

## 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")

mm/dd/yyyy  
Actual Data

**Oklahoma Gas and Electric Company**

**Index of Worksheets**

<u>Worksheet</u>	<u>Description</u>
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OKLAHOMA GAS AND ELECTRIC COMPANY

For rates effective January 1, yyyy

Line No.				Transmission Amount
1	NET SPP OATT RELATED UPGRADES REV. REQ.	(Addendum 2-A, In 17 - In 18)		\$ -
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, In 21)		#DIV/0!
3	DIVISOR			
4	TO's Transmission Network Load	(Worksheet B, In 14)		-
5	RATES			
6	Annual Cost (\$/kW/Yr)	(In 2 / In 4)	-	
7	P-to-P Rate (\$/kW/Mo)	(In 6 / 12)	-	
			<u>Peak</u>	<u>Off-Peak</u>
8	Weekly P-To-P Rate (\$/kW/Wk)	(In 6 / 52; In 6 / 52)	-	-
9	Daily P-To-P Rate (\$/kW/Day)	(In 8 / 5; In 8 / 7)	- Capped at weekly rate	-
10	Hourly P-To-P Rate (\$/MWh)	(In 9 / 16; In 9 / 24 both x 1,000)	- Capped at weekly & daily rate	-

**OKLAHOMA GAS AND ELECTRIC COMPANY**

Line No.						Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(ln 125)				#DIV/0!
12	REVENUE CREDITS	(Note A)	Total	Allocator		
13						\$ -
14	Other Transmission Revenue	(Worksheet A)	#DIV/0!	DA	1.00000	#DIV/0!
15	Total Revenue Credits		#DIV/0!#DIV/0!			#DIV/0!
16	NET REVENUE REQUIREMENT (w/o incentives)	(ln 11 - ln 15)				#DIV/0!
17	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Worksheet G & P) (Note X)				\$ -
18	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP	(Worksheet L)				\$ -
19	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST	(Worksheet L)				\$ -
20	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)	(Note C) & (Worksheet F, ln 61)				\$ -
21	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(ln 16 - ln 17 - ln 18 - ln 19 + ln 20)				#DIV/0!
22	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)				
23	Annual Rate	((ln 16 / ln 46) x 100)				#DIV/0!
24	Monthly Rate	(ln 23 / 12)				#DIV/0!
25	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)				
26	Annual Rate	((ln 16 - ln 96) / ln 46) x 100)				#DIV/0!
27	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN	(Note B)				
28	Annual Rate	((ln 16 - lns 96 - ln 123 - ln 124) / lns 46) x 100)				#DIV/0!

**OKLAHOMA GAS AND ELECTRIC COMPANY**

	(1)	(2)	(3)	(4)	(5)
	<b><u>RATE BASE CALCULATION</u></b>	<b><u>Data Sources</u></b> <b><u>(See "General Notes")</u></b>	<b><u>TO Total</u></b>	<b><u>Allocator</u></b>	<b><u>Total</u></b> <b><u>Transmission</u></b>
Line No.					
29	GROSS PLANT IN SERVICE				
30	Production	(Worksheet K)	#DIV/0!	NA	
31	Transmission	(Worksheet K)	#DIV/0!	TP #DIV/0!	#DIV/0!
32	Distribution	(Worksheet K)	#DIV/0!	NA	
33	General Plant	(Worksheet K) (Note J)	#DIV/0!	W/S #DIV/0!	#DIV/0!
34	Intangible Plant	(Worksheet K) (Note V)	#DIV/0!	W/S #DIV/0!	#DIV/0!
35	TOTAL GROSS PLANT	(sum Ins 30 to 34)	#DIV/0!		#DIV/0!
36	GROSS PLANT ALLOCATOR	(In 35 - Col. 5 / Col. 3)		<b>GP= #DIV/0!</b>	
37	ACCUMULATED DEPRECIATION				
38	Production	(Worksheet K)	#DIV/0!	NA	
39	Transmission	(Worksheet K)	#DIV/0!	TP #DIV/0!	#DIV/0!
40	Distribution	(Worksheet K)	#DIV/0!	NA	
41	General Plant	(Worksheet K) (Note J)	#DIV/0!	W/S #DIV/0!	#DIV/0!
42	Intangible Plant	(Worksheet K) (Note V)	#DIV/0!	W/S #DIV/0!	#DIV/0!
43	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 38 to 42)	#DIV/0!		#DIV/0!
44	NET PLANT IN SERVICE				
45	Production	(In 30 - In 38)	#DIV/0!	NA	
46	Transmission	(In 31 - In 39)	#DIV/0!		#DIV/0!
47	Distribution	(In 32 - In 40)	#DIV/0!	NA	
48	General Plant	(In 33 - In 41)	#DIV/0!		#DIV/0!
49	Intangible Plant	(In 34 - In 42)	#DIV/0!		#DIV/0!
50	TOTAL NET PLANT IN SERVICE	(sum Ins 45 to 49)	#DIV/0!		#DIV/0!
51	NET PLANT ALLOCATOR	(In 50 - Col. 5 / Col. 3)		<b>NP= #DIV/0!</b>	
52	ADJUSTMENTS TO RATE BASE	(Note D)			
53	Account No. 281	(Worksheet C)	-		#DIV/0!
54	Account No. 282	(Worksheet C)	#DIV/0!		#DIV/0!
55	Account No. 283	(Worksheet C)	-		-
56	Account No. 190	(Worksheet C)	-		-
57	Account No. 255	(Worksheet C)	-		-
58	Account No. 254	(Worksheet C)	-		-
59	Account No. 182.3	(Worksheet C)	-		-
60	Unfunded Reserves	(Worksheet N)	#DIV/0!	DA 1.00000	#DIV/0!
61	TOTAL ADJUSTMENTS	(sum Ins 53 to 60)	#DIV/0!		#DIV/0!
62	UNAMORTIZED ABANDONED PLANT	(Worksheet P) (Note R)	-	DA 1.00000	-
63	Construction Work in Progress (CWIP)	(Worksheet P) (Note Z)	-	DA 1.00000	-
64	LAND HELD FOR FUTURE USE	(Worksheet I) (Note F)	-	TP #DIV/0!	#DIV/0!
65	WORKING CAPITAL	(Note G)			
66	CWC	(1/8 * In 94)	1,550,000		#DIV/0!
67	Materials & Supplies -- Transmission Related	(Worksheet K) (Note S)	#DIV/0!	TP #DIV/0!	#DIV/0!
68	Prepayments (Account 165)	(Worksheet K)	#DIV/0!	GP #DIV/0!	#DIV/0!
69	TOTAL WORKING CAPITAL	(sum Ins 66 to 68)	#DIV/0!		#DIV/0!
70	RATE BASE	(sum Ins 50, 61, 62, 63, 64, 69)	#DIV/0!		#DIV/0!

**OKLAHOMA GAS AND ELECTRIC COMPANY**

	(1)	(2)	(3)	(4)	(5)
	<b>EXPENSE, TAXES, RETURN &amp; REVENUE REQUIREMENTS CALCULATION</b>	<b>Data Sources (See "General Notes")</b>	<b>TO Total</b>	<b>Allocator</b>	<b>Total Transmission</b>
Line No.	OPERATION & MAINTENANCE EXPENSE				
71	Transmission	321.112.b	-		
72	Less Extraordinary & Storm Cost Amortization	(Worksheet O)			
73	Less expenses for LSE cost responsibility	(Worksheet E, In 14)	-		
74	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)	-		
75	Less Account 565	321.96.b (Note I)	-		
76	Plus Acct 565 native load, zonal or pool	(Note I)			
77	Transmission Subtotal	(In 71-In 72-In 73-In 74-In 75+In 76)	-	TP #DIV/0!	#DIV/0!
78	Administrative and General	323.197.b (Note J)	-	NA	
79	Less: Acct. 924, Property Insurance	323.185.b	-	NA	
80	Less: Acct. 928, Reg. Com. Exp.	323.189.b	-	NA	
81	Less: Acct. 930.1, Gen. Advert. Exp.	323.191.b	-	NA	
82	Less: Acct. 930.2, Misc. General Exp.	323.192.b	-		
83	Less: PBOP amount included in Line 74	(Note T)	-		
84	Balance of A & G	(In 78 - sum In 79 to In 83)	-	W/S #DIV/0!	#DIV/0!
85	Plus: Acct. 924	(In 79)	-	GP #DIV/0!	#DIV/0!
86	Plus: Acct. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA 1.00000	-
87	Plus: Acct. 928 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
88	Plus: Acct. 930.1 - Transmission Direct Assigned	(Note K) (Worksheet D)	-	DA 1.00000	-
89	Plus: Acct. 930.1 - Transmission Allocated	(Note K) (Worksheet D)	-	DA 1.00000	-
90	Plus: Acct. 930.2 - Adj. Misc. General Expenses	(Worksheet D)	-	W/S #DIV/0!	#DIV/0!
91	Plus: PBOP Amount	(Note T)	12,400,000	W/S #DIV/0!	#DIV/0!
92	A & G Subtotal	(sum Ins 84 to 91)	12,400,000		#DIV/0!
93	Transmission Lease Payments	(Worksheet D)	-	DA 1.00000	-
94	TOTAL O & M EXPENSE	(In 77 + In 92 + In 93)	12,400,000		#DIV/0!
95	DEPRECIATION AND AMORTIZATION EXPENSE				
96	Transmission	336.7.b	-	TP #DIV/0!	#DIV/0!
97	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	-	TP #DIV/0!	#DIV/0!
98	Plus: Recovery of Abandoned Incentive Plant	(Worksheet P) (Note R)	-	DA 1.00000	-
99	General	336.10.b	-	W/S #DIV/0!	#DIV/0!
100	Intangible	336.1.f	-	W/S #DIV/0!	#DIV/0!
101	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 96 to 100)	-		#DIV/0!
102	TAXES OTHER THAN INCOME	(Note L)			
103	Labor Related				
104	Payroll	263.i	-	W/S #DIV/0!	#DIV/0!
105	Plant Related				
106	Property	263.i	-	GP #DIV/0!	#DIV/0!
107	Gross Receipts	263.i	-		
108	Other	263.i	-	GP #DIV/0!	#DIV/0!
109	TOTAL OTHER TAXES	In 104 + (sum Ins 106 to 108)	-		#DIV/0!
110	INCOME TAXES	(Note M)			
111	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%		
112	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		#DIV/0!		
113	where WCLTD=(In 145) and R= (In 148)				
114	and FIT, SIT & p are as given in Note M.				
115	$1 / (1 - T) =$ (from In 111)		-		
116	Amortized Investment Tax Credit	266.8.f (enter negative)	-		
117	(Excess)/Deficient ADIT Amortization - Protected	(Worksheet C.3) (Note AA)	#DIV/0!		
118	(Excess)/Deficient ADIT Amortization - Unprotected	(Worksheet C.3) (Note AA)	#DIV/0!		
119	Income Tax Calculation	(In 112 * In 124)	#DIV/0!	NA	#DIV/0!
120	ITC adjustment	(In 115 * In 116)	-	NP #DIV/0!	#DIV/0!
121	(Excess)/Deficient ADIT Amortization - Protected	(In 115 * In 117)	#DIV/0!	DA	#DIV/0!
122	(Excess)/Deficient ADIT Amortization - Unprotected	(In 115 * In 118)	#DIV/0!	DA	#DIV/0!
123	TOTAL INCOME TAXES	(sum Ins 119 to 122)	#DIV/0!		#DIV/0!
124	RETURN (Rate Base * Rate of Return)	(In 70 * In 148)	#DIV/0!	NA	#DIV/0!
125	REVENUE REQUIREMENT (sum Ins 94, 101, 109, 123, 124)		#DIV/0!		#DIV/0!

