$ -	$ -	$ -	$ -	$ -
365	#VALUE!	$ -	$ -	$ -	$ -	$ -
366	#VALUE!	$ -	$ -	$ -	$ -	$ -
367	#VALUE!	$ -	$ -	$ -	$ -	$ -
368	#VALUE!	$ -	$ -	$ -	$ -	$ -
369	#VALUE!	$ -	$ -	$ -	$ -	$ -
370	#VALUE!	$ -	$ -	$ -	$ -	$ -
371	#VALUE!	$ -	$ -	$ -	$ -	$ -
372	#VALUE!	$ -	$ -	$ -	$ -	$ -
373	#VALUE!	$ -	$ -	$ -	$ -	$ -
374	#VALUE!	$ -	$ -	$ -	$ -	$ -
375	#VALUE!	$ -	$ -	$ -	$ -	$ -
376	#VALUE!	$ -	$ -	$ -	$ -	$ -
377	#VALUE!	$ -	$ -	$ -	$ -	$ -
378	#VALUE!	$ -	$ -	$ -	$ -	$ -
379	#VALUE!	$ -	$ -	$ -	$ -	$ -
380	#VALUE!	$ -	$ -	$ -	$ -	$ -
381	#VALUE!	$ -	$ -	$ -	$ -	$ -
382	#VALUE!	$ -	$ -	$ -	$ -	$ -
383	#VALUE!	$ -	$ -	$ -	$ -	$ -
384	#VALUE!	$ -	$ -	$ -	$ -	$ -
385	#VALUE!	$ -	$ -	$ -	$ -	$ -
386	#VALUE!	$ -	$ -	$ -	$ -	$ -
387	#VALUE!	$ -	$ -	$ -	$ -	$ -
388	#VALUE!	$ -	$ -	$ -	$ -	$ -
389	#VALUE!	$ -	$ -	$ -	$ -	$ -
390	#VALUE!	$ -	$ -	$ -	$ -	$ -
391	#VALUE!	$ -	$ -	$ -	$ -	$ -
392	#VALUE!	$ -	$ -	$ -	$ -	$ -
393	#VALUE!	$ -	$ -	$ -	$ -	$ -
394	#VALUE!	$ -	$ -	$ -	$ -	$ -
395						
396	Project Totals				$ -	$ -

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet H - Transmission Plant Adjustments

I. Transmission Plant Adjusted for SPP Tariff

Line No.	(A) Plant Description		(B) Amount
1	Radial Lines		$ 42,182,084
2			
3	Other Adjustments - Transfers:		
4	Distribution Assets Reclassified as Transmission Assets		-
5	Transmission Assets Reclassified as Distribution Assets		-
6			
7	Plant Transfers Excluded from SPP Tariff	(line 120)	**$ 42,182,084**
8			
9			

II. Production Related Transmission Facilities

Line No.	(A) Plant Description		(B) Amount
10	Generation Radial Ties		$ 22,565,940
11	Generation Step Up Transformers (GSU's) and Related Equipment		59,975,408
12			
13	Total	(line 121)	**$ 82,541,347**

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet I - Account 105 - Electric Plant Held for Use

Form I - Page 214 Detail

I. Non-Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
1	22003	Hennessey Solar Farm	2019	472,582		472,582	2025	LAND
2	22004	Billings Solar Farm	2019	399,980		399,980	2025	LAND
3	8615-D	Anderson Road Sub	1965	5,543		5,543	2028	LAND
4	9335-D	Mountainburg Sub	1966	8,824		8,824	2028	LAND
5	9335-D	Mountainburg Sub	1966	375		375	2028	EASEMENT
6	8109-D	Canadian River Sub	1966	5,900		5,900	2028	LAND
7	8531-D	Ridgeview Sub	1967	16,928		16,928	2028	LAND
8	8699-D	S E 134th Sub	1967	5,231		5,231	2028	LAND
9	8718-D	Sooner Road Sub	1967	10,168		10,168	2026	LAND
10	4319-D	Lovell Sub	1968	3,269		3,269	2028	LAND
11	4152-D	Banner Sub	1969	9,577		9,577	2028	LAND
12	8482-D	Aluma Sub	1970	10,304		10,304	2028	LAND
13	8592-D	Post Road Sub	1970	18,589		18,589	2028	LAND
14	8415-D	State Center Sub	1971	4,308		4,308	2028	LAND
15	4117-D	Purdue Sub	1972	7,273		7,273	2028	LAND
16	5110-D	Springdale Sub	1972	11,372		11,372	2028	LAND
17	7322-D	Sacred Heart Sub	1973	2,632		2,632	2028	LAND
18	3336-D	Taft Sub	1973	5,237		5,237	2028	LAND
19	8159-D	Wheatland Sub	1973	17,388		17,388	2028	LAND
20	7507-D	Seran Sub	1974	12,051		12,051	2028	LAND
21	8165-D	Rancho Sub	1974	28,181		28,181	2028	LAND
22	8164-D	SW 29th Street Sub	1974	22,359		22,359	2028	LAND
23	8716-D	Midwest Blvd Sub	1987	5,282		5,282	2028	LAND
24	8111-D	Jet Stream Sub	1987	10,488		10,488	2024	LAND
25	3610-D	Shady Grove Sub	2002	68,834		68,834	2028	LAND
26	3219-D	Sahoma Lake Sub	2002	102,519		102,519	2028	LAND
27	9216-D	Central Sub	2006	362,717		362,717	2028	LAND
28	8359-D	Yukon Sub	2007	136,027		136,027	2028	LAND
29	4229-D	Oil Sands Sub	2007	36,210		36,210	2028	EASEMENT
30	8135-D	Racer Sub	2007	7,543		7,543	2028	EASEMENT
31	8211-D	SW 9th Street Sub	2010	474,303		474,303	2028	LAND
32	8454-D	Jones Sub	2014	293,617		293,617	2028	LAND
33	4323-D	Possum Creek Sub	2015	117,522		117,522	2028	LAND
34	8613-D	Triple X Sub (Peebly)	2015	114,222		114,222	2024	LAND
35	8612-D	Indian Meridian Sub (Nicoma)	2015	188,357		188,357	2025	LAND
36	8918-D	Steiger Sub	2023	513,256		513,256	2026	LAND
37	7439-D	Rivera Sub	2023	155,460		155,460	2025	LAND
38								
39								
40		**TOTAL ARKANSAS**		371,916		371,916		
41		**TOTAL OKLAHOMA**		3,292,515		3,292,515		
42		**TOTAL ALL**		3,664,431		3,664,431		
43								
44								
45		**NON TRANSMISSION TOTAL**		3,664,431				

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet I - Account 105 - Electric Plant Held for Use

II. Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
46	7210-T	Diamond Sub	1971	6,336.16		6,336	2027	LAND
47	7707-T	Jaycee Sub	1974	30,196.68		30,197	2027	LAND
48	3609-T	Garrison Sub	1978	140,076.15		140,076	2025	LAND
49	34501-H	345 KV H-Frame - W. Ft. Smith	1983	54,656.25		54,656	2027	EASEMENT
50	16101-H	161 KV H-Frame - W. Ft. Smith	1989	37,601.73		37,602	2027	EASEMENT
51	13802-S	138 KV Piedmont-Haymaker	2004	149,208.47		149,208	2027	EASEMENT
52	8131-T	138 KV McClain-Earlywine	2005	62,096.47		62,096	2027	EASEMENT
53	34501-T	345 KV Tower - W. Ft. Smith Lo	1983 & 1989	164,719.48		164,719	2027	EASEMENT
54								
55								
56								
57								
58								
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61								
62								
63								
64								
65								
66								
67								
68								
69								
70								
71		**TOTAL ARKANSAS**		256,977		256,977		
72		**TOTAL OKLAHOMA**		387,914		387,914		
73		**TOTAL ALL**		644,891		644,891		
74								
75								
76		**TRANSMISSION ONLY**		**644,891**	(Data Tab, line 61)			
77								
78		**TOTAL COMPANY**		4,309,323	Form 1, p. 214, line 47			
79								

NOTE:

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet J - Tax Apportionments by State

I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES

Line No.			For Tax Year 2022	
1	State Income Tax Rate - Oklahoma	Note 1	4.00%	
2	Apportionment Factor	Note 2	94.62%	
3	Oklahoma State Income Tax Rate	(ln 1 * ln 2)		3.7848%
4	State Income Tax Rate - Arkansas		4.30%	
5	Apportionment Factor	Note 2	7.82%	
6	Arkansas State Income Tax Rate	(ln 4 * ln 5)		0.3363%
7	Total State Income Tax Rate	(sum ln 3 & ln 6)		4.1211%

