

JONES DAY

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June 1, 2015

VIA ELECTRONIC FILING

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

Re: *Oklahoma Gas and Electric Company*, Docket Nos. ER08-281-000 and -001;
Informational Filing of Formula Rate True-Up Adjustment

Dear Secretary Bose:

Pursuant to the Formula Rate Implementation Protocols (“Protocols”) contained in Attachment H – Addendum 2-B of the Open Access Transmission Tariff (“OATT” or “Tariff”) of Southwest Power Pool, Inc. (“SPP”) and Attachment H – Addendum 2-B of the Oklahoma Gas and Electric Company (“OG&E”) OATT, OG&E hereby submits a True-Up Adjustment for the transmission formula rate (“Formula Rate”) for the rate year from January 1, 2014 through December 31, 2014 (“2014 Rate Year”). As described more fully herein, the True-Up Adjustment reconciles the Projected Annual Transmission Revenue Requirement (“ATRR”) with OG&E’s actual costs of service for the relevant period and provides for refunds or surcharges as appropriate to implement that reconciliation.

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

I. Background

OG&E is an electric public utility with plant, property, and other assets dedicated to the production, transmission, distribution, and sale of electric energy to wholesale and retail

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customers in Oklahoma and Arkansas. OG&E is a wholly-owned subsidiary of OGE Energy Corp. and is a member of SPP.

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

II. True-Up Adjustment

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

The Projected ATRR for the 2014 Rate Year, less prior period adjustments, was \$71,462,076. The Baseline ATRR for the 2013 Rate Year is \$80,443,149. The resulting surcharge of \$9,047,466 is reflected in Worksheet L of the Formula Rate Template and will be collected from customers through the rates applicable for the 2016 Rate Year. The data-populated Rate Formula Template detailing the True-Up Adjustment is appended hereto at Attachment 1.

¹ *Oklahoma Gas & Elec. Co.*, 127 FERC ¶ 61,296 (2009).

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III. Other Information and Materials

A. Supporting Information

Much of the information contained in the True-Up Adjustment is taken from OG&E's FERC Form No. 1 for the year ending December 31, 2014. With regard to the "supporting information" described at Section 1.3(a)(2) of the Protocols, a data-populated Rate Formula Template in a fully-functioning Excel file detailing the specific data and calculations reflected in the True-Up Adjustment is included with this filing and is posted and available on the SPP OASIS, at <http://spooasis.spp.org/documents/SWPP/MemberRelatedPostings/MemberRelatedPostings.asp>, and on the OG&E OASIS, at <http://oasis.oge.com/Formula/FormulaDocs.htm>. The data populated Rate Formula Template, including associated workpapers, demonstrates and explains information not otherwise set out in OG&E's FERC Form No. 1. A side-by-side comparison of the Projected ATRR components and the Baseline ATRR is appended hereto as Attachment 2. OG&E's Average Accumulated Deferred Income Taxes Account Balance Calculation for the 2014 Rate Year is included as Attachment 3.

B. Accounting Changes and Tariff Changes

Section 1.4(b) of the Protocols provides that in each True-Up Adjustment filing OG&E shall identify and provide an explanation of any Accounting Changes and/or Tariff Changes, as those terms are defined therein. OG&E identifies herein four revisions to its accounting practices and procedures relevant to the Formula Rate. There are no Accounting Changes or Tariff Changes to report for the True-Up Adjustment that is the subject of this informational filing.

C. True-Up Meeting

Pursuant to Section 2.1(a) of the Protocols, notice is hereby given that the annual True-Up Meeting will be held from 2:00-4:30 p.m. on Wednesday, June 24, 2015, at OG&E's Corporate Headquarters, 321 N. Harvey Ave., Oklahoma City, Oklahoma, 73102.

D. Service of Informational Filing

In accordance with the Protocols, OG&E is providing the True-Up Adjustment and supporting information to SPP for posting on the publicly accessible portion of the SPP website.²

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

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Also as required by the Protocols, OG&E has this date served the True-Up Adjustment and supporting information to SPP transmission customers taking Network Transmission Service on the OG&E facilities operated by SPP, upon transmission service customers taking service under the OG&E OATT, affected regulatory commissions, and other parties that have submitted a request for such information.³

Respectfully submitted,

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NAI-1500359398v1

³ *Id.*

ATTACHMENT 1

Attachment H
Addendum 2-A

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

12/31/2014
Actual Data

Oklahoma Gas and Electric Company

Index of Worksheets

<u>Worksheet</u>	<u>Description</u>
1	
2	Attachment H - Addendum 2-A
	Rate Formula Template Utilizing FERC Form 1 for the 12 months ended 12/31/2014 and "Actual Data"
3	Worksheet A
4	Account 454, Rent from Electric Property
5	Account 456, Other Electric Revenues
6	Account 456.1, Revenues from Transmission of Electricity of Others, Current Year Less Credits
	Revenue from Grandfathered Interzonal Transactions and amounts received from SPP for PTP service
7	Worksheet B
	Transmission Network Load (MW)
8	Worksheet C
9	Account 281, Accumulated Deferred Income Taxes - Accelerated Amortization Property
10	Account 282, Accumulated Deferred Income Taxes - Other Property
11	Account 283, Accumulated Deferred Income Taxes - Other
12	Account 190, Accumulated Deferred Income Taxes
	Account 255, Accumulated Deferred Investment Tax Credits
13	Worksheet D
14	Account 928, Regulatory Commission Expense Allocations
15	Account 930.1, General Advertising Allocations (safety related only to trans.)
16	Transmission Lease Payments
	Account 930.2, Miscellaneous General Expenses
17	Worksheet E
	Adjustments to Transmission Expense to Reflect TO's LSE Cost Responsibility
18	Worksheet F
19	Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase
20	Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 100 basis point ROE increase
21	Calculation of Composite Depreciation Rate
	Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives
22	Worksheet G
	Determine the Revenue Requirement for SPP OATT Related Upgrades including Base Plan Upgrades, Transmission Service Upgrades, Sponsored or Economic Portfolio Upgrades and Generator Interconnection Facilities
23	Worksheet H
	Transmission Plant Adjustments
24	Worksheet I
	Plant Held for Future Use
25	Worksheet J
	Development of Composite State Income Tax Rates
26	Worksheet K
27	13 Month Balances for Plant & Accumulated Depreciation, Material & Supplies and Debt & Equity
28	Account 165, Prepayments Calculation
	Long Term Debt Cost Calculation
29	Worksheet L
	True-Up Adjustment with Interest for Prior Year, Prior Period, Base Plan Projects and Prepayment Calculation
30	Worksheet M
	Depreciation Rates
31	Worksheet N
	Unfunded Reserves Calculation
32	Worksheet O
	Amortizations for Extraordinary O&M and Storm Costs
31	Worksheet P
	Construction Work in Progress and Abandon Plant Balances

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

12/31/2014
 Actual Data

OKLAHOMA GAS AND ELECTRIC COMPANY

For rates effective month - dd - yyyy

Line No.				Transmission Amount
1	NET SPP OATT RELATED UPGRADES REV. REQ.	(Addendum 2-A, In 17 - In 18)		\$ 164,285,450
2	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(Addendum 2-A, In 21)		80,443,149
3	DIVISOR			
4	TO's Transmission Network Load (kW)	(Worksheet B, In 14)		5,310,057
5	RATES			
6	Annual Cost (\$/kW/Yr)	(In 2 / In 4)	15.149	
7	P-to-P Rate (\$/kW/Mo)	(In 6 / 12)	1.262	
8	Weekly P-To-P Rate (\$/kW/Wk)	(In 6 / 52; In 6 / 52)	0.291	<u>Peak</u> 0.291
9	Daily P-To-P Rate (\$/kW/Day)	(In 8 / 5; In 8 / 7)	0.058	Capped at weekly rate 0.042
10	Hourly P-To-P Rate (\$/MWh)	(In 9 / 16; In 9 / 24 both x 1,000)	3.642	Capped at weekly & daily rate 1.734

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.			Total	Allocator	Transmission Amount
11	REVENUE REQUIREMENT (w/o incentives)	(In 117)			\$ 266,554,554
12	REVENUE CREDITS	(Note A)			
13					\$ -
14	Other Transmission Revenue	(Worksheet A)	21,825,956	DA 1.00000	\$ 21,825,956
15	Total Revenue Credits		21,825,956		\$ 21,825,956
16	NET REVENUE REQUIREMENT (w/o incentives)	(In 11 less In 15)			\$ 244,728,599
17	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	(Worksheet G & P) (Note X)			\$ 164,285,450
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, In 61)			\$ -
21	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	(In 16 - In 17 - In 18 - In 19 + In 20)			\$ 80,443,149
22	NET PLANT CARRYING CHARGE (w/o incentives)	(Note B)			
23	Annual Rate	((In 16 / In 46) x 100)			15.90%
24	Monthly Rate	(In 23 / 12)			1.33%
25	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)	(Note B)			
26	Annual Rate	(((In 16 - In 92) / In 46) x 100)			13.06%
27	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN	(Note B)			
28	Annual Rate	(((In 16 - In 92 - In 115 - In 116) / In 46) x 100)			1.52%

OKLAHOMA GAS AND ELECTRIC COMPANY

Line No.	(1)	(2)	(3)	(4)	(5)
	<u>RATE BASE CALCULATION</u>	<u>Data Sources</u> <u>(See "General Notes")</u>	<u>TO Total</u>	<u>Allocator</u>	<u>Total Transmission</u>
29	GROSS PLANT IN SERVICE				
30	Production	(Worksheet K)	3,533,612,440	NA	
31	Transmission	(Worksheet K)	2,073,325,991	TP 0.94490	1,959,079,000
32	Distribution	(Worksheet K)	3,475,352,124	NA	
33	General Plant	(Worksheet K) (Note J)	317,621,085	W/S 0.07884	25,041,599
34	Intangible Plant	(Worksheet K) (Note V)	52,913,089	W/S 0.07884	4,171,727
35	TOTAL GROSS PLANT	(sum Ins 30 to 34)	<u>9,452,824,729</u>		<u>1,988,292,326</u>
36	GROSS PLANT ALLOCATOR	(In 35 - Col. 5 / Col. 3)		GP= 0.210338	
37	ACCUMULATED DEPRECIATION				
38	Production	(Worksheet K)	1,600,797,779	NA	
39	Transmission	(Worksheet K)	444,840,355	TP 0.94490	420,328,208
40	Distribution	(Worksheet K)	1,118,474,135	NA	
41	General Plant	(Worksheet K) (Note J)	123,735,191	W/S 0.07884	9,755,420
42	Intangible Plant	(Worksheet K) (Note V)	29,103,633	W/S 0.07884	2,294,563
43	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 38 to 42)	<u>3,316,951,093</u>		<u>432,378,191</u>
44	NET PLANT IN SERVICE				
45	Production	(In 30 - In 38)	1,932,814,661	NA	
46	Transmission	(In 31 - In 39)	1,628,485,636		1,538,750,792
47	Distribution	(In 32 - In 40)	2,356,877,989	NA	
48	General Plant	(In 33 - In 41)	193,885,894		15,286,179
49	Intangible Plant	(In 34 - In 42)	23,809,456		1,877,164
50	TOTAL NET PLANT IN SERVICE	(sum Ins 45 to 49)	<u>6,135,873,636</u>		<u>1,555,914,135</u>
51	NET PLANT ALLOCATOR	(In 50 - Col. 5 / Col. 3)		NP= 0.253577	
52	ADJUSTMENTS TO RATE BASE	(Note D)			
53	Account No. 281	(Worksheet C)	-		-
54	Account No. 282	(Worksheet C)	(1,795,496,925)		(368,828,937)
55	Account No. 283	(Worksheet C)	(115,198,065)		(2,564,408)
56	Account No. 190	(Worksheet C)	480,655,155		57,257,630
57	Account No. 255	(Worksheet C)	(1,412,329)		-
58	Unfunded Reserves	(Worksheet N)	(2,551,852)	DA 1.00000	(2,551,852)
59	TOTAL ADJUSTMENTS	(sum Ins 53 to 58)	<u>(1,434,004,015)</u>		<u>(316,687,567)</u>
60	UNAMORTIZED ABANDONED PLANT	(Worksheet P) (Note R)	0	DA 1.00000	0
60a	Construction Work in Progress (CWIP)	(Worksheet P) (Note Z)	165,278,282	DA 1.00000	165,278,282
61	LAND HELD FOR FUTURE USE	(Worksheet I) (Note F)	838,739	TP 0.94490	792,522
62	WORKING CAPITAL	(Note G)			
63	CWC	(1/8 * In 90)	17,175,563		3,274,625
64	Materials & Supplies -- Transmission Related	(Worksheet K) (Note S)	21,162,529	TP 0.94490	19,996,405
65	Prepayments (Account 165)	(Worksheet K)	7,195,824	GP 0.21034	1,513,558
66	TOTAL WORKING CAPITAL	(sum Ins 63 to 65)	<u>45,533,916</u>		<u>24,784,588</u>
67	RATE BASE	(sum Ins 50, 59, 60, 60a, 61, 66)	4,913,520,558		<u>1,430,081,961</u>

OKLAHOMA GAS AND ELECTRIC COMPANY

(1)	(2)	(3)	(4)	(5)
EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	TO Total	Allocator	Total Transmission
Line No.				
	OPERATION & MAINTENANCE EXPENSE			
68	Transmission	321.112.b		
				122,724,864
68a	Less Extraordinary & Storm Cost Amortization	(Worksheet O) (Note Y)		-
69	Less expenses for LSE cost responsibility	(Worksheet E, ln 14)		86,662,806
70	Less Account 561 (Load Dispatching)	321.84-92.b (Note P & U)		17,835,478
71	Less Account 565	321.96.b (Note I)		837,840
72	Plus Acct 565 native load, zonal or pool	(Note I)		-
73	Transmission Subtotal	(ln 68-ln 68a-ln 69-ln 70-ln 71+ln 72)	TP 0.94490	16,430,564
74	Administrative and General	323.197.b (Note J)		118,327,028
75	Less: Acct. 924, Property Insurance	323.185.b	NA	2,304,927
76	Less: Acct. 928, Reg. Com. Exp.	323.189.b	NA	5,820,755
77	Less: Acct. 930.1, Gen. Advert. Exp.	323.191.b	NA	-
78	Less: Acct. 930.2, Misc. General Exp.	323.192.b		4,038,648
79	Less: PBOP amount included in Line 74	(Note T)		4,100,000
80	Balance of A & G	(ln 74 - sum ln 75 to ln 79)	W/S 0.07884	8,046,736
81	Plus: Acct. 924	(ln 75)	GP 0.21034	484,815
82	Plus: Acct. 928 - Transmission Direct Assigned	(Note K) (Worksheet D)	DA 1.00000	1,268
83	Plus: Acct. 928 - Transmission Allocated	(Note K) (Worksheet D)	DA 1.00000	-
84	Plus: Acct. 930.1 - Transmission Direct Assigned	(Note K) (Worksheet D)	DA 1.00000	-
85	Plus: Acct. 930.1 - Transmission Allocated	(Note K) (Worksheet D)	DA 1.00000	-
86	Plus: Acct. 930.2 - Adj. Misc. General Expenses	(Worksheet D)	W/S 0.07884	255,987
87	Plus: PBOP Amount	(Note T)	W/S 0.07884	977,630
88	A & G Subtotal	(sum lns 80 to 87)		9,766,436
89	Transmission Lease Payments	(Worksheet D)	DA 1.00000	-
90	TOTAL O & M EXPENSE	(ln 73 + ln 88 + ln 89)		26,197,000
91	DEPRECIATION AND AMORTIZATION EXPENSE			
92	Transmission	336.7.b	TP 0.94490	43,792,601
93	Plus: Extraordinary & Storm Cost O&M Amortization	(Worksheet O) (Note W)	TP 0.94490	-
94	Plus: Recovery of Abandoned Incentive Plant	(Worksheet P) (Note R)	DA 1.00000	0
95	General	336.10.b	W/S 0.07884	1,478,107
96	Intangible	336.1.f	W/S 0.07884	771,441
97	TOTAL DEPRECIATION AND AMORTIZATION	(sum lns 92 to 96)		46,042,149
98	TAXES OTHER THAN INCOME			
99	Labor Related	(Note L)		
100	Payroll	263.i	W/S 0.07884	986,360
101	Plant Related			
102	Property	263.i	GP 0.21034	15,756,075
103	Gross Receipts	263.i		-
104	Other	263.i	GP 0.21034	40,745
105	TOTAL OTHER TAXES	ln 100 + (sum lns 102 to 104)		16,783,180
106	INCOME TAXES			
107	$T=1 - \{(1 - SIT) * (1 - FIT)\} / (1 - SIT * FIT * p) =$			38.96%
108	$CIT=(T/1-T) * (1-(WCLTD/R)) =$			44.54%
109	where WCLTD=(ln 137) and R=(ln 140)			
110	and FIT, SIT & p are as given in Note M.			
111	$1 / (1 - T) =$ (from ln 107)			1.6383
112	Amortized Investment Tax Credit	266.8.f (enter negative)		(931,188)
113	Income Tax Calculation	(ln 108 * ln 116)	NA	54,822,480
114	ITC adjustment	(ln 111 * ln 112)	NP 0.253577	(386,852)
115	TOTAL INCOME TAXES	(sum lns 113 to 114)		54,435,628
116	RETURN (Rate Base * Rate of Return)	(ln 67 * ln 140)	NA	123,096,598
117	REVENUE REQUIREMENT (sum lns 90, 97, 105, 115, 116)			266,554,554

OKLAHOMA GAS AND ELECTRIC COMPANY

SUPPORTING CALCULATIONS

In No.	(1)	(2)	(3)	(4)	(5)
	TRANSMISSION PLANT INCLUDED IN SPP TARIFF				
118	Total transmission plant	(In 31)			2,073,325,991
119	Less transmission plant excluded from SPP Tariff	(Worksheet H) (Note N)			38,968,195
120	Less Production Related Transmission Facilities	(Worksheet H) (Note O)			75,278,795
121	Transmission plant included in SPP Tariff	(In 118 - In 119 - In 120)			<u>1,959,079,000</u>
122	Percent of transmission plant in SPP Tariff	(In 121 / In 118)		TP=	0.944897
	WAGES & SALARY ALLOCATOR (W/S)				
124	Production	354.20.b	58,946,115	NA	-
125	Transmission	354.21.b	10,117,363	TP	0.94490 9,559,863
126	Distribution	354.23.b	32,083,156	NA	-
127	Other (Excludes A&G)	354.24,25,26.b	20,108,171	NA	-
128	Total	(sum Ins 124 to 127)	<u>121,254,805</u>		<u>9,559,863</u>
129	Transmission related amount	(In 128 - Col. 5 / Col. 3)		W/S=	0.078841
	RETURN (R)				
131	Preferred Dividends	(118.29.c) (positive number)	0		-
	Development of Common Stock:				
133	Long Term Debt	(Worksheet K) (Note Q)		45.90%	2,463,329,203
134	Preferred Stock	(Worksheet K) (Note Q)		0.00%	-
135	Common Stock	(Worksheet K) (Note Q)		54.10%	2,903,982,844
136	Total	(sum Ins 133 to 135)			<u>5,367,312,047</u>
			<u>\$</u>	<u>%</u>	<u>Cost (Note Q)</u>
137	Long Term Debt		2,463,329,203	45.90%	0.0567
138	Preferred Stock	112.3.c	-	0.00%	0.0000
139	Common Stock		2,903,982,844	54.10%	0.1110
140	Total	(sum Ins 137 to 139)	<u>5,367,312,047</u>		R 0.0861
					<u>Weighted</u>
					0.0260
					0.0000
					0.0601

OKLAHOMA GAS AND ELECTRIC COMPANY

Notes

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

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

<u>Note Letter</u>													
A	The revenues credited shall include a) amounts received directly from the SPP for service under this tariff reflecting the TO's integrated transmission facilities and b) amounts from customers taking service under grandfathered agreements. Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or facilities excluded from the definition of transmission facilities under this tariff shall not be included as revenue credits. Revenues from coincident peak loads included in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense. See Worksheet A for details.												
B	The annual and monthly net plant carrying charges on page 2 are to be used to compute the revenue requirement for directly assigned transmission facilities, Base Plan Upgrades, Transmission Service Upgrades, Sponsored, Economic Portfolio Upgrades and Generator Interconnection Facilities, etc. whose revenue requirement is calculated in Worksheet G and recovered pursuant to Attachments J and Z, or successor attachments, of the SPP OATT.												
C	This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet F shows the calculation of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC. These individual additional revenue requirements shall be summed, for the relevant year, and included here. When calculating the Baseline ATRR, the "Relevant Year" is the year being trued-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected.												
D	Reflects the transmission related portion of balances in Accounts 281, 282, 283, 190 and 255 as adjusted by any amounts in contra accounts identified as regulatory assets or liabilities related to FASB 106 or 109. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note M. Transmission allocations shall be shown on Worksheet C, including amounts excluded through direct assignment to incentive plant, as shown on separate workpapers.												
E	Reserved for future use.												
F	Identified as being only transmission related or functionally booked to transmission.												
G	Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission on line 90. Prepayments are limited to electric related items.												
H	Reserved for future use												
I	Only include transmission costs paid to others by the TO for which the transmission customer under the tariff receives a benefit (such as the payment of Base Plan Charges allocated to the TO's zone and not otherwise recovered by SPP from customers). Charges related to Base Plan Upgrades under Attachment J, Future Roll-Ins under Attachment Z and replacement of Existing Facilities are to be included. Direct Assignment Facilities, Economic Upgrades, Requested Upgrades and generator related to Network Upgrades (as defined in Attachment J) are to be excluded.												
J	General Plant and Administrative and General expenses will be functionalized based on the indicated allocator on each line.												
K	Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet D how these expense items are allocated to transmission. FERC Assessment Fees and Annual Charges shall not be allocated to transmission. Account 930.1 shall include only safety-related advertising cost booked to the account.												
L	Includes only FICA, unemployment, highway, property and other assessments charged in the relevant year. When calculating the Baseline ATRR, the "Relevant Year" is the year being trued-up. When calculating the Projected ATRR, the "Relevant Year" is the year being projected. Gross receipts tax and taxes related to income are excluded.												
M	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed. Furthermore, a utility that elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f) (In 112) multiplied by (1/1-T) . If the applicable tax rates are zero enter 0. <div style="margin-left: 40px;"> <table border="0"> <tr> <td style="padding-right: 20px;">Inputs Required:</td> <td style="padding-right: 20px;">FIT =</td> <td style="background-color: yellow;">35.00%</td> <td></td> </tr> <tr> <td></td> <td>SIT=</td> <td style="background-color: yellow;">6.10%</td> <td>(State Income Tax Rate or Composite SIT - Worksheet J)</td> </tr> <tr> <td></td> <td>p =</td> <td style="background-color: yellow;">0.00%</td> <td>(percent of federal income tax deductible for state purposes)</td> </tr> </table> </div>	Inputs Required:	FIT =	35.00%			SIT=	6.10%	(State Income Tax Rate or Composite SIT - Worksheet J)		p =	0.00%	(percent of federal income tax deductible for state purposes)
Inputs Required:	FIT =	35.00%											
	SIT=	6.10%	(State Income Tax Rate or Composite SIT - Worksheet J)										
	p =	0.00%	(percent of federal income tax deductible for state purposes)										
N	Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission Facilities or is otherwise not eligible to be recovered under this Tariff.												
O	Removes the dollars of plant booked to transmission (e.g. step-up transformers) that are included in the development of OATT ancillary services rates and not already removed in Note N above.												
P	Removes the dollars of expense booked to transmission accounts included in the development of OATT ancillary services rates, including all of Account No. 561.												
Q	Long Term Debt cost rate calculated in Section V of Worksheet K. Preferred Stock cost rate = preferred dividends (In 131) / preferred outstanding (In 138). Common Stock cost rate (ROE) = 11.10%, the rate accepted by FERC in Docket No. ER08-281 It includes an additional 50 basis points for the TO remaining a member of the SPP RTO. This rate shall not change until a new rate is accepted by FERC in a subsequent filing under the FPA, including Sections 205 and 206. The percentage of equity used in determining the weighted cost of equity for OG&E for purposes of the Settlement Formula Rate shall not exceed 56% ("Equity Cap") as accepted by FERC in Docket No. ER09-281 regardless of OG&E's actual percentage of equity. To the extent OG&E's actual percentage of equity exceeds the Equity Cap, such amount in excess of the Equity Cap shall be treated as Long-Term Debt for purposes of the Settlement Formula Rate. The Equity Cap shall not change until a new Equity Cap is accepted by FERC in a subsequent filing under the FPA, including Sections 205 and 206. Include in the interest on Debt from Associated Companies only the interest on Long-Term Debt.												
R	OG&E must make the appropriate filing at FERC before inputting or changing amounts on lines 60 & 94 (abandoned plant).												
S	The Formula Rate will functionalize Material and Supplies for Construction on the basis of a single-year usage ratio in accordance with the most recent FERC Form 1, and will true-up these costs based on the trued-up year's Form 1. M&S for Construction will utilize 13 month average balances as reflected in Worksheet K, Section II and exclude any M&S booked in Account 107.												
T	PBOP base amount, initially set at \$12,400,000, shall not be changed absent a separate filing made with the FERC.												
U	Transmission Service Study and Generation Interconnection Study costs shall be recorded in FERC Accounts 561.6 and 561.7, respectively. Costs of studies performed by SPP on behalf of OG&E, costs of studies performed by OG&E at SPP's request, reimbursement of study costs from SPP for studies performed by OG&E at SPP's request and studies for OG&E's retail load shall be recorded in FERC Accounts 561.6 & 561.7. FERC Accounts 561.6 and 561.7 are excluded from the Formula Rate.												

OKLAHOMA GAS AND ELECTRIC COMPANY

Notes - continued

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

List of Allocators:

Direct Assigned	DA	1.000000
Gross Plant	GP	0.210338
Net Plant	NP	0.253577
Trans. Plant in SPP	TP	0.944897
Wages & Salaries	W/S	0.078841
No Allocator	NA	

Worksheet A

Line No.

I. Account 454, Rent from Electric Property - Relevant Year = 2014 (Note 1)
 (Revenue related to transmission facilities for pole attachments, rentals, etc. Provide data sources and explanations in Section V, Notes below)

	<u>Data Sources</u>	<u>2014 YE Balance</u>	<u>GP Allocator</u>	<u>Allocated to Transmission</u>
1	Rent from Electric Property	300.19.b	21.0338%	\$243,608
2				
3				
4	Net Account 454 - Credited as transmission pole rentals =			\$243,608

II. Account 456, Other Electric Revenue - Relevant Year = 2014 (Notes 1 & 2)
 (Other electric revenues including miscellaneous transmission revenues. Provide data sources and explanations in Section V, Notes below)

	<u>(A) 2014 YE Balance</u>	<u>(B) Power Production</u>	<u>(C) Distribution</u>	<u>(D) Utility Commercial</u>	<u>(E) Utility A & G</u>	<u>(F) Miscellaneous</u>	<u>(G) Transmission (Load in Divisor)</u>	<u>(H) Other Transmission</u>	
5	300.21.b								
6	Miscellaneous - McClain Adder								
7	Miscellaneous - Scrap Sales		\$238,878						
8	Miscellaneous - OMPA Admin Fee		\$41,769						
9	Miscellaneous					(\$240,104)			
10	Miscellaneous - Honeywell Energy Management								
11	Miscellaneous - Sale of Residual Oil								
12	Reimbursed Payroll Costs		(\$3)	\$5					
13	Remuneration Sales Taxes Collection - OK & AR				\$118,632				
14	Franchise & Privilege Tax Adjustment				\$192				
15	Oil Lease & Royalties				\$138,200				
16	Pace Payments								
17	Transmission Service Revenues - from OG&E LSE						\$70,585,442		
18	Transmission Service Revenues - Unbundled OK & AR						\$28,268		
19	Transmission Service Revenues - Direct Assigned Facilities						\$31,188,708		
20	Salvage Clearing								
21	Point-to-Point Revenues Refundable to Retail Customers		(\$3,449,618)						
22	Discount on Purchased Wind Credits								
23	Renewable Energy Certificate Sales - OK & AR				\$3,540,473				
24	Base Plan Revenues - 2014					\$135,925,491			
25									
26	TOTALS (Sum Ins 6 - 25)	\$238,116,332	(\$3,168,974)	\$0	\$5	\$3,797,497	\$135,685,387	\$101,802,418	\$0

Net Account 456 - Credited as Transmission Revenues [(A)-(B)-(C)-(D)-(E)-(F)-(G)-(H)] = \$0

Worksheet A

III. Account 456.1, Revenues from Transmission of Electricity of Others - Relevant Year =		2014	(Notes 1 & 3)	328-330.Total.n	\$32,409,696
(Provide data sources and any detailed explanations necessary in Section V, Notes below)					
					Transmission (Load in Divisor)
Less:					
28	TO's LSE Direct Assignment Revenue Credits				
29	TO's LSE Sponsored (Requested or Economic) Upgrade Revenue Credits				
30	TO's LSE Network Upgrades for Generation Interconnection - Credits				
31	TO's Point-To-Point Revenue for GFA's Associated with Load Included in the Divisor				
32	Network Service Revenue (Schedule 9) Associated With Load Included in the Divisor			\$9,141,836	
33	TO's Revenue Associated with Transmission Plant Excluded From SPP Tariff				
34	Wholesale Distribution charges			\$1,031,214	
35	TO's LSE Revenue from Ancillary Services Provided				
36	Network Service Ancillary Revenues (Schedule 1) Associated With Load Included in the Divisor			\$654,298	
37					
38					
39					
40	Total Revenues Adjusted from Account 456.1 (Revenues retained by OG&E for load included in the divisor) =		(Sum Ins 28 thru 39)		\$10,827,349
41					
	Net Account 456.1 Included in Template (PTP revenues to be credited) =			[(328-330.Total.n) - In 40]	\$21,582,347

IV. Revenue from Grandfathered Interzonal Transactions - Relevant Year =		2014	(Note 3)		
(Provide data sources and any detailed explanations necessary in Section V, Notes below)					
42	Revenues from Grandfathered Interzonal Transactions	0			
43					
44	Revenues received from SPP for PTP service	0			
45					
46	Sum of Parts I, II & III		(Addendum 2-A, In 14)		<u>\$21,825,956</u>

- V. Notes** (Provide data sources for Sections I, II, III and IV along with any detailed explanations necessary.)
- 47 1. When calculating the Baseline ATRR, the "Relevant Year" is the year being trued-up. When calculating the Projected ATRR, the "Relevant Year" is the year of the most recent FERC Form 1.
 - 48 2. Section II, Other Electric Revenues reflects revenues received from SPP for Directly Assigned Upgrades and Other Transmission Revenues to be credited to customers.
of this Attachment H - Addendum 2-A.
 - 49 3. Section III, Net Account 456.1 reflects SPP Point-to-Point revenues to be credited to customers.