**OKLAHOMA GAS AND ELECTRIC COMPANY**

**SUPPORTING CALCULATIONS**

In No.	(1)	(2)	(3)	(4)	(5)
<b>TRANSMISSION PLANT INCLUDED IN SPP TARIFF</b>					
126	Total transmission plant	(ln 31)			#DIV/0!
127	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)			-
128	Less Production Related Transmission Facilities	(Worksheet H) (Note O)			-
129	Transmission plant included in SPP Tariff	(ln 126 - ln 127 - ln 128)			#DIV/0!
130	Percent of transmission plant in SPP Tariff	(ln 129 / ln 126)		<b>TP=</b>	<b>#DIV/0!</b>
<b>WAGES &amp; SALARY ALLOCATOR (W/S)</b>					
132	Production	354.20.b	0	NA	-
133	Transmission	354.21.b	0	TP	#DIV/0!
134	Distribution	354.23.b	0	NA	-
135	Other (Excludes A&G)	354.24,25,26.b	0	NA	-
136	Total	(sum lns 132 to 135)	0		#DIV/0!
137	Transmission related amount	(ln 136 - Col. 5 / Col. 3)		<b>W/S=</b>	<b>#DIV/0!</b>
<b>RETURN (R)</b>					
139	Preferred Dividends	(118.29.c) (positive number)	0		-
<b>Development of Common Stock:</b>					
141	Long Term Debt	(Worksheet K) (Note Q)		#DIV/0!	-
142	Preferred Stock	(Worksheet K) (Note Q)		#DIV/0!	#DIV/0!
143	Common Stock	(Worksheet K) (Note Q)		#DIV/0!	#DIV/0!
144	Total	(sum lns 141 to 143)			#DIV/0!
<b>Weighted Average Cost of Capital</b>					
				Cost (Note Q)	Weighted
145	Long Term Debt		\$	#DIV/0!	#DIV/0!
146	Preferred Stock	112.3.c	0	#DIV/0!	#DIV/0!
147	Common Stock		%	0.0000	#DIV/0!
148	Total	(sum lns 145 to 147)		0.1050	#DIV/0!
				<b>R</b>	<b>#DIV/0!</b>

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

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

Note  
Letter

A	The revenues credited shall include a) amounts received directly from the SPP for service under this tariff reflecting the TO's integrated transmission facilities and b) amounts from customers taking service under grandfathered agreements. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or facilities excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. Revenues from coincident peak loads included in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense. See Worksheet A for details.
B	The annual and monthly net plant carrying charges on page 2 are to be used to compute the revenue requirement for directly assigned transmission facilities, Base Plan Upgrades, Transmission Service Upgrades, Sponsored, Economic Portfolio Upgrades and Generator Interconnection Facilities, etc. whose revenue requirement is calculated in Worksheet G and recovered pursuant to Attachments J and Z, or successor attachments, of the SPP OATT.
C	This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet F shows the calculation of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC. These individual additional revenue requirements shall be summed, for the relevant year, and included here. When calculating the Baseline ATRR, the "Relevant Year" is the year being true-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected.
D	Reflects the transmission related portion of balances in Accounts 281, 282, 283, 190 and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note M. Transmission allocations shall be shown on Worksheet C, including amounts excluded through direct assignment to incentive plant, as shown on separate workpapers.
E	Reserved for future use.
F	Identified as being only transmission related or functionally booked to transmission.
G	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 94. Prepayments are limited to electric related items.
H	Reserved for future use
I	Only include transmission costs paid to others by the TO for which the transmission customer under the tariff receives a benefit (such as the payment of Base Plan Charges allocated to the TO's zone and not otherwise recovered by SPP from customers). Charges related to Base Plan Upgrades under Attachment J, Future Roll-Ins under Attachment Z and replacement of Existing Facilities are to be included. Direct Assignment Facilities, Economic Upgrades, Requested Upgrades and generator related to Network Upgrades (as defined in Attachment J) are to be excluded.
J	General Plant and Administrative and General expenses will be functionalized based on the indicated allocator on each line.
K	Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet D how these expense items are allocated to transmission. FERC Assessment Fees and Annual Charges shall not be allocated to transmission. Account 930.1 shall include only safety-related advertising cost booked to the account.
L	Includes only FICA, unemployment, highway, property and other assessments charged in the relevant year. When calculating the Baseline ATRR, the "Relevant Year" is the year being true-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected. Gross receipts tax and taxes related to income are excluded.
M	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 116) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.
	Inputs Required:
	FIT = 0.00%
	SIT= 0.00% (State Income Tax Rate or Composite SIT - Worksheet J)
	p = 0.00% (percent of federal income tax deductible for state purposes)
N	Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities or is otherwise not eligible to be recovered under this Tariff.
O	Removes the dollars of plant booked to transmission (e.g. step-up transformers) that are included in the development of OATT ancillary services rates and not already removed in Note N above.
P	Removes the dollars of expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.
Q	Long Term Debt cost rate calculated in Section V of Worksheet K. Preferred Stock cost rate = preferred dividends (In 139) / preferred outstanding (In 146) 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 62 & 98 (abandoned plant).
S	The Formula Rate will functionalize Material and Supplies for Construction on the basis of a single-year usage ratio in accordance with the most recent FERC Form 1, and will true-up these costs based on the true-up year's Form 1. M&S for Construction will utilize 13 month average balances as reflected in Worksheet K, Section II and exclude any M&S booked in Account 107.
T	PBOP base amount, initially set at \$12,400,000, shall not be changed absent a separate filing made with the FERC.
U	Transmission Service Study and Generation Interconnection Study costs shall be recorded in FERC Accounts 561.6 and 561.7, respectively. Costs of studies performed by SPP on behalf of OG&E, costs of studies performed by OG&E at SPP's request, reimbursement of study costs from SPP for studies performed by OG&E at SPP's request and studies for OG&E's retail load shall be recorded in FERC Accounts 561.6 & 561.7. FERC Accounts 561.6 and 561.7 are excluded from the Formula Rate.

**OKLAHOMA GAS AND ELECTRIC COMPANY**

**Notes - continued**

- V Accumulated Amortization for Intangible Plant shall be reflected as a Rate Base Adjustment under "Accumulated Depreciation".
- W OG&E may only include the amortization of transmission-related extraordinary property losses if; (1) OG&E makes a filing with the Oklahoma Corporation Commission requesting approval for the new amount to be recovered and the amortization period and (2) OG&E makes a single issue FPA Section 205 filing that requests the same recovery treatment from the FERC. OG&E shall be obligated to make such a single issue FPA Section 205 filing whenever it requests amortized extraordinary property loss costs recovery from the Oklahoma Corporation Commission.
- X SPP OATT Related Upgrades include Base Plan Upgrades, Sponsored, Economic Portfolio Upgrades, Transmission Service Upgrades and Generator Interconnection Facilities, etc. whose individual Revenue Requirements are calculated and summarized in Worksheet G. Also included are the individual Revenue Requirements of facilities receiving Construction Work in Progress and Abandoned Plant incentive, as calculated and summarized in Worksheet P. The sum of the individual Revenue Requirements is credited to zonal network customers on line 17 above.
- Y Exclude annualized amortization 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 Corporation Commission and the FERC. This amount should equal amount reflected on line 97.
- 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 115.

**List of Allocators:**

Direct Assigned	DA	1.000000
Gross Plant	GP	#DIV/0!
Net Plant	NP	#DIV/0!
Trans. Plant in SPP	TP	#DIV/0!
Wages & Salaries	W/S	#DIV/0!
No Allocator	NA	



Worksheet A

Line  
No.

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

	Data Sources	yyyy YE Balance	GP Allocator	Allocated to Transmission
1	Rent from Electric Property	300.19.b	#DIV/0!	#DIV/0!
2				
3				
4			Net Account 454 - Credited as transmission pole rentals =	#DIV/0!