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 2010, 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

Future notes

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet J - Tax Apportionments by State

II. Calculation of Oklahoma Apportionment Factor

		Column A Total Within Oklahoma	Column B Total Within and Without Oklahoma	A divided by B Percentage Within Oklahoma
1.	Value of real and tangible personal property used in the unitary business (by averaging the value at the beginning and ending of the tax period).			
(a)	Owned property (at original cost):			
	(I) Inventories			
	(II) Depreciable property	13,689,118,636	14,285,560,548	
	(III) Land			
	(IV) Total of section 1(a)	13,689,118,636	14,285,560,548	
(b)	Rented property (capitalize at 8 times net rental paid)	17,627,488	18,265,072	
(c)	TOTAL (sum of 1(a) and 1(b))	13,706,746,124	14,303,825,620	95.8257%
2. (a)	Payroll	212,704,770	221,889,427	
(b)	Less: Officers salaries	700,683	700,683	
(c)	TOTAL (subtract 2(b) from 2(a))	212,004,087	221,188,744	95.8476%
3.	Sales:			
(a)	Sales delivered or shipped to Oklahoma purchasers:			
	(I) Shipped from outside Oklahoma	11,182,432		
	(II) Shipped from within Oklahoma	3,118,397,249		
(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))	3,129,579,681	3,394,990,876	92.1823%
	TOTAL PERCENTAGES (sum of items 1(c), 2(c) and 3(c))			283.8556%
	Average of TOTAL PERCENTAGES (1/3 of total percent)			**94.6185%**

III. Calculation of Arkansas Apportionment Factor

		(A) Amounts in Arkansas	(B) Total Amounts	(C) Percentage (A) / (B)
1.	Property Used in Business:			
(a)	Tangible Assets Used in Business and Inventories			
	Less Construction in Progress:			
	1. Amount Beginning of Year:	-	-	
	2. Amount End of Year	-	-	
	3. Total: (sum of 1(a) 1 and 1(a) 2)	-	-	
	4. Average Tangible Assets: (divide 1(a) 3 by 2)	-	-	
(b)	Rental Property: (8 times annual rent)	-	-	
(c)	Average Value of Intangible Property:	-	-	
(d)	TOTAL PROPERTY (sum of lines 1(a) 4, 1(b) and 1(c))	-	-	0.000000%
2.	Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:	-	-	0.000000%
3.	Sales/Receipts:			
(a)	Destination Shipped From Within Arkansas:	263,812,349		
(b)	Destination Shipped From Without Arkansas			
(c)	Origin Shipped From Within Arkansas to U.S. Govt:			
(d)	Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:			
(e)	Other Gross Receipts:	1,598,846		
(f)	TOTAL SALES / RECEIPTS: (sum of lines 3(a) to 3(e))	265,411,195	3,394,990,876	7.817729%
(g)	DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1, 1995) (Column C, Line 3(f) times 2)			15.635458%
4.	TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))			15.635458%
5.	Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)			**3.908865%**

OKLAHOMA GAS AND ELECTRIC COMPANY

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

I. Plant & Accumulated Depreciation Balances

Gross Plant (Note 1)

Line No.		End. Balance Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	End. Balance Dec-25	13 Months Avg Balance
1	**Intangible**	450,287,680	455,329,383	460,371,086	465,412,789	753,604,453	758,646,156	763,687,858	768,729,561	773,771,264	778,812,967	783,854,669	788,896,372	793,938,075	676,564,793
2	**Production-Redbud**	437,103,222	437,383,998	437,664,773	437,945,548	438,226,323	438,507,099	438,787,874	439,068,649	439,349,425	439,630,200	439,910,975	440,191,751	440,472,526	438,787,874
3	**Production**	5,273,437,785	5,280,609,488	5,287,781,192	5,294,952,895	5,302,124,599	5,309,296,302	5,316,468,006	5,323,639,710	5,330,811,413	5,337,983,117	5,345,154,820	5,352,326,524	5,359,498,228	5,316,468,006
4	**Transmission**	3,249,555,377	3,333,341,244	3,334,343,757	3,392,609,228	3,393,611,741	3,394,614,255	3,398,616,768	3,399,619,282	3,400,621,795	3,401,624,309	3,406,536,646	3,407,539,160	3,433,103,700	3,380,441,328
5	**Distribution**	6,602,433,410	6,641,140,304	6,679,847,199	6,719,753,181	6,758,460,076	6,797,166,971	6,848,569,296	6,887,276,191	6,925,983,086	6,964,689,981	7,003,396,876	7,042,103,770	7,080,810,665	6,842,433,154
6	**General Plant**	643,545,754	647,621,054	651,696,354	655,771,655	659,846,955	663,922,255	667,997,555	672,072,856	676,148,156	680,223,456	684,298,757	688,374,057	692,449,357	667,997,555
7	**Total**	16,656,363,228	16,795,425,471	16,851,704,362	16,966,445,296	17,305,874,148	17,362,153,038	17,434,127,358	17,490,406,248	17,546,685,139	17,602,964,029	17,663,152,744	17,719,431,634	17,800,272,551	17,322,692,711

Accumulated Depreciation and Amortization (Note 2)

Line No.		End. Balance Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	End. Balance Dec-25	13 Months Avg Balance
8	**Intangible**	217,150,134	220,544,471	223,978,828	227,453,206	232,532,123	237,651,060	242,810,017	248,008,995	253,247,994	258,527,013	263,846,053	269,205,113	274,604,194	243,812,246
9	**Production-Redbud**	222,382,135	223,398,910	224,416,493	225,434,884	226,454,083	227,474,089	228,494,902	229,516,524	230,538,952	231,562,189	232,586,233	233,611,085	234,636,744	228,500,556
10	**Production**	2,599,421,005	2,607,863,007	2,616,322,108	2,624,798,310	2,633,291,612	2,641,802,014	2,650,329,516	2,658,874,119	2,667,435,821	2,676,014,624	2,684,610,527	2,693,223,530	2,701,853,634	2,650,449,218
11	**Transmission**	915,095,659	920,533,126	925,972,338	931,512,993	937,055,394	942,599,540	948,150,654	953,703,514	959,258,120	964,814,470	970,379,374	975,946,023	981,557,180	948,198,337
12	**Distribution**	1,720,613,717	1,731,109,560	1,741,690,406	1,752,358,887	1,763,112,371	1,773,950,857	1,784,902,225	1,795,938,596	1,807,059,969	1,818,266,345	1,829,557,723	1,840,934,103	1,852,395,486	1,785,530,019
13	**General Plant**	229,360,565	231,239,659	233,138,524	235,057,160	236,995,565	238,953,742	240,931,688	242,929,406	244,946,894	246,984,152	249,041,181	251,117,980	253,214,550	241,070,082
14	**Total**	5,904,023,214	5,934,688,733	5,965,518,698	5,996,615,440	6,029,441,147	6,062,431,300	6,095,619,004	6,128,971,153	6,162,487,750	6,196,168,793	6,230,021,090	6,264,037,834	6,298,261,788	6,097,560,457

Net Plant (Gross Plant less Accumulated Depreciation and Amortization)

Line No.		End. Balance Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	End. Balance Dec-25	13 Months Avg Balance
15	**Intangible**	233,137,547	234,784,913	236,392,258	237,959,582	521,072,330	520,995,096	520,877,841	520,720,566	520,523,270	520,285,954	520,008,617	519,691,259	519,333,881	432,752,547
16	**Production-Redbud**	214,721,088	213,985,087	213,248,279	212,510,664	211,772,241	211,033,010	210,292,972	209,552,126	208,810,472	208,068,011	207,324,742	206,580,666	205,835,782	210,287,319
17	**Production**	2,674,016,779	2,672,746,481	2,671,459,083	2,670,154,585	2,668,832,987	2,667,494,288	2,666,138,490	2,664,765,591	2,663,375,592	2,661,968,493	2,660,544,293	2,659,102,994	2,657,644,594	2,666,018,788
18	**Transmission**	2,334,459,719	2,412,808,118	2,408,371,419	2,461,096,235	2,456,556,348	2,452,014,715	2,450,466,114	2,445,915,768	2,441,363,676	2,436,809,838	2,436,157,272	2,431,593,137	2,451,546,520	2,432,242,991
19	**Distribution**	4,881,819,693	4,910,030,744	4,938,156,794	4,967,394,294	4,995,347,706	5,023,216,115	5,063,667,071	5,091,337,595	5,118,923,117	5,146,423,636	5,173,839,153	5,201,169,667	5,228,415,179	5,056,903,136
20	**General Plant**	414,185,189	416,381,395	418,557,830	420,714,495	422,851,390	424,968,514	427,065,867	429,143,450	431,201,263	433,239,304	435,257,576	437,256,077	439,234,807	426,927,474
21	**Total**	10,752,340,014	10,860,736,739	10,886,185,664	10,969,829,856	11,276,433,001	11,299,721,738	11,338,508,354	11,361,435,095	11,384,197,389	11,406,795,236	11,433,131,653	11,455,393,800	11,502,010,764	11,225,132,254

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 and amortization on new plant projected to be in service as well as the accumulated depreciation and amortization on existing plant through the end of the projected year.