Worksheet B

I. Transmission Network Load (MW)

Line No.	Month, Day and Year ¹	Hour Ending ¹	OG&E Peak Load	WFEC Peak Load	OMPA Peak Load	AECI / KAMO Peak Load	Westar Energy	AECC / AVECC	TO's Transmission Peak Load ¹
1	24-Jan-14	800	4,457.945	154.733	278.974	18.602	0.513	225.264	5,136.031
2	5-Feb-14	2000	4,623.505	153.180	298.414	17.055	0.455	209.708	5,302.317
3	2-Mar-14	2000	4,488.403	146.312	289.532	16.801	0.000	176.832	5,117.880
4	23-Apr-14	1700	3,571.755	88.837	251.159	7.307	0.251	123.316	4,042.625
5	22-May-14	1700	4,498.006	113.279	368.646	9.846	0.222	157.913	5,147.912
6	4-Jun-14	1700	5,010.099	129.545	429.951	11.724	0.247	178.920	5,760.486
7	7-Jul-14	1700	5,306.357	136.839	482.152	13.041	0.243	180.878	6,119.510
8	25-Aug-14	1700	5,572.552	140.540	506.790	13.507	0.241	196.277	6,429.907
9	3-Sep-14	1700	5,225.866	128.465	450.436	11.709	0.240	168.756	5,985.472
10	1-Oct-14	1700	4,753.423	130.090	386.669	9.239	0.234	146.614	5,426.269
11	18-Nov-14	800	4,023.659	134.504	246.045	14.044	0.399	182.428	4,601.079
12	30-Dec-14	1900	4,087.532	136.087	273.856	11.641	0.413	141.661	4,651.190
13	Total		55,619.102	1,592.411	4,262.624	154.516	3.458	2,088.567	63,720.678
14	12-CP		4,634.925	132.701	355.219	12.876	0.288	174.047	5,310.057

II. Notes

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

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

Ln No.	Month, Day and Year	Hour ending							GFA PTP Scheduled Load
15	24-Jan-14	800						0	
16	5-Feb-14	2000						0	
17	2-Mar-14	2000						0	
18	23-Apr-14	1700						0	
19	22-May-14	1700						0	
20	4-Jun-14	1700						0	
21	7-Jul-14	1700						0	
22	25-Aug-14	1700						0	
23	3-Sep-14	1700						0	
24	1-Oct-14	1700						0	
25	18-Nov-14	800						0	
26	30-Dec-14	1900						0	

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

Ln No.	Month, Day and Year	Hour ending							GFA PTP Contract Demand
27	24-Jan-14	800						0	
28	5-Feb-14	2000						0	
29	2-Mar-14	2000						0	
30	23-Apr-14	1700						0	
31	22-May-14	1700						0	
32	4-Jun-14	1700						0	
33	7-Jul-14	1700						0	
34	25-Aug-14	1700						0	
35	3-Sep-14	1700						0	
36	1-Oct-14	1700						0	
37	18-Nov-14	800						0	
38	30-Dec-14	1900						0	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

I. Account 281 - ADIT - Accelerated Amortization Property

Relevant Year = 2014 (Note 2)

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
1									
2	Net Total Property and Accumulated Depreciation	-	-	-	-	-	-	-	Accumulated deferred income taxes-Accelerated amortization property.
3	Other	-	-	-	-	-	-	-	
4		-	-	-	-	-	-	-	
5		-	-	-	-	-	-	-	
6		-	-	-	-	-	-	-	
7		-	-	-	-	-	-	-	
8		-	-	-	-	-	-	-	
9		-	-	-	-	-	-	-	
10		-	-	-	-	-	-	-	
11		-	-	-	-	-	-	-	
12		-	-	-	-	-	-	-	
13		-	-	-	-	-	-	-	
14		-	-	-	-	-	-	-	
15		-	-	-	-	-	-	-	
16		-	-	-	-	-	-	-	
17		-	-	-	-	-	-	-	
18		-	-	-	-	-	-	-	
19		-	-	-	-	-	-	-	
20		-	-	-	-	-	-	-	
21		-	-	-	-	-	-	-	
22		-	-	-	-	-	-	-	
23		-	-	-	-	-	-	-	
24	Subtotal - Form 1, p273	-	-	-	-	-	-	-	
25	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	-	
26	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
27	Total (In 24 - In 25 - In 26)	-	-	-	-	-	-	-	
28	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	21.0338%	7.8841%		
29	Total (In 27 * In 28)		0	0	0	0	0	0	

II. Account 282 - ADIT - Other Property

Relevant Year = 2014 (Note 2)

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
30									
31	Net Total Property and Accumulated Depreciation	(1,745,075,940)	-	-	-	(1,745,075,940)	-	(1,745,075,940)	Accumulated deferred income taxes-Other property.
32	Income Taxes Recoverable/Refundable, net - RETAIL	(18,745,998)	(18,745,998)	-	-	-	-	-	- Deferred tax per SFAS 109 related to property and Retail S. Georgia.
33	Income Taxes Recoverable/Refundable, net - Equity AFUDC RETAIL	(34,525,944)	(34,525,944)	-	-	-	-	-	- ADIT - Equity AFUDC Gross-up - Retail
34	Income Taxes Recoverable/Refundable, net - Equity AFUDC Transmission	(3,003,903)	-	-	(3,003,903)	-	-	(3,003,903)	ADIT - Equity AFUDC Gross-up - Wholesale Transmission
35	Other	-	-	-	-	-	-	-	
36		-	-	-	-	-	-	-	
37		-	-	-	-	-	-	-	
38		-	-	-	-	-	-	-	
39		-	-	-	-	-	-	-	
40		-	-	-	-	-	-	-	
41		-	-	-	-	-	-	-	
42		-	-	-	-	-	-	-	
43		-	-	-	-	-	-	-	
44		-	-	-	-	-	-	-	
45		-	-	-	-	-	-	-	
46		-	-	-	-	-	-	-	
47		-	-	-	-	-	-	-	
48		-	-	-	-	-	-	-	
49		-	-	-	-	-	-	-	
50		-	-	-	-	-	-	-	
51	Subtotal - Form 1, p275	(1,801,351,785)	(53,271,942)	-	(3,003,903)	(1,745,075,940)	-	-	
52	Less FASB 109 Above if not separately removed	(5,854,860)	-	-	-	(5,854,860)	-	-	
53	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	-	
54	Total (In 51 - In 52 - In 53)	(1,795,496,925)	(53,271,942)	-	(3,003,903)	(1,739,221,080)	-	-	
55	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	21.0338%	7.8841%		
56	Total (In 54 * In 55)		0	0	(3,003,903)	(365,825,034)	0	(368,828,937)	

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Worksheet C

III. Account 283 - ADIT - Other
(A)

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) Relevant Year = 100% Non-Transmission Related	(D) 2014 100% Related to facilities excluded in Worksheet H	(E) (Note 2) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)	(I) Description / Justification
57	Accumulated Deferred Income Tax:								
58	Prepaid Expenses	(1,863,100)	-	-	-	(931,550)	(931,550)	(1,863,100)	Book accrual vs. actual payments for tax.
59	Pension Plans	(81,217,653)	(81,217,653)	-	-	-	-	-	ADIT related to Pre-paid Pension Expense.
60	Bond Redemption - Unamortized Call Premium Costs	(4,447,256)	-	-	-	(4,447,256)	-	(4,447,256)	Expenses amortized for books; deducted for tax prior years when incurred/paid.
61	Deferred Excess 2007 Storm Expenses - OK - Reg Asset	(7,576,875)	-	-	-	(7,576,875)	-	(7,576,875)	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
62	"Big 7 Transmission Projects" AFUDC - Reg Asset - Retail	(818,178)	(818,178)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
63	Deferred Post-Retirement Medical Exp - Reg Liability	(4,479,477)	(4,479,477)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Liability for book.
64	Deferred Red Rock Plant Costs - OK - Reg Asset	(2,386,183)	(2,386,183)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
65	Deferred Excess 2007 Storm Expenses - AR - Reg Asset	-	-	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
66	Deferred Excess Pension Expenses - OK - Reg Asset	6,509,391	6,509,391	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
67	Deferred Excess Pension Expenses - AR - Reg Asset	588,767	588,767	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
68	Deferred Other - Rate Case Consult/Expert Witness - Reg Asset	(366,625)	(366,625)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
69	Deferred Rate Case Expenses-Reg Asset - OK	-	-	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
70	Deferred Smart Grid Expenses-Reg Asset - OK	-	-	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
71	Deferred Smart Grid Expenses-Reg Asset - AR	(333,520)	(333,520)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
72	Deferred Smart Grid Retired Meter Loss - Reg Asset - OK	(13,305,862)	(13,305,862)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
73	Deferred Smart Grid Retired Meter Loss - Reg Asset - AR	(839,378)	(839,378)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
74	Deferred Smart Grid Web Portal Expenses - Reg Asset	(2,374,809)	(2,374,809)	-	-	-	-	-	Costs deducted for tax purposes, recorded as Regulatory Assets for book.
75	Other - Accrued Bonus	2,969,438	-	-	-	-	2,969,438	2,969,438	Book accrual vs. actual payments for tax.
76	Other - Uncertain OK Tax Credits, etc.	(5,256,747)	(5,256,747)	-	-	-	-	-	ADIT related to Uncertain Oklahoma Tax Credits - ITC
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	Subtotal - Form 1, p277.9.k	(115,198,065)	(104,280,273)	-	-	(12,955,680)	2,037,888		
110	Less FASB 109 Above if not separately removed	-	-	-	-	-	-		
111	Less FASB 106 Above if not separately removed	-	-	-	-	-	-		
112	Total (In 109 - In 110 - In 111)	(115,198,065)	(104,280,273)	-	-	(12,955,680)	2,037,888		
113	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	21.0338%	7.8841%		
114	Total (In 112 * In 113)		0	0	0	(2,725,077)	160,669	(2,564,408)	

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet C

IV. Account 190 - ADIT

		Relevant Year = 2014				(Note 2)			
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Identification	Relevant Year Average of BOY and EOY Balance	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.									
115	Accrued Vacation	2,713,334	-	-	-	2,713,334	2,713,334	Book accrual vs. actual payments for tax.	
116	Derivative Instruments	-	-	-	-	-	-	Tax deduction for Mark-to-Market discount permitted by Section 465.	
117	Bad Debts	666,301	666,301	-	-	-	-	Book accrual vs. actual payments for tax.	
118	Accrued Interest	-	-	-	-	-	-	Book accrual vs. actual payments for tax.	
119	Accrued Liability-Public Liability	1,592,082	-	-	796,041	796,041	1,592,082	Book accrual vs. actual payments for tax. Split 50% labor, 50% plant	
120	Accrued Liability-Employee Related	3,689,938	-	-	-	3,689,938	3,689,938	Book accrual vs. actual payments for tax.	
121	ARO Liability	21,074,538	21,074,538	-	-	-	-	Book vs Tax basis adjustment - liability offset to property basis adjustment	
122	Post-Retirement Benefits	42,961,084	-	-	-	42,961,084	42,961,084	Deferred revenue accrual per books vs. actual revenue for tax purposes	
123	Other - Misc	1,613,042	1,613,042	-	-	-	-	ADIT - Other Income, losses and expenses recognized for book, but not tax.	
124	Deferred Fed Investment Tax Credits	547,406	547,406	-	-	-	-	ADIT for Unamortized ITC balance. ITC utilized for tax purposes in prior years.	
125	Tax Credit Carryover	221,881,737	221,881,737	-	-	-	-	ADIT for Tax Credit Carryover	
126	Net Operating Loss Carryover - Fed	154,086,325	106,104,246	-	47,982,079	-	47,982,079	ADIT for Net Operating Loss carryover - Fed (offsets ADIT in Acct 282)	
127	Net Operating Loss Carryover - OK	25,485,510	20,332,098	-	5,153,412	-	5,153,412	ADIT for Net Operating Loss carryover - OK (offsets ADIT in Acct 282)	
128	Other - Investments in Partnerships	65,828	65,828	-	-	-	-	ADIT for Book vs. Tax Partnership Income and Expense differences.	
129	Kaw Water Storage Agreement Liability	3,696,647	3,696,647	-	-	-	-	ADIT for Book vs. Tax Differences due to differences in Imputed Interest Rates	
130	Charitable Contributions Carryover	581,387	581,387	-	-	-	-		
131		-	-	-	-	-	-		
132		-	-	-	-	-	-		
133		-	-	-	-	-	-		
134		-	-	-	-	-	-		
135		-	-	-	-	-	-		
136		-	-	-	-	-	-		
137		-	-	-	-	-	-		
138		-	-	-	-	-	-		
139		-	-	-	-	-	-		
140		-	-	-	-	-	-		
141		-	-	-	-	-	-		
142		-	-	-	-	-	-		
143		-	-	-	-	-	-		
144		-	-	-	-	-	-		
145		-	-	-	-	-	-		
146		-	-	-	-	-	-		
147		-	-	-	-	-	-		
148		-	-	-	-	-	-		
149		-	-	-	-	-	-		
150		-	-	-	-	-	-		
151	Subtotal - Form 1, p234.8.c	480,655,155	376,563,228	-	53,135,491	796,041	50,160,396		
152	Less FASB 109 Above if not separately removed	-	-	-	-	-	-		
153	Less FASB 106 Above if not separately removed	-	-	-	-	-	-		
154	Total (In 151 - In 152 - In 153)	480,655,155	376,563,228	-	53,135,491	796,041	50,160,396		
155	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	21.0338%	7.8841%		
156	Total (In 154 * In 155)		0	0	53,135,491	167,438	3,954,701	57,257,630	

Worksheet C

V. Account 255 - Accumulated Deferred Investment Tax Credits

Relevant Year = 2014 (Note 2)

Line No.	(A) Identification	(B) Relevant Year Average of BOY and EOY Balance	(C) 100% Non-Transmission Related	(D) 100% Related to facilities excluded in Worksheet H	(E) 100% Transmission Related	(F) Plant Related	(G) Labor Related	(H) Total Included in Ratebase (E)+(F)+(G)
157	Accumulated Deferred Investment Tax Credits	(1,412,329)	(1,412,329)	-	-	-	-	
158			-	-	-	-	-	
159			-	-	-	-	-	
160			-	-	-	-	-	
161			-	-	-	-	-	
162			-	-	-	-	-	
163			-	-	-	-	-	
164			-	-	-	-	-	
165			-	-	-	-	-	
166			-	-	-	-	-	
167			-	-	-	-	-	
168			-	-	-	-	-	
169			-	-	-	-	-	
170			-	-	-	-	-	
171			-	-	-	-	-	
172			-	-	-	-	-	
173			-	-	-	-	-	
174			-	-	-	-	-	
175			-	-	-	-	-	
176	Subtotal - Form 1, p267.8.h	(1,412,329)	(1,412,329)	-	-	-	-	
177	Less FASB 109 Above if not separately removed	-	-	-	-	-	-	
178	Less FASB 106 Above if not separately removed	-	-	-	-	-	-	
179	Less Post 1971 ITC Property Under F2 Option	-	-	-	-	-	-	
180	Total (In 176 - In 177 - In 178 - In 179)	(1,412,329)	(1,412,329)	-	-	-	-	
181	Transmission Allocator [GP or W/S]		0.0000%	0.0000%	100.0000%	21.0338%	7.8841%	
182	Total (In 180 * In 181)		0	0	0	0	0	

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

Worksheet D

I. Account 928 - Regulatory Comm. Expenses

Relevant Year = 2014

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Item No.	Description	Expense	Non-Transmission	Transmission Allocation	Transmission Direct Assigned	Explanation
Regulatory Commission Expenses:						
1	FERC Assessment for Annual Charges	1,876,265	1,876,265	-	-	
2	Arkansas Public Service Commission for Annual Charges	339,997	339,997	-	-	
3	Oklahoma Corporation Commission for Annual Charges	2,177,083	2,177,083	-	-	
4	OK Environmental (PUD 2014-0229)	662,097	662,097	-	-	
5	AR Environmental (14-103-U)	260,256	260,256	-	-	
6	2015 OK Rate Case	206,944	206,944	-	-	
7	Wind RFP - OCC Independent Evaluator (PUD 2011-0087)	126,528	126,528	-	-	
8	Crossroads - AG Expert Witness (PUD 2011-0087)	62,398	62,398	-	-	
9	2013 FCA Prudence (PUD 2014-0222)	34,261	34,261	-	-	
10	AR EECR (07-075-TF)	27,665	27,665	-	-	
11	OK DPR Case (PUD 2012-134)	11,413	11,413	-	-	
12	OU Spirit - AG Expert Witness (PUD 2011-0087)	9,367	9,367	-	-	
13	2012 FCA Prudence (PUD 2013-0100)	8,750	8,750	-	-	
14	Transmission Formula Rate	1,268	-	-	1,268	
15	Minor Items	16,463	16,463	-	-	

NOTE: FERC Assessments are to be included in Column (D)

Total - Form I, pg 351.46.h+k 5,820,755 5,819,487 - 1,268

II. Account 930.1 - General Advertising Expense

Relevant Year = 2014

(A)	(B)	(C)	(D)	(E)	(F)	(G)
Item No.	Description	Expense	Non-Transmission	Transmission Allocation	Transmission Direct Assigned	Explanation
1	General Advertising Expense	-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	

Total - Form I, pg 323.191.b - - - -

Worksheet D

III. Transmission Lease Payments

Relevant Year = 2014

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

IV. Account 930.2 - Misc. General Expenses

Relevant Year = 2014

<u>Item No.</u>	<u>Description</u>	<u>Date Sources</u>	<u>TO Total</u>	<u>Explanation</u>
1	Miscellaneous General Expenses	323.192.b	4,038,648	
2	Less: Industry Association Dues	335.1.b	1,427,574	
3	Plus: EEI Dues		629,800	
4	Plus: SPP Dues		6,000	
5	Adjusted Miscellaneous General Expenses	(In 1-In 2+In 3+In 4)	3,246,874	

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
		2014
1	Other Expenses:	
2	Direct Assignment Charge	\$ 210,179
3	Sponsored (Requested or Economic) Upgrades Charge	31,188,708
4	Firm and Non-Firm Point-To-Point Charges	
5	Base Plan Charges	55,263,919
6	Schedule 9 Charges	
7	SPP Schedule 1-A	
8	SPP Annual Assessment	
9	NERC Assessment	
10	Ancillary Services Expenses	
11	Other	
12	Other	
13	Other	
14	Total (Sum of Ins 2 through 13)	\$ 86,662,806

Notes:

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

Worksheet F

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

A. Determine "R" with hypothetical 100 basis point increase in ROE.				
Line No.				
1	ROE w/o incentives (Addendum 2-A, In 139)			11.10%
2	ROE with additional 100 basis point incentive			12.10%
3	Determine R (cost of long term debt, cost of preferred stock and percent is from Addendum 2-A, Ins 137 through 139)			
4		<u>%</u>	<u>Cost</u>	<u>Weighted cost</u>
5	Long Term Debt	45.90%	0.0567	0.0260
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	54.10%	0.1210	0.0655
			R =	0.0915

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

8	Rate Base (Addendum 2-A, In 67)	1,430,081,961
9	R (from A. above)	0.0915
10	Return (Rate Base x R)	130,834,053

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

11	Return (from B. above)	130,834,053
12	CIT (Addendum 2-A, In 108)	44.54%
13	Income Tax Calculation (Return x CIT)	58,268,444
14	ITC Adjustment (Addendum 2-A, In 114)	(386,852)
15	Income Taxes	57,881,592

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)	244,728,599
17	Return (Addendum 2-A, In 116)	123,096,598
18	Income Taxes (Addendum 2-A, In 115)	54,435,628
19	Net Revenue Requirement, Less Return and Taxes	67,196,373

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

20	Net Revenue Requirement, Less Return and Taxes	67,196,373
21	Return (from I.B. above)	130,834,053
22	Income Taxes (from I.C. above)	57,881,592
23	Net Revenue Requirement, with 100 Basis Point ROE increase	255,912,018
24	Transmission Plant Depreciation Expense (Addendum 2-A, Ins 92)	43,792,601
25	Net Rev. Req, w/100 Basis Point ROE increase, less Depreciation	212,119,417

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

26	Net Transmission Plant (Addendum 2-A, Ins 46)	1,538,750,792
27	Net Revenue Requirement, with 100 Basis Point ROE increase	255,912,018
28	NPCC with 100 Basis Point increase in ROE	16.63%
29		
30	Net Rev. Req, w/100 Basis Point ROE increase, less Dep.	212,119,417
31	NPCC with 100 Basis Point ROE increase, less Depreciation	13.79% (use when no CIAC is associated with facilities receiving incentives)
32	NPCC w/o 100 Basis Point ROE increase, less Depreciation	13.06% (Addendum 2-A, In 26)
33	NPCC w/o Return, income taxes and Depreciation	1.52% (use when CIAC is associated with facilities receiving incentives)
34	100 basis point ROE increase (line 31 - 32)	0.73%

III. Calculation of Composite Depreciation Rate.

35	Transmission Plant @ Beginning of Period (p.206, In 58, col. b)	1,794,839,409
36	Transmission Plant @ End of Period (p.207, In 58, col. g)	2,337,135,878
37		4,131,975,287
38	Average Balance of Transmission Investment	2,065,987,644
39	Annual Depreciation (p.336, In 7, col. f)	46,367,992
40	Composite Depreciation Rate	2.24%
41	Depreciable Life for Composite Depreciation Rate	44.56
42	Depreciable Life Rounded to Nearest Whole Year	45

NOTE:

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

Worksheet F

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

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

Worksheet F

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

A. Facilities receiving incentives

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



Line No.	Details					
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Additional Rev. Requirement
62	Investment	-				2014
63	Service Year (yyyy)	2008				50
64	Service Month (1-12)	6				13.06%
65	Useful Life	45				13.42%
66	CIAC (Yes or No)	No				-
67						
68						
69	w/o incentives	2008	-	-	\$ -	-
70	w/incentives	2008	-	-	\$ -	-
71	w/o incentives	2009	-	-	-	-
72	w/incentives	2009	-	-	-	\$ -
73	w/o incentives	2010	-	-	-	-
74	w/incentives	2010	-	-	-	\$ -
75	w/o incentives	2011	-	-	-	-
76	w/incentives	2011	-	-	-	\$ -
77	w/o incentives	2012	-	-	-	-
78	w/incentives	2012	-	-	-	\$ -
79	w/o incentives	2013	-	-	-	-
80	w/incentives	2013	-	-	-	\$ -
81	w/o incentives	2014	-	-	-	-
82	w/incentives	2014	-	-	-	\$ -
83	w/o incentives	2015	-	-	-	-
84	w/incentives	2015	-	-	-	\$ -
85	w/o incentives	2016	-	-	-	-
86	w/incentives	2016	-	-	-	\$ -
87	w/o incentives	2017	-	-	-	-
88	w/incentives	2017	-	-	-	\$ -
89	w/o incentives	2018	-	-	-	-
90	w/incentives	2018	-	-	-	\$ -
91	w/o incentives	2019	-	-	-	-
92	w/incentives	2019	-	-	-	\$ -
93	w/o incentives	2020	-	-	-	-
94	w/incentives	2020	-	-	-	\$ -
95	w/o incentives	2021	-	-	-	-
96	w/incentives	2021	-	-	-	\$ -
97	w/o incentives	2022	-	-	-	-
98	w/incentives	2022	-	-	-	\$ -
99	w/o incentives	2023	-	-	-	-
100	w/incentives	2023	-	-	-	\$ -
101	w/o incentives	2024	-	-	-	-
102	w/incentives	2024	-	-	-	\$ -
103	w/o incentives	2025	-	-	-	-
104	w/incentives	2025	-	-	-	\$ -
105	w/o incentives	2026	-	-	-	-
106	w/incentives	2026	-	-	-	\$ -
107	w/o incentives	2027	-	-	-	-
108	w/incentives	2027	-	-	-	\$ -
109	w/o incentives	2028	-	-	-	-
110	w/incentives	2028	-	-	-	\$ -
111	w/o incentives	2029	-	-	-	-
112	w/incentives	2029	-	-	-	\$ -
113	w/o incentives	2030	-	-	-	-
114	w/incentives	2030	-	-	-	\$ -
115	w/o incentives	2031	-	-	-	-
116	w/incentives	2031	-	-	-	\$ -
117	w/o incentives	2032	-	-	-	-
118	w/incentives	2032	-	-	-	\$ -
119	w/o incentives	2033	-	-	-	-
120	w/incentives	2033	-	-	-	\$ -
121	w/o incentives	2034	-	-	-	-
122	w/incentives	2034	-	-	-	\$ -
123	w/o incentives	2035	-	-	-	-
124	w/incentives	2035	-	-	-	\$ -
125	w/o incentives	2036	-	-	-	-
126	w/incentives	2036	-	-	-	\$ -
127	w/o incentives	2037	-	-	-	-
128	w/incentives	2037	-	-	-	\$ -
129	w/o incentives	2038	-	-	-	-
130	w/incentives	2038	-	-	-	\$ -
131	w/o incentives	....	....	....	....	....
132	w/incentives	....	....	....	....	....
133						\$ -