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

		(A) yyyy 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	\$0						
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26	TOTALS (Sum Ins 6 - 25)		\$0	\$0	\$0	\$0	\$0	\$0	\$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 =		yyyy	(Notes 1 & 3)	328-330.Total.n	\$0
( Provide data sources and any detailed explanations necessary in Section V, Notes below )					
Less:		Transmission (Load in Divisor)			
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41	Net Account 456.1 Included in Template (PTP revenues to be credited) =		[(328-330.Total.n) - ln 40]		\$0

IV. Revenue from Grandfathered Interzonal Transactions - Relevant Year =		yyyy	(Note 3)	
( Provide data sources and any detailed explanations necessary in Section V, Notes below )				
42				
43				
44				
45				
46	Sum of Parts I, II & III	(Addendum 2-A, ln 14)		#DIV/0!

<b>V. Notes</b>		( 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.		

### I. Transmission Network Load (MW)

## II. Notes

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:

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:

[illegible]

## 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:

[illegible]

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:

[illegible]

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:

[illegible]

Worksheet C  
I. Account 281 - ADIT - Accelerated Amortization Property

Relevant Year = yyyy (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								-	
3								-	
4								-	
5								-	
6								-	
7								-	
8								-	
9								-	
10								-	
11								-	
12								-	
13								-	
14								-	
15								-	
16								-	
17								-	
18								-	
19								-	
20								-	
21								-	
22								-	
23								#VALUE!	
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 (In 24 - In 25 - In 26 + In 27)	-	-	-	-	-	-	-	
29	Transmission Allocator [ GP or W/S ]		0.0000%	0.0000%	100.0000%	#DIV/0!	#DIV/0!	-	
30	Total (In 28 * In 29)		0	0	0	#DIV/0!	#DIV/0!	#DIV/0!	

II. Account 282 - ADIT - Other Property

Relevant Year = yyyy (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								-	
33								-	
34								-	
35								-	
36								-	
37								-	
38								-	
39								-	
40								-	
41								-	
42								-	
43								-	
44								-	
45								-	
46								-	
47								-	
48								-	
49								-	
50								-	
51	Subtotal - Form 1, p275	-	-	-	-	-	-	-	
52	Less FASB 109 Above if not separately removed	#DIV/0!	-	-	-	#DIV/0!	-	-	
53	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
54	Proration Adjustment - (from Worksheet C.2)	-	-	-	-	-	-	-	
55	Total (In 51 - In 52 - In 53 + In 54)	#DIV/0!	-	-	-	#DIV/0!	-	-	
56	Transmission Allocator [ GP or W/S ]		0.0000%	0.0000%	100.0000%	#DIV/0!	#DIV/0!	-	
57	Total (In 55 * In 56)		0	0	0	#DIV/0!	0	#DIV/0!	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C  
III. Account 283 - ADIT - Other

Line No.	(A) Identification	(B) Relevant Year Avg. Balance Worksheet C.1	Relevant Year = (C) 100% Non-Transmission Related	yyyy (D) 100% Related to facilities excluded in Worksheet H	(Note 1) (E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
58								-	
59								-	
60								-	
61								-	
62								-	
63								-	
64								-	
65								-	
66								-	
67								-	
68								-	
69								-	
70								-	
71								-	
72								-	
73								-	
74								-	
75								-	
76								-	
77								-	
78								-	
79								-	
80								-	
81								-	
82								-	
83								-	
84								-	
85								-	
86								-	
87								-	
88								-	
89								-	
90								-	
91								-	
92								-	
93								-	
94								-	
95								-	
96								-	
97								-	
98								-	
99								-	
100								-	
101								-	
102								-	
103								-	
104								-	
105								-	
106								-	
107								-	
108								-	
109								-	
110	Subtotal - Form 1, p277.9.k	-	-	-	-	-	-	-	
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 (In 110 - In 111 - In 112 + In 113)	-	-	-	-	-	-	-	
115	Transmission Allocator [ GP or W/S ]		0.0000%	0.0000%	100.0000%	#DIV/0!	#DIV/0!		
116	Total (In 114 * In 115)		0	0	0	0	0	0	

Worksheet C  
IV. Account 190 - ADIT

		Relevant Year =		yyyy		(Note 1)			
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Identification		Relevant Year Avg. Balance Worksheet C.1	100% Non-Transmission Related	100% Related to facilities excluded in Worksheet H	100% Transmission Related	Plant Related	Labor Related	Total Included in Ratebase (E)+(F)+(G)	Description / Justification
Line No.									
117								-	
118								-	
119								-	
120								-	
121								-	
122								-	
123								-	
124								-	
125								-	
126								-	
127								-	
128								-	
129								-	
130								-	
131								-	
132								-	
133								-	
134								-	
135								-	
136								-	
137								-	
138								-	
139								-	
140								-	
141								-	
142								-	
143								-	
144								-	
145								-	
146								-	
147								-	
148								-	
149								-	
150								-	
151								-	
152								-	
153		-						-	
154	Subtotal - Form 1, p234.8.c	-	-	-	-	-	-	-	
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 (In 154 - In 155 - In 156 + In 157)	-	-	-	-	-	-	-	
159	Transmission Allocator [ GP or W/S ]		0.0000%	0.0000%	100.0000%	#DIV/0!	#DIV/0!		
160	Total (In 158 + In 159)		0	0	0	0	0	0	

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

		Relevant Year =		yyyy		(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								-	
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	-	-	-	-	-	-	-	
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 (In 181 - In 182 - In 183 - In 184)	-	-	-	-	-	-	-	
186	Transmission Allocator [ GP or W/S ]		0.0000%	0.0000%	100.0000%	#DIV/0!	#DIV/0!		
187	Total (In 185 * In 186)		0	0	0	0	0	0	

VI. Account 254 - Excess ADIT Liabilities

		Relevant Year =		yyyy		(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								-	
190								-	
191								-	
192								-	
193								-	
194								-	
195								-	
196								-	
197								-	
198								-	
199								-	
200								-	
201								-	
202								-	
203								-	
204								-	
205								-	
206								-	
207								-	
208								-	
209								-	
210								-	
211								-	
212								-	
213								-	
214								-	
215								-	
216								-	
217								-	
218	Subtotal - Form 1, p278	-	-	-	-	-	-	-	
219	Proration Adjustment	-	-	-	-	-	-	-	
220	Total (In 218 + In 219 )	-	-	-	-	-	-	-	
221	Transmission Allocator [ GP or W/S ]		0.0000%	0.0000%	100.0000%	#DIV/0!	#DIV/0!		
222	Total (In 220 * In 221)		0	0	0	0	0	0	



Worksheet C  
VII. Account 182.3 - Deficient ADIT Assets

		Relevant Year =		yyyy		(Note 1)			
(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Identification		Relevant Year Avg. Balance Worksheet C.1 & C.4	100% Non-Transmission Related	100% Related to facilities excluded in Worksheet H	100% Transmission Related	Plant Related	Labor Related	Total Included in Ratebase (E)+(F)+(G)	Description / Justification
Line No.									
223								-	
224								-	
225								-	
226								-	
227								-	
228								-	
229								-	
230								-	
231								-	
232								-	
233								-	
234								-	
235								-	
236								-	
237								-	
238								-	
239								-	
240								-	
241								-	
242								-	
243								-	
244								-	
245								-	
246								-	
247	Subtotal - Form 1, p232	-	-	-	-	-	-	-	
248	Proration Adjustment - Transmission NOL (Worksheet C.2)	-	-	-	-	-	-	-	
249	Proration Adjustment - General NOL (Worksheet C.2)	-	-	-	-	-	-	-	
250	Total (In 247 + In 248 + In 249)	-	-	-	-	-	-	-	
251	Transmission Allocator [ GP or W/S ]		0.0000%	0.0000%	100.0000%	#DIV/0!	#DIV/0!		
252	Total (In 250 * In 251)		0	0	0	0	0	0	

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			yyyy-yyy
Line No.	yyy		yyy
1	Acct 282	(a)	(b)
2			
3			
4			
5			
6			
7		-	-
8			
9	Acct 283		
10			#DIV/0!
11			#DIV/0!
12			#DIV/0!
13			#DIV/0!
14			#DIV/0!
15			#DIV/0!
16			#DIV/0!
17			#DIV/0!
18			#DIV/0!
19			#DIV/0!
20			#DIV/0!
21			#DIV/0!
22			#DIV/0!
23			#DIV/0!
24			#DIV/0!
25			#DIV/0!
26			#DIV/0!
27			#DIV/0!
28			#DIV/0!
29			#DIV/0!
30			#DIV/0!
31			#DIV/0!
32			#DIV/0!
33		-	-
34	Acct 190		
35			#DIV/0!
36			#DIV/0!
37			#DIV/0!
38			#DIV/0!
39			#DIV/0!
40			#DIV/0!
41			#DIV/0!
42			#DIV/0!
43			#DIV/0!
44			#DIV/0!
45			#DIV/0!
46			#DIV/0!
47			#DIV/0!
48			#DIV/0!
49			#DIV/0!
50			#DIV/0!
51			#DIV/0!
52		-	-

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C.1 - Average Balance Calculation			yyyy-yyy
Line No.	yyy		yyy
53	Acct 255	(a)	(b)
54			
55	Acct 254 (gross-up for income taxes included for total)		
56			#DIV/0!
57			#DIV/0!
58			#DIV/0!
59			#DIV/0!
60			#DIV/0!
61			#DIV/0!
62			
63			
64			#DIV/0!
65			#DIV/0!
66			#DIV/0!
67			#DIV/0!
68			#DIV/0!
69			#DIV/0!
70			#DIV/0!
71			#DIV/0!
72			#DIV/0!
73			#DIV/0!
74			#DIV/0!
75			#DIV/0!
76		-	-
77	Acct 254 Gross Up		#DIV/0!
78	Total Acct 254 Grossed Up	-	-
79	Acct 182.3 (gross-up for income taxes included for total)		
80			#DIV/0!
81			#DIV/0!
82			#DIV/0!
83			#DIV/0!
84			#DIV/0!
85			#DIV/0!
86			#DIV/0!
87			#DIV/0!
88			#DIV/0!
89			#DIV/0!
90			#DIV/0!
91			#DIV/0!
92			#DIV/0!
93			#DIV/0!
94			#DIV/0!
95		-	-
96	Acct 182.3 Gross Up		#DIV/0!
97	Total Acct 182.3 Grossed Up	-	-
Future notes			

# OKLAHOMA GAS AND ELECTRIC COMPANY

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## Worksheet C.2 - ADIT Proration Adjustment

Account 282 - Liberalized Depreciation - Transmission

Relevant Year = yyyy

Line  
No.