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet K

II. Material and Supplies for Construction Balances

		End Balance Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	End Balance Dec-23	13 Months Avg. Balance
22	Production O&M	26,976,873	36,124,002	27,438,857	27,982,239	29,825,130	30,074,153	31,233,961	30,570,880	30,248,885	30,562,539	31,073,932	31,902,716	31,511,668	30,425,064
23	Transmission O&M	55,744	178,044	165,544	202,358	195,876	236,784	222,674	228,244	232,502	240,102	228,647	238,474	220,497	203,499
24	Distribution O&M	2,229,755	6,290,874	5,613,444	5,634,879	5,484,539	5,868,860	5,464,082	5,670,995	5,919,848	6,094,906	6,478,343	6,816,381	6,895,534	5,727,880
25	Prod. Construction	22,704,293	13,805,510	23,177,002	23,304,857	21,900,728	22,429,605	21,758,847	22,531,221	23,222,717	23,674,443	23,624,065	23,696,302	24,369,991	22,323,045
26	Trans. Construction	8,169,620	20,476,279	23,878,056	23,342,332	24,814,110	30,518,424	29,162,349	28,742,666	30,100,740	31,355,534	32,446,440	32,469,482	31,243,024	26,670,697
27	Dist. Construction	128,904,542	121,424,479	120,837,433	126,480,081	132,735,795	132,507,347	136,438,724	140,930,687	142,594,267	147,003,589	151,386,084	159,203,968	162,092,522	138,656,886
28	Total	189,040,827	198,299,188	201,110,336	206,946,746	214,956,178	221,635,173	224,280,637	228,674,693	232,318,959	238,931,113	245,237,511	254,327,323	256,333,236	224,007,071

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 (ln 23) and Transmission Construction (ln 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-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	End Balance Dec-23	13 Months Avg. Balance
29	Long Term Debt (Face Value)	4,029,611,297	4,479,602,928	4,479,594,532	4,479,586,109	4,829,577,660	4,329,569,184	4,329,560,681	4,329,552,151	4,329,543,594	4,329,535,010	4,329,526,399	4,329,517,761	4,329,509,095	4,379,560,492
30	Propriety Capital	5,045,249,731	5,053,547,392	5,074,449,485	5,085,601,475	4,843,321,259	4,873,088,367	4,928,366,085	5,021,763,030	4,867,802,683	4,925,141,904	4,945,051,899	4,957,617,686	4,974,775,429	4,968,905,879
31	Less: Acct. 204	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Less: Acct. 216.1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
33	Less: Acct. 219	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Common Stock	5,045,249,731	5,053,547,392	5,074,449,485	5,085,601,475	4,843,321,259	4,873,088,367	4,928,366,085	5,021,763,030	4,867,802,683	4,925,141,904	4,945,051,899	4,957,617,686	4,974,775,429	4,968,905,879
35	LTD / (LTD + Common Stock)	44.40%	46.99%	46.89%	46.83%	49.93%	47.05%	46.77%	46.30%	47.07%	46.78%	46.68%	46.62%	46.53%	46.85%

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.

Worksheet K

IV. Account 165 - Prepayments

		BOY Balance Relevant Year	EOY Balance Relevant Year	Average Balance
36		(111.57.d)	(111.57.c)	
37	Prepayments	12,153,250	14,991,814	13,572,532

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)	$ 196,501,725	
39	Acct. 428 - Amortization of debt discount and expense	(117.63.c)	$ 3,059,017	
40	Acct. 428.1 - Amortization of loss on reacquired debt	(117.64.c)	$ 845,899	
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)	$ -	
43	Less: Acct. 429.1 - Amortization of gain on reacquired debt	(117.66.c) (enter negative)	$ -	
44	**Total Long Term Interest**	(sum lns 38 to 43)	**$ 200,406,641**	
45	Average of the 13 month balances outstanding long-term debt	(ln 29)	$ 4,379,560,492	
46	**LONG TERM DEBT COST**	(ln 44 / ln 45)	**4.576%**	

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.

OKLAHOMA GAS AND ELECTRIC COMPANY

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

Line No.

I. Prior Year True-Up with Interest Calculation

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

Line No.			Rate Year
1	Projected Revenue Requirement	$ 95,048,706	2023
2	Baseline Revenue Requirement	$ 114,604,259	2023
3	True Up Adjustment Without Interest (TUA)	**$ (19,555,553)**	
4	Average Interest Rate on Amount of Refunds or Surcharges		
5	calculated per Section V below	**0.4735%**	

			[A]	[B]	[C]	[D]	[E]
	Year		**Amount**	**Interest Rate**	**Months**	**Interest** cols [A] x [B] x [C]	**Refund / (Surcharge)** cols [A] + [D]
6	2023	6 months interest	$ (19,555,553)	0.4735%	6	$ (555,622)	$ (20,111,175)
7	2024	12 months interest	$ (20,111,175)	0.4735%	12	$ (1,142,818)	$ (21,253,992)
8	2025	6 months interest	$ (21,253,992)	0.4735%	6	$ (603,879)	$ (21,857,871)

II. Prior Period Correction True-Up with Interest Calculation

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

Line No.			Correction Rate Year
9	Baseline Revenue Requirement	$ -	0
10	Revised Baseline Revenue Requirement	$ -	0
11	True Up Adjustment Without Interest (TUA)	**$ -**	
12	Average Interest Rate on Amount of Refunds or Surcharges		
13	calculated per Section V below	**0.4735%**	

			[A]	[B]	[C]	[D]	[E]
	Year		**Amount**	**Interest Rate**	**Months**	**Interest** cols [A] x [B] x [C]	**Refund / (Surcharge)** cols [A] + [D]
14		6 months interest	$ -	0.4735%	6	$ -	$ -
15		months interest	$ -	0.4735%		$ -	$ -
16		6 months interest	$ -		6	$ -	$ -
17	**TOTAL PRIOR YEAR TRUE-UP ADJUSTMENT**		(ln 8[E] + ln 16[E])				**$ (21,857,871)**