Worksheet G

I. Project Summary

A. BASE PLAN UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATRR
1	Reno-Sunny Lane 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 67,511	\$ 8,550
2	Richards Tap-Richards 138kV Line - construct new 138kV line	6/1/2006	\$ 2,765,703	\$ 350,264
3	Van Buren AVEC-Van Buren Interconnect 69kV Line - replace wave trap and current transformer to allow 1200A limit	6/1/2006	\$ 107,896	\$ 13,665
4	Brown Explorer Tap 138kV Line - upgrade current transformer at Brown Substation	N / A	\$ -	\$ -
5	NE Enid-Glenwood 138kV Line - construct new 138kV line	12/1/2006	\$ 3,897,313	\$ 500,274
6	Razorback-Short Mountain 69kV Line - construct new 69kV line	12/1/2006	\$ 9,320,377	\$ 1,196,398
7	Richards-Piedmont 138kV Line - construct new 138kV line	10/1/2007	\$ 3,790,016	\$ 497,354
8	OG&E Windfarm-WFEC Mooreland 138kV Line - upgrade conductor to 795AS33	6/1/2007	\$ 85,105	\$ 11,071
9	Ft. Smith-Colony 161kV Line - replace 1200A terminal equipment with 2000A terminal equipment	12/1/2008	\$ 136,512	\$ 18,461
10	Cedar Lane-Canadian 138kV Line - replace 800A wave trap to allow 1200A limit	6/1/2008	\$ 23,213	\$ 3,099
11	Bodle Substation - Install 138kV breaker, associated line relaying & communications	9/1/2010	\$ 547,300	\$ 77,222
12	Ardmore-Rocky Point 69kV Line - rebuild & reconductor 0.82 miles of line with 477AS33	6/1/2011	\$ 617,275	\$ 88,645
13	Tiger Creek Substation - install 69kV, 9 MVAR capacitor bank	2/1/2011	\$ 332,365	\$ 47,359
14	Sunnyside Substation - install new 345 / 138kV transformer and associated bus work	4/1/2012	\$ 11,400,380	\$ 1,667,804
15	Sunnyside-Hugo 345kV Line - construct 120 miles of new line	4/1/2012	\$ 142,989,546	\$ 20,918,477
16	Sooner-Rose Hill 345kV Line - construct 43 miles of new line and associated substation facilities	4/1/2012	\$ 45,443,268	\$ 6,648,066
17	Johnson Tap-Massard 69kV Line - rebuild and convert to 161kV operation and convert substation facilities to 161kV operation	6/1/2012	\$ 1,292,392	\$ 189,723
18	Arcadia Substation - convert 345kV portion to breaker and half configuration	3/1/2012	\$ 5,860,308	\$ 855,843
19	Arcadia Substation - install new 345 / 138kV transformer and convert 138kV portion to breaker and half configuration	3/1/2012	\$ 4,457,578	\$ 650,988
20	Johnson Tap-Oak Park Line - build new 161 kV section & convert sub facilities to 161 kV operation	4/30/2013	\$ 8,216,374	\$ 1,226,956
21	OG&E Alva - WFEC Alva 69 kV Line - replace line relays in OG&E's Alva substation	1/1/2013	\$ 339,997	\$ 50,514
22	Ft. Smith-Colony 161kV Line - reconductor 2.2 mi of line & upgrade terminal equipment	7/1/2014	\$ 2,066,823	\$ 154,084
23	Canadian River Substation - install new 345 kV substation in Muskogee-Pittsburg line	6/30/2013	\$ 8,859,607	\$ 1,327,494
24	Paoli Substation - upgrade 138 kV section	3/1/2013	\$ 472,837	\$ 70,489
25	Paoli Substation - replace 138 / 69 kV transformer & rebuild 69 kV section	3/1/2013	\$ 960,003	\$ 143,115
26	Greenwood Substation - construct new 138 kV substation section in Cushing - Bristow 138 kV line	1/2/2013	\$ 1,551,082	\$ 230,446
27	Greenwood Substation - install new 138 / 69 kV transformer & 69 kV section in new substation	1/2/2013	\$ 2,326,622	\$ 345,669
28	Classen - SW 5th 138 kV Line - replace 138 kV wave trap & CTs at Classen	12/1/2013	\$ 101,258	\$ 15,326
29	Kolache Substation - add 9 MVAR of 69 kV capacitors	2/1/2014	\$ 693,192	\$ 95,115
30	Lula Substation - install 9 MVAR of 69 kV capacitors	6/1/2013	\$ 611,252	\$ 91,588
31	Arcadia - Redbud 345 kV Ckt 1 & 2 - upgrade breakers & switches to 3000A	12/1/2013	\$ 917,217	\$ 138,826
32	Pecan Creek - Five Tribes 161 kV Line - reconductor 4.07 mi of line, increase CT ratio at Pecan Creek. Replace 2 wave traps, 1-161 kV breaker & 3-161 kV switches at Five Tribes	12/1/2013	\$ 1,516,967	\$ 229,601
33	Cushing - Stillwater 138 kV Line - convert 23 mi of 69 kV line to 138 kV & associated sub facilities	12/1/2013	\$ 6,016,802	\$ 910,674
34	Renfrow - Medford Tap 138 kV Line - construct 4 miles new line & install 3-way switch	3/1/2014	\$ 2,050,206	\$ 327,317
35	Crescent - Cottonwood Creek Line - convert 13.7 mi to 138 kV & install 138 kV terminal at CWC	4/1/2014	\$ 7,354,551	\$ 825,688
36	Renfrow Substation - construct new 345 kV substation section in Woodring - Wichita 345 kV line	4/1/2014	\$ 5,970,518	\$ 670,304
37	Renfrow Substation - install new 345 / 138 kV transformer & new 138 kV section in new substation	4/1/2014	\$ 6,763,037	\$ 759,280
38	Grant County Substation - construct new 138 kV substation in the Koch - Medford 69 kV line	4/1/2014	\$ 2,792,334	\$ 313,493
39	Grant County Substation - install new 138 / 69 kV Xfmr & new 69 kV section in new substation	4/1/2014	\$ 3,293,073	\$ 369,710
40	Renfrow - Grant County 138 kV line - construct approx. 30 mi of new 138 kV line	10/30/2014	\$ 5,716,458	\$ 208,483
41	Koch Substation - convert to 138 kV operation	N / A	\$ -	\$ -
42	Woodward District EHV - Hitchland 345 kv Line - construct 99 mi of dbl circuit line & sub facilities	4/1/2014	\$ 168,615,821	\$ 18,930,339
43	Woodward District EHV - Thistle (KS) 345 kv Line - construct 77 mi of dbl circuit line & sub facilities	10/1/2014	\$ 136,293,079	\$ 4,970,687
44	Medford Tap - Coyote (Doolin) 138 kV Line - construct 22 miles of new 138 kV line	12/1/2014	\$ 7,515,140	\$ 81,780
45	Chikaskia - Coyote (Doolin) 138 kV Line - construct 5 miles of new 138 kV line & associated terminal facilities at Chikaskia	12/1/2014	\$ 3,333,526	\$ 36,275
46	Coyote (Doolin) Substation - construct new 138 kV switching station	12/1/2014	\$ 2,697,160	\$ 29,350
47				
48				
BASE PLAN UPGRADE TOTALS			\$ 620,178,995	\$ 66,295,867

Worksheet G

I. Project Summary - continued

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

C. SPONSORED OR ECONOMIC PORTFOLIO UPGRADE ANNUAL TRANSMISSION REVENUE REQUIREMENT SUMMARY				
Proj. No.	Project Description Summary	In-Service	Investment	ATRR
1	Northwest - Woodward District EHV 345 kV Line	4/1/2010	\$ 218,000,000	\$31,188,710
2	Gracemont Substation - construct new 345 / 138kV substation	11/1/2011	\$ 13,350,382	\$1,936,185
3	Sooner-Cleveland 345kV Line - construct 38 miles of new line and associated substation facilities at OG&E's Sooner Substation	2/1/2013	\$ 46,350,085	\$6,898,026
4	Seminole - Muskogee 345 kV Line (Part 1) - construct 107 mi of new line & retrofit 28 mi of dbl circuit	6/1/2013	\$ 17,870,478	\$2,677,654
5	Seminole - Muskogee 345 kV Line (Part 2) - construct 107 mi of new line & retrofit 28 mi of dbl circuit	12/31/2013	\$ 145,314,046	\$21,994,027
6	Woodward District EHV - Border (TX) 345 kV Line - construct 96 mi of new line, install 2nd 345 / 138 kV transformer at Woodward and install reactor station at Border	4/12/2014	\$ 113,409,808	\$12,732,412
7				
8				
SPONSORED OR ECONOMIC PORTFOLIO UPGRADE TOTALS			\$ 554,294,799	\$77,427,013

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

TOTAL SPP OATT RELATED UPGRADES REVENUE REQUIREMENT (Sum of Parts A, B, C & D above) **\$ 143,722,880**

NOTES:

1. Base Plan Upgrades and Economic Portfolio revenue requirement are estimates and will be true-up to actual amounts in the True-up Adjustment.
2. Base Plan and Economic Portfolio revenue requirements in the Summaries will be provided to SPP for their Cost Allocation calculations.
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: Reno - Sunny Lane 69kV Line -- Replace wave trap and current transformers to allow 1200A limit. 2006-2016 STEP project.

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

Line No.

		Details					
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation		
1	Investment	\$ 67,511	Current Year	2014			
2	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation		13.06%		
3	Service Month (1-12)	6					
4	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)	\$ 1,500			
5	CIAC (Yes or No)	No					
6							
7							
8	2006	\$ 67,511	\$ 888	\$ 66,623	\$ 7,038	\$ 7,038	
9	2007	\$ 66,623	\$ 1,777	\$ 64,846	\$ 12,060	\$ 12,060	
10	2008	\$ 64,846	\$ 1,777	\$ 63,070	\$ 11,782	\$ 11,782	
11	2009	\$ 63,070	\$ 1,731	\$ 61,339	\$ 10,378	\$ 10,378	
12	2010	\$ 61,339	\$ 1,731	\$ 59,608	\$ 9,793	\$ 9,793	
13	2011	\$ 59,608	\$ 1,731	\$ 57,877	\$ 10,698	\$ 10,698	
14	2012	\$ 57,877	\$ 1,570	\$ 56,307	\$ 10,166	\$ 10,166	
15	2013	\$ 56,307	\$ 1,570	\$ 54,737	\$ 9,669	\$ 9,669	
16	2014	\$ 54,737	\$ 1,500	\$ 53,237	\$ 8,550	\$ 8,550	
17	2015	\$ -	\$ -	\$ -	\$ -	\$ -	
18	2016	\$ -	\$ -	\$ -	\$ -	\$ -	
19	2017	\$ -	\$ -	\$ -	\$ -	\$ -	
20	2018	\$ -	\$ -	\$ -	\$ -	\$ -	
21	2019	\$ -	\$ -	\$ -	\$ -	\$ -	
22	2020	\$ -	\$ -	\$ -	\$ -	\$ -	
23	2021	\$ -	\$ -	\$ -	\$ -	\$ -	
24	2022	\$ -	\$ -	\$ -	\$ -	\$ -	
25	2023	\$ -	\$ -	\$ -	\$ -	\$ -	
26	2024	\$ -	\$ -	\$ -	\$ -	\$ -	
27	2025	\$ -	\$ -	\$ -	\$ -	\$ -	
28	2026	\$ -	\$ -	\$ -	\$ -	\$ -	
29	2027	\$ -	\$ -	\$ -	\$ -	\$ -	
30	2028	\$ -	\$ -	\$ -	\$ -	\$ -	
31	2029	\$ -	\$ -	\$ -	\$ -	\$ -	
32	2030	\$ -	\$ -	\$ -	\$ -	\$ -	
33	2031	\$ -	\$ -	\$ -	\$ -	\$ -	
34	2032	\$ -	\$ -	\$ -	\$ -	\$ -	
35	2033	\$ -	\$ -	\$ -	\$ -	\$ -	
36	2034	\$ -	\$ -	\$ -	\$ -	\$ -	
37	2035	\$ -	\$ -	\$ -	\$ -	\$ -	
38	2036	\$ -	\$ -	\$ -	\$ -	\$ -	
39	2037	\$ -	\$ -	\$ -	\$ -	\$ -	
40	2038	\$ -	\$ -	\$ -	\$ -	\$ -	
41	2039	\$ -	\$ -	\$ -	\$ -	\$ -	
42	2040	\$ -	\$ -	\$ -	\$ -	\$ -	
43	2041	\$ -	\$ -	\$ -	\$ -	\$ -	
44	2042	\$ -	\$ -	\$ -	\$ -	\$ -	
45	2043	\$ -	\$ -	\$ -	\$ -	\$ -	
46	2044	\$ -	\$ -	\$ -	\$ -	\$ -	
47	2045	\$ -	\$ -	\$ -	\$ -	\$ -	
48	2046	\$ -	\$ -	\$ -	\$ -	\$ -	
49	2047	\$ -	\$ -	\$ -	\$ -	\$ -	
50	2048	\$ -	\$ -	\$ -	\$ -	\$ -	
51	2049	\$ -	\$ -	\$ -	\$ -	\$ -	
52	2050	\$ -	\$ -	\$ -	\$ -	\$ -	
53							
54	Project Totals			\$	90,136	\$	90,136

Worksheet G

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

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

Line No.	Details					
55	Investment	\$ 2,765,703	Current Year			2014
56	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.06%
57	Service Month (1-12)	6				
58	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$ 61,460	
59	CIAC (Yes or No)	No				
60	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
62	2006	\$ 2,765,703	\$ 36,391	\$ 2,729,312	\$ 288,312	\$ 288,312
63	2007	\$ 2,729,312	\$ 72,782	\$ 2,656,531	\$ 494,074	\$ 494,074
64	2008	\$ 2,656,531	\$ 72,782	\$ 2,583,749	\$ 482,687	\$ 482,687
65	2009	\$ 2,583,749	\$ 70,915	\$ 2,512,834	\$ 425,166	\$ 425,166
66	2010	\$ 2,512,834	\$ 70,915	\$ 2,441,918	\$ 401,186	\$ 401,186
67	2011	\$ 2,441,918	\$ 70,915	\$ 2,371,003	\$ 438,265	\$ 438,265
68	2012	\$ 2,371,003	\$ 64,319	\$ 2,306,684	\$ 416,484	\$ 416,484
69	2013	\$ 2,306,684	\$ 64,319	\$ 2,242,365	\$ 396,108	\$ 396,108
70	2014	\$ 2,242,365	\$ 61,460	\$ 2,180,905	\$ 350,264	\$ 350,264
71	2015	\$ -	\$ -	\$ -	\$ -	\$ -
72	2016	\$ -	\$ -	\$ -	\$ -	\$ -
73	2017	\$ -	\$ -	\$ -	\$ -	\$ -
74	2018	\$ -	\$ -	\$ -	\$ -	\$ -
75	2019	\$ -	\$ -	\$ -	\$ -	\$ -
76	2020	\$ -	\$ -	\$ -	\$ -	\$ -
77	2021	\$ -	\$ -	\$ -	\$ -	\$ -
78	2022	\$ -	\$ -	\$ -	\$ -	\$ -
79	2023	\$ -	\$ -	\$ -	\$ -	\$ -
80	2024	\$ -	\$ -	\$ -	\$ -	\$ -
81	2025	\$ -	\$ -	\$ -	\$ -	\$ -
82	2026	\$ -	\$ -	\$ -	\$ -	\$ -
83	2027	\$ -	\$ -	\$ -	\$ -	\$ -
84	2028	\$ -	\$ -	\$ -	\$ -	\$ -
85	2029	\$ -	\$ -	\$ -	\$ -	\$ -
86	2030	\$ -	\$ -	\$ -	\$ -	\$ -
87	2031	\$ -	\$ -	\$ -	\$ -	\$ -
88	2032	\$ -	\$ -	\$ -	\$ -	\$ -
89	2033	\$ -	\$ -	\$ -	\$ -	\$ -
90	2034	\$ -	\$ -	\$ -	\$ -	\$ -
91	2035	\$ -	\$ -	\$ -	\$ -	\$ -
92	2036	\$ -	\$ -	\$ -	\$ -	\$ -
93	2037	\$ -	\$ -	\$ -	\$ -	\$ -
94	2038	\$ -	\$ -	\$ -	\$ -	\$ -
95	2039	\$ -	\$ -	\$ -	\$ -	\$ -
96	2040	\$ -	\$ -	\$ -	\$ -	\$ -
97	2041	\$ -	\$ -	\$ -	\$ -	\$ -
98	2042	\$ -	\$ -	\$ -	\$ -	\$ -
99	2043	\$ -	\$ -	\$ -	\$ -	\$ -
100	2044	\$ -	\$ -	\$ -	\$ -	\$ -
101	2045	\$ -	\$ -	\$ -	\$ -	\$ -
102	2046	\$ -	\$ -	\$ -	\$ -	\$ -
103	2047	\$ -	\$ -	\$ -	\$ -	\$ -
104	2048	\$ -	\$ -	\$ -	\$ -	\$ -
105	2049	\$ -	\$ -	\$ -	\$ -	\$ -
106	2050	\$ -	\$ -	\$ -	\$ -	\$ -
107						
108	Project Totals			\$	3,692,545	\$ 3,692,545

Worksheet G

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

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

Line No.	Details						
109	Investment	\$ 107,896	Current Year				2012
110	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation				13.06%
111	Service Month (1-12)	6					
112	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)			\$ 2,398	
113	CIAC (Yes or No)	No					
114	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
116	2006	\$ 107,896	\$ 1,420	\$ 106,477	\$ 11,248	\$ 11,248	
117	2007	\$ 106,477	\$ 2,839	\$ 103,637	\$ 19,275	\$ 19,275	
118	2008	\$ 103,637	\$ 2,839	\$ 100,798	\$ 18,831	\$ 18,831	
119	2009	\$ 100,798	\$ 2,767	\$ 98,031	\$ 16,587	\$ 16,587	
120	2010	\$ 98,031	\$ 2,767	\$ 95,265	\$ 15,651	\$ 15,651	
121	2011	\$ 95,265	\$ 2,767	\$ 92,498	\$ 17,098	\$ 17,098	
122	2012	\$ 92,498	\$ 2,509	\$ 89,989	\$ 16,248	\$ 16,248	
123	2013	\$ 89,989	\$ 2,509	\$ 87,480	\$ 15,453	\$ 15,453	
124	2014	\$ 87,480	\$ 2,398	\$ 85,082	\$ 13,665	\$ 13,665	
125	2015	\$ -	\$ -	\$ -	\$ -	\$ -	
126	2016	\$ -	\$ -	\$ -	\$ -	\$ -	
127	2017	\$ -	\$ -	\$ -	\$ -	\$ -	
128	2018	\$ -	\$ -	\$ -	\$ -	\$ -	
129	2019	\$ -	\$ -	\$ -	\$ -	\$ -	
130	2020	\$ -	\$ -	\$ -	\$ -	\$ -	
131	2021	\$ -	\$ -	\$ -	\$ -	\$ -	
132	2022	\$ -	\$ -	\$ -	\$ -	\$ -	
133	2023	\$ -	\$ -	\$ -	\$ -	\$ -	
134	2024	\$ -	\$ -	\$ -	\$ -	\$ -	
135	2025	\$ -	\$ -	\$ -	\$ -	\$ -	
136	2026	\$ -	\$ -	\$ -	\$ -	\$ -	
137	2027	\$ -	\$ -	\$ -	\$ -	\$ -	
138	2028	\$ -	\$ -	\$ -	\$ -	\$ -	
139	2029	\$ -	\$ -	\$ -	\$ -	\$ -	
140	2030	\$ -	\$ -	\$ -	\$ -	\$ -	
141	2031	\$ -	\$ -	\$ -	\$ -	\$ -	
142	2032	\$ -	\$ -	\$ -	\$ -	\$ -	
143	2033	\$ -	\$ -	\$ -	\$ -	\$ -	
144	2034	\$ -	\$ -	\$ -	\$ -	\$ -	
145	2035	\$ -	\$ -	\$ -	\$ -	\$ -	
146	2036	\$ -	\$ -	\$ -	\$ -	\$ -	
147	2037	\$ -	\$ -	\$ -	\$ -	\$ -	
148	2038	\$ -	\$ -	\$ -	\$ -	\$ -	
149	2039	\$ -	\$ -	\$ -	\$ -	\$ -	
150	2040	\$ -	\$ -	\$ -	\$ -	\$ -	
151	2041	\$ -	\$ -	\$ -	\$ -	\$ -	
152	2042	\$ -	\$ -	\$ -	\$ -	\$ -	
153	2043	\$ -	\$ -	\$ -	\$ -	\$ -	
154	2044	\$ -	\$ -	\$ -	\$ -	\$ -	
155	2045	\$ -	\$ -	\$ -	\$ -	\$ -	
156	2046	\$ -	\$ -	\$ -	\$ -	\$ -	
157	2047	\$ -	\$ -	\$ -	\$ -	\$ -	
158	2048	\$ -	\$ -	\$ -	\$ -	\$ -	
159	2049	\$ -	\$ -	\$ -	\$ -	\$ -	
160	2050	\$ -	\$ -	\$ -	\$ -	\$ -	
161							
162	Project Totals				\$ 144,055	\$ 144,055	

Worksheet G

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

THIS PROJECT HAS BEEN DIRECTLY ASSIGNED TO WFEC EFFECTIVE 4-1-2012

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

Line No.	Details					
163	Investment	\$	31,518	Current Year		2014
164	Service Year (yyyy)		2006	NPCC w/o incentives, less depreciation		13.06%
165	Service Month (1-12)		6			
166	Useful Life		45	Annual Depreciation Expense (Investment / Useful Life)	\$	700
167	CIAC (Yes or No)		No			
168	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
169						
170	2006	\$ 31,518	\$ 415	\$ 31,103	\$ 3,286	\$ 3,286
171	2007	\$ 31,103	\$ 829	\$ 30,274	\$ 5,630	\$ 5,630
172	2008	\$ 30,274	\$ 829	\$ 29,444	\$ 5,501	\$ 5,501
173	2009	\$ 29,444	\$ 808	\$ 28,636	\$ 4,845	\$ 4,845
174	2010	\$ 28,636	\$ 808	\$ 27,828	\$ 5,118	\$ 5,118
175	2011	\$ 27,828	\$ 808	\$ 27,020	\$ 4,994	\$ 4,994
176	2012	\$ 27,020	\$ 733	\$ 26,287	\$ 4,746	\$ 4,746
177	2013	\$ -	\$ -	\$ -	\$ -	\$ -
178	2014	\$ -	\$ -	\$ -	\$ -	\$ -
179	2015	\$ -	\$ -	\$ -	\$ -	\$ -
180	2016	\$ -	\$ -	\$ -	\$ -	\$ -
181	2017	\$ -	\$ -	\$ -	\$ -	\$ -
182	2018	\$ -	\$ -	\$ -	\$ -	\$ -
183	2019	\$ -	\$ -	\$ -	\$ -	\$ -
184	2020	\$ -	\$ -	\$ -	\$ -	\$ -
185	2021	\$ -	\$ -	\$ -	\$ -	\$ -
186	2022	\$ -	\$ -	\$ -	\$ -	\$ -
187	2023	\$ -	\$ -	\$ -	\$ -	\$ -
188	2024	\$ -	\$ -	\$ -	\$ -	\$ -
189	2025	\$ -	\$ -	\$ -	\$ -	\$ -
190	2026	\$ -	\$ -	\$ -	\$ -	\$ -
191	2027	\$ -	\$ -	\$ -	\$ -	\$ -
192	2028	\$ -	\$ -	\$ -	\$ -	\$ -
193	2029	\$ -	\$ -	\$ -	\$ -	\$ -
194	2030	\$ -	\$ -	\$ -	\$ -	\$ -
195	2031	\$ -	\$ -	\$ -	\$ -	\$ -
196	2032	\$ -	\$ -	\$ -	\$ -	\$ -
197	2033	\$ -	\$ -	\$ -	\$ -	\$ -
198	2034	\$ -	\$ -	\$ -	\$ -	\$ -
199	2035	\$ -	\$ -	\$ -	\$ -	\$ -
200	2036	\$ -	\$ -	\$ -	\$ -	\$ -
201	2037	\$ -	\$ -	\$ -	\$ -	\$ -
202	2038	\$ -	\$ -	\$ -	\$ -	\$ -
203	2039	\$ -	\$ -	\$ -	\$ -	\$ -
204	2040	\$ -	\$ -	\$ -	\$ -	\$ -
205	2041	\$ -	\$ -	\$ -	\$ -	\$ -
206	2042	\$ -	\$ -	\$ -	\$ -	\$ -
207	2043	\$ -	\$ -	\$ -	\$ -	\$ -
208	2044	\$ -	\$ -	\$ -	\$ -	\$ -
209	2045	\$ -	\$ -	\$ -	\$ -	\$ -
210	2046	\$ -	\$ -	\$ -	\$ -	\$ -
211	2047	\$ -	\$ -	\$ -	\$ -	\$ -
212	2048	\$ -	\$ -	\$ -	\$ -	\$ -
213	2049	\$ -	\$ -	\$ -	\$ -	\$ -
214	2050	\$ -	\$ -	\$ -	\$ -	\$ -
215						
216	Project Totals			\$	34,120	\$ 34,120

Worksheet G

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

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

Line

No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
217	Investment	\$ 3,897,313	Current Year		2014	
218	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.06%
219	Service Month (1-12)	12				
220	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)			\$ 86,607
221	CIAC (Yes or No)	No				
222						
223						
224	2006	\$ 3,897,313	\$ -	\$ 3,897,313	\$ 50,809	\$ 50,809
225	2007	\$ 3,897,313	\$ 102,561	\$ 3,794,752	\$ 704,251	\$ 704,251
226	2008	\$ 3,794,752	\$ 102,561	\$ 3,692,191	\$ 688,206	\$ 688,206
227	2009	\$ 3,692,191	\$ 99,931	\$ 3,592,260	\$ 606,254	\$ 606,254
228	2010	\$ 3,592,260	\$ 99,931	\$ 3,492,329	\$ 572,171	\$ 572,171
229	2011	\$ 3,492,329	\$ 99,931	\$ 3,392,398	\$ 625,413	\$ 625,413
230	2012	\$ 3,392,398	\$ 90,635	\$ 3,301,762	\$ 594,613	\$ 594,613
231	2013	\$ 3,301,762	\$ 90,635	\$ 3,211,127	\$ 565,659	\$ 565,659
232	2014	\$ 3,211,127	\$ 86,607	\$ 3,124,520	\$ 500,274	\$ 500,274
233	2015	\$ -	\$ -	\$ -	\$ -	\$ -
234	2016	\$ -	\$ -	\$ -	\$ -	\$ -
235	2017	\$ -	\$ -	\$ -	\$ -	\$ -
236	2018	\$ -	\$ -	\$ -	\$ -	\$ -
237	2019	\$ -	\$ -	\$ -	\$ -	\$ -
238	2020	\$ -	\$ -	\$ -	\$ -	\$ -
239	2021	\$ -	\$ -	\$ -	\$ -	\$ -
240	2022	\$ -	\$ -	\$ -	\$ -	\$ -
241	2023	\$ -	\$ -	\$ -	\$ -	\$ -
242	2024	\$ -	\$ -	\$ -	\$ -	\$ -
243	2025	\$ -	\$ -	\$ -	\$ -	\$ -
244	2026	\$ -	\$ -	\$ -	\$ -	\$ -
245	2027	\$ -	\$ -	\$ -	\$ -	\$ -
246	2028	\$ -	\$ -	\$ -	\$ -	\$ -
247	2029	\$ -	\$ -	\$ -	\$ -	\$ -
248	2030	\$ -	\$ -	\$ -	\$ -	\$ -
249	2031	\$ -	\$ -	\$ -	\$ -	\$ -
250	2032	\$ -	\$ -	\$ -	\$ -	\$ -
251	2033	\$ -	\$ -	\$ -	\$ -	\$ -
252	2034	\$ -	\$ -	\$ -	\$ -	\$ -
253	2035	\$ -	\$ -	\$ -	\$ -	\$ -
254	2036	\$ -	\$ -	\$ -	\$ -	\$ -
255	2037	\$ -	\$ -	\$ -	\$ -	\$ -
256	2038	\$ -	\$ -	\$ -	\$ -	\$ -
257	2039	\$ -	\$ -	\$ -	\$ -	\$ -
258	2040	\$ -	\$ -	\$ -	\$ -	\$ -
259	2041	\$ -	\$ -	\$ -	\$ -	\$ -
260	2042	\$ -	\$ -	\$ -	\$ -	\$ -
261	2043	\$ -	\$ -	\$ -	\$ -	\$ -
262	2044	\$ -	\$ -	\$ -	\$ -	\$ -
263	2045	\$ -	\$ -	\$ -	\$ -	\$ -
264	2046	\$ -	\$ -	\$ -	\$ -	\$ -
265	2047	\$ -	\$ -	\$ -	\$ -	\$ -
266	2048	\$ -	\$ -	\$ -	\$ -	\$ -
267	2049	\$ -	\$ -	\$ -	\$ -	\$ -
268	2050	\$ -	\$ -	\$ -	\$ -	\$ -
269						
270	Project Totals			\$ 4,907,648	\$ 4,907,648	\$ 4,907,648