Line No.	Days in Period					Averaging with Proration		
	A	B	C	D	E	F	G	H
	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)
5	December 31st balance Prorated Items							
6	January	31	335	365	91.78%		-	-
7	February	28	307	365	84.11%		-	-
8	March	31	276	365	75.62%		-	-
9	April	30	246	365	67.40%		-	-
10	May	31	215	365	58.90%		-	-
11	June	30	185	365	50.68%		-	-
12	July	31	154	365	42.19%		-	-
13	August	31	123	365	33.70%		-	-
14	September	30	93	365	25.48%		-	-
15	October	31	62	365	16.99%		-	-
16	November	30	32	365	8.77%		-	-
17	December	31	1	365	0.27%		-	-
18	Total	365	2,029	4,380		-	-	-

19	Ending Balance of Prorated Items	(Line 17, & Col H)	-
20	Non-prorated Average Balance		-
21	Proration Adjustment	(Line 19 minus Line 20)	-

Account 282 - Liberalized Depreciation - General Plant

Relevant Year = yyyy

Line  
No.

Line No.	Days in Period					Averaging with Proration - Projected		
	A	B	C	D	E	F	G	H
	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)
26	December 31st balance Prorated Items							
27	January	31	335	365	91.78%		-	-
28	February	28	307	365	84.11%		-	-
29	March	31	276	365	75.62%		-	-
30	April	30	246	365	67.40%		-	-
31	May	31	215	365	58.90%		-	-
32	June	30	185	365	50.68%		-	-
33	July	31	154	365	42.19%		-	-
34	August	31	123	365	33.70%		-	-
35	September	30	93	365	25.48%		-	-
36	October	31	62	365	16.99%		-	-
37	November	30	32	365	8.77%		-	-
38	December	31	1	365	0.27%		-	-
39	Total	365	2,029	4,380		-	-	-

40	Ending Balance of Prorated Items	(Line 38, & Col H)	-
41	Non-prorated Average Balance		-
42	Proration Adjustment	(Line 40 minus Line 41)	-

# OKLAHOMA GAS AND ELECTRIC COMPANY

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## Worksheet C.2 - ADIT Proration Adjustment

Account 282 - Liberalized Depreciation - Intangible Plant

Relevant Year = yyyy

Line  
No.

43	Days in Period					Averaging with Proration - Projected		
	A	B	C	D	E	F	G	H
44	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)
45								
46								
47	December 31st balance Prorated Items							
48	January	31	335	365	91.78%		-	-
49	February	28	307	365	84.11%		-	-
50	March	31	276	365	75.62%		-	-
51	April	30	246	365	67.40%		-	-
52	May	31	215	365	58.90%		-	-
53	June	30	185	365	50.68%		-	-
54	July	31	154	365	42.19%		-	-
55	August	31	123	365	33.70%		-	-
56	September	30	93	365	25.48%		-	-
57	October	31	62	365	16.99%		-	-
58	November	30	32	365	8.77%		-	-
59	December	31	1	365	0.27%		-	-
60	Total	365	2,029	4,380		-	-	

61	Ending Balance of Prorated items	(Line 59, & Col H)	-
62	Non-prorated Average Balance		
63	Proration Adjustment	(Line 61 minus Line 62)	-

64	Account 282 - TOTAL Proration Adjustment	(ln 21 + ln 42 + ln 63)	-
----	--	-------------------------	---

## Account 283 - Liberalized Depreciation

Relevant Year = yyyy

Line  
No.

65	Days in Period					Averaging with Proration - Projected		
	A	B	C	D	E	F	G	H
66	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)
67								
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

Page 3 of 4

## Worksheet C.2 - ADIT Proration Adjustment

Account 190 - Basis Difference

Relevant Year = yyyy

Line  
No.

86	Days in Period					Averaging with Proration - Projected		
	A	B	C	D	E	F	G	H
87	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)
88								
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 = yyyy

Line  
No.

107	Days in Period					Averaging with Proration - Projected		
	A	B	C	D	E	F	G	H
108	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)
109								
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

Page 4 of 4

## Worksheet C.2 - ADIT Proration Adjustment

Account 182.3 - **Deficient** ADIT - Federal Only NOL

Relevant Year = yyyy

Line  
No.

Line No.	Days in Period					Averaging with Proration - Projected		
	A	B	C	D	E	F	G	H
	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)
128								
129								
130								
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 = yyyy

Line  
No.

Line No.	Days in Period					Averaging with Proration - Projected		
	A	B	C	D	E	F	G	H
	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)
149								
150								
151								
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 = <div>yyyy</div>												
Line No.	(a) <u>Identification</u>	(b) <u>Total (Note 1)</u>	(c) 100% Non-Transmission <u>Related</u>	(d) 100% Related to facilities excluded <u>in Worksheet H</u>	(e) 100% Transmission <u>Related</u>	(f) <u>Plant</u> <u>Related</u>	(g) <u>Labor</u> <u>Related</u>	(h) Total Included in Income Tax Expense <u>(e)+(f)+(g)</u>	(i) <u>Amortization</u> <u>Period</u>	(j) <u>Amortization</u> <u>Begins</u>	(k) <u>Amortization</u> <u>Account</u>	(l) <u>Reference</u>
1								-				
2								-				
3								-				
4								-				
5								-				
6								-				
7								-				
8								-				
9								-				
10								-				
11								-				
12	Subtotal	-	-	-	-	-	-	-				
13	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	#DIV/0!	#DIV/0!					
14	Total (in 12 * In 13)		0	0	0	#DIV/0!	#DIV/0!	#DIV/0!				

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

Relevant Year = 

yyyy

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
	Identification	Total (Note 1)	100% Non-Transmission Related	100% Related to facilities excluded in Worksheet H	100% Transmission Related	Plant Related	Labor Related	Total Included in Income Tax Expense (e)+(f)+(g)	Amortization Period	Amortization Begins	Amortization Account	Reference
Line No.												
15								-				
16								-				
17								-				
18								-				
19								-				
20								-				
21								-				
22								-				
23								-				
24								-				
25								-				
26								-				
26								-				
27								-				
28								-				
29								-				
30								-				
31								-				
32								-				
33								-				
34								-				
35								-				
36								-				
37								-				
38								-				
39								-				
40								-				
41								-				
42								-				
43								-				
44	Subtotal	-	-	-	-	-	-	-				
45	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	#DIV/0!	#DIV/0!					
46	Total (in 44 * in 45)		0	0	0	#DIV/0!	#DIV/0!	#DIV/0!				

Future notes



OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C-4a Remeasurement of Accumulated Deferred Income Taxes and Resulting Amortization of Excess/Deficient ADIT  
2017 TCJA

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)
Line No.	Remeasurement of ADIT				Carried to Worksheet C-3 - Annual Amortization									
	PROV			Tax Adj	Acct 254411.1				Acct 182.3/410.1					
	ADIT DR. (CR.)	FED RTP Adj	Final	WS C.6a, Line 9	Annual Amort	Non-Transmission	Transmission	Plant	Labor	Annual Amort	Non-Transmission	Transmission	Plant	Labor
1				0.0000%										
2	Property (protected)													
3														
4	Total (Excess)/Deficient Protected ADIT													
5	Change in Composite Tax Rate	0.00000%	0.00000%	0.00000%										
6	Subtotal (Excess)/Deficient Protected ADIT													
7					WS C.3, Line 1									
8	Property (unprotected)													
9														
10	Total													
11	Change in Composite Tax Rate	0.00000%	0.00000%	0.00000%										
12	Subtotal (Excess)/Deficient Protected ADIT													
13	Allocation Percentages				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
					WS C.3, Line 15									
14	Nonproperty (unprotected liability)													
15														
16														
17														
18														
19														
20														
21														
22														
23														
24	Total													
25	Change in Composite Tax Rate	0.00000%	0.00000%	0.00000%										
26	Subtotal (Excess)/Deficient Unprotected ADIT													
27	Allocation Percentages				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
28														
29	Nonproperty (unprotected asset)													
30														
31														
32														
33														
34														
35														
36														
37														
38														
39	Total													
40	Change in Composite Tax Rate	0.00000%	0.00000%	0.00000%										
41	Subtotal (Excess)/Deficient Unprotected ADIT													
42	State Adj (unprotected)													
43	State Tax Rate Adj, net of Fed Rate Adj	0.00000%	0.00000%	0.00000%										
44	Subtotal (Excess)/Deficient Unprotected ADIT													
45	Adjusted Amount													
46														
47														
48	State net of Fed Rate Adj													
49	Subtotal (Excess)/Deficient Unprotected ADIT													
50	Rounding Adjustments													
51	Total Account 190 Nonproperty Unprotected													
52	Allocation Percentages				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
53	Total Protected and Unprotected (Excess)/Deficient Income Taxes													