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet L

III. Base Plan Upgrade True-Up Calculations

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

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

	Proj. No.		Projected ATRR - Prior Year (1)	Baseline ATRR - Prior Year (2)	True-Up Adjustment Without Interest	Refund / (Surcharge) 2021	Refund / (Surcharge) 2022	Refund / (Surcharge) 2023
19	1	Reno-Sunny Lane 69kV Line	$ 5,065	$ 5,443	$ (378)	$ (388)	$ (410)	$ (422)
20	2	Richards Tap-Richards 138kV Line	$ 207,510	$ 222,976	$ (15,466)	$ (15,906)	$ (16,810)	$ (17,287)
21	3	Van Buren AVEC-Van Buren Interconnect 69kV Line	$ 8,095	$ 8,699	$ (603)	$ (621)	$ (656)	$ (674)
22	4	Brown Explorer Tap 138kV Line	$ -	$ -	$ -	$ -	$ -	$ -
23	5	NE Enid-Glenwood 138kV Line	$ 296,960	$ 319,151	$ (22,191)	$ (22,821)	$ (24,118)	$ (24,803)
24	6	Razorback-Short Mountain 69kV Line	$ 710,177	$ 763,246	$ (53,069)	$ (54,577)	$ (57,678)	$ (59,317)
25	7	Richards-Piedmont 138kV Line	$ 296,152	$ 318,374	$ (22,222)	$ (22,854)	$ (24,152)	$ (24,839)
26	8	OG&E Windfarm-WFEC Mooreland 138kV Line	$ 6,584	$ 7,077	$ (493)	$ (507)	$ (536)	$ (551)
27	9	Ft. Smith-Colony 161kV Line	$ 11,039	$ 11,871	$ (833)	$ (856)	$ (905)	$ (931)
28	10	Cedar Lane-Canadian 138kV Line	$ 1,850	$ 1,989	$ (139)	$ (143)	$ (151)	$ (156)
29	11	Bodle Substation	$ 46,446	$ 49,976	$ (3,530)	$ (3,630)	$ (3,837)	$ (3,946)
30	12	Ardmore-Rocky Point 69 kV Line	$ 53,349	$ 57,415	$ (4,065)	$ (4,181)	$ (4,419)	$ (4,544)
31	13	Tiger Creek Substation	$ 28,494	$ 30,663	$ (2,169)	$ (2,230)	$ (2,357)	$ (2,424)
32	14	Sunnyside Substation	$ 1,005,094	$ 1,081,904	$ (76,810)	$ (78,993)	$ (83,481)	$ (85,853)
33	15	Sunnyside-Hugo 345 kV Line	$ 12,624,165	$ 13,589,158	$ (964,993)	$ (992,411)	$ (1,048,805)	$ (1,078,604)
34	16	Sooner-Rose Hill 345 kV Line	$ 4,012,485	$ 4,319,200	$ (306,715)	$ (315,429)	$ (333,354)	$ (342,825)
35	17	Johnson Tap-Massard 161 kV Line	$ 113,505	$ 122,184	$ (8,679)	$ (8,926)	$ (9,433)	$ (9,701)
36	18	Arcadia Substation 345 kV Section	$ 515,646	$ 555,041	$ (39,395)	$ (40,514)	$ (42,817)	$ (44,033)
37	19	Arcadia Substation 138 kV Section	$ 392,220	$ 422,186	$ (29,965)	$ (30,817)	$ (32,568)	$ (33,493)
38	20	Johnson Tap-Oak Park 161 kV Line	$ 740,866	$ 797,662	$ (56,795)	$ (58,409)	$ (61,728)	$ (63,482)
39	21	OG&E Alva-WFEC Alva 69 kV Line	$ 30,500	$ 32,836	$ (2,336)	$ (2,403)	$ (2,539)	$ (2,612)
40	22	Canadian River Substation 345 kV Section	$ 801,578	$ 863,057	$ (61,478)	$ (63,225)	$ (66,818)	$ (68,716)
41	23	Paoli Substation 138 kV Section	$ 42,562	$ 45,824	$ (3,262)	$ (3,355)	$ (3,545)	$ (3,646)
42	24	Paoli Substation 69 kV Section	$ 86,414	$ 93,037	$ (6,623)	$ (6,811)	$ (7,198)	$ (7,403)
43	25	Greenwood Substation 138 kV Section	$ 139,142	$ 149,801	$ (10,659)	$ (10,962)	$ (11,585)	$ (11,914)
44	26	Greenwood Substation 69 kV Section	$ 208,712	$ 224,701	$ (15,989)	$ (16,443)	$ (17,377)	$ (17,871)
45	27	Classen SW 5th 138 kV Line	$ 9,255	$ 9,966	$ (711)	$ (731)	$ (773)	$ (794)
46	28	Lula Substation 69 kV Capacitors	$ 55,303	$ 59,545	$ (4,242)	$ (4,362)	$ (4,610)	$ (4,741)
47	29	Arcadia-Redbud 345 kV Lines - Ckts. 1 & 2	$ 83,833	$ 90,271	$ (6,439)	$ (6,622)	$ (6,998)	$ (7,197)
48	30	Pecan Creek-Five Tribes 161 kV Line	$ 266,899	$ 287,394	$ (20,495)	$ (21,077)	$ (22,275)	$ (22,908)
49	31	Cushing-Stillwater 138 kV Line	$ 550,232	$ 592,492	$ (42,259)	$ (43,460)	$ (45,930)	$ (47,235)
50	32	Kolache Substation	$ 63,570	$ 68,455	$ (4,885)	$ (5,023)	$ (5,309)	$ (5,460)
51	33	Renfrow-Medford Tap 138 kV Line	$ 196,390	$ 211,486	$ (15,096)	$ (15,525)	$ (16,407)	$ (16,873)
52	34	Crescent-Cottonwood Creek 138 kV Line	$ 685,493	$ 738,188	$ (52,695)	$ (54,193)	$ (57,272)	$ (58,899)
53	35	Renfrow Substation 345 kV Section	$ 549,587	$ 591,835	$ (42,248)	$ (43,449)	$ (45,918)	$ (47,222)
54	36	Renfrow Substation 138 kV Section	$ 625,438	$ 673,518	$ (48,079)	$ (49,445)	$ (52,255)	$ (53,740)
55	37	Grant County Substation 138 kV Section	$ 257,482	$ 277,275	$ (19,793)	$ (20,356)	$ (21,512)	$ (22,124)
56	38	Grant County Substation 69 kV Section	$ 304,112	$ 327,490	$ (23,378)	$ (24,042)	$ (25,408)	$ (26,130)
57	39	Ft. Smith-Colony 161kV Line - reconductor	$ 196,620	$ 211,745	$ (15,125)	$ (15,555)	$ (16,438)	$ (16,905)
58	40	Renfrow-Grant County 138 kV Line	$ 528,268	$ 568,931	$ (40,664)	$ (41,819)	$ (44,195)	$ (45,451)
59	41	Woodward District EHV-Hitchland 345 kV Line	$ 15,698,699	$ 16,905,344	$ (1,206,645)	$ (1,240,929)	$ (1,311,445)	$ (1,348,706)
60	42	Woodward District EHV-Thistle 345 kV Line	$ 12,682,824	$ 13,659,031	$ (976,207)	$ (1,003,944)	$ (1,060,993)	$ (1,091,138)