Worksheet G

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

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

Line No.	Details					
271	Investment	\$ 9,320,377	Current Year			2014
272	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.06%
273	Service Month (1-12)	12				
274	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	207,119
275	CIAC (Yes or No)	No				
276	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
277						
278	2006	\$ 9,320,377	\$ -	\$ 9,320,377	\$ 121,510	\$ 121,510
279	2007	\$ 9,320,377	\$ 245,273	\$ 9,075,104	\$ 1,684,207	\$ 1,684,207
280	2008	\$ 9,075,104	\$ 245,273	\$ 8,829,831	\$ 1,645,835	\$ 1,645,835
281	2009	\$ 8,829,831	\$ 238,984	\$ 8,590,847	\$ 1,449,850	\$ 1,449,850
282	2010	\$ 8,590,847	\$ 238,984	\$ 8,351,863	\$ 1,368,341	\$ 1,368,341
283	2011	\$ 8,351,863	\$ 238,984	\$ 8,112,879	\$ 1,495,667	\$ 1,495,667
284	2012	\$ 8,112,879	\$ 216,753	\$ 7,896,126	\$ 1,422,009	\$ 1,422,009
285	2013	\$ 7,896,126	\$ 216,753	\$ 7,679,373	\$ 1,352,766	\$ 1,352,766
286	2014	\$ 7,679,373	\$ 207,119	\$ 7,472,253	\$ 1,196,398	\$ 1,196,398
287	2015	\$ -	\$ -	\$ -	\$ -	\$ -
288	2016	\$ -	\$ -	\$ -	\$ -	\$ -
289	2017	\$ -	\$ -	\$ -	\$ -	\$ -
290	2018	\$ -	\$ -	\$ -	\$ -	\$ -
291	2019	\$ -	\$ -	\$ -	\$ -	\$ -
292	2020	\$ -	\$ -	\$ -	\$ -	\$ -
293	2021	\$ -	\$ -	\$ -	\$ -	\$ -
294	2022	\$ -	\$ -	\$ -	\$ -	\$ -
295	2023	\$ -	\$ -	\$ -	\$ -	\$ -
296	2024	\$ -	\$ -	\$ -	\$ -	\$ -
297	2025	\$ -	\$ -	\$ -	\$ -	\$ -
298	2026	\$ -	\$ -	\$ -	\$ -	\$ -
299	2027	\$ -	\$ -	\$ -	\$ -	\$ -
300	2028	\$ -	\$ -	\$ -	\$ -	\$ -
301	2029	\$ -	\$ -	\$ -	\$ -	\$ -
302	2030	\$ -	\$ -	\$ -	\$ -	\$ -
303	2031	\$ -	\$ -	\$ -	\$ -	\$ -
304	2032	\$ -	\$ -	\$ -	\$ -	\$ -
305	2033	\$ -	\$ -	\$ -	\$ -	\$ -
306	2034	\$ -	\$ -	\$ -	\$ -	\$ -
307	2035	\$ -	\$ -	\$ -	\$ -	\$ -
308	2036	\$ -	\$ -	\$ -	\$ -	\$ -
309	2037	\$ -	\$ -	\$ -	\$ -	\$ -
310	2038	\$ -	\$ -	\$ -	\$ -	\$ -
311	2039	\$ -	\$ -	\$ -	\$ -	\$ -
312	2040	\$ -	\$ -	\$ -	\$ -	\$ -
313	2041	\$ -	\$ -	\$ -	\$ -	\$ -
314	2042	\$ -	\$ -	\$ -	\$ -	\$ -
315	2043	\$ -	\$ -	\$ -	\$ -	\$ -
316	2044	\$ -	\$ -	\$ -	\$ -	\$ -
317	2045	\$ -	\$ -	\$ -	\$ -	\$ -
318	2046	\$ -	\$ -	\$ -	\$ -	\$ -
319	2047	\$ -	\$ -	\$ -	\$ -	\$ -
320	2048	\$ -	\$ -	\$ -	\$ -	\$ -
321	2049	\$ -	\$ -	\$ -	\$ -	\$ -
322	2050	\$ -	\$ -	\$ -	\$ -	\$ -
323						
324	Project Totals			\$	11,736,583	\$ 11,736,583

Worksheet G

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

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

Line No.	Details					
325	Investment	\$ 3,790,016	Current Year			2014
326	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			13.06%
327	Service Month (1-12)	10				
328	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	84,223
329	CIAC (Yes or No)	No				
330	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
331						
332	2007	\$ 3,790,016	\$ 16,623	\$ 3,773,393	\$ 165,505	\$ 165,505
333	2008	\$ 3,773,393	\$ 99,737	\$ 3,673,656	\$ 682,261	\$ 682,261
334	2009	\$ 3,673,656	\$ 97,180	\$ 3,576,476	\$ 601,118	\$ 601,118
335	2010	\$ 3,576,476	\$ 97,180	\$ 3,479,296	\$ 567,499	\$ 567,499
336	2011	\$ 3,479,296	\$ 97,180	\$ 3,382,116	\$ 620,882	\$ 620,882
337	2012	\$ 3,382,116	\$ 88,140	\$ 3,293,976	\$ 590,757	\$ 590,757
338	2013	\$ 3,293,976	\$ 88,140	\$ 3,205,836	\$ 562,210	\$ 562,210
339	2014	\$ 3,205,836	\$ 84,223	\$ 3,121,614	\$ 497,354	\$ 497,354
340	2015	\$ -	\$ -	\$ -	\$ -	\$ -
341	2016	\$ -	\$ -	\$ -	\$ -	\$ -
342	2017	\$ -	\$ -	\$ -	\$ -	\$ -
343	2018	\$ -	\$ -	\$ -	\$ -	\$ -
344	2019	\$ -	\$ -	\$ -	\$ -	\$ -
345	2020	\$ -	\$ -	\$ -	\$ -	\$ -
346	2021	\$ -	\$ -	\$ -	\$ -	\$ -
347	2022	\$ -	\$ -	\$ -	\$ -	\$ -
348	2023	\$ -	\$ -	\$ -	\$ -	\$ -
349	2024	\$ -	\$ -	\$ -	\$ -	\$ -
350	2025	\$ -	\$ -	\$ -	\$ -	\$ -
351	2026	\$ -	\$ -	\$ -	\$ -	\$ -
352	2027	\$ -	\$ -	\$ -	\$ -	\$ -
353	2028	\$ -	\$ -	\$ -	\$ -	\$ -
354	2029	\$ -	\$ -	\$ -	\$ -	\$ -
355	2030	\$ -	\$ -	\$ -	\$ -	\$ -
356	2031	\$ -	\$ -	\$ -	\$ -	\$ -
357	2032	\$ -	\$ -	\$ -	\$ -	\$ -
358	2033	\$ -	\$ -	\$ -	\$ -	\$ -
359	2034	\$ -	\$ -	\$ -	\$ -	\$ -
360	2035	\$ -	\$ -	\$ -	\$ -	\$ -
361	2036	\$ -	\$ -	\$ -	\$ -	\$ -
362	2037	\$ -	\$ -	\$ -	\$ -	\$ -
363	2038	\$ -	\$ -	\$ -	\$ -	\$ -
364	2039	\$ -	\$ -	\$ -	\$ -	\$ -
365	2040	\$ -	\$ -	\$ -	\$ -	\$ -
366	2041	\$ -	\$ -	\$ -	\$ -	\$ -
367	2042	\$ -	\$ -	\$ -	\$ -	\$ -
368	2043	\$ -	\$ -	\$ -	\$ -	\$ -
369	2044	\$ -	\$ -	\$ -	\$ -	\$ -
370	2045	\$ -	\$ -	\$ -	\$ -	\$ -
371	2046	\$ -	\$ -	\$ -	\$ -	\$ -
372	2047	\$ -	\$ -	\$ -	\$ -	\$ -
373	2048	\$ -	\$ -	\$ -	\$ -	\$ -
374	2049	\$ -	\$ -	\$ -	\$ -	\$ -
375	2050	\$ -	\$ -	\$ -	\$ -	\$ -
376	2051	\$ -	\$ -	\$ -	\$ -	\$ -
377						
378	Project Totals			\$	4,287,585	\$ 4,287,585

Worksheet G

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

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

Line No.	Details					
379	Investment	\$ 85,105	Current Year			2014
380	Service Year (yyyy)	2007	NPCC w/o incentives, less depreciation			13.06%
381	Service Month (1-12)	6				
382	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	1,891
383	CIAC (Yes or No)	No				
384	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
386	2007	\$ 85,105	\$ 1,120	\$ 83,985	\$ 8,872	\$ 8,872
387	2008	\$ 83,985	\$ 2,240	\$ 81,746	\$ 15,203	\$ 15,203
388	2009	\$ 81,746	\$ 2,182	\$ 79,564	\$ 13,394	\$ 13,394
389	2010	\$ 79,564	\$ 2,182	\$ 77,382	\$ 12,644	\$ 12,644
390	2011	\$ 77,382	\$ 2,182	\$ 75,199	\$ 13,828	\$ 13,828
391	2012	\$ 75,199	\$ 1,979	\$ 73,220	\$ 13,153	\$ 13,153
392	2013	\$ 73,220	\$ 1,979	\$ 71,241	\$ 12,516	\$ 12,516
393	2014	\$ 71,241	\$ 1,891	\$ 69,350	\$ 11,071	\$ 11,071
394	2015	\$ -	\$ -	\$ -	\$ -	\$ -
395	2016	\$ -	\$ -	\$ -	\$ -	\$ -
396	2017	\$ -	\$ -	\$ -	\$ -	\$ -
397	2018	\$ -	\$ -	\$ -	\$ -	\$ -
398	2019	\$ -	\$ -	\$ -	\$ -	\$ -
399	2020	\$ -	\$ -	\$ -	\$ -	\$ -
400	2021	\$ -	\$ -	\$ -	\$ -	\$ -
401	2022	\$ -	\$ -	\$ -	\$ -	\$ -
402	2023	\$ -	\$ -	\$ -	\$ -	\$ -
403	2024	\$ -	\$ -	\$ -	\$ -	\$ -
404	2025	\$ -	\$ -	\$ -	\$ -	\$ -
405	2026	\$ -	\$ -	\$ -	\$ -	\$ -
406	2027	\$ -	\$ -	\$ -	\$ -	\$ -
407	2028	\$ -	\$ -	\$ -	\$ -	\$ -
408	2029	\$ -	\$ -	\$ -	\$ -	\$ -
409	2030	\$ -	\$ -	\$ -	\$ -	\$ -
410	2031	\$ -	\$ -	\$ -	\$ -	\$ -
411	2032	\$ -	\$ -	\$ -	\$ -	\$ -
412	2033	\$ -	\$ -	\$ -	\$ -	\$ -
413	2034	\$ -	\$ -	\$ -	\$ -	\$ -
414	2035	\$ -	\$ -	\$ -	\$ -	\$ -
415	2036	\$ -	\$ -	\$ -	\$ -	\$ -
416	2037	\$ -	\$ -	\$ -	\$ -	\$ -
417	2038	\$ -	\$ -	\$ -	\$ -	\$ -
418	2039	\$ -	\$ -	\$ -	\$ -	\$ -
419	2040	\$ -	\$ -	\$ -	\$ -	\$ -
420	2041	\$ -	\$ -	\$ -	\$ -	\$ -
421	2042	\$ -	\$ -	\$ -	\$ -	\$ -
422	2043	\$ -	\$ -	\$ -	\$ -	\$ -
423	2044	\$ -	\$ -	\$ -	\$ -	\$ -
424	2045	\$ -	\$ -	\$ -	\$ -	\$ -
425	2046	\$ -	\$ -	\$ -	\$ -	\$ -
426	2047	\$ -	\$ -	\$ -	\$ -	\$ -
427	2048	\$ -	\$ -	\$ -	\$ -	\$ -
428	2049	\$ -	\$ -	\$ -	\$ -	\$ -
429	2050	\$ -	\$ -	\$ -	\$ -	\$ -
430	2051	\$ -	\$ -	\$ -	\$ -	\$ -
431						
432	Project Totals			\$	100,681	\$ 100,681

Worksheet G

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

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

Line No.	Details					
433	Investment	\$	136,512	Current Year		2014
434	Service Year (yyyy)		2008	NPCC w/o incentives, less depreciation		13.06%
435	Service Month (1-12)		12			
436	Useful Life		45	Annual Depreciation Expense (Investment / Useful Life)	\$	3,034
437	CIAC (Yes or No)		No			
438						
439	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
440	2008	\$ 136,512	\$ -	\$ 136,512	\$ 1,780	\$ 1,780
441	2009	\$ 136,512	\$ 3,500	\$ 133,012	\$ 22,234	\$ 22,234
442	2010	\$ 133,012	\$ 3,500	\$ 129,511	\$ 20,999	\$ 20,999
443	2011	\$ 129,511	\$ 3,500	\$ 126,011	\$ 23,003	\$ 23,003
444	2012	\$ 126,011	\$ 3,175	\$ 122,836	\$ 21,909	\$ 21,909
445	2013	\$ 122,836	\$ 3,175	\$ 119,662	\$ 20,862	\$ 20,862
446	2014	\$ 119,662	\$ 3,034	\$ 116,628	\$ 18,461	\$ 18,461
447	2015	\$ -	\$ -	\$ -	\$ -	\$ -
448	2016	\$ -	\$ -	\$ -	\$ -	\$ -
449	2017	\$ -	\$ -	\$ -	\$ -	\$ -
450	2018	\$ -	\$ -	\$ -	\$ -	\$ -
451	2019	\$ -	\$ -	\$ -	\$ -	\$ -
452	2020	\$ -	\$ -	\$ -	\$ -	\$ -
453	2021	\$ -	\$ -	\$ -	\$ -	\$ -
454	2022	\$ -	\$ -	\$ -	\$ -	\$ -
455	2023	\$ -	\$ -	\$ -	\$ -	\$ -
456	2024	\$ -	\$ -	\$ -	\$ -	\$ -
457	2025	\$ -	\$ -	\$ -	\$ -	\$ -
458	2026	\$ -	\$ -	\$ -	\$ -	\$ -
459	2027	\$ -	\$ -	\$ -	\$ -	\$ -
460	2028	\$ -	\$ -	\$ -	\$ -	\$ -
461	2029	\$ -	\$ -	\$ -	\$ -	\$ -
462	2030	\$ -	\$ -	\$ -	\$ -	\$ -
463	2031	\$ -	\$ -	\$ -	\$ -	\$ -
464	2032	\$ -	\$ -	\$ -	\$ -	\$ -
465	2033	\$ -	\$ -	\$ -	\$ -	\$ -
466	2034	\$ -	\$ -	\$ -	\$ -	\$ -
467	2035	\$ -	\$ -	\$ -	\$ -	\$ -
468	2036	\$ -	\$ -	\$ -	\$ -	\$ -
469	2037	\$ -	\$ -	\$ -	\$ -	\$ -
470	2038	\$ -	\$ -	\$ -	\$ -	\$ -
471	2039	\$ -	\$ -	\$ -	\$ -	\$ -
472	2040	\$ -	\$ -	\$ -	\$ -	\$ -
473	2041	\$ -	\$ -	\$ -	\$ -	\$ -
474	2042	\$ -	\$ -	\$ -	\$ -	\$ -
475	2043	\$ -	\$ -	\$ -	\$ -	\$ -
476	2044	\$ -	\$ -	\$ -	\$ -	\$ -
477	2045	\$ -	\$ -	\$ -	\$ -	\$ -
478	2046	\$ -	\$ -	\$ -	\$ -	\$ -
479	2047	\$ -	\$ -	\$ -	\$ -	\$ -
480	2048	\$ -	\$ -	\$ -	\$ -	\$ -
481	2049	\$ -	\$ -	\$ -	\$ -	\$ -
482	2050	\$ -	\$ -	\$ -	\$ -	\$ -
483	2051	\$ -	\$ -	\$ -	\$ -	\$ -
484	2052	\$ -	\$ -	\$ -	\$ -	\$ -
485						
486	Project Totals			\$	129,249	\$ 129,249

Worksheet G

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

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

Line No.	Details					
487	Investment	\$ 23,213	Current Year			2014
488	Service Year (yyyy)	2008	NPCC w/o incentives, less depreciation			13.06%
489	Service Month (1-12)	6				
490	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$ 516	
491	CIAC (Yes or No)	No				
492						
493	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
494	2008	\$ 23,213	\$ 305	\$ 22,908	\$ 2,420	\$ 2,420
495	2009	\$ 22,908	\$ 595	\$ 22,313	\$ 3,738	\$ 3,738
496	2010	\$ 22,313	\$ 595	\$ 21,718	\$ 3,530	\$ 3,530
497	2011	\$ 21,718	\$ 595	\$ 21,122	\$ 3,865	\$ 3,865
498	2012	\$ 21,122	\$ 540	\$ 20,583	\$ 3,680	\$ 3,680
499	2013	\$ 20,583	\$ 540	\$ 20,043	\$ 3,503	\$ 3,503
500	2014	\$ 20,043	\$ 516	\$ 19,527	\$ 3,099	\$ 3,099
501	2015	\$ -	\$ -	\$ -	\$ -	\$ -
502	2016	\$ -	\$ -	\$ -	\$ -	\$ -
503	2017	\$ -	\$ -	\$ -	\$ -	\$ -
504	2018	\$ -	\$ -	\$ -	\$ -	\$ -
505	2019	\$ -	\$ -	\$ -	\$ -	\$ -
506	2020	\$ -	\$ -	\$ -	\$ -	\$ -
507	2021	\$ -	\$ -	\$ -	\$ -	\$ -
508	2022	\$ -	\$ -	\$ -	\$ -	\$ -
509	2023	\$ -	\$ -	\$ -	\$ -	\$ -
510	2024	\$ -	\$ -	\$ -	\$ -	\$ -
511	2025	\$ -	\$ -	\$ -	\$ -	\$ -
512	2026	\$ -	\$ -	\$ -	\$ -	\$ -
513	2027	\$ -	\$ -	\$ -	\$ -	\$ -
514	2028	\$ -	\$ -	\$ -	\$ -	\$ -
515	2029	\$ -	\$ -	\$ -	\$ -	\$ -
516	2030	\$ -	\$ -	\$ -	\$ -	\$ -
517	2031	\$ -	\$ -	\$ -	\$ -	\$ -
518	2032	\$ -	\$ -	\$ -	\$ -	\$ -
519	2033	\$ -	\$ -	\$ -	\$ -	\$ -
520	2034	\$ -	\$ -	\$ -	\$ -	\$ -
521	2035	\$ -	\$ -	\$ -	\$ -	\$ -
522	2036	\$ -	\$ -	\$ -	\$ -	\$ -
523	2037	\$ -	\$ -	\$ -	\$ -	\$ -
524	2038	\$ -	\$ -	\$ -	\$ -	\$ -
525	2039	\$ -	\$ -	\$ -	\$ -	\$ -
526	2040	\$ -	\$ -	\$ -	\$ -	\$ -
527	2041	\$ -	\$ -	\$ -	\$ -	\$ -
528	2042	\$ -	\$ -	\$ -	\$ -	\$ -
529	2043	\$ -	\$ -	\$ -	\$ -	\$ -
530	2044	\$ -	\$ -	\$ -	\$ -	\$ -
531	2045	\$ -	\$ -	\$ -	\$ -	\$ -
532	2046	\$ -	\$ -	\$ -	\$ -	\$ -
533	2047	\$ -	\$ -	\$ -	\$ -	\$ -
534	2048	\$ -	\$ -	\$ -	\$ -	\$ -
535	2049	\$ -	\$ -	\$ -	\$ -	\$ -
536	2050	\$ -	\$ -	\$ -	\$ -	\$ -
537	2051	\$ -	\$ -	\$ -	\$ -	\$ -
538	2052	\$ -	\$ -	\$ -	\$ -	\$ -
539						
540	Project Totals			\$	23,835	\$ 23,835

Worksheet G

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

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

Line No.	Details					
541	Investment	\$	547,300	Current Year		2014
542	Service Year (yyyy)		2010	NPCC w/o incentives, less depreciation		13.06%
543	Service Month (1-12)		9			
544	Useful Life		45	Annual Depreciation Expense (Investment / Useful Life)	\$	12,162
545	CIAC (Yes or No)		No			
546	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
548	2010	\$ 547,300	\$ 3,508	\$ 543,792	\$ 31,446	\$ 31,446
549	2011	\$ 543,792	\$ 14,033	\$ 529,758	\$ 95,973	\$ 95,973
550	2012	\$ 529,758	\$ 12,728	\$ 517,030	\$ 91,537	\$ 91,537
551	2013	\$ 517,030	\$ 12,728	\$ 504,303	\$ 87,220	\$ 87,220
552	2014	\$ 504,303	\$ 12,162	\$ 492,140	\$ 77,222	\$ 77,222
553	2015	\$ -	\$ -	\$ -	\$ -	\$ -
554	2016	\$ -	\$ -	\$ -	\$ -	\$ -
555	2017	\$ -	\$ -	\$ -	\$ -	\$ -
556	2018	\$ -	\$ -	\$ -	\$ -	\$ -
557	2019	\$ -	\$ -	\$ -	\$ -	\$ -
558	2020	\$ -	\$ -	\$ -	\$ -	\$ -
559	2021	\$ -	\$ -	\$ -	\$ -	\$ -
560	2022	\$ -	\$ -	\$ -	\$ -	\$ -
561	2023	\$ -	\$ -	\$ -	\$ -	\$ -
562	2024	\$ -	\$ -	\$ -	\$ -	\$ -
563	2025	\$ -	\$ -	\$ -	\$ -	\$ -
564	2026	\$ -	\$ -	\$ -	\$ -	\$ -
565	2027	\$ -	\$ -	\$ -	\$ -	\$ -
566	2028	\$ -	\$ -	\$ -	\$ -	\$ -
567	2029	\$ -	\$ -	\$ -	\$ -	\$ -
568	2030	\$ -	\$ -	\$ -	\$ -	\$ -
569	2031	\$ -	\$ -	\$ -	\$ -	\$ -
570	2032	\$ -	\$ -	\$ -	\$ -	\$ -
571	2033	\$ -	\$ -	\$ -	\$ -	\$ -
572	2034	\$ -	\$ -	\$ -	\$ -	\$ -
573	2035	\$ -	\$ -	\$ -	\$ -	\$ -
574	2036	\$ -	\$ -	\$ -	\$ -	\$ -
575	2037	\$ -	\$ -	\$ -	\$ -	\$ -
576	2038	\$ -	\$ -	\$ -	\$ -	\$ -
577	2039	\$ -	\$ -	\$ -	\$ -	\$ -
578	2040	\$ -	\$ -	\$ -	\$ -	\$ -
579	2041	\$ -	\$ -	\$ -	\$ -	\$ -
580	2042	\$ -	\$ -	\$ -	\$ -	\$ -
581	2043	\$ -	\$ -	\$ -	\$ -	\$ -
582	2044	\$ -	\$ -	\$ -	\$ -	\$ -
583	2045	\$ -	\$ -	\$ -	\$ -	\$ -
584	2046	\$ -	\$ -	\$ -	\$ -	\$ -
585	2047	\$ -	\$ -	\$ -	\$ -	\$ -
586	2048	\$ -	\$ -	\$ -	\$ -	\$ -
587	2049	\$ -	\$ -	\$ -	\$ -	\$ -
588	2050	\$ -	\$ -	\$ -	\$ -	\$ -
589	2051	\$ -	\$ -	\$ -	\$ -	\$ -
590	2052	\$ -	\$ -	\$ -	\$ -	\$ -
591	2053	\$ -	\$ -	\$ -	\$ -	\$ -
592	2054	\$ -	\$ -	\$ -	\$ -	\$ -
593	Project Totals			\$	383,397	\$ 383,397

Worksheet G

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

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

Line No.	Details					
595	Investment	\$ 617,275	Current Year			2014
596	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation			13.06%
597	Service Month (1-12)	6				
598	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	13,717
599	CIAC (Yes or No)	No				
600	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
601						
602	2011	\$ 617,275	\$ 7,914	\$ 609,361	\$ 53,566	\$ 53,566
603	2012	\$ 609,361	\$ 14,355	\$ 595,006	\$ 105,027	\$ 105,027
604	2013	\$ 595,006	\$ 14,355	\$ 580,651	\$ 100,103	\$ 100,103
605	2014	\$ 580,651	\$ 13,717	\$ 566,934	\$ 88,645	\$ 88,645
606	2015	\$ -	\$ -	\$ -	\$ -	\$ -
607	2016	\$ -	\$ -	\$ -	\$ -	\$ -
608	2017	\$ -	\$ -	\$ -	\$ -	\$ -
609	2018	\$ -	\$ -	\$ -	\$ -	\$ -
610	2019	\$ -	\$ -	\$ -	\$ -	\$ -
611	2020	\$ -	\$ -	\$ -	\$ -	\$ -
612	2021	\$ -	\$ -	\$ -	\$ -	\$ -
613	2022	\$ -	\$ -	\$ -	\$ -	\$ -
614	2023	\$ -	\$ -	\$ -	\$ -	\$ -
615	2024	\$ -	\$ -	\$ -	\$ -	\$ -
616	2025	\$ -	\$ -	\$ -	\$ -	\$ -
617	2026	\$ -	\$ -	\$ -	\$ -	\$ -
618	2027	\$ -	\$ -	\$ -	\$ -	\$ -
619	2028	\$ -	\$ -	\$ -	\$ -	\$ -
620	2029	\$ -	\$ -	\$ -	\$ -	\$ -
621	2030	\$ -	\$ -	\$ -	\$ -	\$ -
622	2031	\$ -	\$ -	\$ -	\$ -	\$ -
623	2032	\$ -	\$ -	\$ -	\$ -	\$ -
624	2033	\$ -	\$ -	\$ -	\$ -	\$ -
625	2034	\$ -	\$ -	\$ -	\$ -	\$ -
626	2035	\$ -	\$ -	\$ -	\$ -	\$ -
627	2036	\$ -	\$ -	\$ -	\$ -	\$ -
628	2037	\$ -	\$ -	\$ -	\$ -	\$ -
629	2038	\$ -	\$ -	\$ -	\$ -	\$ -
630	2039	\$ -	\$ -	\$ -	\$ -	\$ -
631	2040	\$ -	\$ -	\$ -	\$ -	\$ -
632	2041	\$ -	\$ -	\$ -	\$ -	\$ -
633	2042	\$ -	\$ -	\$ -	\$ -	\$ -
634	2043	\$ -	\$ -	\$ -	\$ -	\$ -
635	2044	\$ -	\$ -	\$ -	\$ -	\$ -
636	2045	\$ -	\$ -	\$ -	\$ -	\$ -
637	2046	\$ -	\$ -	\$ -	\$ -	\$ -
638	2047	\$ -	\$ -	\$ -	\$ -	\$ -
639	2048	\$ -	\$ -	\$ -	\$ -	\$ -
640	2049	\$ -	\$ -	\$ -	\$ -	\$ -
641	2050	\$ -	\$ -	\$ -	\$ -	\$ -
642	2051	\$ -	\$ -	\$ -	\$ -	\$ -
643	2052	\$ -	\$ -	\$ -	\$ -	\$ -
644	2053	\$ -	\$ -	\$ -	\$ -	\$ -
645	2054	\$ -	\$ -	\$ -	\$ -	\$ -
646	2055	\$ -	\$ -	\$ -	\$ -	\$ -
647						
648	Project Totals			\$	347,342	\$ 347,342

Worksheet G

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

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

Line No.	Details					
649	Investment	\$ 332,365	Current Year			2014
650	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation			13.06%
651	Service Month (1-12)	2				
652	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	7,386
653	CIAC (Yes or No)	No				
654	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
655						
656	2011	\$ 332,365	\$ 7,102	\$ 325,263	\$ 45,424	\$ 45,424
657	2012	\$ 325,263	\$ 7,729	\$ 317,534	\$ 56,123	\$ 56,123
658	2013	\$ 317,534	\$ 7,729	\$ 309,804	\$ 53,485	\$ 53,485
659	2014	\$ 309,804	\$ 7,386	\$ 302,418	\$ 47,359	\$ 47,359
660	2015	\$ -	\$ -	\$ -	\$ -	\$ -
661	2016	\$ -	\$ -	\$ -	\$ -	\$ -
662	2017	\$ -	\$ -	\$ -	\$ -	\$ -
663	2018	\$ -	\$ -	\$ -	\$ -	\$ -
664	2019	\$ -	\$ -	\$ -	\$ -	\$ -
665	2020	\$ -	\$ -	\$ -	\$ -	\$ -
666	2021	\$ -	\$ -	\$ -	\$ -	\$ -
667	2022	\$ -	\$ -	\$ -	\$ -	\$ -
668	2023	\$ -	\$ -	\$ -	\$ -	\$ -
669	2024	\$ -	\$ -	\$ -	\$ -	\$ -
670	2025	\$ -	\$ -	\$ -	\$ -	\$ -
671	2026	\$ -	\$ -	\$ -	\$ -	\$ -
672	2027	\$ -	\$ -	\$ -	\$ -	\$ -
673	2028	\$ -	\$ -	\$ -	\$ -	\$ -
674	2029	\$ -	\$ -	\$ -	\$ -	\$ -
675	2030	\$ -	\$ -	\$ -	\$ -	\$ -
676	2031	\$ -	\$ -	\$ -	\$ -	\$ -
677	2032	\$ -	\$ -	\$ -	\$ -	\$ -
678	2033	\$ -	\$ -	\$ -	\$ -	\$ -
679	2034	\$ -	\$ -	\$ -	\$ -	\$ -
680	2035	\$ -	\$ -	\$ -	\$ -	\$ -
681	2036	\$ -	\$ -	\$ -	\$ -	\$ -
682	2037	\$ -	\$ -	\$ -	\$ -	\$ -
683	2038	\$ -	\$ -	\$ -	\$ -	\$ -
684	2039	\$ -	\$ -	\$ -	\$ -	\$ -
685	2040	\$ -	\$ -	\$ -	\$ -	\$ -
686	2041	\$ -	\$ -	\$ -	\$ -	\$ -
687	2042	\$ -	\$ -	\$ -	\$ -	\$ -
688	2043	\$ -	\$ -	\$ -	\$ -	\$ -
689	2044	\$ -	\$ -	\$ -	\$ -	\$ -
690	2045	\$ -	\$ -	\$ -	\$ -	\$ -
691	2046	\$ -	\$ -	\$ -	\$ -	\$ -
692	2047	\$ -	\$ -	\$ -	\$ -	\$ -
693	2048	\$ -	\$ -	\$ -	\$ -	\$ -
694	2049	\$ -	\$ -	\$ -	\$ -	\$ -
695	2050	\$ -	\$ -	\$ -	\$ -	\$ -
696	2051	\$ -	\$ -	\$ -	\$ -	\$ -
697	2052	\$ -	\$ -	\$ -	\$ -	\$ -
698	2053	\$ -	\$ -	\$ -	\$ -	\$ -
699	2054	\$ -	\$ -	\$ -	\$ -	\$ -
700	2055	\$ -	\$ -	\$ -	\$ -	\$ -
701						
702	Project Totals			\$	202,391	\$ 202,391