Summary of Account 182.3 and Account 254 at Remeasurement			
Total Protected (Excess)/Deficient ADIT - Account 254	-	-	-
Total Unprotected Property (Excess)/Deficient ADIT - Account 254	-	-	-
Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 254	-	-	-
Total Account 254	-	-	-
Income Tax Gross Up %	-	-	-
Account 254 Grossed Up	-	-	-
Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 182.3	-	-	-
Income Tax Gross Up %	-	-	-
Account 182.3 Grossed Up	-	-	-

Current Year Amounts					
BOY (WIS C.5a)	EOY (WIS C.5a)	Avg	Non-Transmission	Transmission	Plant

Summary of Account 190, 282 and 283 After Remeasurement				
M-1 Adjustment	Pre- Remeasurement ADIT	Excess/Deficient ADIT	Post- Remeasurement ADIT	
Account 282	-	-	-	-
Account 283	-	-	-	-
Account 190	-	-	-	-
State Adjustments	-	-	-	-
Total	-	-	-	-

Future notes



Worksheet C.4c Remeasurement of Accumulated Deferred Income Taxes and Resulting Amortization of Excess/Deficient ADIT

	(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)													

[illegible]

Summary of Account 190, 282 and 283 After Remeasurement				
		Prior Composite Tax Rate	Pre- Remeasurement ADIT	Post- Remeasurement ADIT
3	Account 282	M-1 Adjustment		
		-	0.0000%	-
4	Account 283	-	0.0000%	-
5	Account 190	-	0.0000%	-
	State Adjustments			
6	Total			

OKLAHOMA GAS AND ELECTRIC COMPANY

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

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
1	Total Protected (Excess)/Deficient ADIT - Account 254	-	-		-		
2	Total Unprotected Property (Excess)/Deficient ADIT - Account 254	-	-		-		
3	Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 254	-	-		-		
4	Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 182.3	-	-		-		
5	Total	-	-	-	-	-	-

Future notes

[illegible]

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.

Amounts do not include tax gross up										
Line No.	(Excess)/Deficient Amount	Balance at 12/31/2021	2022 Amortization	2022 Adjustments	Balance at 12/31/22					
1	Total Protected (Excess)/Deficient ADIT - Account 254	-	-		-			-		
2	Total Unprotected Property (Excess)/Deficient ADIT - Account 254	-	-		-			-		
3	Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 254	-	-		-			-		
4	Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 182.3	-	-		-			-		
5	Total	-	-	-	-	-	-	-	-	-

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	-	-							
3	Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 254	-	-							
4	Total Unprotected Nonproperty (Excess)/Deficient ADIT - Account 182.3	-	-							
5	Total	-	-	-	-	-	-	-	-	-

Future notes

OKLAHOMA GAS AND ELECTRIC COMPANY

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

2017 TCJA

Relevant Year =  
Date Tax Rate Change Effective

yyyy  
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	0.0000%
2	State effective tax rate (including tax-exempt percentage) prior to tax rate change	0.0000%
3	Composite Tax Rate	0.0000%
4	Federal effective tax rate (including tax-exempt percentage) post tax rate change	0.0000%
5	State effective tax rate (including tax-exempt percentage) post tax rate change	0.0000%
6	Composite Tax Rate	0.0000%
	Change in Composite Tax Rate	
7	State	0.000%
8	Federal	0.0000%
9	Total	0.0000%

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 =  
Date Tax Rate Change Effective

yyyy  
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	0.0000%
2	State effective tax rate (including tax-exempt percentage) prior to tax rate change	0.0000%
3	Composite Tax Rate	0.0000%
4	Federal effective tax rate (including tax-exempt percentage) post tax rate change	0.0000%
5	State effective tax rate (including tax-exempt percentage) post tax rate change	0.0000%
6	Composite Tax Rate	0.0000%
	Change in Composite Tax Rate	
7	State	0.0000%
8	Federal	0.0000%
9	Total	0.0000%

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 =  
Date Tax Rate Change Effective

yyyy  
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	0.0000%
2	State effective tax rate (including tax-exempt percentage) prior to tax rate change	0.0000%
3	Composite Tax Rate	0.0000%
4	Federal effective tax rate (including tax-exempt percentage) post tax rate change	0.0000%
5	State effective tax rate (including tax-exempt percentage) post tax rate change	0.0000%
6	Composite Tax Rate	0.0000%
Change in Composite Tax Rate		
7	State	0.0000%
8	Federal	0.0000%
9	Total	0.0000%

Future notes

#### I. Account 928 - Regulatory Comm. Expenses

Relevant Year = yyyy

<b>Total - Form I, pg 351.46.h+k</b>	-	-	-	-
--------------------------------------	---	---	---	---

## II. Account 930.1 - General Advertising Expense

Relevant Year = yyyy

<b>Total - Form I, pg 323.191.b</b>	-	-	-	-
-------------------------------------	---	---	---	---

### III. Transmission Lease Payments

(A)	(B)	(C)
<u>Item No.</u>	<u>Description</u>	<u>Expense</u>

**Total Transmission Lease Payments**

## Relevant Year = yyyy

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

Worksheet E

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

			Relevant Year
			yyyy
1	Other Expenses:		
2	Direct Assignment Charge		
3	Sponsored (Requested or Economic) Upgrades Charge		
4	Firm and Non-Firm Point-To-Point Charges		
5	Base Plan Charges		
6	Schedule 9 Charges		
7	SPP Schedule 1-A		
8	SPP Annual Assessment		
9	NERC Assessment		
10	Ancillary Services Expenses		
11	Schedule 12 Charges		
12	Other	Z2 Sch11 NITS	
13	Other		
14	Total	(Sum of Ins 2 through 13 )	\$ -

Notes:

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

## Worksheet F

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

Line No.				
1	ROE w/o incentives (Addendum 2-A, In 147)			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, Ins 145 through 147)			
4		%	Cost	Weighted cost
5	Long Term Debt	#DIV/0!	#DIV/0!	#DIV/0!
6	Preferred Stock	#DIV/0!	0.0000	#DIV/0!
7	Common Stock	#DIV/0!	0.1150	#DIV/0!
			R =	#DIV/0!

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

8	Rate Base (Addendum 2-A, In 70)	#DIV/0!
9	R (from A. above)	#DIV/0!
10	Return (Rate Base x R)	#DIV/0!

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

11	Return (from B. above)	#DIV/0!
12	CIT (Addendum 2-A, In 112)	#DIV/0!
13	Income Tax Calculation (Return x CIT)	#DIV/0!
14	ITC Adjustment (Addendum 2-A, In 120)	#DIV/0!
15	Income Taxes	#DIV/0!

**II. Calculate Net Plant Carrying Charge Rate (NPCC) with hypothetical 100 basis point ROE increase.****A. Determine Net Revenue Requirement less Return and Income Taxes.**

16	Net Revenue Requirement (Addendum 2-A, In 16)	#DIV/0!
17	Return (Addendum 2-A, In 124)	#DIV/0!
18	Income Taxes (Addendum 2-A, In 123)	#DIV/0!
19	Net Revenue Requirement, Less Return and Taxes	#DIV/0!

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

20	Net Revenue Requirement, Less Return and Taxes	#DIV/0!
21	Return (from I.B. above)	#DIV/0!
22	Income Taxes (from I.C. above)	#DIV/0!
23	Net Revenue Requirement, with 100 Basis Point ROE increase	#DIV/0!
24	Transmission Plant Depreciation Expense (Addendum 2-A, Ins 96)	#DIV/0!
25	Net Rev. Req. w/100 Basis Point ROE increase, less Depreciation	#DIV/0!

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

26	Net Transmission Plant (Addendum 2-A, Ins 46)	#DIV/0!	
27	Net Revenue Requirement, with 100 Basis Point ROE increase	#DIV/0!	
28	NPCC with 100 Basis Point increase in ROE	#DIV/0!	
29			
30	Net Rev. Req. w/100 Basis Point ROE increase, less Dep.	#DIV/0!	
31	NPCC with 100 Basis Point ROE increase, less Depreciation	#DIV/0!	(use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	#DIV/0!	(Addendum 2-A, In 26)
33	NPCC w/o Return, income taxes and Depreciation	#DIV/0!	(use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	#DIV/0!	

**III. Calculation of Composite Depreciation Rate.**

35	Transmission Plant @ Beginning of Period (p.206, In 58, col. b)	
36	Transmission Plant @ End of Period (p.207, In 58, col. g)	
37		-
38	Average Balance of Transmission Investment	-
39	Annual Depreciation (p.336, In 7, col. f)	
40	Composite Depreciation Rate	0.00%
41	Depreciable Life for Composite Depreciation Rate	-
42	Depreciable Life Rounded to Nearest Whole Year	

## NOTE:

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

Worksheet F

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

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

## Page 3 of 3

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

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

No.	Details						
62	Investment	-	Current Year	yyyy			
63	Service Year (yyyy)		ROE increase accepted by FERC (Basis Points)				
64	Service Month (1-12)		NPCC w/o incentives, less depreciation				#DIV/0!
65	Useful Life	-	NPCC w/incentives approved for these facilities, less dep.				#DIV/0!
66	CIAC (Yes or No)		Annual Depreciation Expense (Investment / Useful Life)				-
67		Investment	Beginning	Depreciation	Ending	Revenue	Additional Rev.
68		Year	Balance	Expense	Balance	Requirement	Requirement
69	w/o incentives	-	-	-	-	#DIV/0!	
70	w/incentives	-	-	-	-	#DIV/0!	#DIV/0!
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							#DIV/0!