Worksheet L

III. Base Plan Upgrade True-Up Calculations - continued

	Proj. No.		Projected ATRR - Prior Year (1)	Baseline ATRR - Prior Year (2)	True-Up Adjustment Without Interest	Refund / (Surcharge) 2021	Refund / (Surcharge) 2022	Refund / (Surcharge) 2023
61	43	Medford Tap-Coyote (Doolin) 138 kV Line	$ 747,555	$ 805,198	$ (57,642)	$ (59,280)	$ (62,649)	$ (64,429)
62	44	Chikaskia-Coyote (Doolin) 138 kV Line	$ 325,957	$ 351,090	$ (25,133)	$ (25,847)	$ (27,316)	$ (28,092)
63	45	Coyote (Doolin) Substation 138 kV	$ 248,335	$ 267,479	$ (19,144)	$ (19,688)	$ (20,807)	$ (21,398)
64	46	Northwest Substation 345 kV Section	$ 713,272	$ 768,265	$ (54,993)	$ (56,555)	$ (59,769)	$ (61,467)
65	47	Northwest Substation 138 kV Section	$ 475,515	$ 512,177	$ (36,662)	$ (37,703)	$ (39,846)	$ (40,978)
66	48	Alva Substation 69 kv	$ 5,857	$ 6,309	$ (451)	$ (464)	$ (491)	$ (505)
67	49	Little River - Maud Tap 69kV Line	$ 20,042	$ 21,587	$ (1,545)	$ (1,589)	$ (1,679)	$ (1,727)
68	50	Park Lane - Seminole 138Kv	$ 3,148	$ 3,391	$ (243)	$ (250)	$ (264)	$ (272)
69	51	Mathewson Substation	$ 2,200,562	$ 2,370,612	$ (170,050)	$ (174,882)	$ (184,820)	$ (190,071)
70	52	Mathewson - Cimarron 345kV line	$ 2,669,885	$ 2,876,313	$ (206,429)	$ (212,294)	$ (224,357)	$ (230,732)
71	53	Ahloso - Harden City 138kV	$ 619,445	$ 666,816	$ (47,371)	$ (48,717)	$ (51,485)	$ (52,948)
72	54	Ahloso - Park Lane 138kV Line	$ 783,362	$ 843,969	$ (60,607)	$ (62,329)	$ (65,871)	$ (67,743)
73	55	Frisco - Harden City 138kV Line	$ 264,869	$ 285,373	$ (20,505)	$ (21,087)	$ (22,285)	$ (22,919)
74	56	Frisco - Lula 138kV Line	$ 613,974	$ 661,520	$ (47,547)	$ (48,898)	$ (51,676)	$ (53,144)
75	57	Roman Nose - AEP Darlington 138 kV Line	$ 1,123,519	$ 1,210,525	$ (87,006)	$ (89,478)	$ (94,563)	$ (97,250)
76	58	Warner Substation	$ 214,176	$ 230,737	$ (16,560)	$ (17,031)	$ (17,998)	$ (18,510)
77	59	SW Substation (Tryon) - Warwick Tap	$ 1,121,104	$ 1,208,079	$ (86,975)	$ (89,446)	$ (94,529)	$ (97,214)
78	60	Gracemont - AEP Chisholm 345kV Line	$ 3,556,051	$ 3,831,970	$ (275,920)	$ (283,759)	$ (299,884)	$ (308,404)
79	61	Cimmaron-Draper 345kV Line	$ 111,001	$ 119,615	$ (8,614)	$ (8,858)	$ (9,362)	$ (9,628)
80	62	Mathewson-Tatonga 345kV line	$ 5,828,569	$ 6,281,007	$ (452,438)	$ (465,293)	$ (491,733)	$ (505,704)
81	63	Tatonga-Woodward District EHV 345kV Line	$ 4,861,899	$ 5,239,238	$ (377,339)	$ (388,060)	$ (410,111)	$ (421,764)
82	64	Knipe-Tryon (SW Station) 138kV Line	$ 937,819	$ 1,010,655	$ (72,836)	$ (74,906)	$ (79,162)	$ (81,412)
83	65	Ft. Smith Substation	$ 2,212,338	$ 2,381,961	$ (169,623)	$ (174,442)	$ (184,355)	$ (189,593)
84	66	Linwood-Tryon(SW station)138kV Line	$ 849,620	$ 915,603	$ (65,983)	$ (67,857)	$ (71,713)	$ (73,751)
85	67	Muskogee Substation replace wavetrap	$ 5,978	$ 6,443	$ (464)	$ (478)	$ (505)	$ (519)
86	68	Lane Substation 138kV Line Knobhill	$ 436,938	$ 470,889	$ (33,951)	$ (34,916)	$ (36,900)	$ (37,949)
87	69	Lula Substation - Tupelo Tap	$ 16,914	$ 18,228	$ (1,314)	$ (1,352)	$ (1,429)	$ (1,469)
88	70	Degrasse Substation Woodward EHV-Thistle	$ 1,484,135	$ 1,599,616	$ (115,481)	$ (118,762)	$ (125,510)	$ (129,076)
89	71	Degrasse Substation 345kV transformer	$ 814,094	$ 877,440	$ (63,346)	$ (65,145)	$ (68,847)	$ (70,803)
90	72	Degrasse-Knob Hill 138kV line	$ 768,133	$ 827,901	$ (59,769)	$ (61,467)	$ (64,960)	$ (66,805)
91	73	Arcadia-Redubd 345kV Line	$ 1,709,547	$ 1,842,928	$ (133,381)	$ (137,171)	$ (144,966)	$ (149,084)
92	74	Lincoln County Substation 138kV line	$ 67,996	$ 73,292	$ (5,296)	$ (5,446)	$ (5,756)	$ (5,919)
93	75	Northwest - Cimarron 345kV terminal upgrades	$ 8,620	$ 9,291	$ (671)	$ (690)	$ (729)	$ (750)
94	76	Northwest - Mathewson 345kV terminal upgrades	$ 17,184	$ 18,524	$ (1,340)	$ (1,378)	$ (1,456)	$ (1,497)
95	77	Forest Hill - Tecumseh 69kV terminal upgrades	$ 2,605	$ 2,809	$ (203)	$ (209)	$ (221)	$ (227)
96	78	Westmoore 138kV breakers	$ 38,117	$ 42,076	$ (3,959)	$ (4,071)	$ (4,302)	$ (4,425)
97	79	Midwest 138kV Ckt 1 Terminal Upgrades	$ -	$ 7,903	$ (7,903)	$ (8,128)	$ (8,590)	$ (8,834)
98	80	Cleo Corner - Cleo Junction 69kV Ckt 1 Terminal Upgrades	$ 1,562	$ 1,681	$ (119)	$ (122)	$ (129)	$ (133)
99	81	Sub-Cleo Corner 69kV & Cleo Junction 69 kV	$ 22,880	$ 17,941	$ 4,939	$ 5,145	$ 5,574	$ 5,806
100	82	Cushing - Shell Pipeline Cushing Tap 69 kV Ckt 1 Rebuild	$ 263,864	$ -	$ 263,864	$ 274,870	$ 297,801	$ 310,224
101	83	Pipeline - Shell Pipeline Cushing Tap 69 kV Ckt 1 Rebuild	$ 66,666	$ -	$ 66,666	$ 69,447	$ 75,240	$ 78,379
102								
103	84	Gracemont Substation	$ 1,200,567	$ 1,292,187	$ (91,620)	$ (94,223)	$ (99,577)	$ (102,406)
104	85	Sooner-Cleveland 345 kV Line	$ 4,188,279	$ 4,509,211	$ (320,932)	$ (330,050)	$ (348,805)	$ (358,716)
105	86	Seminole-Muskogee 345 kV Line - Part I	$ 1,616,800	$ 1,740,803	$ (124,003)	$ (127,526)	$ (134,772)	$ (138,602)
106	87	Seminole-Muskogee 345 kV Line - Part II	$ 13,306,437	$ 14,328,408	$ (1,021,971)	$ (1,051,008)	$ (1,110,732)	$ (1,142,290)
107	88	Woodward District EHV-Border 345 kV Line	$ 10,602,894	$ 11,416,588	$ (813,694)	$ (836,813)	$ (884,365)	$ (909,492)
108		**TOTAL PRIOR YEAR BASE PLAN UPGRADE PROJECTS TRUE-UP ADJUSTMENT**			(sum ln 19 thru ln 102)			**$ (10,099,815)**

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

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

IV. Calculation of Optional Prepayment and Prepayment Credit

			OG&E	WFEC	OMPA	AECI / KAMO	Westar	AVECC / AECC	GSEC	PEC	GRDA	City of Paris
109	Prepayment Amount											
110	TUA with first year's interest	Line 6[E] above	$ (20,111,175)	$ (20,111,175)	$ (20,111,175)	$ (20,111,175)	$ (20,111,175)	$ (20,111,175)	$ (20,111,175)	$ (20,111,175)	$ (20,111,175)	$ (20,111,175)
111	Line 110 plus 6 Months of year 2 Interest	(6 x Interest Rate on Line 7[B]+1) * Line 100	$ (20,682,584)	$ (20,682,584)	$ (20,682,584)	$ (20,682,584)	$ (20,682,584)	$ (20,682,584)	$ (20,682,584)	$ (20,682,584)	$ (20,682,584)	$ (20,682,584)
112	Customer's Load in year preceding the current Rate Year	(MW)	4,979.128	118.206	355.539	11.573	0.243	180.707	0.180	26.025	0.367	6.913
113	System Load in year preceding the current Rate Year	(MW)	5,678.882	5,678.882	5,678.882	5,678.882	5,678.882	5,678.882	5,678.882	5,678.882	5,678.882	5,678.882
114	Amount of Prepayment	Line 111 x (Line 112 / Line 113)	($18,134,070)	($430,508)	($1,294,879)	($42,147)	($884)	($658,138)	($657)	($94,785)	($1,338)	($25,177)
115	Prepayment Adjustment (Note 1)											
116	Customer's Load applicable in the current Rate Year	(MW)										
117	System Load applicable in the current Rate Year	(MW)										
118	Prepayment Adjustment	[(Line 106 / Line 107) / (Line 102 / Line 103) - 1] x Line 104	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
119	Line 118 plus 6 Months Interest	(6 x Interest Rate on Line 7[B]+1) * Line 108	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
120	Prepayment Credit											
121	Total TUA with interest	Line 8[E] above	$ (21,857,871)	$ (21,857,871)	$ (21,857,871)	$ (21,857,871)	$ (21,857,871)	$ (21,857,871)	$ (21,857,871)	$ (21,857,871)	$ (21,857,871)	$ (21,857,871)
122	Monthly Prepayment Credit	[Line 111 x (Line 102 / Line 103) / 12]	($1,597,045)	($37,914)	($114,038)	($3,712)	($78)	($57,961)	($58)	($8,348)	($118)	($2,217)

NOTE:

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet L

V. Average Interest Rate / Debt Cost Calculations

	Quarter	Year	[A] FERC Quarterly Interest Rate	[B] OG&E Short Term Debt Rate	[C] Rate for Surcharges (lesser of A or B)	[D] Rate for Refunds (column A)
123	3rd	2023	8.02%	5.59%	5.59%	8.02%
124	4th	2023	8.35%	5.73%	5.73%	8.35%
125	1st	2024	8.50%	5.71%	5.71%	8.50%
126	2nd	2024	8.50%	5.70%	5.70%	8.50%

127	Average Interest Rate Applicable to Surcharges from column [C]	5.68%
128	Average Interest Rate Applicable to Refunds from column [D]	8.34%

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet M - Depreciation Rates

Source: OCC Cause No. PUD 202100164, Order #728277 and APSC Docket No. 16-052-U, Order #8

Ln	Transmission Plant Account	Account Description	Rate
1	350.2	Land Rights	1.39%
2	350.3	Land Rights - Power Supply	1.39%
3	352.0	Structures and Improvements - Power Delivery	1.45%
4	352.1	Structures and Improvements - Power Supply	1.45%
5	353.0	Station Equipment	2.13%
6	353.1	Station Equipment - Step Up Transformers	2.10%
7	353.2	Station Equipment - Security	2.13%
8	354.0	Towers and Fixtures	1.57%
9	355.0	Poles and Fixtures - Power Delivery	2.22%
10	355.1	Poles and Fixtures - Power Supply	2.22%
11	356.0	Overhead Conductors and Devices - Power Delivery	2.13%
12	356.1	Overhead Conductors and Devices - Power Supply	2.13%
13	358.0	Underground Conductors and Devices	0.02%

	General Plant Account	Account Description	Rate
14	389.2	Land and Land Rights	2.32%
15	390.0	Structures and Improvements	1.54%
16	391.0	Office Furniture and Equipment	8.01%
17	391.1	Computer Equipment	21.54%
18	392.1	Transportation Equipment - Cars and Trucks	5.50%
19	392.5	Transportation Equipment - Heavy Trucks	5.37%
20	392.6	Transportation Equipment - Trailers	3.23%
21	393.0	Stores Equipment	5.35%
22	394.0	Tools, Shop and Garage Equipment	4.97%
23	395.0	Laboratory Equipment	8.41%
24	396.0	Power Operated Equipment	3.62%
25	397.0	Comunication Equipment	9.99%
26	398.0	Miscellaneous Equipment	2.35%

	Intangible Plant Account	Account Description	Rate
27	302.0	Franchises and Consents	4.46%
28	303.2	Misc. Intangible Plant - 5 Year Software	14.99%
29	303.2	Misc. Intangible Plant - 10 Year Software	7.27%

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet N - Unfunded Reserves

I. Labor Related

Line No.	Account No.	Account Title	Beginning Balance	Ending Balance	Average
1	228.2	Accumulated Provision for Injuries and Damages	$ 5,634,000	$ 8,900,928	$ 7,267,464
2	242	Severance	$ -	$ -	$ -
3	242	Accrued Vacation Pay	$ 6,373,135	$ 8,330,530	$ 7,351,832
4	242	Workers Compensation	$ 5,554,121	$ 5,013,751	$ 5,283,936
5	242	Post Retirement Life Insurance	$ -		$ -
6	242	Incentive Compensation	$ 17,305,517	$ 24,095,690	$ 20,700,603
7	242	Public Liability	$ -	$ -	$ -
8	242	Miscellaneous	$ -	$ -	$ -
9	xxx	Reserved for future	$ -	$ -	$ -
10		Sub-Total	$ 34,866,773	$ 46,340,898	$ 40,603,835
11		Wage & Salary Allocator			0.100589
12		Total Labor Related Reserves (ln 10 times ln 11)			$ 4,084,284

II. Plant Related

Line No.	Account No.	Account Title	Beginning Balance	Ending Balance	Average
13	xxx	Reserved for future	$ -	$ -	$ -
14	xxx	Reserved for future	$ -	$ -	$ -
15	xxx	Reserved for future	$ -	$ -	$ -
16		Sub-Total	$ -	$ -	$ -
17		Gross Plant Allocator			0.195753
18		Total Labor Related Reserves (ln 16 times ln 17)			$ -
19		**TOTAL REDUCTION TO RATE BASE (negative of ln 12 plus ln 18)**			**$ (4,084,284)**

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 59 of the Data tab.

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet O - Amortizations

I. Extraordinary O&M Amortization

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet O - Amortizations

II. Storm Cost Amortization

	Justification	FERC Docket No	Effective Year	Amortization Term (yrs)	O&M Expense	Annual Amortization	Annual Year End Balance
13							$ -
14							$ -
15							$ -
16							$ -
17							$ -
18							
19							
20							
21							
22							
23							
24							
25							
26	Total Storm Costs Amortization					$ -	
27	**TOTAL AMORTIZATIONS** (entered in Data tab on ln 94)	(sum of lns 12 and 26)				**$ -**	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet P - Construction Work in Progress and Abandoned Plant

I. Project Summary

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

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	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet P - Construction Work in Progress and Abandoned Plant Balances

II. Construction Work in Progress (CWIP) Balances

Line No.	Month	Year	Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	Total
1	**December**	2020	$ -	$ -	$ -	$ -	$ -	$ -	$ -				$ -
2	**January**	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -				$ -
3	**February**	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -				$ -
4	**March**	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -				$ -
5	**April**	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -				$ -
6	**May**	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -				$ -
7	**June**	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -				$ -
8	**July**	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -				$ -
9	**August**	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -				$ -
10	**September**	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -				$ -
11	**October**	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -				$ -
12	**November**	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -				$ -
13	**December**	2021	$ -	$ -	$ -	$ -	$ -	$ -	$ -				$ -
14	**Average Balances**		$ -	$ -	$ -	$ -	$ -	$ -	$ -				$ -
15	**Return**	(Data Ln 140 * Ln 14)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -
16	**Taxes**	(Data Ln 108 * Ln 15)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -
17	**ATRR**	(Ln 15 + Ln 16)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -			$ -

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet P - Construction Work in Progress and Abandoned Plant

III. Abandoned Plant

Line No.			Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	Total
18	**Abandoned Plant Balance**												
19	**Amortization Period (months)**												
20	**Monthly Amortization Amount**												
	Month	Year											
21	**December**												
22	**January**												
23	**February**												
24	**March**												
25	**April**												
26	**May**												
27	**June**												
28	**July**												
29	**August**												
30	**September**												
31	**October**												
32	**November**												
33	**December**												
34	**Average Balances**		-										
35	**Return**	(Data Ln 140 * Ln 34)	0										
36	**Taxes**	(Data Ln 108 * Ln 35)	0										
37	**Amortization Abandoned Plant** **(Beg. Bal. less End. Bal.)**		0										
38	**ATRR**	(Ln 35 + Ln 36 + Ln 37)	0	-	-	-	-	-					

Attachment 2

OKLAHOMA GAS AND ELECTRIC COMPANY

Comparison - 2025 Projected Data to 2023 Actual Data

Line No.			2025 Projected Data	2023 Actual Data	Dollar Difference	Percent Difference	Comments
1	REVENUE REQUIREMENT (w/o incentives)		310,292,846	294,754,219	15,538,628	5.27%	
2	Total Revenue Credits	DA	17,609,909	17,621,163	(11,254)	-0.06%	
3	NET REVENUE REQUIREMENT (w/o incentives)		292,682,937	277,133,056	15,549,881	5.61%	
4	PRIOR YEAR TRUE-UP ADJUSTMENT w/interest		(21,857,872)	0			
5	SPP OATT RELATED Base Plan Upgrades TU Adjustment		(10,099,815)	0			
6	TOTAL REVENUE REQUIRMENT (w/o incentives)		324,640,623	277,133,056			
7	SPP OATT RELATED Base Plan Upgrades TU RR		185,955,524	162,528,797	23,426,728	14.41%	Addition of 31 base plan projects in 2024 and 2025.
8	ADDITIONAL REVENUE REQUIREMENT		0	0	0	0.00%	
9	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3		138,685,099	114,604,259	24,080,840	21.01%	Includes $21M surcharge true-up for 2023
10	2025 ZRR less prior year adjustment		116,827,227	114,604,259	2,222,968	1.94%	
11	NET PLANT CARRYING CHARGE (w/o incentives)						
12	Annual Rate		12.49%	12.48%	0	0.10%	
13	Monthly Rate		1.04%	1.04%	0	0.10%	
14	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)						
15	Annual Rate		9.79%	9.64%	0	1.59%	
16	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN						
17	Annual Rate		2.01%	2.13%	(0)	-5.78%	