Worksheet G

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

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

Line No.	Details					
703	Investment	\$ 11,400,380	Current Year			2014
704	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			13.06%
705	Service Month (1-12)	4				
706	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	253,342
707	CIAC (Yes or No)	No				
708						
709	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
710	2012	\$ 11,400,380	\$ 176,750	\$ 11,223,630	\$ 1,417,550	\$ 1,417,550
711	2013	\$ 11,223,630	\$ 265,125	\$ 10,958,505	\$ 1,882,999	\$ 1,882,999
712	2014	\$ 10,958,505	\$ 253,342	\$ 10,705,163	\$ 1,667,804	\$ 1,667,804
713	2015	\$ -	\$ -	\$ -	\$ -	\$ -
714	2016	\$ -	\$ -	\$ -	\$ -	\$ -
715	2017	\$ -	\$ -	\$ -	\$ -	\$ -
716	2018	\$ -	\$ -	\$ -	\$ -	\$ -
717	2019	\$ -	\$ -	\$ -	\$ -	\$ -
718	2020	\$ -	\$ -	\$ -	\$ -	\$ -
719	2021	\$ -	\$ -	\$ -	\$ -	\$ -
720	2022	\$ -	\$ -	\$ -	\$ -	\$ -
721	2023	\$ -	\$ -	\$ -	\$ -	\$ -
722	2024	\$ -	\$ -	\$ -	\$ -	\$ -
723	2025	\$ -	\$ -	\$ -	\$ -	\$ -
724	2026	\$ -	\$ -	\$ -	\$ -	\$ -
725	2027	\$ -	\$ -	\$ -	\$ -	\$ -
726	2028	\$ -	\$ -	\$ -	\$ -	\$ -
727	2029	\$ -	\$ -	\$ -	\$ -	\$ -
728	2030	\$ -	\$ -	\$ -	\$ -	\$ -
729	2031	\$ -	\$ -	\$ -	\$ -	\$ -
730	2032	\$ -	\$ -	\$ -	\$ -	\$ -
731	2033	\$ -	\$ -	\$ -	\$ -	\$ -
732	2034	\$ -	\$ -	\$ -	\$ -	\$ -
733	2035	\$ -	\$ -	\$ -	\$ -	\$ -
734	2036	\$ -	\$ -	\$ -	\$ -	\$ -
735	2037	\$ -	\$ -	\$ -	\$ -	\$ -
736	2038	\$ -	\$ -	\$ -	\$ -	\$ -
737	2039	\$ -	\$ -	\$ -	\$ -	\$ -
738	2040	\$ -	\$ -	\$ -	\$ -	\$ -
739	2041	\$ -	\$ -	\$ -	\$ -	\$ -
740	2042	\$ -	\$ -	\$ -	\$ -	\$ -
741	2043	\$ -	\$ -	\$ -	\$ -	\$ -
742	2044	\$ -	\$ -	\$ -	\$ -	\$ -
743	2045	\$ -	\$ -	\$ -	\$ -	\$ -
744	2046	\$ -	\$ -	\$ -	\$ -	\$ -
745	2047	\$ -	\$ -	\$ -	\$ -	\$ -
746	2048	\$ -	\$ -	\$ -	\$ -	\$ -
747	2049	\$ -	\$ -	\$ -	\$ -	\$ -
748	2050	\$ -	\$ -	\$ -	\$ -	\$ -
749	2051	\$ -	\$ -	\$ -	\$ -	\$ -
750	2052	\$ -	\$ -	\$ -	\$ -	\$ -
751	2053	\$ -	\$ -	\$ -	\$ -	\$ -
752	2054	\$ -	\$ -	\$ -	\$ -	\$ -
753	2055	\$ -	\$ -	\$ -	\$ -	\$ -
754	2056	\$ -	\$ -	\$ -	\$ -	\$ -
755						
756	Project Totals			\$	4,968,353	\$ 4,968,353

Worksheet G

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

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

Line No.	Details					
757	Investment	\$ 142,989,546	Current Year			2014
758	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			13.06%
759	Service Month (1-12)	4				
760	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$ 3,177,545	
761	CIAC (Yes or No)	No				
762						
763	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
764	2012	\$ 142,989,546	\$ 2,216,892	\$ 140,772,654	\$ 17,779,650	\$ 17,779,650
765	2013	\$ 140,772,654	\$ 3,325,338	\$ 137,447,316	\$ 23,617,558	\$ 23,617,558
766	2014	\$ 137,447,316	\$ 3,177,545	\$ 134,269,770	\$ 20,918,477	\$ 20,918,477
767	2015	\$ -	\$ -	\$ -	\$ -	\$ -
768	2016	\$ -	\$ -	\$ -	\$ -	\$ -
769	2017	\$ -	\$ -	\$ -	\$ -	\$ -
770	2018	\$ -	\$ -	\$ -	\$ -	\$ -
771	2019	\$ -	\$ -	\$ -	\$ -	\$ -
772	2020	\$ -	\$ -	\$ -	\$ -	\$ -
773	2021	\$ -	\$ -	\$ -	\$ -	\$ -
774	2022	\$ -	\$ -	\$ -	\$ -	\$ -
775	2023	\$ -	\$ -	\$ -	\$ -	\$ -
776	2024	\$ -	\$ -	\$ -	\$ -	\$ -
777	2025	\$ -	\$ -	\$ -	\$ -	\$ -
778	2026	\$ -	\$ -	\$ -	\$ -	\$ -
779	2027	\$ -	\$ -	\$ -	\$ -	\$ -
780	2028	\$ -	\$ -	\$ -	\$ -	\$ -
781	2029	\$ -	\$ -	\$ -	\$ -	\$ -
782	2030	\$ -	\$ -	\$ -	\$ -	\$ -
783	2031	\$ -	\$ -	\$ -	\$ -	\$ -
784	2032	\$ -	\$ -	\$ -	\$ -	\$ -
785	2033	\$ -	\$ -	\$ -	\$ -	\$ -
786	2034	\$ -	\$ -	\$ -	\$ -	\$ -
787	2035	\$ -	\$ -	\$ -	\$ -	\$ -
788	2036	\$ -	\$ -	\$ -	\$ -	\$ -
789	2037	\$ -	\$ -	\$ -	\$ -	\$ -
790	2038	\$ -	\$ -	\$ -	\$ -	\$ -
791	2039	\$ -	\$ -	\$ -	\$ -	\$ -
792	2040	\$ -	\$ -	\$ -	\$ -	\$ -
793	2041	\$ -	\$ -	\$ -	\$ -	\$ -
794	2042	\$ -	\$ -	\$ -	\$ -	\$ -
795	2043	\$ -	\$ -	\$ -	\$ -	\$ -
796	2044	\$ -	\$ -	\$ -	\$ -	\$ -
797	2045	\$ -	\$ -	\$ -	\$ -	\$ -
798	2046	\$ -	\$ -	\$ -	\$ -	\$ -
799	2047	\$ -	\$ -	\$ -	\$ -	\$ -
800	2048	\$ -	\$ -	\$ -	\$ -	\$ -
801	2049	\$ -	\$ -	\$ -	\$ -	\$ -
802	2050	\$ -	\$ -	\$ -	\$ -	\$ -
803	2051	\$ -	\$ -	\$ -	\$ -	\$ -
804	2052	\$ -	\$ -	\$ -	\$ -	\$ -
805	2053	\$ -	\$ -	\$ -	\$ -	\$ -
806	2054	\$ -	\$ -	\$ -	\$ -	\$ -
807	2055	\$ -	\$ -	\$ -	\$ -	\$ -
808	2056	\$ -	\$ -	\$ -	\$ -	\$ -
809						
810	Project Totals			\$	62,315,684	\$ 62,315,684

Worksheet G

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

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

Line No.	Details					
811	Investment	\$ 45,443,268	Current Year			2014
812	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			13.06%
813	Service Month (1-12)	4				
814	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	1,009,850
815	CIAC (Yes or No)	No				
816	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
817						
818	2012	\$ 45,443,268	\$ 704,547	\$ 44,738,721	\$ 5,650,521	\$ 5,650,521
819	2013	\$ 44,738,721	\$ 1,056,820	\$ 43,681,901	\$ 7,505,856	\$ 7,505,856
820	2014	\$ 43,681,901	\$ 1,009,850	\$ 42,672,051	\$ 6,648,066	\$ 6,648,066
821	2015	\$ -	\$ -	\$ -	\$ -	\$ -
822	2016	\$ -	\$ -	\$ -	\$ -	\$ -
823	2017	\$ -	\$ -	\$ -	\$ -	\$ -
824	2018	\$ -	\$ -	\$ -	\$ -	\$ -
825	2019	\$ -	\$ -	\$ -	\$ -	\$ -
826	2020	\$ -	\$ -	\$ -	\$ -	\$ -
827	2021	\$ -	\$ -	\$ -	\$ -	\$ -
828	2022	\$ -	\$ -	\$ -	\$ -	\$ -
829	2023	\$ -	\$ -	\$ -	\$ -	\$ -
830	2024	\$ -	\$ -	\$ -	\$ -	\$ -
831	2025	\$ -	\$ -	\$ -	\$ -	\$ -
832	2026	\$ -	\$ -	\$ -	\$ -	\$ -
833	2027	\$ -	\$ -	\$ -	\$ -	\$ -
834	2028	\$ -	\$ -	\$ -	\$ -	\$ -
835	2029	\$ -	\$ -	\$ -	\$ -	\$ -
836	2030	\$ -	\$ -	\$ -	\$ -	\$ -
837	2031	\$ -	\$ -	\$ -	\$ -	\$ -
838	2032	\$ -	\$ -	\$ -	\$ -	\$ -
839	2033	\$ -	\$ -	\$ -	\$ -	\$ -
840	2034	\$ -	\$ -	\$ -	\$ -	\$ -
841	2035	\$ -	\$ -	\$ -	\$ -	\$ -
842	2036	\$ -	\$ -	\$ -	\$ -	\$ -
843	2037	\$ -	\$ -	\$ -	\$ -	\$ -
844	2038	\$ -	\$ -	\$ -	\$ -	\$ -
845	2039	\$ -	\$ -	\$ -	\$ -	\$ -
846	2040	\$ -	\$ -	\$ -	\$ -	\$ -
847	2041	\$ -	\$ -	\$ -	\$ -	\$ -
848	2042	\$ -	\$ -	\$ -	\$ -	\$ -
849	2043	\$ -	\$ -	\$ -	\$ -	\$ -
850	2044	\$ -	\$ -	\$ -	\$ -	\$ -
851	2045	\$ -	\$ -	\$ -	\$ -	\$ -
852	2046	\$ -	\$ -	\$ -	\$ -	\$ -
853	2047	\$ -	\$ -	\$ -	\$ -	\$ -
854	2048	\$ -	\$ -	\$ -	\$ -	\$ -
855	2049	\$ -	\$ -	\$ -	\$ -	\$ -
856	2050	\$ -	\$ -	\$ -	\$ -	\$ -
857	2051	\$ -	\$ -	\$ -	\$ -	\$ -
858	2052	\$ -	\$ -	\$ -	\$ -	\$ -
859	2053	\$ -	\$ -	\$ -	\$ -	\$ -
860	2054	\$ -	\$ -	\$ -	\$ -	\$ -
861	2055	\$ -	\$ -	\$ -	\$ -	\$ -
862	2056	\$ -	\$ -	\$ -	\$ -	\$ -
863						
864	Project Totals			\$	19,804,443	\$ 19,804,443

Worksheet G

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

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

Line No.	Details					
865	Investment	\$ 1,292,392	Current Year			2014
866	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			13.06%
867	Service Month (1-12)	6				
868	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	28,720
869	CIAC (Yes or No)	No				
870	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
871						
872	2012	\$ 1,292,392	\$ 15,028	\$ 1,277,364	\$ 127,667	\$ 127,667
873	2013	\$ 1,277,364	\$ 30,056	\$ 1,247,309	\$ 214,195	\$ 214,195
874	2014	\$ 1,247,309	\$ 28,720	\$ 1,218,589	\$ 189,723	\$ 189,723
875	2015	\$ -	\$ -	\$ -	\$ -	\$ -
876	2016	\$ -	\$ -	\$ -	\$ -	\$ -
877	2017	\$ -	\$ -	\$ -	\$ -	\$ -
878	2018	\$ -	\$ -	\$ -	\$ -	\$ -
879	2019	\$ -	\$ -	\$ -	\$ -	\$ -
880	2020	\$ -	\$ -	\$ -	\$ -	\$ -
881	2021	\$ -	\$ -	\$ -	\$ -	\$ -
882	2022	\$ -	\$ -	\$ -	\$ -	\$ -
883	2023	\$ -	\$ -	\$ -	\$ -	\$ -
884	2024	\$ -	\$ -	\$ -	\$ -	\$ -
885	2025	\$ -	\$ -	\$ -	\$ -	\$ -
886	2026	\$ -	\$ -	\$ -	\$ -	\$ -
887	2027	\$ -	\$ -	\$ -	\$ -	\$ -
888	2028	\$ -	\$ -	\$ -	\$ -	\$ -
889	2029	\$ -	\$ -	\$ -	\$ -	\$ -
890	2030	\$ -	\$ -	\$ -	\$ -	\$ -
891	2031	\$ -	\$ -	\$ -	\$ -	\$ -
892	2032	\$ -	\$ -	\$ -	\$ -	\$ -
893	2033	\$ -	\$ -	\$ -	\$ -	\$ -
894	2034	\$ -	\$ -	\$ -	\$ -	\$ -
895	2035	\$ -	\$ -	\$ -	\$ -	\$ -
896	2036	\$ -	\$ -	\$ -	\$ -	\$ -
897	2037	\$ -	\$ -	\$ -	\$ -	\$ -
898	2038	\$ -	\$ -	\$ -	\$ -	\$ -
899	2039	\$ -	\$ -	\$ -	\$ -	\$ -
900	2040	\$ -	\$ -	\$ -	\$ -	\$ -
901	2041	\$ -	\$ -	\$ -	\$ -	\$ -
902	2042	\$ -	\$ -	\$ -	\$ -	\$ -
903	2043	\$ -	\$ -	\$ -	\$ -	\$ -
904	2044	\$ -	\$ -	\$ -	\$ -	\$ -
905	2045	\$ -	\$ -	\$ -	\$ -	\$ -
906	2046	\$ -	\$ -	\$ -	\$ -	\$ -
907	2047	\$ -	\$ -	\$ -	\$ -	\$ -
908	2048	\$ -	\$ -	\$ -	\$ -	\$ -
909	2049	\$ -	\$ -	\$ -	\$ -	\$ -
910	2050	\$ -	\$ -	\$ -	\$ -	\$ -
911	2051	\$ -	\$ -	\$ -	\$ -	\$ -
912	2052	\$ -	\$ -	\$ -	\$ -	\$ -
913	2053	\$ -	\$ -	\$ -	\$ -	\$ -
914	2054	\$ -	\$ -	\$ -	\$ -	\$ -
915	2055	\$ -	\$ -	\$ -	\$ -	\$ -
916	2056	\$ -	\$ -	\$ -	\$ -	\$ -
917						
918	Project Totals			\$	531,584	\$ 531,584

Worksheet G

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

HIGHWAY

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

Line No.	Details					
919	Investment	\$ 5,860,308	Current Year			2014
920	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			13.06%
921	Service Month (1-12)	3				
922	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	130,229
923	CIAC (Yes or No)	No				
924	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
925						
926	2012	\$ 5,860,308	\$ 102,215	\$ 5,758,093	\$ 827,982	\$ 827,982
927	2013	\$ 5,758,093	\$ 136,286	\$ 5,621,807	\$ 966,289	\$ 966,289
928	2014	\$ 5,621,807	\$ 130,229	\$ 5,491,578	\$ 855,843	\$ 855,843
929	2015	\$ -	\$ -	\$ -	\$ -	\$ -
930	2016	\$ -	\$ -	\$ -	\$ -	\$ -
931	2017	\$ -	\$ -	\$ -	\$ -	\$ -
932	2018	\$ -	\$ -	\$ -	\$ -	\$ -
933	2019	\$ -	\$ -	\$ -	\$ -	\$ -
934	2020	\$ -	\$ -	\$ -	\$ -	\$ -
935	2021	\$ -	\$ -	\$ -	\$ -	\$ -
936	2022	\$ -	\$ -	\$ -	\$ -	\$ -
937	2023	\$ -	\$ -	\$ -	\$ -	\$ -
938	2024	\$ -	\$ -	\$ -	\$ -	\$ -
939	2025	\$ -	\$ -	\$ -	\$ -	\$ -
940	2026	\$ -	\$ -	\$ -	\$ -	\$ -
941	2027	\$ -	\$ -	\$ -	\$ -	\$ -
942	2028	\$ -	\$ -	\$ -	\$ -	\$ -
943	2029	\$ -	\$ -	\$ -	\$ -	\$ -
944	2030	\$ -	\$ -	\$ -	\$ -	\$ -
945	2031	\$ -	\$ -	\$ -	\$ -	\$ -
946	2032	\$ -	\$ -	\$ -	\$ -	\$ -
947	2033	\$ -	\$ -	\$ -	\$ -	\$ -
948	2034	\$ -	\$ -	\$ -	\$ -	\$ -
949	2035	\$ -	\$ -	\$ -	\$ -	\$ -
950	2036	\$ -	\$ -	\$ -	\$ -	\$ -
951	2037	\$ -	\$ -	\$ -	\$ -	\$ -
952	2038	\$ -	\$ -	\$ -	\$ -	\$ -
953	2039	\$ -	\$ -	\$ -	\$ -	\$ -
954	2040	\$ -	\$ -	\$ -	\$ -	\$ -
955	2041	\$ -	\$ -	\$ -	\$ -	\$ -
956	2042	\$ -	\$ -	\$ -	\$ -	\$ -
957	2043	\$ -	\$ -	\$ -	\$ -	\$ -
958	2044	\$ -	\$ -	\$ -	\$ -	\$ -
959	2045	\$ -	\$ -	\$ -	\$ -	\$ -
960	2046	\$ -	\$ -	\$ -	\$ -	\$ -
961	2047	\$ -	\$ -	\$ -	\$ -	\$ -
962	2048	\$ -	\$ -	\$ -	\$ -	\$ -
963	2049	\$ -	\$ -	\$ -	\$ -	\$ -
964	2050	\$ -	\$ -	\$ -	\$ -	\$ -
965	2051	\$ -	\$ -	\$ -	\$ -	\$ -
966	2052	\$ -	\$ -	\$ -	\$ -	\$ -
967	2053	\$ -	\$ -	\$ -	\$ -	\$ -
968	2054	\$ -	\$ -	\$ -	\$ -	\$ -
969	2055	\$ -	\$ -	\$ -	\$ -	\$ -
970	2056	\$ -	\$ -	\$ -	\$ -	\$ -
971						
972	Project Totals			\$	2,650,115	\$ 2,650,115

Worksheet G

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

BYWAY

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

Line No.	Details					
973	Investment	\$ 4,457,578	Current Year			2014
974	Service Year (yyyy)	2012	NPCC w/o incentives, less depreciation			13.06%
975	Service Month (1-12)	3				
976	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	99,057
977	CIAC (Yes or No)	No				
978	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
979						
980	2012	\$ 4,457,578	\$ 74,293	\$ 4,383,285	\$ 556,132	\$ 556,132
981	2013	\$ 4,383,285	\$ 103,665	\$ 4,276,165	\$ 734,997	\$ 734,997
982	2014	\$ 4,276,165	\$ 99,057	\$ 4,177,108	\$ 650,988	\$ 650,988
983	2015	\$ -	\$ -	\$ -	\$ -	\$ -
984	2016	\$ -	\$ -	\$ -	\$ -	\$ -
985	2017	\$ -	\$ -	\$ -	\$ -	\$ -
986	2018	\$ -	\$ -	\$ -	\$ -	\$ -
987	2019	\$ -	\$ -	\$ -	\$ -	\$ -
988	2020	\$ -	\$ -	\$ -	\$ -	\$ -
989	2021	\$ -	\$ -	\$ -	\$ -	\$ -
990	2022	\$ -	\$ -	\$ -	\$ -	\$ -
991	2023	\$ -	\$ -	\$ -	\$ -	\$ -
992	2024	\$ -	\$ -	\$ -	\$ -	\$ -
993	2025	\$ -	\$ -	\$ -	\$ -	\$ -
994	2026	\$ -	\$ -	\$ -	\$ -	\$ -
995	2027	\$ -	\$ -	\$ -	\$ -	\$ -
996	2028	\$ -	\$ -	\$ -	\$ -	\$ -
997	2029	\$ -	\$ -	\$ -	\$ -	\$ -
998	2030	\$ -	\$ -	\$ -	\$ -	\$ -
999	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1000	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1001	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1002	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1003	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1004	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1005	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1006	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1007	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1008	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1009	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1010	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1011	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1012	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1013	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1014	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1015	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1016	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1017	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1018	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1019	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1020	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1021	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1022	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1023	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1024	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1025						
1026	Project Totals			\$	1,942,117	\$ 1,942,117

Worksheet G

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

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					
1027	Investment	\$ 8,216,374	Current Year			2014
1028	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation			13.06%
1029	Service Month (1-12)	4				
1030	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	182,586
1031	CIAC (Yes or No)	No				
1032	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1034	2013	\$ 8,216,374	\$ 127,386	\$ 8,088,988	\$ 1,021,643	\$ 1,021,643
1035	2014	\$ 8,088,988	\$ 182,586	\$ 7,906,402	\$ 1,226,956	\$ 1,226,956
1036	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1037	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1038	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1039	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1040	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1041	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1042	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1043	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1044	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1045	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1046	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1047	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1048	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1049	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1050	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1051	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1052	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1053	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1054	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1055	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1056	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1057	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1058	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1059	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1060	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1061	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1062	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1063	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1064	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1065	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1066	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1067	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1068	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1069	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1070	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1071	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1072	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1073	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1074	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1075	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1076	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1077	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1078	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1079						
1080	Project Totals			\$	2,248,599	\$ 2,248,599

Worksheet G

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

100% ZONAL

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

Line

No.

		Details				
1081	Investment	\$ 339,997	Current Year			2014
1082	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation			13.06%
1083	Service Month (1-12)	1				
1084	Useful Life	45	Annual Depreciation Expense	(Investment / Useful Life)	\$ 7,555	
1085	CIAC (Yes or No)	No				
1086	Investment	Beginning	Depreciation	Ending	Revenue	Rev. Req. for
1087	Year	Balance	Expense	Balance	Requirement	SPP Allocation
1088	2013	\$ 339,997	\$ 7,248	\$ 332,749	\$ 56,315	\$ 56,315
1089	2014	\$ 332,749	\$ 7,555	\$ 325,194	\$ 50,514	\$ 50,514
1090	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1091	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1092	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1093	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1094	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1095	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1096	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1097	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1098	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1099	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1100	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1101	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1102	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1103	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1104	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1105	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1106	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1107	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1108	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1109	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1110	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1111	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1112	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1113	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1114	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1115	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1116	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1117	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1118	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1119	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1120	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1121	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1122	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1123	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1124	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1125	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1126	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1127	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1128	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1129	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1130	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1131	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1132	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1133						
1134	Project Totals			\$	106,829	\$ 106,829

Worksheet G

Project 22: Ft. Smith - Colony 161 kV Line - reconductor 2.2 mi. of line and upgrade terminal equipment at Ft. Smith & Colony substations to 2000A.

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					
1135	Investment	\$ 2,066,823	Current Year			2014
1136	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation			13.06%
1137	Service Month (1-12)	7				
1138	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	45,929
1139	CIAC (Yes or No)	No				
1140	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1142	2014	\$ 2,066,823	\$ 19,137	\$ 2,047,686	\$ 154,084	\$ 154,084
1143	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1144	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1145	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1146	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1147	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1148	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1149	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1150	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1151	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1152	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1153	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1154	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1155	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1156	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1157	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1158	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1159	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1160	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1161	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1162	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1163	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1164	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1165	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1166	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1167	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1168	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1169	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1170	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1171	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1172	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1173	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1174	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1175	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1176	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1177	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1178	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1179	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1180	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1181	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1182	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1183	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1184	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1185	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1186	2058	\$ -	\$ -	\$ -	\$ -	\$ -
1187						
1188	Project Totals			\$	154,084	\$ 154,084

Worksheet G

Project 23: Canadian River Substation - install new 345 kV substation in Muskogee - Pittsburg Line

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

Line No.	Details					
1189	Investment	\$ 8,859,607	Current Year			2014
1190	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation			13.06%
1191	Service Month (1-12)	6				
1192	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	196,880
1193	CIAC (Yes or No)	No				
1194	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1196	2013	\$ 8,859,607	\$ 103,019	\$ 8,756,588	\$ 855,647	\$ 855,647
1197	2014	\$ 8,756,588	\$ 196,880	\$ 8,559,708	\$ 1,327,494	\$ 1,327,494
1198	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1199	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1200	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1201	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1202	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1203	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1204	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1205	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1206	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1207	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1208	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1209	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1210	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1211	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1212	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1213	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1214	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1215	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1216	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1217	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1218	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1219	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1220	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1221	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1222	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1223	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1224	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1225	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1226	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1227	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1228	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1229	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1230	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1231	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1232	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1233	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1234	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1235	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1236	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1237	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1238	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1239	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1240	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1241						
1242	Project Totals			\$	2,183,141	\$ 2,183,141

Worksheet G

Project 24: Paoli Substation - upgrade 138 kV section of substation

BYWAY

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

Line No.	Details					
1243	Investment	\$ 472,837	Current Year			2014
1244	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation			13.06%
1245	Service Month (1-12)	3				
1246	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	10,507
1247	CIAC (Yes or No)	No				
1248	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1250	2013	\$ 472,837	\$ 8,247	\$ 464,590	\$ 65,324	\$ 65,324
1251	2014	\$ 464,590	\$ 10,507	\$ 454,082	\$ 70,489	\$ 70,489
1252	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1253	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1254	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1255	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1256	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1257	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1258	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1259	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1260	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1261	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1262	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1263	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1264	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1265	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1266	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1267	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1268	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1269	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1270	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1271	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1272	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1273	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1274	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1275	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1276	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1277	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1278	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1279	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1280	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1281	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1282	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1283	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1284	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1285	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1286	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1287	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1288	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1289	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1290	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1291	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1292	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1293	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1294	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1295	Project Totals			\$	135,813	\$ 135,813

Worksheet G

Project 25: Paoli Substation - replace 138 / 69 kV transformer & rebuild 69 kV section of substation

100% ZONAL

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

Line

No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1297	Investment	\$ 960,003	Current Year		2014	
1298	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation			13.06%
1299	Service Month (1-12)	3				
1300	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)			\$ 21,333
1301	CIAC (Yes or No)	No				
1304	2013	\$ 960,003	\$ 16,744	\$ 943,259	\$ 132,628	\$ 132,628
1305	2014	\$ 943,259	\$ 21,333	\$ 921,925	\$ 143,115	\$ 143,115
1306	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1307	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1308	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1309	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1310	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1311	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1312	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1313	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1314	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1315	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1316	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1317	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1318	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1319	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1320	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1321	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1322	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1323	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1324	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1325	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1326	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1327	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1328	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1329	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1330	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1331	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1332	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1333	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1334	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1335	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1336	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1337	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1338	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1339	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1340	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1341	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1342	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1343	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1344	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1345	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1346	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1347	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1348	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1349	Project Totals			\$ 275,743	\$ 275,743	\$ 275,743

Worksheet G

Project 26: Greenwood Substation - construct new substation 138 kV section in the Cushing - Bristow 138 kV Line

BYWAY

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

Line

No.