Worksheet G  
I. Project Summary

Proj. No.	A. BASE PLAN UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY			
	Project Description Summary	In-Service	Investment	ATTR
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
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59				
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61				
62				
63				
64				
65				
66				
67				
68				
69				
70				
71				
72				
73				
74				
75				

Worksheet G

I. Project Summary - continued

Proj.	A. BASE PLAN UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY			
No.	Project Description Summary	In-Service	Investment	ATRR
76				
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95				
	BASE PLAN UPGRADE TOTALS		\$ -	\$ -

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				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
	SPONSORED OR ECONOMIC PORTFOLIO UPGRADE TOTALS		\$ -	\$ -

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		\$ -	\$ -

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

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 (Surcharge) amounts for each project are reflected on Worksheet L, Section III

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:

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

Line No.	Details							
	Investment		Current Year				yyyy	
1	Service Year (yyyy)		NPCC w/o incentives, less depreciation				#DIV/0!	
2	Service Month (1-12)							
3	Useful Life	-	Annual Depreciation Expense (Investment / Useful Life)			\$	-	
4	CIAC (Yes or No)							
5								
6	Investment Year	Beginning Balance	Depreciation Expense		Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
7	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
8	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
9	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
10	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
11	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
12	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
13	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
14	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
15	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
16	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
17	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
18	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
19	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
20	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
21	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
22	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
23	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
24	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
25	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
26	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
27	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
28	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
29	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
30	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
31	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
32	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
33	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
34	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
35	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
36	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
37	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
38	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
39	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
40	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
41	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
42	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
43	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
44	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
45	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
46	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
47	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
48	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
49	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
50	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
51	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
52	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
53	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
54	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
55	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
56	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
57	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!	
58	Project Totals					#DIV/0!	#DIV/0!	

## OKLAHOMA GAS AND ELECTRIC COMPANY

## Worksheet G

Project 2:

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	\$	-	Current Year		yyyy	
60	Service Year (yyyy)			NPCC w/o incentives, less depreciation		#DIV/0!	
61	Service Month (1-12)						
62	Useful Life		0	Annual Depreciation Expense (Investment / Useful Life)	\$	-	
63	CIAC (Yes or No)						
64	Investment	Beginning	Depreciation	Ending	Revenue	Rev. Req. for	
65	Year	Balance	Expense	Balance	Requirement	SPP Allocation	
66	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
67	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
68	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
69	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
70	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
71	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
72	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
73	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
74	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
75	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
76	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
77	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
78	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
79	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
80	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
81	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
82	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
83	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
84	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
85	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
86	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
87	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
88	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
89	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
90	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
91	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
92	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
93	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
94	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
95	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
96	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
97	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
98	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
99	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
100	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
101	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
102	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
103	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
104	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
105	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
106	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
107	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
108	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
109	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
110	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
111	-	\$ -	\$ -	\$ -	-	#DIV/0!	#DIV/0!
112	Project Totals					#DIV/0!	#DIV/0!

## OKLAHOMA GAS AND ELECTRIC COMPANY

## Worksheet G

## C. Sponsored or Economic Portfolio Upgrades.

Project 1:

SPONSORED UPGRADE

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

Line  
No.

Details					
Investment		Current Year			
Service Year (yyyy)		NPCC w/o incentives, less depreciation			
Service Month (1-12)		Rev. Req. allocated to Sponsoring Entity			
Useful Life		Annual Depreciation Expense (Investment / Useful Life)			
CIAC (Yes or No)					
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
-	\$ -	\$ -	\$ -	\$ -	\$ -
2011	\$ -	\$ -	\$ -	\$ -	\$ -
2012	\$ -	\$ -	\$ -	\$ -	\$ -
2013	\$ -	\$ -	\$ -	\$ -	\$ -
2014	\$ -	\$ -	\$ -	\$ -	\$ -
2015	\$ -	\$ -	\$ -	\$ -	\$ -
2016	\$ -	\$ -	\$ -	\$ -	\$ -
2017	\$ -	\$ -	\$ -	\$ -	\$ -
2018	\$ -	\$ -	\$ -	\$ -	\$ -
2019	\$ -	\$ -	\$ -	\$ -	\$ -
2020	\$ -	\$ -	\$ -	\$ -	\$ -
2021	\$ -	\$ -	\$ -	\$ -	\$ -
2022	\$ -	\$ -	\$ -	\$ -	\$ -
2023	\$ -	\$ -	\$ -	\$ -	\$ -
2024	\$ -	\$ -	\$ -	\$ -	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -
2026	\$ -	\$ -	\$ -	\$ -	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ -
2028	\$ -	\$ -	\$ -	\$ -	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -

Net Present Value \$0  
Monthly Payment \$0  
Annual Payment \$0

Line 26 NPCC =  
Rate of Return =

## Project 2:

Line  
No.[illegible]

#### D. Generator Interconnect Upgrades.

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				
233	Investment	-	Current Year		yyyy
234	Service Year (yyyy)		NPCC w/o incentives, less depreciation		#DIV/0!
235	Service Month (1-12)	-	Rev. Req. allocated to TO's Zone		100.00%
236	Useful Life	0	Annual Depreciation Expense (Investment / Useful Life)		-
237	CIAC (Yes or No)	No			
238	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement
239					Rev. Req. for SPP Allocation
240	-	\$ -	\$ -	\$ -	#DIV/0!
241	-	\$ -	\$ -	\$ -	#DIV/0!
242	-	\$ -	\$ -	\$ -	#DIV/0!
243	-	\$ -	\$ -	\$ -	#DIV/0!
244	-	\$ -	\$ -	\$ -	#DIV/0!
245	-	\$ -	\$ -	\$ -	#DIV/0!
246	-	\$ -	\$ -	\$ -	#DIV/0!
247	-	\$ -	\$ -	\$ -	#DIV/0!
248	-	\$ -	\$ -	\$ -	#DIV/0!
249	-	\$ -	\$ -	\$ -	#DIV/0!
250	-	\$ -	\$ -	\$ -	#DIV/0!
251	-	\$ -	\$ -	\$ -	#DIV/0!
252	-	\$ -	\$ -	\$ -	#DIV/0!
253	-	\$ -	\$ -	\$ -	#DIV/0!
254	-	\$ -	\$ -	\$ -	#DIV/0!
255	-	\$ -	\$ -	\$ -	#DIV/0!
256	-	\$ -	\$ -	\$ -	#DIV/0!
257	-	\$ -	\$ -	\$ -	#DIV/0!
258	-	\$ -	\$ -	\$ -	#DIV/0!
259	-	\$ -	\$ -	\$ -	#DIV/0!
260	-	\$ -	\$ -	\$ -	#DIV/0!
261	-	\$ -	\$ -	\$ -	#DIV/0!
262	-	\$ -	\$ -	\$ -	#DIV/0!
263	-	\$ -	\$ -	\$ -	#DIV/0!
264	-	\$ -	\$ -	\$ -	#DIV/0!
265	-	\$ -	\$ -	\$ -	#DIV/0!
266	-	\$ -	\$ -	\$ -	#DIV/0!
267	-	\$ -	\$ -	\$ -	#DIV/0!
268	-	\$ -	\$ -	\$ -	#DIV/0!
269	-	\$ -	\$ -	\$ -	#DIV/0!
270	-	\$ -	\$ -	\$ -	#DIV/0!
271	-	\$ -	\$ -	\$ -	#DIV/0!
272	-	\$ -	\$ -	\$ -	#DIV/0!
273	-	\$ -	\$ -	\$ -	#DIV/0!
274	-	\$ -	\$ -	\$ -	#DIV/0!
275	-	\$ -	\$ -	\$ -	#DIV/0!
276	-	\$ -	\$ -	\$ -	#DIV/0!
277	-	\$ -	\$ -	\$ -	#DIV/0!
278	-	\$ -	\$ -	\$ -	#DIV/0!
279	-	\$ -	\$ -	\$ -	#DIV/0!
280	-	\$ -	\$ -	\$ -	#DIV/0!
281	-	\$ -	\$ -	\$ -	#DIV/0!
282	-	\$ -	\$ -	\$ -	#DIV/0!
283	-	\$ -	\$ -	\$ -	#DIV/0!
284	-	\$ -	\$ -	\$ -	#DIV/0!
285	-	\$ -	\$ -	\$ -	#DIV/0!
286	-	\$ -	\$ -	\$ -	#DIV/0!
287	-	\$ -	\$ -	\$ -	#DIV/0!
288	-	\$ -	\$ -	\$ -	#DIV/0!
289	-	\$ -	\$ -	\$ -	#DIV/0!
290	-	\$ -	\$ -	\$ -	#DIV/0!
291					
292	Project Totals				#DIV/0!
					#DIV/0!

Worksheet H - Transmission Plant Adjustments

I. Transmission Plant Adjusted for SPP Tariff

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
1	Radial Lines	
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 127)	<u>\$ -</u>
8		
9		

II. Production Related Transmission Facilities

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
10	Generation Radial Ties	
11	Generation Step Up Transformers (GSU's) and Related Equipment	
12		
13	Total (line 128)	<u>\$ -</u>

Notes:



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	STATE	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40			TOTAL ARKANSAS		0		0	
41			TOTAL OKLAHOMA		0		0	
42			TOTAL ALL		0		0	
43								
44								
45			NON TRANSMISSION TOTAL					

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet I - Account 105 - Electric Plant Held for Use

II. Transmission

Line No.	LOC CODE &/OR REG	STATE	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE
46								
47								
48								
49								
50								
51								
52								
53								
54								
55								
56								
57								
58								
59								
60								
61								
62								
63								
64								
65								
66								
67								
68								
69								
70								
71			TOTAL ARKANSAS		0		0	
72			TOTAL OKLAHOMA		0		0	
73			TOTAL ALL		0		0	
74								
75								
76			TRANSMISSION ONLY		0		(Data Tab, line 64)	
77								
78			TOTAL COMPANY				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 y

2. When calculating the Baseline ATRR, use data from the year being trued-up to calculate "AVG BOY and EOY"; whi

calculating the Projected ATRR, use data from the most recent FERC Form 1 to calculate the "AVG BOY and EOY.