OKLAHOMA GAS AND ELECTRIC COMPANY

Comparison - 2025 Projected Data to 2023 Actual Data

Line No.	**RATE BASE CALCULATION**		**2025 Projected Data**	**2023 Actual Data**	**Dollar Difference**	**Percent Difference**	**Comments**
18	GROSS PLANT IN SERVICE						
19	Transmission	TP	3,255,717,896	3,022,690,128	233,027,768	7.71%	
20	General Plant	W/S	67,192,961	57,116,041	10,076,920	17.64%	
21	Intangible Plant	W/S	68,054,728	38,525,137	29,529,591	76.65%	Significant increase in Plant projected for 2025 as compared to 2023. The implementation of SAP S4 is largely driving the increase.
22	TOTAL GROSS PLANT		3,390,965,585	3,118,331,306	272,634,278	8.74%	
23	ACCUMULATED DEPRECIATION						
24	Transmission	TP	913,213,985	802,446,633	110,767,352	13.80%	
25	General Plant	W/S	24,248,910	21,532,506	2,716,404	12.62%	
26	Intangible Plant	W/S	24,524,741	20,953,762	3,570,979	17.04%	
27	TOTAL ACCUMULATED DEPRECIATION		961,987,635	844,932,900	117,054,735	13.85%	Increased plant across all functions has resulted in higher depreciation projected for 2025 as compared to 2023. Large projects driving the increase include SAP S4, Distribution's FAN Fiber Installation, and Transmission's Normal Hills Substation.
28	NET PLANT IN SERVICE						
29	Transmission		2,342,503,911	2,220,243,495	122,260,416	5.51%	
30	General Plant		42,944,051	35,583,535	7,360,515	20.69%	
31	Intangible Plant		43,529,987	17,571,375	25,958,612	147.73%	Significant increase in Plant projected for 2025 as compared to 2023. The implementation of SAP S4 is largely driving the increase.
32	TOTAL NET PLANT IN SERVICE		2,428,977,949	2,273,398,406	155,579,543	6.84%	
33	ADJUSTMENTS TO RATE BASE						
34	Account No. 281		0	0	0	0.00%	
35	Account No. 282		(282,182,915)	(285,757,096)	3,574,181	-1.25%	
36	Account No. 283		(428,450)	(438,629)	10,179	-2.32%	
37	Account No. 190		804,324	802,042	2,281	0.28%	
38	Account No. 255		0	0	0	0.00%	
36a	Account No. 254		(131,219,949)	(134,323,941)	3,103,992	-2.31%	
36b	Account No. 182.3		3,300,487	3,280,872	19,615	0.60%	
39	Unfunded Reserves	DA	(4,084,284)	(4,072,700)	(11,584)	0.28%	
40	TOTAL ADJUSTMENTS		(413,810,788)	(420,509,452)	6,698,665	-1.59%	
41	UNAMORTIZED ABANDONED PLANT	DA	0	0	0	0.00%	
42	Construction Work in Progress (CWIP)	DA	0	0	0	0.00%	
43	LAND HELD FOR FUTURE USE	TP	621,098	619,336	1,762	0.28%	
44	WORKING CAPITAL						
45	CWC		4,937,627	4,926,129	11,498	0.23%	
46	Materials & Supplies -- Transmission Related	TP	25,882,656	25,809,245	73,411	0.28%	
47	Prepayments (Account 165)	GP	2,656,861	2,719,984	(63,123)	-2.32%	
48	TOTAL WORKING CAPITAL		33,477,144	33,455,358	21,786	0.07%	
49	RATE BASE (sum lns 32, 40, 41, 43, 48)		2,049,265,403	1,886,963,647	162,301,756	8.60%	

OKLAHOMA GAS AND ELECTRIC COMPANY

Comparison - 2025 Projected Data to 2023 Actual Data

Line No.	**EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION**		**2025 Projected Data**	**2023 Actual Data**	**Dollar Difference**	**Percent Difference**	**Comments**
	OPERATION & MAINTENANCE EXPENSE						
50	Transmission	TP	21,442,364	21,381,547	60,817	0.28%	
51	Administrative and General	NA					
52	Balance of A & G	W/S	15,106,937	15,064,088	42,848	0.28%	
53	Plus: Acct. 924	GP	712,990	729,930	(16,940)	-2.32%	
54	Plus: Acct. 928 - Transmission Direct Assigned	DA	386,122	386,122	0	0.00%	
55	Plus: Acct. 928 - Transmission Allocated	DA	0	0	0	0.00%	
56	Plus: Acct. 930.1 - Transmission Direct Assigned	DA	0	0	0	0.00%	
57	Plus: Acct. 930.1 - Transmission Allocated	DA	0	0	0	0.00%	
58	Plus: Acct. 930.2 - Adj. Misc. General Expenses	W/S	605,302	603,585	1,717	0.28%	
59	Plus: PBOP Amount	W/S	1,247,299	1,243,761	3,538	0.28%	
60	A & G Subtotal		18,058,650	18,027,487	31,163	0.17%	
61	Transmission Lease Payments	DA	0	0	0	0.00%	
62	TOTAL O & M EXPENSE		39,501,014	39,409,034	91,981	0.23%	
63	DEPRECIATION AND AMORTIZATION EXPENSE						
64	Transmission	TP	63,342,731	63,163,070	179,660	0.28%	
65	Plus: Extraordinary & Storm Cost O&M Amortization	TP	0	0	0	0.00%	
66	Plus: Recovery of Abandoned Incentive Plant	DA	0	0	0	0.00%	
67	General	W/S	3,272,338	3,263,057	9,281	0.28%	
68	Intangible	W/S	3,360,174	3,350,643	9,531	0.28%	
69	TOTAL DEPRECIATION AND AMORTIZATION		69,975,242	69,776,770	198,472	0.28%	
70	TAXES OTHER THAN INCOME						
71	Labor Related						
72	Payroll	W/S	1,423,098	1,419,062	4,036	0.28%	
73	Plant Related						
74	Property	GP	17,132,649	17,539,694	(407,045)	-2.32%	
75	Gross Receipts						
76	Other	GP	39,528	40,467	(939)	-2.32%	
77	TOTAL OTHER TAXES		18,595,275	18,999,223	(403,948)	-2.13%	
78	INCOME TAXES						
79	T		24.26%	24.30%	(0)	-0.20%	
80	CIT		23.14%	23.20%	(0)	-0.27%	
81							
82	1 / (1 - T)		1.3202	1.3211	(0)	-0.07%	
83	Amortized Investment Tax Credit		0	0	0	0.00%	
84	Income Tax Calculation	NA	36,624,443	33,814,334	2,810,109	8.31%	
85	ITC adjustment	NP	0	0	0	0.00%	
86	(Excess) / Deficient ADIT Amortization - Protected	DA	(4,494,938)	(4,604,728)	109,790	-2.38%	
87	(Excess) / Deficient ADIT Amortization - Unprotected	DA	(8,207,965)	(8,402,852)	194,887	-2.32%	
88	TOTAL INCOME TAXES		23,921,539	20,806,754	3,114,786	14.97%	included proration adjustment for 2025 ADIT
89	RETURN (Rate Base * Rate of Return)	NA	158,299,775	145,762,438	12,537,337	8.60%	
90	REVENUE REQUIREMENT (sum lns 62, 69, 77, 88, 89)		310,292,846	294,754,219	15,538,628	5.27%	