		Details				
1351	Investment	\$ 1,551,082	Current Year			2014
1352	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation			13.06%
1353	Service Month (1-12)	1				
1354	Useful Life	45	Annual Depreciation Expense	(Investment / Useful Life)	\$	34,468
1355	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1358	2013	\$ 1,551,082	\$ 33,066	\$ 1,518,016	\$ 256,913	\$ 256,913
1359	2014	\$ 1,518,016	\$ 34,468	\$ 1,483,548	\$ 230,446	\$ 230,446
1360	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1361	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1362	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1363	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1364	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1365	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1366	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1367	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1368	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1369	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1370	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1371	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1372	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1373	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1374	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1375	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1376	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1377	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1378	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1379	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1380	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1381	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1382	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1383	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1384	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1385	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1386	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1387	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1388	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1389	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1390	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1391	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1392	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1393	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1394	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1395	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1396	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1397	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1398	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1399	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1400	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1401	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1402	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1403						
1404	Project Totals			\$	487,359	\$ 487,359

Worksheet G

Project 27: Greenwood Substation - construct new substation 69 kV section including 138 / 69 kV transformer and terminate Oak Grove - Hwy 99 69 kV Line

100% ZONAL

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

Line

No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1405	\$ 2,326,622					2014
1406	2013					13.06%
1407	1					
1408	45					
1409	No					\$ 51,703
1410						
1411						
1412	\$ 2,326,622	\$ 49,599	\$ 2,277,023	\$ 385,369	\$ 385,369	
1413	\$ 2,277,023	\$ 51,703	\$ 2,225,321	\$ 345,669	\$ 345,669	
1414	\$ -	\$ -	\$ -	\$ -	\$ -	
1415	\$ -	\$ -	\$ -	\$ -	\$ -	
1416	\$ -	\$ -	\$ -	\$ -	\$ -	
1417	\$ -	\$ -	\$ -	\$ -	\$ -	
1418	\$ -	\$ -	\$ -	\$ -	\$ -	
1419	\$ -	\$ -	\$ -	\$ -	\$ -	
1420	\$ -	\$ -	\$ -	\$ -	\$ -	
1421	\$ -	\$ -	\$ -	\$ -	\$ -	
1422	\$ -	\$ -	\$ -	\$ -	\$ -	
1423	\$ -	\$ -	\$ -	\$ -	\$ -	
1424	\$ -	\$ -	\$ -	\$ -	\$ -	
1425	\$ -	\$ -	\$ -	\$ -	\$ -	
1426	\$ -	\$ -	\$ -	\$ -	\$ -	
1427	\$ -	\$ -	\$ -	\$ -	\$ -	
1428	\$ -	\$ -	\$ -	\$ -	\$ -	
1429	\$ -	\$ -	\$ -	\$ -	\$ -	
1430	\$ -	\$ -	\$ -	\$ -	\$ -	
1431	\$ -	\$ -	\$ -	\$ -	\$ -	
1432	\$ -	\$ -	\$ -	\$ -	\$ -	
1433	\$ -	\$ -	\$ -	\$ -	\$ -	
1434	\$ -	\$ -	\$ -	\$ -	\$ -	
1435	\$ -	\$ -	\$ -	\$ -	\$ -	
1436	\$ -	\$ -	\$ -	\$ -	\$ -	
1437	\$ -	\$ -	\$ -	\$ -	\$ -	
1438	\$ -	\$ -	\$ -	\$ -	\$ -	
1439	\$ -	\$ -	\$ -	\$ -	\$ -	
1440	\$ -	\$ -	\$ -	\$ -	\$ -	
1441	\$ -	\$ -	\$ -	\$ -	\$ -	
1442	\$ -	\$ -	\$ -	\$ -	\$ -	
1443	\$ -	\$ -	\$ -	\$ -	\$ -	
1444	\$ -	\$ -	\$ -	\$ -	\$ -	
1445	\$ -	\$ -	\$ -	\$ -	\$ -	
1446	\$ -	\$ -	\$ -	\$ -	\$ -	
1447	\$ -	\$ -	\$ -	\$ -	\$ -	
1448	\$ -	\$ -	\$ -	\$ -	\$ -	
1449	\$ -	\$ -	\$ -	\$ -	\$ -	
1450	\$ -	\$ -	\$ -	\$ -	\$ -	
1451	\$ -	\$ -	\$ -	\$ -	\$ -	
1452	\$ -	\$ -	\$ -	\$ -	\$ -	
1453	\$ -	\$ -	\$ -	\$ -	\$ -	
1454	\$ -	\$ -	\$ -	\$ -	\$ -	
1455	\$ -	\$ -	\$ -	\$ -	\$ -	
1456	\$ -	\$ -	\$ -	\$ -	\$ -	
1457	\$ -	\$ -	\$ -	\$ -	\$ -	
1458	Project Totals		\$	731,039	\$	731,039

Worksheet G

Project 28: Classen - SW 5th 138 kV Line - replace 138 kV wave trap and CT at Classen sub

BYWAY

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1459	Investment	\$ 101,258	Current Year		2014	
1460	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation			13.06%
1461	Service Month (1-12)	12				
1462	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)			\$ 2,250
1463	CIAC (Yes or No)	No				
1464						
1465						
1466	2013	\$ 101,258	\$ -	\$ 101,258	\$ 1,231	\$ 1,231
1467	2014	\$ 101,258	\$ 2,250	\$ 99,008	\$ 15,326	\$ 15,326
1468	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1469	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1470	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1471	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1472	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1473	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1474	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1475	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1476	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1477	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1478	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1479	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1480	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1481	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1482	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1483	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1484	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1485	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1486	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1487	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1488	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1489	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1490	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1491	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1492	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1493	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1494	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1495	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1496	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1497	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1498	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1499	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1500	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1501	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1502	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1503	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1504	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1505	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1506	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1507	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1508	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1509	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1510	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1511						
1512	Project Totals			\$	16,557	\$ 16,557

Worksheet G

Project 29: Kolache Substation - add 9 MVar of 69 kV capacitors to substation

100% ZONAL

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

Line

No.

		Details				
1513	Investment	\$ 693,192	Current Year			2014
1514	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation			13.06%
1515	Service Month (1-12)	2				
1516	Useful Life	45	Annual Depreciation Expense	(Investment / Useful Life)	\$	15,404
1517	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1520	2014	\$ 693,192	\$ 12,837	\$ 680,355	\$ 95,115	\$ 95,115
1521	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1522	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1523	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1524	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1525	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1526	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1527	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1528	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1529	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1530	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1531	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1532	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1533	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1534	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1535	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1536	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1537	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1538	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1539	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1540	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1541	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1542	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1543	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1544	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1545	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1546	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1547	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1548	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1549	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1550	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1551	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1552	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1553	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1554	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1555	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1556	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1557	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1558	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1559	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1560	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1561	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1562	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1563	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1564	2058	\$ -	\$ -	\$ -	\$ -	\$ -
1565						
1566	Project Totals			\$	95,115	\$ 95,115

Worksheet G

Project 30: Lula Substation - install 9 MVAR of 69 kV capacitors

100% ZONAL

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

Line

No.

		Details				
1567	Investment	\$ 611,252	Current Year			2014
1568	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation			13.06%
1569	Service Month (1-12)	6				
1570	Useful Life	45	Annual Depreciation Expense	(Investment / Useful Life)	\$	13,583
1571	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1574	2013	\$ 611,252	\$ 7,108	\$ 604,144	\$ 59,034	\$ 59,034
1575	2014	\$ 604,144	\$ 13,583	\$ 590,561	\$ 91,588	\$ 91,588
1576	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1577	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1578	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1579	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1580	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1581	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1582	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1583	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1584	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1585	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1586	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1587	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1588	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1589	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1590	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1591	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1592	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1593	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1594	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1595	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1596	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1597	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1598	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1599	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1600	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1601	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1602	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1603	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1604	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1605	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1606	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1607	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1608	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1609	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1610	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1611	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1612	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1613	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1614	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1615	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1616	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1617	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1618	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1619						
1620	Project Totals			\$	150,622	\$ 150,622

Worksheet G

Project 31: Arcadia - Redbud 345 kV Lines Ckt 1 & 2 - upgrade breakers and switches to 3000A

HIGHWAY

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

Line

No.

Details						
1621	Investment	\$ 917,217	Current Year			2014
1622	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation			13.06%
1623	Service Month (1-12)	12				
1624	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	20,383
1625	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1628	2013	\$ 917,217	\$ -	\$ 917,217	\$ 11,150	\$ 11,150
1629	2014	\$ 917,217	\$ 20,383	\$ 896,834	\$ 138,826	\$ 138,826
1630	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1631	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1632	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1633	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1634	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1635	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1636	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1637	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1638	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1639	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1640	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1641	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1642	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1643	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1644	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1645	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1646	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1647	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1648	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1649	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1650	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1651	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1652	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1653	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1654	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1655	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1656	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1657	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1658	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1659	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1660	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1661	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1662	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1663	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1664	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1665	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1666	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1667	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1668	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1669	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1670	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1671	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1672	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1673						
1674	Project Totals			\$	149,975	\$ 149,975

Worksheet G

Project 32: Pecan Creek - Five Tribes 161 kV Line - reconductor 4.07 mi of line, increase CT ratio at Pecan Creek. Replace 2 wavetraps, 1 - 161 kV breaker, and 3 - 161 kV switches at Five Tribes. Also increase CT ratios at Five Tribes. **BYWAY**

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

Line No.	Details					
1675	Investment	\$ 1,516,967	Current Year			2014
1676	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation			13.06%
1677	Service Month (1-12)	12				
1678	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	33,710
1679	CIAC (Yes or No)	No				
1680	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1682	2013	\$ 1,516,967	\$ -	\$ 1,516,967	\$ 18,440	\$ 18,440
1683	2014	\$ 1,516,967	\$ 33,710	\$ 1,483,257	\$ 229,601	\$ 229,601
1684	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1685	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1686	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1687	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1688	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1689	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1690	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1691	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1692	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1693	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1694	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1695	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1696	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1697	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1698	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1699	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1700	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1701	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1702	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1703	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1704	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1705	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1706	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1707	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1708	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1709	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1710	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1711	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1712	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1713	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1714	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1715	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1716	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1717	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1718	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1719	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1720	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1721	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1722	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1723	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1724	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1725	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1726	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1727						
1728	Project Totals			\$	248,041	\$ 248,041

Worksheet G

Project 33: Cushing - Stillwater 138 kV Line - convert 23 mi. of 69 kV line to 138 kV and associate substation facilities

BYWAY

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1729	\$ 6,016,802					2014
1730						13.06%
1731	2013					
1732	12					
1733	45					
1734	No					
1735						
1736	\$ 6,016,802	\$ -	\$ 6,016,802	\$ 73,140	\$ 73,140	
1737	\$ 6,016,802	\$ 133,707	\$ 5,883,095	\$ 910,674	\$ 910,674	
1738	\$ -	\$ -	\$ -	\$ -	\$ -	
1739	\$ -	\$ -	\$ -	\$ -	\$ -	
1740	\$ -	\$ -	\$ -	\$ -	\$ -	
1741	\$ -	\$ -	\$ -	\$ -	\$ -	
1742	\$ -	\$ -	\$ -	\$ -	\$ -	
1743	\$ -	\$ -	\$ -	\$ -	\$ -	
1744	\$ -	\$ -	\$ -	\$ -	\$ -	
1745	\$ -	\$ -	\$ -	\$ -	\$ -	
1746	\$ -	\$ -	\$ -	\$ -	\$ -	
1747	\$ -	\$ -	\$ -	\$ -	\$ -	
1748	\$ -	\$ -	\$ -	\$ -	\$ -	
1749	\$ -	\$ -	\$ -	\$ -	\$ -	
1750	\$ -	\$ -	\$ -	\$ -	\$ -	
1751	\$ -	\$ -	\$ -	\$ -	\$ -	
1752	\$ -	\$ -	\$ -	\$ -	\$ -	
1753	\$ -	\$ -	\$ -	\$ -	\$ -	
1754	\$ -	\$ -	\$ -	\$ -	\$ -	
1755	\$ -	\$ -	\$ -	\$ -	\$ -	
1756	\$ -	\$ -	\$ -	\$ -	\$ -	
1757	\$ -	\$ -	\$ -	\$ -	\$ -	
1758	\$ -	\$ -	\$ -	\$ -	\$ -	
1759	\$ -	\$ -	\$ -	\$ -	\$ -	
1760	\$ -	\$ -	\$ -	\$ -	\$ -	
1761	\$ -	\$ -	\$ -	\$ -	\$ -	
1762	\$ -	\$ -	\$ -	\$ -	\$ -	
1763	\$ -	\$ -	\$ -	\$ -	\$ -	
1764	\$ -	\$ -	\$ -	\$ -	\$ -	
1765	\$ -	\$ -	\$ -	\$ -	\$ -	
1766	\$ -	\$ -	\$ -	\$ -	\$ -	
1767	\$ -	\$ -	\$ -	\$ -	\$ -	
1768	\$ -	\$ -	\$ -	\$ -	\$ -	
1769	\$ -	\$ -	\$ -	\$ -	\$ -	
1770	\$ -	\$ -	\$ -	\$ -	\$ -	
1771	\$ -	\$ -	\$ -	\$ -	\$ -	
1772	\$ -	\$ -	\$ -	\$ -	\$ -	
1773	\$ -	\$ -	\$ -	\$ -	\$ -	
1774	\$ -	\$ -	\$ -	\$ -	\$ -	
1775	\$ -	\$ -	\$ -	\$ -	\$ -	
1776	\$ -	\$ -	\$ -	\$ -	\$ -	
1777	\$ -	\$ -	\$ -	\$ -	\$ -	
1778	\$ -	\$ -	\$ -	\$ -	\$ -	
1779	\$ -	\$ -	\$ -	\$ -	\$ -	
1780	\$ -	\$ -	\$ -	\$ -	\$ -	
1781						
1782	Project Totals			\$ 983,814	\$ 983,814	

Worksheet G

Project 34: Renfrow - Medford Tap 138 kV Line - construct 4 miles of new line & install 3-way switch at Medford Tap

BYWAY

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

Line No.	Details					
1783	Investment	\$ 2,050,206	Current Year			2014
1784	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation			13.06%
1785	Service Month (1-12)	3				
1786	Useful Life	45	Annual Depreciation Expense	(Investment / Useful Life)	\$	45,560
1787	CIAC (Yes or No)	No				
1788	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
1789	2014	\$ 2,050,206	\$ 108,956	\$ 1,941,250	\$ 327,316.82	\$ 327,317
1791	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1792	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1793	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1794	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1795	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1796	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1797	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1798	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1799	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1800	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1801	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1802	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1803	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1804	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1805	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1806	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1807	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1808	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1809	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1810	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1811	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1812	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1813	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1814	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1815	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1816	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1817	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1818	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1819	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1820	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1821	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1822	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1823	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1824	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1825	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1826	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1827	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1828	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1829	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1830	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1831	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1832	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1833	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1834	2058	\$ -	\$ -	\$ -	\$ -	\$ -
1835						
1836	Project Totals			\$	327,317	\$ 327,317

Worksheet G

Project 35: Crescent - Cottonwood Creek - convert 13.7 mi of 69 kV line to 138 kV and install 138 kV terminal equipment at Cottonwood Creek substation

BYWAY

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

Line

No.

Details						
1837	Investment	\$ 7,354,551	Current Year			2014
1838	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation			13.06%
1839	Service Month (1-12)	4				
1840	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	163,434
1841	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1844	2014	\$ 7,354,551	\$ 108,956	\$ 7,245,595	\$ 825,688.50	\$ 825,688
1845	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1846	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1847	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1848	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1849	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1850	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1851	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1852	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1853	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1854	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1855	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1856	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1857	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1858	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1859	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1860	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1861	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1862	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1863	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1864	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1865	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1866	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1867	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1868	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1869	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1870	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1871	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1872	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1873	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1874	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1875	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1876	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1877	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1878	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1879	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1880	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1881	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1882	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1883	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1884	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1885	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1886	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1887	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1888	2058	\$ -	\$ -	\$ -	\$ -	\$ -
1889	Project Totals			\$	825,688	\$ 825,688

Worksheet G

Project 36: Renfrow Substation - construct new 345 kV substation section in the Woodring - Wichita 345 kV Line

HIGHWAY

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

Line

No.

		Details				
1891	Investment	\$ 5,970,518	Current Year			2014
1892	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation			13.06%
1893	Service Month (1-12)	4				
1894	Useful Life	45	Annual Depreciation Expense	(Investment / Useful Life)	\$	132,678
1895	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1898	2014	\$ 5,970,518	\$ 88,452	\$ 5,882,066	\$ 670,304	\$ 670,304
1899	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1900	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1901	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1902	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1903	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1904	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1905	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1906	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1907	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1908	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1909	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1910	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1911	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1912	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1913	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1914	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1915	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1916	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1917	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1918	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1919	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1920	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1921	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1922	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1923	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1924	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1925	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1926	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1927	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1928	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1929	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1930	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1931	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1932	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1933	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1934	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1935	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1936	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1937	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1938	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1939	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1940	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1941	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1942	2058	\$ -	\$ -	\$ -	\$ -	\$ -
1943						
1944	Project Totals			\$	670,304	\$ 670,304

Worksheet G

Project 37: Renfrow Substation - construct new 138 kv substation section including 400 MVA, 345 / 138 kV transformer in the Woodring - Wichita 345 kV Line

BYWAY

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

Line

No.

Details						
1945	Investment	\$ 6,763,037	Current Year			2014
1946	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation			13.06%
1947	Service Month (1-12)	4				
1948	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	150,290
1949	CIAC (Yes or No)	No				
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
1952	2014	\$ 6,763,037	\$ 100,193	\$ 6,662,844	\$ 759,280	\$ 759,280
1953	2015	\$ -	\$ -	\$ -	\$ -	\$ -
1954	2016	\$ -	\$ -	\$ -	\$ -	\$ -
1955	2017	\$ -	\$ -	\$ -	\$ -	\$ -
1956	2018	\$ -	\$ -	\$ -	\$ -	\$ -
1957	2019	\$ -	\$ -	\$ -	\$ -	\$ -
1958	2020	\$ -	\$ -	\$ -	\$ -	\$ -
1959	2021	\$ -	\$ -	\$ -	\$ -	\$ -
1960	2022	\$ -	\$ -	\$ -	\$ -	\$ -
1961	2023	\$ -	\$ -	\$ -	\$ -	\$ -
1962	2024	\$ -	\$ -	\$ -	\$ -	\$ -
1963	2025	\$ -	\$ -	\$ -	\$ -	\$ -
1964	2026	\$ -	\$ -	\$ -	\$ -	\$ -
1965	2027	\$ -	\$ -	\$ -	\$ -	\$ -
1966	2028	\$ -	\$ -	\$ -	\$ -	\$ -
1967	2029	\$ -	\$ -	\$ -	\$ -	\$ -
1968	2030	\$ -	\$ -	\$ -	\$ -	\$ -
1969	2031	\$ -	\$ -	\$ -	\$ -	\$ -
1970	2032	\$ -	\$ -	\$ -	\$ -	\$ -
1971	2033	\$ -	\$ -	\$ -	\$ -	\$ -
1972	2034	\$ -	\$ -	\$ -	\$ -	\$ -
1973	2035	\$ -	\$ -	\$ -	\$ -	\$ -
1974	2036	\$ -	\$ -	\$ -	\$ -	\$ -
1975	2037	\$ -	\$ -	\$ -	\$ -	\$ -
1976	2038	\$ -	\$ -	\$ -	\$ -	\$ -
1977	2039	\$ -	\$ -	\$ -	\$ -	\$ -
1978	2040	\$ -	\$ -	\$ -	\$ -	\$ -
1979	2041	\$ -	\$ -	\$ -	\$ -	\$ -
1980	2042	\$ -	\$ -	\$ -	\$ -	\$ -
1981	2043	\$ -	\$ -	\$ -	\$ -	\$ -
1982	2044	\$ -	\$ -	\$ -	\$ -	\$ -
1983	2045	\$ -	\$ -	\$ -	\$ -	\$ -
1984	2046	\$ -	\$ -	\$ -	\$ -	\$ -
1985	2047	\$ -	\$ -	\$ -	\$ -	\$ -
1986	2048	\$ -	\$ -	\$ -	\$ -	\$ -
1987	2049	\$ -	\$ -	\$ -	\$ -	\$ -
1988	2050	\$ -	\$ -	\$ -	\$ -	\$ -
1989	2051	\$ -	\$ -	\$ -	\$ -	\$ -
1990	2052	\$ -	\$ -	\$ -	\$ -	\$ -
1991	2053	\$ -	\$ -	\$ -	\$ -	\$ -
1992	2054	\$ -	\$ -	\$ -	\$ -	\$ -
1993	2055	\$ -	\$ -	\$ -	\$ -	\$ -
1994	2056	\$ -	\$ -	\$ -	\$ -	\$ -
1995	2057	\$ -	\$ -	\$ -	\$ -	\$ -
1996	2058	\$ -	\$ -	\$ -	\$ -	\$ -
1997						
1998	Project Totals			\$	759,280	\$ 759,280

Worksheet G

Project 38: Grant County - construct new substation 138 kV section in the Koch - Medford 69 kV Line

BYWAY

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

Line No.	Details					
1999	Investment	\$ 2,792,334	Current Year			2014
2000	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation			13.06%
2001	Service Month (1-12)	4				
2002	Useful Life	45	Annual Depreciation Expense	(Investment / Useful Life)	\$	62,052
2003	CIAC (Yes or No)	No				
2004	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2005	2014	\$ 2,792,334	\$ 41,368	\$ 2,750,966	\$ 313,493	\$ 313,493
2006	2015	\$ -	\$ -	\$ -	\$ -	\$ -
2007	2016	\$ -	\$ -	\$ -	\$ -	\$ -
2008	2017	\$ -	\$ -	\$ -	\$ -	\$ -
2009	2018	\$ -	\$ -	\$ -	\$ -	\$ -
2010	2019	\$ -	\$ -	\$ -	\$ -	\$ -
2011	2020	\$ -	\$ -	\$ -	\$ -	\$ -
2012	2021	\$ -	\$ -	\$ -	\$ -	\$ -
2013	2022	\$ -	\$ -	\$ -	\$ -	\$ -
2014	2023	\$ -	\$ -	\$ -	\$ -	\$ -
2015	2024	\$ -	\$ -	\$ -	\$ -	\$ -
2016	2025	\$ -	\$ -	\$ -	\$ -	\$ -
2017	2026	\$ -	\$ -	\$ -	\$ -	\$ -
2018	2027	\$ -	\$ -	\$ -	\$ -	\$ -
2019	2028	\$ -	\$ -	\$ -	\$ -	\$ -
2020	2029	\$ -	\$ -	\$ -	\$ -	\$ -
2021	2030	\$ -	\$ -	\$ -	\$ -	\$ -
2022	2031	\$ -	\$ -	\$ -	\$ -	\$ -
2023	2032	\$ -	\$ -	\$ -	\$ -	\$ -
2024	2033	\$ -	\$ -	\$ -	\$ -	\$ -
2025	2034	\$ -	\$ -	\$ -	\$ -	\$ -
2026	2035	\$ -	\$ -	\$ -	\$ -	\$ -
2027	2036	\$ -	\$ -	\$ -	\$ -	\$ -
2028	2037	\$ -	\$ -	\$ -	\$ -	\$ -
2029	2038	\$ -	\$ -	\$ -	\$ -	\$ -
2030	2039	\$ -	\$ -	\$ -	\$ -	\$ -
2031	2040	\$ -	\$ -	\$ -	\$ -	\$ -
2032	2041	\$ -	\$ -	\$ -	\$ -	\$ -
2033	2042	\$ -	\$ -	\$ -	\$ -	\$ -
2034	2043	\$ -	\$ -	\$ -	\$ -	\$ -
2035	2044	\$ -	\$ -	\$ -	\$ -	\$ -
2036	2045	\$ -	\$ -	\$ -	\$ -	\$ -
2037	2046	\$ -	\$ -	\$ -	\$ -	\$ -
2038	2047	\$ -	\$ -	\$ -	\$ -	\$ -
2039	2048	\$ -	\$ -	\$ -	\$ -	\$ -
2040	2049	\$ -	\$ -	\$ -	\$ -	\$ -
2041	2050	\$ -	\$ -	\$ -	\$ -	\$ -
2042	2051	\$ -	\$ -	\$ -	\$ -	\$ -
2043	2052	\$ -	\$ -	\$ -	\$ -	\$ -
2044	2053	\$ -	\$ -	\$ -	\$ -	\$ -
2045	2054	\$ -	\$ -	\$ -	\$ -	\$ -
2046	2055	\$ -	\$ -	\$ -	\$ -	\$ -
2047	2056	\$ -	\$ -	\$ -	\$ -	\$ -
2048	2057	\$ -	\$ -	\$ -	\$ -	\$ -
2049	2058	\$ -	\$ -	\$ -	\$ -	\$ -
2050						
2051						
2052	Project Totals			\$	313,493	\$ 313,493

Worksheet G

Project 39: Grant County - construct new substation 69 kV section including 138 / 69 kV transformer in the Koch - Medford 69 kV Line

100% ZONAL

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

Line

No.

		Details				
2053	Investment	\$ 3,293,073	Current Year			2014
2054	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation			13.06%
2055	Service Month (1-12)	4				
2056	Useful Life	45	Annual Depreciation Expense	(Investment / Useful Life)	\$	73,179
2057	CIAC (Yes or No)	No				
2058						
2059						
	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2060	2014	\$ 3,293,073	\$ 48,786	\$ 3,244,287	\$ 369,710	\$ 369,710
2061	2015	\$ -	\$ -	\$ -	\$ -	\$ -
2062	2016	\$ -	\$ -	\$ -	\$ -	\$ -
2063	2017	\$ -	\$ -	\$ -	\$ -	\$ -
2064	2018	\$ -	\$ -	\$ -	\$ -	\$ -
2065	2019	\$ -	\$ -	\$ -	\$ -	\$ -
2066	2020	\$ -	\$ -	\$ -	\$ -	\$ -
2067	2021	\$ -	\$ -	\$ -	\$ -	\$ -
2068	2022	\$ -	\$ -	\$ -	\$ -	\$ -
2069	2023	\$ -	\$ -	\$ -	\$ -	\$ -
2070	2024	\$ -	\$ -	\$ -	\$ -	\$ -
2071	2025	\$ -	\$ -	\$ -	\$ -	\$ -
2072	2026	\$ -	\$ -	\$ -	\$ -	\$ -
2073	2027	\$ -	\$ -	\$ -	\$ -	\$ -
2074	2028	\$ -	\$ -	\$ -	\$ -	\$ -
2075	2029	\$ -	\$ -	\$ -	\$ -	\$ -
2076	2030	\$ -	\$ -	\$ -	\$ -	\$ -
2077	2031	\$ -	\$ -	\$ -	\$ -	\$ -
2078	2032	\$ -	\$ -	\$ -	\$ -	\$ -
2079	2033	\$ -	\$ -	\$ -	\$ -	\$ -
2080	2034	\$ -	\$ -	\$ -	\$ -	\$ -
2081	2035	\$ -	\$ -	\$ -	\$ -	\$ -
2082	2036	\$ -	\$ -	\$ -	\$ -	\$ -
2083	2037	\$ -	\$ -	\$ -	\$ -	\$ -
2084	2038	\$ -	\$ -	\$ -	\$ -	\$ -
2085	2039	\$ -	\$ -	\$ -	\$ -	\$ -
2086	2040	\$ -	\$ -	\$ -	\$ -	\$ -
2087	2041	\$ -	\$ -	\$ -	\$ -	\$ -
2088	2042	\$ -	\$ -	\$ -	\$ -	\$ -
2089	2043	\$ -	\$ -	\$ -	\$ -	\$ -
2090	2044	\$ -	\$ -	\$ -	\$ -	\$ -
2091	2045	\$ -	\$ -	\$ -	\$ -	\$ -
2092	2046	\$ -	\$ -	\$ -	\$ -	\$ -
2093	2047	\$ -	\$ -	\$ -	\$ -	\$ -
2094	2048	\$ -	\$ -	\$ -	\$ -	\$ -
2095	2049	\$ -	\$ -	\$ -	\$ -	\$ -
2096	2050	\$ -	\$ -	\$ -	\$ -	\$ -
2097	2051	\$ -	\$ -	\$ -	\$ -	\$ -
2098	2052	\$ -	\$ -	\$ -	\$ -	\$ -
2099	2053	\$ -	\$ -	\$ -	\$ -	\$ -
2100	2054	\$ -	\$ -	\$ -	\$ -	\$ -
2101	2055	\$ -	\$ -	\$ -	\$ -	\$ -
2102	2056	\$ -	\$ -	\$ -	\$ -	\$ -
2103	2057	\$ -	\$ -	\$ -	\$ -	\$ -
2104	2058	\$ -	\$ -	\$ -	\$ -	\$ -
2105						
2106	Project Totals				\$ 369,710	\$ 369,710

Worksheet G

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

BYWAY

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

Line No.	Details					
2107	Investment	\$ 5,716,458	Current Year			2014
2108	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation			13.06%
2109	Service Month (1-12)	10				
2110	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	127,032
2111	CIAC (Yes or No)	No				
2112	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2114	2014	\$ 5,716,458	\$ 21,172	\$ 5,695,286	\$ 208,483	\$ 208,483
2115	2015	\$ -	\$ -	\$ -	\$ -	\$ -
2116	2016	\$ -	\$ -	\$ -	\$ -	\$ -
2117	2017	\$ -	\$ -	\$ -	\$ -	\$ -
2118	2018	\$ -	\$ -	\$ -	\$ -	\$ -
2119	2019	\$ -	\$ -	\$ -	\$ -	\$ -
2120	2020	\$ -	\$ -	\$ -	\$ -	\$ -
2121	2021	\$ -	\$ -	\$ -	\$ -	\$ -
2122	2022	\$ -	\$ -	\$ -	\$ -	\$ -
2123	2023	\$ -	\$ -	\$ -	\$ -	\$ -
2124	2024	\$ -	\$ -	\$ -	\$ -	\$ -
2125	2025	\$ -	\$ -	\$ -	\$ -	\$ -
2126	2026	\$ -	\$ -	\$ -	\$ -	\$ -
2127	2027	\$ -	\$ -	\$ -	\$ -	\$ -
2128	2028	\$ -	\$ -	\$ -	\$ -	\$ -
2129	2029	\$ -	\$ -	\$ -	\$ -	\$ -
2130	2030	\$ -	\$ -	\$ -	\$ -	\$ -
2131	2031	\$ -	\$ -	\$ -	\$ -	\$ -
2132	2032	\$ -	\$ -	\$ -	\$ -	\$ -
2133	2033	\$ -	\$ -	\$ -	\$ -	\$ -
2134	2034	\$ -	\$ -	\$ -	\$ -	\$ -
2135	2035	\$ -	\$ -	\$ -	\$ -	\$ -
2136	2036	\$ -	\$ -	\$ -	\$ -	\$ -
2137	2037	\$ -	\$ -	\$ -	\$ -	\$ -
2138	2038	\$ -	\$ -	\$ -	\$ -	\$ -
2139	2039	\$ -	\$ -	\$ -	\$ -	\$ -
2140	2040	\$ -	\$ -	\$ -	\$ -	\$ -
2141	2041	\$ -	\$ -	\$ -	\$ -	\$ -
2142	2042	\$ -	\$ -	\$ -	\$ -	\$ -
2143	2043	\$ -	\$ -	\$ -	\$ -	\$ -
2144	2044	\$ -	\$ -	\$ -	\$ -	\$ -
2145	2045	\$ -	\$ -	\$ -	\$ -	\$ -
2146	2046	\$ -	\$ -	\$ -	\$ -	\$ -
2147	2047	\$ -	\$ -	\$ -	\$ -	\$ -
2148	2048	\$ -	\$ -	\$ -	\$ -	\$ -
2149	2049	\$ -	\$ -	\$ -	\$ -	\$ -
2150	2050	\$ -	\$ -	\$ -	\$ -	\$ -
2151	2051	\$ -	\$ -	\$ -	\$ -	\$ -
2152	2052	\$ -	\$ -	\$ -	\$ -	\$ -
2153	2053	\$ -	\$ -	\$ -	\$ -	\$ -
2154	2054	\$ -	\$ -	\$ -	\$ -	\$ -
2155	2055	\$ -	\$ -	\$ -	\$ -	\$ -
2156	2056	\$ -	\$ -	\$ -	\$ -	\$ -
2157	2057	\$ -	\$ -	\$ -	\$ -	\$ -
2158	2058	\$ -	\$ -	\$ -	\$ -	\$ -
2159	Project Totals			\$	208,483	\$ 208,483

Worksheet G

Project 41: Koch Substation - convert to 138 kV operation

BYWAY

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

Line

No.