COMMENT

COMMENT

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"  
.

Worksheet J - Tax Apportionments by State

I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES

Line No.		For Tax Year yyyy	
1	State Income Tax Rate - Oklahoma	Note 1	
2	Apportionment Factor	Note 2	
3	Oklahoma State Income Tax Rate	(ln 1 * ln 2)	0.0000%
4	State Income Tax Rate - Arkansas		
5	Apportionment Factor	Note 2	
6	Arkansas State Income Tax Rate	(ln 4 * ln 5)	0.0000%
7	Total State Income Tax Rate	(sum ln 3 & ln 6)	0.0000%

Note 1: The Oklahoma State Income Tax Rate change from 6% to 4% was effective January 1, 2022.

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



Worksheet J - Tax Apportionments by State

II. Calculation of Oklahoma Apportionment Factor

	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			
(III) Land			
(IV) Total of section 1(a)	-	-	
(b) Rented property (capitalize at 8 times net rental paid)			
(c) TOTAL (sum of 1(a) and 1(b))	-	-	#DIV/0!
2. (a) Payroll			
(b) Less: Officers salaries			
(c) TOTAL (subtract 2(b) from 2(a))	-	-	#DIV/0!
3. Sales:			
(a) Sales delivered or shipped to Oklahoma purchasers:			
(I) Shipped from outside Oklahoma			
(II) Shipped from within Oklahoma			
(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))	-		#DIV/0!
TOTAL PERCENTAGES (sum of items 1(c), 2(c) and 3(c))			#DIV/0!
Average of TOTAL PERCENTAGES (1/3 of total percent)			#DIV/0!

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))	-	-	#DIV/0!
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:			#DIV/0!
3. Sales/Receipts:			
(a) Destination Shipped From Within Arkansas:			
(b) Destination Shipped From Without Arkansas			
(c) Origin Shipped From Within Arkansas to U.S. Govt:			
(d) Origin Shipped From Within Arkansas to Other Non-taxable Jurisdictions:			
(e) Other Gross Receipts:			
(f) TOTAL SALES / RECEIPTS: (sum of lines 3(a) to 3(e))	-		#DIV/0!
DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1, 1995) (Column C, Line 3(f) times 2)			#DIV/0!
4. TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))			#DIV/0!
5. Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)			#DIV/0!

OKLAHOMA GAS AND ELECTRIC COMPANY

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

I. Plant & Accumulated Depreciation Balances

Line No.	Gross Plant (Note 1)												
	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
1	Intangible												
2	Production-Redbud												
3	Production												
4	Transmission												
5	Distribution												
6	General Plant												
7	Total	0	0	0	0	0	0	0	0	0	0	0	0

	Accumulated Depreciation and Amortization (Note 2)												
	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
8	Intangible												
9	Production-Redbud												
10	Production												
11	Transmission												
12	Distribution												
13	General Plant												
14	Total	0	0	0	0	0	0	0	0	0	0	0	0

	Net Plant (Gross Plant less Accumulated Depreciation and Amortization)												
	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
15	Intangible	0	0	0	0	0	0	0	0	0	0	0	0
16	Production-Redbud	0	0	0	0	0	0	0	0	0	0	0	0
17	Production	0	0	0	0	0	0	0	0	0	0	0	0
18	Transmission	0	0	0	0	0	0	0	0	0	0	0	0
19	Distribution	0	0	0	0	0	0	0	0	0	0	0	0
20	General Plant	0	0	0	0	0	0	0	0	0	0	0	0
21	Total	0	0	0	0	0	0	0	0	0	0	0	0

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-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
22	Production O&M												
23	Transmission O&M												
24	Distribution O&M												
25	Prod. Construction												
26	Trans. Construction												
27	Dist. Construction												
28	Total	0	0	0	0	0	0	0	0	0	0	0	0

- Notes:
- When calculating the Baseline ATRR, use the actual 13 month account balances for the year being tried-up. When calculating the Projected ATRR, use the 13 month account balances ending December of the most recent FERC Form No. 1.
  - Transmission O&M (In 23) and Transmission Construction (In 26) are summed and reflected on page 3, line 67 of the Attachment H - Addendum 2-A.

III. Debt and Equity Balances

	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
29	Long Term Debt (Face Value)	-	-	-	-	-	-	-	-	-	-	-	-
30	Propriety Capital												
31	Less: Acct. 204												
32	Less: Acct. 216.1												
33	Less: Acct. 219												
34	Common Stock	-	-	-	-	-	-	-	-	-	-	-	-
35	LTD / (LTD + Common Stock)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

- Notes:
- 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.
  - When calculating the Baseline ATRR, use the actual 13 month account balances for the year being tried-up. When calculating the Projected ATRR, use the 13 month account balances ending December of the most recent FERC Form No. 1.



OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet K

IV. Account 165 - Prepayments

	BOY Balance Relevant Year	EOY Balance Relevant Year	Average Balance
36	(111.57.d)	(111.57.c)	
37			#DIV/0!

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)	\$ -	
39	Acct. 428 - Amortization of debt discount and expense	(117.63.c)		
40	Acct. 428.1 - Amortization of loss on reacquired debt	(117.64.c)		
41	Acct. 430 - Interest on Long-term debt to Associated Companies	(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)	\$ -	
45	Average of the 13 month balances outstanding long-term debt	(ln 29)	\$ -	
46	LONG TERM DEBT COST	(ln 44 / ln 45)	#DIV/0!	

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.

[illegible][illegible][illegible]

13 Months Avg. Balance
#DIV/0!
#DIV/0!
#DIV/0!
#DIV/0!
#DIV/0!
#DIV/0!
#DIV/0!

[illegible]



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

Line  
No.

I. Prior Year True-Up with Interest Calculation

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

			Rate Year
1	Projected Revenue Requirement		yyyy
2	Baseline Revenue Requirement	#DIV/0!	yyyy
3	True Up Adjustment Without Interest (TUA)	#DIV/0!	

4	Average Interest Rate on Amount of Refunds or Surcharges	
5	calculated per Section V below	#DIV/0!

		[A]	[B]	[C]	[D]	[E]
Year		Amount	Interest Rate	Months	Interest	Refund / (Surcharge)
					cols [A] x [B] x [C]	cols [A] + [D]
6	yyyy 6 months interest	#DIV/0!	#DIV/0!	6	#DIV/0!	#DIV/0!
7	#VALUE! 12 months interest	#DIV/0!	#DIV/0!	12	#DIV/0!	#DIV/0!
8	#VALUE! 6 months interest	#DIV/0!	#DIV/0!	6	#DIV/0!	#DIV/0!

II. Prior Period Correction True-Up with Interest Calculation

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

			Correction Rate
			Year
9	Baseline Revenue Requirement		0
10	Revised Baseline Revenue Requirement		0
11	True Up Adjustment Without Interest (TUA)	\$ -	

12	Average Interest Rate on Amount of Refunds or Surcharges	
13	calculated per Section V below	0.0000%

		[A]	[B]	[C]	[D]	[E]
Year		Amount	Interest Rate	Months	Interest	Refund / (Surcharge)
					cols [A] x [B] x [C]	cols [A] + [D]
14	6 months interest	\$ -	0.0000%	6	\$ -	\$ -
15	months interest	\$ -	0.0000%		\$ -	\$ -
16	6 months interest	\$ -		6	\$ -	\$ -
17	TOTAL PRIOR YEAR TRUE-UP ADJUSTMENT	(ln 8[E] + ln 16[E])				#DIV/0!

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) yyyy	Refund / (Surcharge) #VALUE!	Refund / (Surcharge) #VALUE!
19	1	Reno-Sunny Lane 69kV Line		\$ - \$	- \$	- \$	-
20	2	Richards Tap-Richards 138kV Line		\$ - \$	- \$	- \$	-
21	3	Van Buren AVEC-Van Buren Interconnect 69kV Line		\$ - \$	- \$	- \$	-
22	4	Brown Explorer Tap 138kV Line		\$ - \$	- \$	- \$	-
23	5	NE Enid-Glenwood 138kV Line		\$ - \$	- \$	- \$	-
24	6	Razorback-Short Mountain 69kV Line		\$ - \$	- \$	- \$	-
25	7	Richards-Piedmont 138kV Line		\$ - \$	- \$	- \$	-
26	8	OG&E Windfarm-WFEC Mooreland 138kV Line		\$ - \$	- \$	- \$	-
27	9	Ft. Smith-Colony 161kV Line		\$ - \$	- \$	- \$	-
28	10	Cedar Lane-Canadian 138kV Line		\$ - \$	- \$	- \$	-
29	11	Bodle Substation		\$ - \$	- \$	- \$	-
30	12	Ardmore-Rocky Point 69 kV Line		\$ - \$	- \$	- \$	-
31	13	Tiger Creek Substation		\$ - \$	- \$	- \$	-
32	14	Sunnyside Substation		\$ - \$	- \$	- \$	-
33	15	Sunnyside-Hugo 345 kV Line		\$ - \$	- \$	- \$	-
34	16	Sooner-Rose Hill 345 kV Line		\$ - \$	- \$	- \$	-
35	17	Johnson Tap-Massard 161 kV Line		\$ - \$	- \$	- \$	-
36	18	Arcadia Substation 345 kV Section		\$ - \$	- \$	- \$	-
37	19	Arcadia Substation 138 kV Section		\$ - \$	- \$	- \$	-
38	20	Johnson Tap-Oak Park 161 kV Line		\$ - \$	- \$	- \$	-
39	21	OG&E Alva-WFEC Alva 69 kV Line		\$ - \$	- \$	- \$	-
40	22	Canadian River Substation 345 kV Section		\$ - \$	- \$	- \$	-
41	23	Paoli Substation 138 kV Section		\$ - \$	- \$	- \$	-
42	24	Paoli Substation 69 kV Section		\$ - \$	- \$	- \$	-
43	25	Greenwood Substation 138 kV Section		\$ - \$	- \$	- \$	-
44	26	Greenwood Substation 69 kV Section		\$ - \$	- \$	- \$	-
45	27	Classen SW 5th 138 kV Line		\$ - \$	- \$	- \$	-
46	28	Lula Substation 69 kV Capacitors		\$ - \$	- \$	- \$	-
47	29	Arcadia-Redbud 345 kV Lines - Ckts. 1 & 2		\$ - \$	- \$	- \$	-
48	30	Pecan Creek-Five Tribes 161 kV Line		\$ - \$	- \$	- \$	-
49	31	Cushing-Stillwater 138 kV Line		\$ - \$	- \$	- \$	-
50	32	Kolache Substation		\$ - \$	- \$	- \$	-
51	33	Renfrow-Medford Tap 138 kV Line		\$ - \$	- \$	- \$	-
52	34	Crescent-Cottonwood Creek 138 kV Line		\$ - \$	- \$	- \$	-
53	35	Renfrow Substation 345 kV Section		\$ - \$	- \$	- \$	-
54	36	Renfrow Substation 138 kV Section		\$ - \$	- \$	- \$	-
55	37	Grant County Substation 138 kV Section		\$ - \$	- \$	- \$	-
56	38	Grant County Substation 69 kV Section		\$ - \$	- \$	- \$	-
57	39	Ft. Smith-Colony 161kV Line - reconductor		\$ - \$	- \$	- \$	-
58	40	Renfrow-Grant County 138 kV Line		\$ - \$	- \$	- \$	-
59	41	Woodward District EHV-Hitchland 345 kV Line		\$ - \$	- \$	- \$	-
60	42	Woodward District EHV-Thistle 345 kV Line		\$ - \$	- \$	- \$	-