OKLAHOMA GAS AND ELECTRIC COMPANY

Comparison - 2025 Projected Data to 2023 Actual Data

Ln No.	**SUPPORTING CALCULATIONS**		**2025 Projected Data**	**2023 Actual Data**	**Dollar Difference**	**Percent Difference**	**Comments**
	TRANSMISSION PLANT INCLUDED IN SPP TARIFF						
91	Total transmission plant		3,380,441,328	3,147,413,560	233,027,768	7.40%	
92	Less transmission plant excluded from SPP Tariff		42,182,084	42,182,084	0	0.00%	
93	Less Production Related Transmission Facilities		82,541,347	82,541,347	0	0.00%	
94	Transmission plant included in SPP Tariff		3,255,717,896	3,022,690,128	233,027,768	7.71%	
95	Percent of transmission plant in SPP Tariff						
96	WAGES & SALARY ALLOCATOR (W/S)						
97	Production	NA	0	0			
98	Transmission	TP	14,349,081	14,308,383	40,699	0.28%	
99	Distribution	NA	0	0	0	0.00%	
100	Other (Excludes A&G)	NA	0	0	0	0.00%	
101	Total		14,349,081	14,308,383	40,699	0.28%	
102	RETURN (R)						
103	Preferred Dividends		0	0	0	0.00%	
104	Development of Common Stock:						
105	Long Term Debt		4,379,560,492	4,379,560,492	0	0.00%	
106	Preferred Stock		0	0	0	0.00%	
107	Common Stock		4,968,905,879	4,968,905,879	0	0.00%	
108	Total		9,348,466,371	9,348,466,371	0	0.00%	
	Capital Structure Percentages						
109	Long Term Debt		46.85%	46.85%	0	0.00%	
110	Preferred Stock		0.00%	0.00%	0	0.00%	
111	Common Stock		53.15%	53.15%	0	0.00%	
	Capital Structure Costs						
112	Long Term Debt		0.0458	0.0458	0	0.00%	
113	Preferred Stock		0.0000	0.0000	0	0.00%	
114	Common Stock		0.1050	0.1050	0	0.00%	
	Capital Structure Weighted Averages						
115	Long Term Debt		0.0214	0.0214	0	0.00%	
116	Preferred Stock		0.0000	0.0000	0	0.00%	
117	Common Stock		0.0558	0.0558	0	0.00%	
118	RETURN		0.0772	0.0772	0	0.00%	
	Income Tax Rates						
119	Federal Income Tax Rate (FIT)		21.00%	21.00%	0	0.00%	
120	State Income Tax Rate (SIT)		4.12%	4.18%	(0)	-1.41%	Arkansas Tax rate change
121	Percent of Federal income tax deductible by State (p)		0.00%	0.00%	0	0.00%	
	List of Allocators:						
	Direct Assigned	DA	1.000000	1.000000	0	0.00%	
	Gross Plant	GP	0.195753	0.200404	(0)	-2.32%	
	Net Plant	NP	0.216387	0.227171	(0)	-4.75%	
	Trans. Plant in SPP	TP	0.963104	0.960373	0	0.28%	
	Wages & Salaries	W/S	0.100589	0.100303	0	0.28%	
	No Allocator	NA					

Attachment 3

OKLAHOMA GAS AND ELECTRIC COMPANY

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

I. Plant & Accumulated Depreciation Balances

Gross Plant (Note 1)

Line No.		End. Balance Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	End. Balance Dec-24	13 Months Avg Balance
1	**Intangible**	423,899,476	426,648,664	429,766,568	450,727,361	453,493,455	456,634,723	423,215,367	425,079,167	430,120,869	435,162,572	440,204,275	445,245,978	450,287,680	437,729,704
2	**Production-Redbud**	433,135,826	433,184,935	433,189,621	433,196,927	433,242,137	435,325,428	435,582,413	435,699,346	435,980,121	436,260,896	436,541,672	436,822,447	437,103,222	435,020,384
3	**Production**	5,182,534,667	5,183,557,801	5,188,863,535	5,191,108,028	5,195,184,747	5,198,621,586	5,231,648,620	5,237,579,267	5,244,750,970	5,251,922,674	5,259,094,377	5,266,266,081	5,273,437,785	5,223,428,472
4	**Transmission**	3,203,377,334	3,205,008,611	3,206,464,203	3,217,078,494	3,217,359,251	3,222,372,792	3,236,643,731	3,242,412,788	3,243,516,976	3,246,087,899	3,247,192,086	3,248,296,274	3,249,555,377	3,229,643,524
5	**Distribution**	6,142,411,553	6,167,367,261	6,214,125,134	6,254,017,683	6,276,099,424	6,313,434,355	6,366,880,545	6,394,632,945	6,433,394,234	6,478,243,978	6,517,098,598	6,555,805,493	6,602,433,410	6,362,764,970
6	**General Plant**	620,608,029	596,092,148	601,226,395	608,182,900	611,663,445	615,768,027	625,912,834	623,169,252	627,244,553	631,319,853	635,395,153	639,470,454	643,545,754	621,507,600
7	**Total**	16,005,966,885	16,011,859,420	16,073,635,455	16,154,311,393	16,187,042,459	16,242,156,912	16,319,883,510	16,358,572,764	16,415,007,723	16,478,997,872	16,535,526,162	16,591,906,726	16,656,363,228	16,310,094,654

Accumulated Depreciation and Amortization (Note 2)

Line No.		End. Balance Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	End. Balance Dec-24	13 Months Avg Balance
8	**Intangible**	219,832,060	222,988,233	226,160,662	229,420,495	232,878,666	236,362,699	197,404,520	200,778,757	203,972,991	207,207,246	210,481,521	213,795,817	217,150,134	216,802,600
9	**Production-Redbud**	211,342,173	212,795,421	214,164,709	215,479,068	216,642,957	215,206,646	216,283,298	217,310,370	218,323,108	219,336,653	220,351,006	221,366,167	222,382,135	216,998,747
10	**Production**	2,499,810,449	2,510,782,394	2,519,899,466	2,529,643,549	2,537,913,912	2,547,146,796	2,547,127,971	2,557,467,501	2,565,824,001	2,574,197,602	2,582,588,303	2,590,996,104	2,599,421,005	2,550,986,081
11	**Transmission**	859,028,465	863,195,698	867,157,776	871,099,115	875,193,544	879,642,540	884,023,137	888,660,554	893,941,633	899,227,188	904,514,666	909,804,066	915,095,659	885,429,542
12	**Distribution**	1,618,629,414	1,625,863,823	1,634,149,101	1,641,641,701	1,648,091,342	1,654,679,489	1,663,532,363	1,669,493,256	1,679,532,878	1,689,670,992	1,699,894,433	1,710,202,876	1,720,613,717	1,665,845,799
13	**General Plant**	229,805,353	205,771,466	209,009,030	212,193,298	215,174,288	218,448,797	221,765,406	220,261,651	222,041,893	223,841,905	225,661,688	227,501,241	229,360,565	220,064,353
14	**Total**	5,638,447,914	5,641,397,035	5,670,540,744	5,699,477,226	5,725,894,709	5,751,486,967	5,730,136,695	5,753,972,090	5,783,636,505	5,813,481,587	5,843,491,618	5,873,666,272	5,904,023,214	5,756,127,121
										-	-	-	-	-	

Net Plant (Gross Plant less Accumulated Depreciation and Amortization)

Line No.		End. Balance Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	End. Balance Dec-24	13 Months Avg Balance
15	**Intangible**	204,067,416	203,660,431	203,605,906	221,306,865	220,614,788	220,272,024	225,810,848	224,300,409	226,147,878	227,955,326	229,722,753	231,450,160	233,137,547	220,927,104
16	**Production-Redbud**	221,793,653	220,389,514	219,024,912	217,717,858	216,599,179	220,118,782	219,299,115	218,388,975	217,657,013	216,924,243	216,190,665	215,456,280	214,721,088	218,021,637
17	**Production**	2,682,724,218	2,672,775,407	2,668,964,069	2,661,464,480	2,657,270,835	2,651,474,790	2,684,520,649	2,680,111,766	2,678,926,969	2,677,725,072	2,676,506,074	2,675,269,977	2,674,016,779	2,672,442,391
18	**Transmission**	2,344,348,869	2,341,812,913	2,339,306,427	2,345,979,379	2,342,165,707	2,342,730,252	2,352,620,594	2,353,752,234	2,349,575,343	2,346,860,711	2,342,677,420	2,338,492,208	2,334,459,719	2,344,213,983
19	**Distribution**	4,523,782,139	4,541,503,438	4,579,976,032	4,612,375,981	4,628,008,083	4,658,754,867	4,703,348,182	4,725,139,688	4,753,861,356	4,788,572,986	4,817,204,165	4,845,602,617	4,881,819,693	4,696,919,171
20	**General Plant**	390,802,677	390,320,682	392,217,365	395,989,603	396,489,157	397,319,230	404,147,428	402,907,601	405,202,659	407,477,948	409,733,465	411,969,212	414,185,189	401,443,247
21	**Total**	10,367,518,971	10,370,462,385	10,403,094,711	10,454,834,166	10,461,147,750	10,490,669,945	10,589,746,815	10,604,600,674	10,631,371,218	10,665,516,285	10,692,034,544	10,718,240,454	10,752,340,014	10,553,967,533

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 and amortization on new plant projected to be in service as well as the accumulated depreciation and amortization on existing plant through the end of the projected year.