		Details				
2161	Investment	\$ -	Current Year	2014		
2162	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation	13.06%		
2163	Service Month (1-12)	10				
2164	Useful Life	45	Annual Depreciation Expense	(Investment / Useful Life)	\$ -	
2165	CIAC (Yes or No)	No				
2166	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2168	2014	\$ -	\$ -	\$ -	\$ -	\$ -
2169	2015	\$ -	\$ -	\$ -	\$ -	\$ -
2170	2016	\$ -	\$ -	\$ -	\$ -	\$ -
2171	2017	\$ -	\$ -	\$ -	\$ -	\$ -
2172	2018	\$ -	\$ -	\$ -	\$ -	\$ -
2173	2019	\$ -	\$ -	\$ -	\$ -	\$ -
2174	2020	\$ -	\$ -	\$ -	\$ -	\$ -
2175	2021	\$ -	\$ -	\$ -	\$ -	\$ -
2176	2022	\$ -	\$ -	\$ -	\$ -	\$ -
2177	2023	\$ -	\$ -	\$ -	\$ -	\$ -
2178	2024	\$ -	\$ -	\$ -	\$ -	\$ -
2179	2025	\$ -	\$ -	\$ -	\$ -	\$ -
2180	2026	\$ -	\$ -	\$ -	\$ -	\$ -
2181	2027	\$ -	\$ -	\$ -	\$ -	\$ -
2182	2028	\$ -	\$ -	\$ -	\$ -	\$ -
2183	2029	\$ -	\$ -	\$ -	\$ -	\$ -
2184	2030	\$ -	\$ -	\$ -	\$ -	\$ -
2185	2031	\$ -	\$ -	\$ -	\$ -	\$ -
2186	2032	\$ -	\$ -	\$ -	\$ -	\$ -
2187	2033	\$ -	\$ -	\$ -	\$ -	\$ -
2188	2034	\$ -	\$ -	\$ -	\$ -	\$ -
2189	2035	\$ -	\$ -	\$ -	\$ -	\$ -
2190	2036	\$ -	\$ -	\$ -	\$ -	\$ -
2191	2037	\$ -	\$ -	\$ -	\$ -	\$ -
2192	2038	\$ -	\$ -	\$ -	\$ -	\$ -
2193	2039	\$ -	\$ -	\$ -	\$ -	\$ -
2194	2040	\$ -	\$ -	\$ -	\$ -	\$ -
2195	2041	\$ -	\$ -	\$ -	\$ -	\$ -
2196	2042	\$ -	\$ -	\$ -	\$ -	\$ -
2197	2043	\$ -	\$ -	\$ -	\$ -	\$ -
2198	2044	\$ -	\$ -	\$ -	\$ -	\$ -
2199	2045	\$ -	\$ -	\$ -	\$ -	\$ -
2200	2046	\$ -	\$ -	\$ -	\$ -	\$ -
2201	2047	\$ -	\$ -	\$ -	\$ -	\$ -
2202	2048	\$ -	\$ -	\$ -	\$ -	\$ -
2203	2049	\$ -	\$ -	\$ -	\$ -	\$ -
2204	2050	\$ -	\$ -	\$ -	\$ -	\$ -
2205	2051	\$ -	\$ -	\$ -	\$ -	\$ -
2206	2052	\$ -	\$ -	\$ -	\$ -	\$ -
2207	2053	\$ -	\$ -	\$ -	\$ -	\$ -
2208	2054	\$ -	\$ -	\$ -	\$ -	\$ -
2209	2055	\$ -	\$ -	\$ -	\$ -	\$ -
2210	2056	\$ -	\$ -	\$ -	\$ -	\$ -
2211	2057	\$ -	\$ -	\$ -	\$ -	\$ -
2212	2058	\$ -	\$ -	\$ -	\$ -	\$ -
2213						
2214	Project Totals			\$ -	\$ -	\$ -

Worksheet G

Project 42: Woodward District EHV - Hitchland 345 kV Line - construct 99 mi of dbl circuit 345 kV line and terminal facilities at Woodward District EHV

PRIORITY PROJECT -- HIGHWAY

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
2215	\$ 168,615,821					Current Year 2014
2216						NPCC w/o incentives, less depreciation 13.06%
2217						Service Year (yyyy) 2014
2218						Service Month (1-12) 4
2219						Useful Life 45
2220						CIAC (Yes or No) No
2221						Annual Depreciation Expense (Investment / Useful Life) \$ 3,747,018
2222	\$ 168,615,821	\$ 2,498,012	\$ 166,117,809	\$ 18,930,339	\$ 18,930,339	
2223	\$ -	\$ -	\$ -	\$ -	\$ -	
2224	\$ -	\$ -	\$ -	\$ -	\$ -	
2225	\$ -	\$ -	\$ -	\$ -	\$ -	
2226	\$ -	\$ -	\$ -	\$ -	\$ -	
2227	\$ -	\$ -	\$ -	\$ -	\$ -	
2228	\$ -	\$ -	\$ -	\$ -	\$ -	
2229	\$ -	\$ -	\$ -	\$ -	\$ -	
2230	\$ -	\$ -	\$ -	\$ -	\$ -	
2231	\$ -	\$ -	\$ -	\$ -	\$ -	
2232	\$ -	\$ -	\$ -	\$ -	\$ -	
2233	\$ -	\$ -	\$ -	\$ -	\$ -	
2234	\$ -	\$ -	\$ -	\$ -	\$ -	
2235	\$ -	\$ -	\$ -	\$ -	\$ -	
2236	\$ -	\$ -	\$ -	\$ -	\$ -	
2237	\$ -	\$ -	\$ -	\$ -	\$ -	
2238	\$ -	\$ -	\$ -	\$ -	\$ -	
2239	\$ -	\$ -	\$ -	\$ -	\$ -	
2240	\$ -	\$ -	\$ -	\$ -	\$ -	
2241	\$ -	\$ -	\$ -	\$ -	\$ -	
2242	\$ -	\$ -	\$ -	\$ -	\$ -	
2243	\$ -	\$ -	\$ -	\$ -	\$ -	
2244	\$ -	\$ -	\$ -	\$ -	\$ -	
2245	\$ -	\$ -	\$ -	\$ -	\$ -	
2246	\$ -	\$ -	\$ -	\$ -	\$ -	
2247	\$ -	\$ -	\$ -	\$ -	\$ -	
2248	\$ -	\$ -	\$ -	\$ -	\$ -	
2249	\$ -	\$ -	\$ -	\$ -	\$ -	
2250	\$ -	\$ -	\$ -	\$ -	\$ -	
2251	\$ -	\$ -	\$ -	\$ -	\$ -	
2252	\$ -	\$ -	\$ -	\$ -	\$ -	
2253	\$ -	\$ -	\$ -	\$ -	\$ -	
2254	\$ -	\$ -	\$ -	\$ -	\$ -	
2255	\$ -	\$ -	\$ -	\$ -	\$ -	
2256	\$ -	\$ -	\$ -	\$ -	\$ -	
2257	\$ -	\$ -	\$ -	\$ -	\$ -	
2258	\$ -	\$ -	\$ -	\$ -	\$ -	
2259	\$ -	\$ -	\$ -	\$ -	\$ -	
2260	\$ -	\$ -	\$ -	\$ -	\$ -	
2261	\$ -	\$ -	\$ -	\$ -	\$ -	
2262	\$ -	\$ -	\$ -	\$ -	\$ -	
2263	\$ -	\$ -	\$ -	\$ -	\$ -	
2264	\$ -	\$ -	\$ -	\$ -	\$ -	
2265	\$ -	\$ -	\$ -	\$ -	\$ -	
2266	\$ -	\$ -	\$ -	\$ -	\$ -	
2267	\$ -	\$ -	\$ -	\$ -	\$ -	
2268				\$ 18,930,339	\$ 18,930,339	Project Totals

Worksheet G

Project 43: Woodward District EHV - Thistle (KS border) 345 kV Line - construct 77 mi of double circuit 345 kV line and terminal equipment at Woodward District EHV

PRIORITY PROJECT -- HIGHWAY

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
2269	\$ 136,293,079					Current Year 2014
2270						NPCC w/o incentives, less depreciation 13.06%
2271						Service Year (yyyy) 2014
2272						Service Month (1-12) 10
2273						Useful Life 45
2274						Annual Depreciation Expense (Investment / Useful Life) \$ 3,028,735
2275						CIAC (Yes or No) No
2276	\$ 136,293,079	\$ 504,789	\$ 135,788,290	\$ 4,970,687	\$ 4,970,687	
2277	\$ -	\$ -	\$ -	\$ -	\$ -	
2278	\$ -	\$ -	\$ -	\$ -	\$ -	
2279	\$ -	\$ -	\$ -	\$ -	\$ -	
2280	\$ -	\$ -	\$ -	\$ -	\$ -	
2281	\$ -	\$ -	\$ -	\$ -	\$ -	
2282	\$ -	\$ -	\$ -	\$ -	\$ -	
2283	\$ -	\$ -	\$ -	\$ -	\$ -	
2284	\$ -	\$ -	\$ -	\$ -	\$ -	
2285	\$ -	\$ -	\$ -	\$ -	\$ -	
2286	\$ -	\$ -	\$ -	\$ -	\$ -	
2287	\$ -	\$ -	\$ -	\$ -	\$ -	
2288	\$ -	\$ -	\$ -	\$ -	\$ -	
2289	\$ -	\$ -	\$ -	\$ -	\$ -	
2290	\$ -	\$ -	\$ -	\$ -	\$ -	
2291	\$ -	\$ -	\$ -	\$ -	\$ -	
2292	\$ -	\$ -	\$ -	\$ -	\$ -	
2293	\$ -	\$ -	\$ -	\$ -	\$ -	
2294	\$ -	\$ -	\$ -	\$ -	\$ -	
2295	\$ -	\$ -	\$ -	\$ -	\$ -	
2296	\$ -	\$ -	\$ -	\$ -	\$ -	
2297	\$ -	\$ -	\$ -	\$ -	\$ -	
2298	\$ -	\$ -	\$ -	\$ -	\$ -	
2299	\$ -	\$ -	\$ -	\$ -	\$ -	
2300	\$ -	\$ -	\$ -	\$ -	\$ -	
2301	\$ -	\$ -	\$ -	\$ -	\$ -	
2302	\$ -	\$ -	\$ -	\$ -	\$ -	
2303	\$ -	\$ -	\$ -	\$ -	\$ -	
2304	\$ -	\$ -	\$ -	\$ -	\$ -	
2305	\$ -	\$ -	\$ -	\$ -	\$ -	
2306	\$ -	\$ -	\$ -	\$ -	\$ -	
2307	\$ -	\$ -	\$ -	\$ -	\$ -	
2308	\$ -	\$ -	\$ -	\$ -	\$ -	
2309	\$ -	\$ -	\$ -	\$ -	\$ -	
2310	\$ -	\$ -	\$ -	\$ -	\$ -	
2311	\$ -	\$ -	\$ -	\$ -	\$ -	
2312	\$ -	\$ -	\$ -	\$ -	\$ -	
2313	\$ -	\$ -	\$ -	\$ -	\$ -	
2314	\$ -	\$ -	\$ -	\$ -	\$ -	
2315	\$ -	\$ -	\$ -	\$ -	\$ -	
2316	\$ -	\$ -	\$ -	\$ -	\$ -	
2317	\$ -	\$ -	\$ -	\$ -	\$ -	
2318	\$ -	\$ -	\$ -	\$ -	\$ -	
2319	\$ -	\$ -	\$ -	\$ -	\$ -	
2320	\$ -	\$ -	\$ -	\$ -	\$ -	
2321	\$ -	\$ -	\$ -	\$ -	\$ -	
2322				\$ 4,970,687	\$ 4,970,687	Project Totals

Worksheet G

Project 44: Medford Tap - Coyote (Doolin) 138 kV Line - construct 22 miles of new 138 kV line

BYWAY

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
2323	\$ 7,515,140					Current Year 2014
2324						NPCC w/o incentives, less depreciation 13.06%
2325						Service Year (yyyy) 2014
2326						Service Month (1-12) 12
2327						Useful Life 45
2328						CIAC (Yes or No) No
2329						Annual Depreciation Expense (Investment / Useful Life) \$ 167,003
2330	\$ 7,515,140	\$ -	\$ 7,515,140	\$ 81,780	\$ 81,780	
2331	\$ -	\$ -	\$ -	\$ -	\$ -	
2332	\$ -	\$ -	\$ -	\$ -	\$ -	
2333	\$ -	\$ -	\$ -	\$ -	\$ -	
2334	\$ -	\$ -	\$ -	\$ -	\$ -	
2335	\$ -	\$ -	\$ -	\$ -	\$ -	
2336	\$ -	\$ -	\$ -	\$ -	\$ -	
2337	\$ -	\$ -	\$ -	\$ -	\$ -	
2338	\$ -	\$ -	\$ -	\$ -	\$ -	
2339	\$ -	\$ -	\$ -	\$ -	\$ -	
2340	\$ -	\$ -	\$ -	\$ -	\$ -	
2341	\$ -	\$ -	\$ -	\$ -	\$ -	
2342	\$ -	\$ -	\$ -	\$ -	\$ -	
2343	\$ -	\$ -	\$ -	\$ -	\$ -	
2344	\$ -	\$ -	\$ -	\$ -	\$ -	
2345	\$ -	\$ -	\$ -	\$ -	\$ -	
2346	\$ -	\$ -	\$ -	\$ -	\$ -	
2347	\$ -	\$ -	\$ -	\$ -	\$ -	
2348	\$ -	\$ -	\$ -	\$ -	\$ -	
2349	\$ -	\$ -	\$ -	\$ -	\$ -	
2350	\$ -	\$ -	\$ -	\$ -	\$ -	
2351	\$ -	\$ -	\$ -	\$ -	\$ -	
2352	\$ -	\$ -	\$ -	\$ -	\$ -	
2353	\$ -	\$ -	\$ -	\$ -	\$ -	
2354	\$ -	\$ -	\$ -	\$ -	\$ -	
2355	\$ -	\$ -	\$ -	\$ -	\$ -	
2356	\$ -	\$ -	\$ -	\$ -	\$ -	
2357	\$ -	\$ -	\$ -	\$ -	\$ -	
2358	\$ -	\$ -	\$ -	\$ -	\$ -	
2359	\$ -	\$ -	\$ -	\$ -	\$ -	
2360	\$ -	\$ -	\$ -	\$ -	\$ -	
2361	\$ -	\$ -	\$ -	\$ -	\$ -	
2362	\$ -	\$ -	\$ -	\$ -	\$ -	
2363	\$ -	\$ -	\$ -	\$ -	\$ -	
2364	\$ -	\$ -	\$ -	\$ -	\$ -	
2365	\$ -	\$ -	\$ -	\$ -	\$ -	
2366	\$ -	\$ -	\$ -	\$ -	\$ -	
2367	\$ -	\$ -	\$ -	\$ -	\$ -	
2368	\$ -	\$ -	\$ -	\$ -	\$ -	
2369	\$ -	\$ -	\$ -	\$ -	\$ -	
2370	\$ -	\$ -	\$ -	\$ -	\$ -	
2371	\$ -	\$ -	\$ -	\$ -	\$ -	
2372	\$ -	\$ -	\$ -	\$ -	\$ -	
2373	\$ -	\$ -	\$ -	\$ -	\$ -	
2374	\$ -	\$ -	\$ -	\$ -	\$ -	
2375	\$ -	\$ -	\$ -	\$ -	\$ -	
2376				\$ 81,780	\$ 81,780	Project Totals

Worksheet G

Project 45: Chikaskia - Coyote (Doolin) 138 kV Line - construct 5 miles of new 138 kV line and associated terminal facilities at Chikaskia Sub

BYWAY

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
2377	\$ 3,333,526					2014
2378						13.06%
2379						
2380						
2381						
2382						
2383						
2384	\$ 3,333,526	\$ -	\$ 3,333,526	\$ 36,275.39	\$ 36,275	
2385	\$ -	\$ -	\$ -	\$ -	\$ -	
2386	\$ -	\$ -	\$ -	\$ -	\$ -	
2387	\$ -	\$ -	\$ -	\$ -	\$ -	
2388	\$ -	\$ -	\$ -	\$ -	\$ -	
2389	\$ -	\$ -	\$ -	\$ -	\$ -	
2390	\$ -	\$ -	\$ -	\$ -	\$ -	
2391	\$ -	\$ -	\$ -	\$ -	\$ -	
2392	\$ -	\$ -	\$ -	\$ -	\$ -	
2393	\$ -	\$ -	\$ -	\$ -	\$ -	
2394	\$ -	\$ -	\$ -	\$ -	\$ -	
2395	\$ -	\$ -	\$ -	\$ -	\$ -	
2396	\$ -	\$ -	\$ -	\$ -	\$ -	
2397	\$ -	\$ -	\$ -	\$ -	\$ -	
2398	\$ -	\$ -	\$ -	\$ -	\$ -	
2399	\$ -	\$ -	\$ -	\$ -	\$ -	
2400	\$ -	\$ -	\$ -	\$ -	\$ -	
2401	\$ -	\$ -	\$ -	\$ -	\$ -	
2402	\$ -	\$ -	\$ -	\$ -	\$ -	
2403	\$ -	\$ -	\$ -	\$ -	\$ -	
2404	\$ -	\$ -	\$ -	\$ -	\$ -	
2405	\$ -	\$ -	\$ -	\$ -	\$ -	
2406	\$ -	\$ -	\$ -	\$ -	\$ -	
2407	\$ -	\$ -	\$ -	\$ -	\$ -	
2408	\$ -	\$ -	\$ -	\$ -	\$ -	
2409	\$ -	\$ -	\$ -	\$ -	\$ -	
2410	\$ -	\$ -	\$ -	\$ -	\$ -	
2411	\$ -	\$ -	\$ -	\$ -	\$ -	
2412	\$ -	\$ -	\$ -	\$ -	\$ -	
2413	\$ -	\$ -	\$ -	\$ -	\$ -	
2414	\$ -	\$ -	\$ -	\$ -	\$ -	
2415	\$ -	\$ -	\$ -	\$ -	\$ -	
2416	\$ -	\$ -	\$ -	\$ -	\$ -	
2417	\$ -	\$ -	\$ -	\$ -	\$ -	
2418	\$ -	\$ -	\$ -	\$ -	\$ -	
2419	\$ -	\$ -	\$ -	\$ -	\$ -	
2420	\$ -	\$ -	\$ -	\$ -	\$ -	
2421	\$ -	\$ -	\$ -	\$ -	\$ -	
2422	\$ -	\$ -	\$ -	\$ -	\$ -	
2423	\$ -	\$ -	\$ -	\$ -	\$ -	
2424	\$ -	\$ -	\$ -	\$ -	\$ -	
2425	\$ -	\$ -	\$ -	\$ -	\$ -	
2426	\$ -	\$ -	\$ -	\$ -	\$ -	
2427	\$ -	\$ -	\$ -	\$ -	\$ -	
2428	\$ -	\$ -	\$ -	\$ -	\$ -	
2429						
2430	Project Totals			\$ 36,275	\$ 36,275	

Worksheet G

Project 46: Coyote (Doolin) Substation - construct new 138 kV switching station

BYWAY

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
2431	\$ 2,697,160					2014
2432						13.06%
2433						
2434						
2435						
2436						
2437						
2438	\$ 2,697,160	\$ -	\$ 2,697,160	\$ 29,350.46	\$ 29,350	
2439	\$ -	\$ -	\$ -	\$ -	\$ -	
2440	\$ -	\$ -	\$ -	\$ -	\$ -	
2441	\$ -	\$ -	\$ -	\$ -	\$ -	
2442	\$ -	\$ -	\$ -	\$ -	\$ -	
2443	\$ -	\$ -	\$ -	\$ -	\$ -	
2444	\$ -	\$ -	\$ -	\$ -	\$ -	
2445	\$ -	\$ -	\$ -	\$ -	\$ -	
2446	\$ -	\$ -	\$ -	\$ -	\$ -	
2447	\$ -	\$ -	\$ -	\$ -	\$ -	
2448	\$ -	\$ -	\$ -	\$ -	\$ -	
2449	\$ -	\$ -	\$ -	\$ -	\$ -	
2450	\$ -	\$ -	\$ -	\$ -	\$ -	
2451	\$ -	\$ -	\$ -	\$ -	\$ -	
2452	\$ -	\$ -	\$ -	\$ -	\$ -	
2453	\$ -	\$ -	\$ -	\$ -	\$ -	
2454	\$ -	\$ -	\$ -	\$ -	\$ -	
2455	\$ -	\$ -	\$ -	\$ -	\$ -	
2456	\$ -	\$ -	\$ -	\$ -	\$ -	
2457	\$ -	\$ -	\$ -	\$ -	\$ -	
2458	\$ -	\$ -	\$ -	\$ -	\$ -	
2459	\$ -	\$ -	\$ -	\$ -	\$ -	
2460	\$ -	\$ -	\$ -	\$ -	\$ -	
2461	\$ -	\$ -	\$ -	\$ -	\$ -	
2462	\$ -	\$ -	\$ -	\$ -	\$ -	
2463	\$ -	\$ -	\$ -	\$ -	\$ -	
2464	\$ -	\$ -	\$ -	\$ -	\$ -	
2465	\$ -	\$ -	\$ -	\$ -	\$ -	
2466	\$ -	\$ -	\$ -	\$ -	\$ -	
2467	\$ -	\$ -	\$ -	\$ -	\$ -	
2468	\$ -	\$ -	\$ -	\$ -	\$ -	
2469	\$ -	\$ -	\$ -	\$ -	\$ -	
2470	\$ -	\$ -	\$ -	\$ -	\$ -	
2471	\$ -	\$ -	\$ -	\$ -	\$ -	
2472	\$ -	\$ -	\$ -	\$ -	\$ -	
2473	\$ -	\$ -	\$ -	\$ -	\$ -	
2474	\$ -	\$ -	\$ -	\$ -	\$ -	
2475	\$ -	\$ -	\$ -	\$ -	\$ -	
2476	\$ -	\$ -	\$ -	\$ -	\$ -	
2477	\$ -	\$ -	\$ -	\$ -	\$ -	
2478	\$ -	\$ -	\$ -	\$ -	\$ -	
2479	\$ -	\$ -	\$ -	\$ -	\$ -	
2480	\$ -	\$ -	\$ -	\$ -	\$ -	
2481	\$ -	\$ -	\$ -	\$ -	\$ -	
2482	\$ -	\$ -	\$ -	\$ -	\$ -	
2483						
2484	Project Totals			\$ 29,350	\$ 29,350	

Worksheet G

Project 47:



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				
2485	Investment	\$ -	Current Year			2014
2486	Service Year (yyyy)	2014	NPCC w/o incentives, less depreciation			13.06%
2487	Service Month (1-12)	10				
2488	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$ -	
2489	CIAC (Yes or No)	No				
2490						
2491	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2492	2014	\$ -	\$ -	\$ -	\$ -	\$ -
2493	2015	\$ -	\$ -	\$ -	\$ -	\$ -
2494	2016	\$ -	\$ -	\$ -	\$ -	\$ -
2495	2017	\$ -	\$ -	\$ -	\$ -	\$ -
2496	2018	\$ -	\$ -	\$ -	\$ -	\$ -
2497	2019	\$ -	\$ -	\$ -	\$ -	\$ -
2498	2020	\$ -	\$ -	\$ -	\$ -	\$ -
2499	2021	\$ -	\$ -	\$ -	\$ -	\$ -
2500	2022	\$ -	\$ -	\$ -	\$ -	\$ -
2501	2023	\$ -	\$ -	\$ -	\$ -	\$ -
2502	2024	\$ -	\$ -	\$ -	\$ -	\$ -
2503	2025	\$ -	\$ -	\$ -	\$ -	\$ -
2504	2026	\$ -	\$ -	\$ -	\$ -	\$ -
2505	2027	\$ -	\$ -	\$ -	\$ -	\$ -
2506	2028	\$ -	\$ -	\$ -	\$ -	\$ -
2507	2029	\$ -	\$ -	\$ -	\$ -	\$ -
2508	2030	\$ -	\$ -	\$ -	\$ -	\$ -
2509	2031	\$ -	\$ -	\$ -	\$ -	\$ -
2510	2032	\$ -	\$ -	\$ -	\$ -	\$ -
2511	2033	\$ -	\$ -	\$ -	\$ -	\$ -
2512	2034	\$ -	\$ -	\$ -	\$ -	\$ -
2513	2035	\$ -	\$ -	\$ -	\$ -	\$ -
2514	2036	\$ -	\$ -	\$ -	\$ -	\$ -
2515	2037	\$ -	\$ -	\$ -	\$ -	\$ -
2516	2038	\$ -	\$ -	\$ -	\$ -	\$ -
2517	2039	\$ -	\$ -	\$ -	\$ -	\$ -
2518	2040	\$ -	\$ -	\$ -	\$ -	\$ -
2519	2041	\$ -	\$ -	\$ -	\$ -	\$ -
2520	2042	\$ -	\$ -	\$ -	\$ -	\$ -
2521	2043	\$ -	\$ -	\$ -	\$ -	\$ -
2522	2044	\$ -	\$ -	\$ -	\$ -	\$ -
2523	2045	\$ -	\$ -	\$ -	\$ -	\$ -
2524	2046	\$ -	\$ -	\$ -	\$ -	\$ -
2525	2047	\$ -	\$ -	\$ -	\$ -	\$ -
2526	2048	\$ -	\$ -	\$ -	\$ -	\$ -
2527	2049	\$ -	\$ -	\$ -	\$ -	\$ -
2528	2050	\$ -	\$ -	\$ -	\$ -	\$ -
2529	2051	\$ -	\$ -	\$ -	\$ -	\$ -
2530	2052	\$ -	\$ -	\$ -	\$ -	\$ -
2531	2053	\$ -	\$ -	\$ -	\$ -	\$ -
2532	2054	\$ -	\$ -	\$ -	\$ -	\$ -
2533	2055	\$ -	\$ -	\$ -	\$ -	\$ -
2534	2056	\$ -	\$ -	\$ -	\$ -	\$ -
2535	2057	\$ -	\$ -	\$ -	\$ -	\$ -
2536	2058	\$ -	\$ -	\$ -	\$ -	\$ -
2537						
2538	Project Totals			\$ -	\$ -	\$ -

Worksheet G

B. Transmission Service Upgrades.

Project 1, (Describe)

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

Line No.	Details					
2323	Investment	-	Current Year			2014
2324	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.06%
2325	Service Month (1-12)	-	Rev. Req. allocated to TO's Identified Customers			100.00%
2326	Useful Life	0	Annual Depreciation Expense (Investment / Useful Life)			-
2327	CIAC (Yes or No)	no				
2328	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2329						
2330	2006	-	\$ -	\$ -	\$ -	-
2331	2007	-	-	-	-	-
2332	2008	-	-	-	-	-
2333	2009	-	-	-	-	-
2334	2010	-	-	-	-	-
2335	2011	-	-	-	-	-
2336	2012	-	-	-	-	-
2337	2013	-	-	-	-	-
2338	2014	-	-	-	-	-
2339	2015	-	-	-	-	-
2340	2016	-	-	-	-	-
2341	2017	-	-	-	-	-
2342	2018	-	-	-	-	-
2343	2019	-	-	-	-	-
2344	2020	-	-	-	-	-
2345	2021	-	-	-	-	-
2346	2022	-	-	-	-	-
2347	2023	-	-	-	-	-
2348	2024	-	-	-	-	-
2349	2025	-	-	-	-	-
2350	2026	-	-	-	-	-
2351	2027	-	-	-	-	-
2352	2028	-	-	-	-	-
2353	2029	-	-	-	-	-
2354	2030	-	-	-	-	-
2355	2031	-	-	-	-	-
2356	2032	-	-	-	-	-
2357	2033	-	-	-	-	-
2358	2034	-	-	-	-	-
2359	2035	-	-	-	-	-
2360	2036	-	-	-	-	-
2361	2037	-	-	-	-	-
2362	2038	-	-	-	-	-
2363	2039	-	-	-	-	-
2364	2040	-	-	-	-	-
2365	2041	-	-	-	-	-
2366	2042	-	-	-	-	-
2367	2043	-	-	-	-	-
2368	2044	-	-	-	-	-
2369	2045	-	-	-	-	-
2370	2046	-	-	-	-	-
2371	2047	-	-	-	-	-
2372	2048	-	-	-	-	-
2373	2049	-	-	-	-	-
2374	2050	-	-	-	-	-
2375	2051	-	-	-	-	-
2376	2052	-	-	-	-	-
2377	2053	-	-	-	-	-
2378	2054	-	-	-	-	-
2379	2055	-	-	-	-	-
2380	2056	-	-	-	-	-
2381						
2382	Project Totals		\$	-	\$	-

Worksheet G

C. Sponsored or Economic Portfolio Upgrades.

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

SPONSORED UPGRADE

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

Line No.