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) yyyy	Refund / (Surcharge) #VALUE!	Refund / (Surcharge) #VALUE!
61 43	Medford Tap-Coyote (Doolin) 138 kV Line		\$ -	\$ -	\$ -	\$ -
62 44	Chikaskia-Coyote (Doolin) 138 kV Line		\$ -	\$ -	\$ -	\$ -
63 45	Coyote (Doolin) Substation 138 kV		\$ -	\$ -	\$ -	\$ -
64 46	Northwest Substation 345 kV Section		\$ -	\$ -	\$ -	\$ -
65 47	Northwest Substation 138 kV Section		\$ -	\$ -	\$ -	\$ -
66 48	Alva Substation 69 kv		\$ -	\$ -	\$ -	\$ -
67 49	Little River - Maud Tap 69kV Line		\$ -	\$ -	\$ -	\$ -
68 50	Park Lane - Seminole 138Kv		\$ -	\$ -	\$ -	\$ -
69 51	Mathewson Substation		\$ -	\$ -	\$ -	\$ -
70 52	Mathewson - Cimarron 345kV line		\$ -	\$ -	\$ -	\$ -
71 53	Ahloso - Harden City 138kV		\$ -	\$ -	\$ -	\$ -
72 54	Ahloso - Park Lane 138kV Line		\$ -	\$ -	\$ -	\$ -
73 55	Frisco - Harden City 138kV Line		\$ -	\$ -	\$ -	\$ -
74 56	Frisco - Lula 138kV Line		\$ -	\$ -	\$ -	\$ -
75 57	Roman Nose - AEP Darlington 138 kV Line		\$ -	\$ -	\$ -	\$ -
76 58	Warner Substation		\$ -	\$ -	\$ -	\$ -
77 59	SW Substation (Tryon) - Warwick Tap		\$ -	\$ -	\$ -	\$ -
78 60	Gracemont - AEP Chisholm 345kV Line		\$ -	\$ -	\$ -	\$ -
79 61	Cimmaron-Draper 345kV Line		\$ -	\$ -	\$ -	\$ -
80 62	Mathewson-Tatonga 345kV line		\$ -	\$ -	\$ -	\$ -
81 63	Tatonga-Woodward District EHV 345kV Line		\$ -	\$ -	\$ -	\$ -
82 64	Knipe-Tryon (SW Station) 138kV Line		\$ -	\$ -	\$ -	\$ -
83 65	Fl Smith Substation		\$ -	\$ -	\$ -	\$ -
84 66	Linwood-Tryon(SW station)138kV Line		\$ -	\$ -	\$ -	\$ -
85 67	Muskogee Substation replace wavetrap		\$ -	\$ -	\$ -	\$ -
86 68	Lane Substation 138kV Line Knobhill		\$ -	\$ -	\$ -	\$ -
87 69	Lula Substation - Tupelo Tap		\$ -	\$ -	\$ -	\$ -
88 70	Degrasse Substation Woodward EHV-Thistle		\$ -	\$ -	\$ -	\$ -
89 71	Degrasse Substation 345kV transformer		\$ -	\$ -	\$ -	\$ -
90 72	Degrasse-Knob Hill 138kV line		\$ -	\$ -	\$ -	\$ -
91 73	Arcadia-Redubd 345kV Line		\$ -	\$ -	\$ -	\$ -
92 74	Lincoln County Substation 138kV line		\$ -	\$ -	\$ -	\$ -
93 75	Northwest - Cimarron 345kV terminal upgrades		\$ -	\$ -	\$ -	\$ -
94 76	Northwest - Mathewson 345kV terminal upgrades		\$ -	\$ -	\$ -	\$ -
95 77	Forest Hill - Tecumseh 69kV terminal upgrades		\$ -	\$ -	\$ -	\$ -
96 78	Westmoore 138kV breakers		\$ -	\$ -	\$ -	\$ -
97 79	Cleo Corner - Cleo Junction 69kV Ckt 1 Terminal Upgrades		\$ -	\$ -	\$ -	\$ -
98 80	Sooner 345kV new terminal to support line from AEP Wekiwa		\$ -	\$ -	\$ -	\$ -
99 81			\$ -	\$ -	\$ -	\$ -
100 82	Gracemont Substation		\$ -	\$ -	\$ -	\$ -
101 83	Sooner-Cleveland 345 kV Line		\$ -	\$ -	\$ -	\$ -
102 84	Seminole-Muskogee 345 kV Line - Part I		\$ -	\$ -	\$ -	\$ -
103 85	Seminole-Muskogee 345 kV Line - Part II		\$ -	\$ -	\$ -	\$ -
104 86	Woodward District EHV-Border 345 kV Line		\$ -	\$ -	\$ -	\$ -
105	TOTAL PRIOR YEAR BASE PLAN UPGRADE PROJECTS TRUE-UP ADJUSTMENT		(sum ln 19 thru ln 104)		\$	-

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
106 Prepayment Amount								
107 TUA with first year's interest	Line 6[E] above	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
108 Line 107 plus 6 Months of year 2 Interest	(6 x Interest Rate on Line 7[B]+1) * Line 100	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
109 Customer's Load in year preceding the current Rate Year	(MW)	-	-	-	-	-	-	-
110 System Load in year preceding the current Rate Year	(MW)	-	-	-	-	-	-	-
111 Amount of Prepayment	Line 108 x (Line 109 / Line 110)	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
112 Prepayment Adjustment (Note 1)								
113 Customer's Load applicable in the current Rate Year	(MW)							
114 System Load applicable in the current Rate Year	(MW)							
115 Prepayment Adjustment	[(Line 106 / Line 107) / (Line 102 / Line 103) - 1] x Line 104	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
116 Line 115 plus 6 Months Interest	(6 x Interest Rate on Line 7[B]+1) * Line 108	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
117 Prepayment Credit								
118 Total TUA with interest	Line 8[E] above	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
119 Monthly Prepayment Credit	[Line 111 x (Line 102 / Line 103) / 12]	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

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





# OKLAHOMA GAS AND ELECTRIC COMPANY

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## Worksheet M - Depreciation Rates

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

Transmission			
<u>Ln</u>	<u>Plant Account</u>	<u>Account Description</u>	<u>Rate</u>
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			
<u>Ln</u>	<u>Plant Account</u>	<u>Account Description</u>	<u>Rate</u>
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	Communication Equipment	9.99%
26	398.0	Miscellaneous Equipment	2.35%

Intangible			
<u>Ln</u>	<u>Plant Account</u>	<u>Account Description</u>	<u>Rate</u>
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

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## Worksheet N - Unfunded Reserves

### I. Labor Related

Line No.	Account No.	Account Title	Beginning Balance	Ending Balance	Average
1	228.2	Accumulated Provision for Injuries and Damages	\$ -	\$ -	\$ -
2	242	Severance	\$ -	\$ -	\$ -
3	242	Accrued Vacation Pay	\$ -	\$ -	\$ -
4	242	Workers Compensation	\$ -	\$ -	\$ -
5	242	Post Retirement Life Insurance	\$ -	\$ -	\$ -
6	242	Incentive Compensation	\$ -	\$ -	\$ -
7	242	Public Liability	\$ -	\$ -	\$ -
8	242	Miscellaneous	\$ -	\$ -	\$ -
9	xxx	Reserved for future			\$ -
10		Sub-Total	\$ -	\$ -	\$ -
11		Wage & Salary Allocator			#DIV/0!
12		Total Labor Related Reserves (In 10 times In 11)			#DIV/0!

### II. Plant Related

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

Note:

The average of the beginning and ending balances of reserves that are unfunded (i.e. not set aside in an escrow) and whose balances have been included in the expenses recovered under the formula, will be deducted from rate base. This total will be represented as a negative amount on Line 60 of the Data tab.

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					\$ -	

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 97)	(sum of lns 12 and 26)			\$ -	

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	

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

[illegible]

### III. Abandoned Plant

[illegible]