Details					
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2383	218,000,000				2014
2384	2010				15.41%
2385	4				100.00%
2386	20				10,900,000
2387	no				
2388					
2389					
2390	218,000,000	7,266,667	210,733,333	\$ 32,182,068	\$ 32,182,068
2391	210,733,333	10,900,000	199,833,333	42,534,162	42,534,162
2392	199,833,333	10,900,000	188,933,333	40,854,472	40,854,472
2393	188,933,333	10,900,000	178,033,333	39,174,782	39,174,782
2394	178,033,333	10,900,000	167,133,333	37,495,092	37,495,092
2395	167,133,333	10,900,000	156,233,333	35,815,402	35,815,402
2396	156,233,333	10,900,000	145,333,333	34,135,712	34,135,712
2397	145,333,333	10,900,000	134,433,333	32,456,022	32,456,022
2398	134,433,333	10,900,000	123,533,333	30,776,332	30,776,332
2399	123,533,333	10,900,000	112,633,333	29,096,642	29,096,642
2400	112,633,333	10,900,000	101,733,333	27,416,952	27,416,952
2401	101,733,333	10,900,000	90,833,333	25,737,262	25,737,262
2402	90,833,333	10,900,000	79,933,333	24,057,572	24,057,572
2403	79,933,333	10,900,000	69,033,333	22,377,882	22,377,882
2404	69,033,333	10,900,000	58,133,333	20,698,192	20,698,192
2405	58,133,333	10,900,000	47,233,333	19,018,502	19,018,502
2406	47,233,333	10,900,000	36,333,333	17,338,812	17,338,812
2407	36,333,333	10,900,000	25,433,333	15,659,122	15,659,122
2408	25,433,333	10,900,000	14,533,333	13,979,432	13,979,432
2409	14,533,333	10,900,000	3,633,333	12,299,742	12,299,742
2410	3,633,333	3,633,333	-	3,913,282	3,913,282
2411	-	-	-	-	-
2412	-	-	-	-	-
2413	-	-	-	-	-
2414	-	-	-	-	-
2415	-	-	-	-	-
2416	-	-	-	-	-
2417	-	-	-	-	-
2418	-	-	-	-	-
2419	-	-	-	-	-
2420	-	-	-	-	-
2421	-	-	-	-	-
2422	-	-	-	-	-
2423	-	-	-	-	-
2424	-	-	-	-	-
2425	-	-	-	-	-
2426	-	-	-	-	-
2427	-	-	-	-	-
2428	-	-	-	-	-
2429	-	-	-	-	-
2430	-	-	-	-	-
2431	-	-	-	-	-
2432	-	-	-	-	-
2433	-	-	-	-	-
2434	-	-	-	-	-
2435	-	-	-	-	-
2436	-	-	-	-	-
2437	-	-	-	-	-
2438	-	-	-	-	-
2439	-	-	-	-	-
2440	-	-	-	-	-
2441	....	....	....	....	....
2442					
2443	Net Present Value	\$288,459,791			
2444	Monthly Payment	\$2,599,059			
2445	Annual Payment	\$31,188,710			

From 2010 OGE Projected ATRR_Preliminary.xlsx,

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

Worksheet G

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

BALANCED PORTFOLIO

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

Line No.	Details					
2446	Investment	\$ 13,350,382	Current Year			2014
2447	Service Year (yyyy)	2011	NPCC w/o incentives, less depreciation			13.06%
2448	Service Month (1-12)	11				
2449	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$	296,675
2450	CIAC (Yes or No)	No				
2451	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2452						
2453	2011	\$ 13,350,382	\$ 25,873	\$ 13,324,509	\$ 365,296	\$ 365,296
2454	2012	\$ 13,324,509	\$ 310,474	\$ 13,014,035	\$ 2,293,401	\$ 2,293,401
2455	2013	\$ 13,014,035	\$ 310,474	\$ 12,703,561	\$ 2,186,210	\$ 2,186,210
2456	2014	\$ 12,703,561	\$ 296,675	\$ 12,406,886	\$ 1,936,185	\$ 1,936,185
2457	2015	\$ -	\$ -	\$ -	\$ -	\$ -
2458	2016	\$ -	\$ -	\$ -	\$ -	\$ -
2459	2017	\$ -	\$ -	\$ -	\$ -	\$ -
2460	2018	\$ -	\$ -	\$ -	\$ -	\$ -
2461	2019	\$ -	\$ -	\$ -	\$ -	\$ -
2462	2020	\$ -	\$ -	\$ -	\$ -	\$ -
2463	2021	\$ -	\$ -	\$ -	\$ -	\$ -
2464	2022	\$ -	\$ -	\$ -	\$ -	\$ -
2465	2023	\$ -	\$ -	\$ -	\$ -	\$ -
2466	2024	\$ -	\$ -	\$ -	\$ -	\$ -
2467	2025	\$ -	\$ -	\$ -	\$ -	\$ -
2468	2026	\$ -	\$ -	\$ -	\$ -	\$ -
2469	2027	\$ -	\$ -	\$ -	\$ -	\$ -
2470	2028	\$ -	\$ -	\$ -	\$ -	\$ -
2471	2029	\$ -	\$ -	\$ -	\$ -	\$ -
2472	2030	\$ -	\$ -	\$ -	\$ -	\$ -
2473	2031	\$ -	\$ -	\$ -	\$ -	\$ -
2474	2032	\$ -	\$ -	\$ -	\$ -	\$ -
2475	2033	\$ -	\$ -	\$ -	\$ -	\$ -
2476	2034	\$ -	\$ -	\$ -	\$ -	\$ -
2477	2035	\$ -	\$ -	\$ -	\$ -	\$ -
2478	2036	\$ -	\$ -	\$ -	\$ -	\$ -
2479	2037	\$ -	\$ -	\$ -	\$ -	\$ -
2480	2038	\$ -	\$ -	\$ -	\$ -	\$ -
2481	2039	\$ -	\$ -	\$ -	\$ -	\$ -
2482	2040	\$ -	\$ -	\$ -	\$ -	\$ -
2483	2041	\$ -	\$ -	\$ -	\$ -	\$ -
2484	2042	\$ -	\$ -	\$ -	\$ -	\$ -
2485	2043	\$ -	\$ -	\$ -	\$ -	\$ -
2486	2044	\$ -	\$ -	\$ -	\$ -	\$ -
2487	2045	\$ -	\$ -	\$ -	\$ -	\$ -
2488	2046	\$ -	\$ -	\$ -	\$ -	\$ -
2489	2047	\$ -	\$ -	\$ -	\$ -	\$ -
2490	2048	\$ -	\$ -	\$ -	\$ -	\$ -
2491	2049	\$ -	\$ -	\$ -	\$ -	\$ -
2492	2050	\$ -	\$ -	\$ -	\$ -	\$ -
2493	2051	\$ -	\$ -	\$ -	\$ -	\$ -
2494	2052	\$ -	\$ -	\$ -	\$ -	\$ -
2495	2053	\$ -	\$ -	\$ -	\$ -	\$ -
2496	2054	\$ -	\$ -	\$ -	\$ -	\$ -
2497	2055	\$ -	\$ -	\$ -	\$ -	\$ -
2498						
2499	Project Totals			\$	6,781,091	\$ 6,781,091

Worksheet G

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

BALANCED PORTFOLIO

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

Line No.	Details					
2500	Investment	\$ 46,350,085	Current Year			2014
2501	Service Year (yyyy)	2013	NPCC w/o incentives, less depreciation			13.06%
2502	Service Month (1-12)	2				
2503	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)		\$ 1,030,002	
2504	CIAC (Yes or No)	No				
2505	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2506						
2507	2013	\$ 46,350,085	\$ 898,257	\$ 45,451,828	\$ 7,041,400	\$ 7,041,400
2508	2014	\$ 45,451,828	\$ 1,030,002	\$ 44,421,826	\$ 6,898,026	\$ 6,898,026
2509	2015	\$ -	\$ -	\$ -	\$ -	\$ -
2510	2016	\$ -	\$ -	\$ -	\$ -	\$ -
2511	2017	\$ -	\$ -	\$ -	\$ -	\$ -
2512	2018	\$ -	\$ -	\$ -	\$ -	\$ -
2513	2019	\$ -	\$ -	\$ -	\$ -	\$ -
2514	2020	\$ -	\$ -	\$ -	\$ -	\$ -
2515	2021	\$ -	\$ -	\$ -	\$ -	\$ -
2516	2022	\$ -	\$ -	\$ -	\$ -	\$ -
2517	2023	\$ -	\$ -	\$ -	\$ -	\$ -
2518	2024	\$ -	\$ -	\$ -	\$ -	\$ -
2519	2025	\$ -	\$ -	\$ -	\$ -	\$ -
2520	2026	\$ -	\$ -	\$ -	\$ -	\$ -
2521	2027	\$ -	\$ -	\$ -	\$ -	\$ -
2522	2028	\$ -	\$ -	\$ -	\$ -	\$ -
2523	2029	\$ -	\$ -	\$ -	\$ -	\$ -
2524	2030	\$ -	\$ -	\$ -	\$ -	\$ -
2525	2031	\$ -	\$ -	\$ -	\$ -	\$ -
2526	2032	\$ -	\$ -	\$ -	\$ -	\$ -
2527	2033	\$ -	\$ -	\$ -	\$ -	\$ -
2528	2034	\$ -	\$ -	\$ -	\$ -	\$ -
2529	2035	\$ -	\$ -	\$ -	\$ -	\$ -
2530	2036	\$ -	\$ -	\$ -	\$ -	\$ -
2531	2037	\$ -	\$ -	\$ -	\$ -	\$ -
2532	2038	\$ -	\$ -	\$ -	\$ -	\$ -
2533	2039	\$ -	\$ -	\$ -	\$ -	\$ -
2534	2040	\$ -	\$ -	\$ -	\$ -	\$ -
2535	2041	\$ -	\$ -	\$ -	\$ -	\$ -
2536	2042	\$ -	\$ -	\$ -	\$ -	\$ -
2537	2043	\$ -	\$ -	\$ -	\$ -	\$ -
2538	2044	\$ -	\$ -	\$ -	\$ -	\$ -
2539	2045	\$ -	\$ -	\$ -	\$ -	\$ -
2540	2046	\$ -	\$ -	\$ -	\$ -	\$ -
2541	2047	\$ -	\$ -	\$ -	\$ -	\$ -
2542	2048	\$ -	\$ -	\$ -	\$ -	\$ -
2543	2049	\$ -	\$ -	\$ -	\$ -	\$ -
2544	2050	\$ -	\$ -	\$ -	\$ -	\$ -
2545	2051	\$ -	\$ -	\$ -	\$ -	\$ -
2546	2052	\$ -	\$ -	\$ -	\$ -	\$ -
2547	2053	\$ -	\$ -	\$ -	\$ -	\$ -
2548	2054	\$ -	\$ -	\$ -	\$ -	\$ -
2549	2055	\$ -	\$ -	\$ -	\$ -	\$ -
2550	2056	\$ -	\$ -	\$ -	\$ -	\$ -
2551	2057	\$ -	\$ -	\$ -	\$ -	\$ -
2552						
2553	Project Totals			\$	13,939,425	\$ 13,939,425

Worksheet G

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

BALANCED PORTFOLIO

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
2554	\$ 17,870,478					Current Year 2014
2555						NPCC w/o incentives, less depreciation 13.06%
2556						Service Year (yyyy) 2013
2557						Service Month (1-12) 6
2558						Useful Life 45
2559						Annual Depreciation Expense (Investment / Useful Life) \$ 397,122
2559						CIAC (Yes or No) No
2560						
2561	\$ 17,870,478	\$ 207,796	\$ 17,662,682	\$ 1,725,903	\$ 1,725,903	
2562	\$ 17,662,682	\$ 397,122	\$ 17,265,560	\$ 2,677,654	\$ 2,677,654	
2563	\$ -	\$ -	\$ -	\$ -	\$ -	
2564	\$ -	\$ -	\$ -	\$ -	\$ -	
2565	\$ -	\$ -	\$ -	\$ -	\$ -	
2566	\$ -	\$ -	\$ -	\$ -	\$ -	
2567	\$ -	\$ -	\$ -	\$ -	\$ -	
2568	\$ -	\$ -	\$ -	\$ -	\$ -	
2569	\$ -	\$ -	\$ -	\$ -	\$ -	
2570	\$ -	\$ -	\$ -	\$ -	\$ -	
2571	\$ -	\$ -	\$ -	\$ -	\$ -	
2572	\$ -	\$ -	\$ -	\$ -	\$ -	
2573	\$ -	\$ -	\$ -	\$ -	\$ -	
2574	\$ -	\$ -	\$ -	\$ -	\$ -	
2575	\$ -	\$ -	\$ -	\$ -	\$ -	
2576	\$ -	\$ -	\$ -	\$ -	\$ -	
2577	\$ -	\$ -	\$ -	\$ -	\$ -	
2578	\$ -	\$ -	\$ -	\$ -	\$ -	
2579	\$ -	\$ -	\$ -	\$ -	\$ -	
2580	\$ -	\$ -	\$ -	\$ -	\$ -	
2581	\$ -	\$ -	\$ -	\$ -	\$ -	
2582	\$ -	\$ -	\$ -	\$ -	\$ -	
2583	\$ -	\$ -	\$ -	\$ -	\$ -	
2584	\$ -	\$ -	\$ -	\$ -	\$ -	
2585	\$ -	\$ -	\$ -	\$ -	\$ -	
2586	\$ -	\$ -	\$ -	\$ -	\$ -	
2587	\$ -	\$ -	\$ -	\$ -	\$ -	
2588	\$ -	\$ -	\$ -	\$ -	\$ -	
2589	\$ -	\$ -	\$ -	\$ -	\$ -	
2590	\$ -	\$ -	\$ -	\$ -	\$ -	
2591	\$ -	\$ -	\$ -	\$ -	\$ -	
2592	\$ -	\$ -	\$ -	\$ -	\$ -	
2593	\$ -	\$ -	\$ -	\$ -	\$ -	
2594	\$ -	\$ -	\$ -	\$ -	\$ -	
2595	\$ -	\$ -	\$ -	\$ -	\$ -	
2596	\$ -	\$ -	\$ -	\$ -	\$ -	
2597	\$ -	\$ -	\$ -	\$ -	\$ -	
2598	\$ -	\$ -	\$ -	\$ -	\$ -	
2599	\$ -	\$ -	\$ -	\$ -	\$ -	
2600	\$ -	\$ -	\$ -	\$ -	\$ -	
2601	\$ -	\$ -	\$ -	\$ -	\$ -	
2602	\$ -	\$ -	\$ -	\$ -	\$ -	
2603	\$ -	\$ -	\$ -	\$ -	\$ -	
2604	\$ -	\$ -	\$ -	\$ -	\$ -	
2605	\$ -	\$ -	\$ -	\$ -	\$ -	
2606	\$ -	\$ -	\$ -	\$ -	\$ -	
2607				\$ 4,403,556	\$ 4,403,556	Project Totals

Worksheet G

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

BALANCED PORTFOLIO

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
2608	\$ 145,314,046					Current Year 2014
2609						NPCC w/o incentives, less depreciation 13.06%
2610						Service Year (yyyy) 2013
2611						Service Month (1-12) 12
2612						Useful Life 45
2613						CIAC (Yes or No) No
2614						Annual Depreciation Expense (Investment / Useful Life) \$ 3,229,201
2615	\$ 145,314,046	\$ -	\$ 145,314,046	\$ 1,766,435	\$ 1,766,435	
2616	\$ 145,314,046	\$ 3,229,201	\$ 142,084,845	\$ 21,994,027	\$ 21,994,027	
2617	\$ -	\$ -	\$ -	\$ -	\$ -	
2618	\$ -	\$ -	\$ -	\$ -	\$ -	
2619	\$ -	\$ -	\$ -	\$ -	\$ -	
2620	\$ -	\$ -	\$ -	\$ -	\$ -	
2621	\$ -	\$ -	\$ -	\$ -	\$ -	
2622	\$ -	\$ -	\$ -	\$ -	\$ -	
2623	\$ -	\$ -	\$ -	\$ -	\$ -	
2624	\$ -	\$ -	\$ -	\$ -	\$ -	
2625	\$ -	\$ -	\$ -	\$ -	\$ -	
2626	\$ -	\$ -	\$ -	\$ -	\$ -	
2627	\$ -	\$ -	\$ -	\$ -	\$ -	
2628	\$ -	\$ -	\$ -	\$ -	\$ -	
2629	\$ -	\$ -	\$ -	\$ -	\$ -	
2630	\$ -	\$ -	\$ -	\$ -	\$ -	
2631	\$ -	\$ -	\$ -	\$ -	\$ -	
2632	\$ -	\$ -	\$ -	\$ -	\$ -	
2633	\$ -	\$ -	\$ -	\$ -	\$ -	
2634	\$ -	\$ -	\$ -	\$ -	\$ -	
2635	\$ -	\$ -	\$ -	\$ -	\$ -	
2636	\$ -	\$ -	\$ -	\$ -	\$ -	
2637	\$ -	\$ -	\$ -	\$ -	\$ -	
2638	\$ -	\$ -	\$ -	\$ -	\$ -	
2639	\$ -	\$ -	\$ -	\$ -	\$ -	
2640	\$ -	\$ -	\$ -	\$ -	\$ -	
2641	\$ -	\$ -	\$ -	\$ -	\$ -	
2642	\$ -	\$ -	\$ -	\$ -	\$ -	
2643	\$ -	\$ -	\$ -	\$ -	\$ -	
2644	\$ -	\$ -	\$ -	\$ -	\$ -	
2645	\$ -	\$ -	\$ -	\$ -	\$ -	
2646	\$ -	\$ -	\$ -	\$ -	\$ -	
2647	\$ -	\$ -	\$ -	\$ -	\$ -	
2648	\$ -	\$ -	\$ -	\$ -	\$ -	
2649	\$ -	\$ -	\$ -	\$ -	\$ -	
2650	\$ -	\$ -	\$ -	\$ -	\$ -	
2651	\$ -	\$ -	\$ -	\$ -	\$ -	
2652	\$ -	\$ -	\$ -	\$ -	\$ -	
2653	\$ -	\$ -	\$ -	\$ -	\$ -	
2654	\$ -	\$ -	\$ -	\$ -	\$ -	
2655	\$ -	\$ -	\$ -	\$ -	\$ -	
2656	\$ -	\$ -	\$ -	\$ -	\$ -	
2657	\$ -	\$ -	\$ -	\$ -	\$ -	
2658	\$ -	\$ -	\$ -	\$ -	\$ -	
2659	\$ -	\$ -	\$ -	\$ -	\$ -	
2660						
2661	Project Totals			\$ 23,760,462	\$ 23,760,462	

Worksheet G

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

BALANCED PORTFOLIO

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

Line No.

Details						
Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation	
2662	\$ 113,409,808					Current Year 2014
2663						NPCC w/o incentives, less depreciation 13.06%
2664						Service Year (yyyy) 2014
2665						Service Month (1-12) 4
2666						Useful Life 45
2667						CIAC (Yes or No) No
2668						Annual Depreciation Expense (Investment / Useful Life) \$ 2,520,218
2669	\$ 113,409,808	\$ 1,680,145	\$ 111,729,663	\$ 12,732,412.10	\$ 12,732,412	
2670	\$ -	\$ -	\$ -	\$ -	\$ -	
2671	\$ -	\$ -	\$ -	\$ -	\$ -	
2672	\$ -	\$ -	\$ -	\$ -	\$ -	
2673	\$ -	\$ -	\$ -	\$ -	\$ -	
2674	\$ -	\$ -	\$ -	\$ -	\$ -	
2675	\$ -	\$ -	\$ -	\$ -	\$ -	
2676	\$ -	\$ -	\$ -	\$ -	\$ -	
2677	\$ -	\$ -	\$ -	\$ -	\$ -	
2678	\$ -	\$ -	\$ -	\$ -	\$ -	
2679	\$ -	\$ -	\$ -	\$ -	\$ -	
2680	\$ -	\$ -	\$ -	\$ -	\$ -	
2681	\$ -	\$ -	\$ -	\$ -	\$ -	
2682	\$ -	\$ -	\$ -	\$ -	\$ -	
2683	\$ -	\$ -	\$ -	\$ -	\$ -	
2684	\$ -	\$ -	\$ -	\$ -	\$ -	
2685	\$ -	\$ -	\$ -	\$ -	\$ -	
2686	\$ -	\$ -	\$ -	\$ -	\$ -	
2687	\$ -	\$ -	\$ -	\$ -	\$ -	
2688	\$ -	\$ -	\$ -	\$ -	\$ -	
2689	\$ -	\$ -	\$ -	\$ -	\$ -	
2690	\$ -	\$ -	\$ -	\$ -	\$ -	
2691	\$ -	\$ -	\$ -	\$ -	\$ -	
2692	\$ -	\$ -	\$ -	\$ -	\$ -	
2693	\$ -	\$ -	\$ -	\$ -	\$ -	
2694	\$ -	\$ -	\$ -	\$ -	\$ -	
2695	\$ -	\$ -	\$ -	\$ -	\$ -	
2696	\$ -	\$ -	\$ -	\$ -	\$ -	
2697	\$ -	\$ -	\$ -	\$ -	\$ -	
2698	\$ -	\$ -	\$ -	\$ -	\$ -	
2699	\$ -	\$ -	\$ -	\$ -	\$ -	
2700	\$ -	\$ -	\$ -	\$ -	\$ -	
2701	\$ -	\$ -	\$ -	\$ -	\$ -	
2702	\$ -	\$ -	\$ -	\$ -	\$ -	
2703	\$ -	\$ -	\$ -	\$ -	\$ -	
2704	\$ -	\$ -	\$ -	\$ -	\$ -	
2705	\$ -	\$ -	\$ -	\$ -	\$ -	
2706	\$ -	\$ -	\$ -	\$ -	\$ -	
2707	\$ -	\$ -	\$ -	\$ -	\$ -	
2708	\$ -	\$ -	\$ -	\$ -	\$ -	
2709	\$ -	\$ -	\$ -	\$ -	\$ -	
2710	\$ -	\$ -	\$ -	\$ -	\$ -	
2711	\$ -	\$ -	\$ -	\$ -	\$ -	
2712	\$ -	\$ -	\$ -	\$ -	\$ -	
2713	\$ -	\$ -	\$ -	\$ -	\$ -	
2714	\$ -	\$ -	\$ -	\$ -	\$ -	
2715				\$ 12,732,412	\$ 12,732,412	Project Totals

Worksheet G

D. Generator Interconnect Upgrades.

i. Project 1, (Describe)

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

Line No.

Details						
2716	Investment	-	Current Year			2014
2717	Service Year (yyyy)	2006	NPCC w/o incentives, less depreciation			13.06%
2718	Service Month (1-12)	-	Rev. Req. allocated to TO's Zone			100.00%
2719	Useful Life	45	Annual Depreciation Expense (Investment / Useful Life)			-
2720	CIAC (Yes or No)	no				
2721	Investment Year	Beginning Balance	Depreciation Expense	Ending Balance	Revenue Requirement	Rev. Req. for SPP Allocation
2723	2006	-	-	-	\$ -	\$ -
2724	2007	-	-	-	-	-
2725	2008	-	-	-	-	-
2726	2009	-	-	-	-	-
2727	2010	-	-	-	-	-
2728	2011	-	-	-	-	-
2729	2012	-	-	-	-	-
2730	2013	-	-	-	-	-
2731	2014	-	-	-	-	-
2732	2015	-	-	-	-	-
2733	2016	-	-	-	-	-
2734	2017	-	-	-	-	-
2735	2018	-	-	-	-	-
2736	2019	-	-	-	-	-
2737	2020	-	-	-	-	-
2738	2021	-	-	-	-	-
2739	2022	-	-	-	-	-
2740	2023	-	-	-	-	-
2741	2024	-	-	-	-	-
2742	2025	-	-	-	-	-
2743	2026	-	-	-	-	-
2744	2027	-	-	-	-	-
2745	2028	-	-	-	-	-
2746	2029	-	-	-	-	-
2747	2030	-	-	-	-	-
2748	2031	-	-	-	-	-
2749	2032	-	-	-	-	-
2750	2033	-	-	-	-	-
2751	2034	-	-	-	-	-
2752	2035	-	-	-	-	-
2753	2036	-	-	-	-	-
2754	2037	-	-	-	-	-
2755	2038	-	-	-	-	-
2756	2039	-	-	-	-	-
2757	2040	-	-	-	-	-
2758	2041	-	-	-	-	-
2759	2042	-	-	-	-	-
2760	2043	-	-	-	-	-
2761	2044	-	-	-	-	-
2762	2045	-	-	-	-	-
2763	2046	-	-	-	-	-
2764	2047	-	-	-	-	-
2765	2048	-	-	-	-	-
2766	2049	-	-	-	-	-
2767	2050	-	-	-	-	-
2768	2051	-	-	-	-	-
2769	2052	-	-	-	-	-
2770	2053	-	-	-	-	-
2771	2054	-	-	-	-	-
2772	2055	-	-	-	-	-
2773	2056	-	-	-	-	-
2774	....	....	....	....	....	....
2775						

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	\$ 38,968,195
2		
3	Other Adjustments - Transfers:	
4	Distribution Assets Reclassified as Transmission Assets	-
5	Transmission Assets Reclassified as Distribution Assets	-
6		
7	Plant Transfers Excluded from SPP Tariff (line 119)	<u>\$ 38,968,195</u>
8		
9		

II. Production Related Transmission Facilities

	(A)	(B)
Line No.	<u>Plant Description</u>	<u>Amount</u>
10	Generation Radial Ties (Centennial)	\$ 21,316,212
11	Generation Step Up Transformers (GSU's) and Related Equipment	53,962,583
12		
13	Total (line 120)	<u>\$ 75,278,795</u>

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet I - Account 105 - Electric Plant Held for Use

Form I - Page 214 Detail

I. Non-Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
1	9335-D	Mountainburg Sub	1966	8,824		8,824	2018	LAND
2	9335-D	Mountainburg Sub	1966	375		375	2018	EASEMENT
3	9216-D	Central Sub	2006	362,717		362,717	2016	LAND
4	7322-D	Sacred Heart Sub	1973	2,632		2,632	2015	LAND
5	7507-D	Seran Sub	1974	12,051		12,051	2020	LAND
6	3336-D	Taft Sub	1973	5,237		5,237	2020	LAND
7	8482-D	Aluma Sub	1970	10,304		10,304	2018	LAND
8	8615-D	Anderson Road Sub	1965	5,543		5,543	2017	LAND
9	8211-D	SW 9th Street Sub	2010	440,308		440,308	2016	LAND
10	8592-D	Post Road Sub	1970	18,589		18,589	2020	LAND
11	8531-D	Ridgeview Sub	1967	16,928		16,928	2020	LAND
12	8415-D	State Center Sub	1971	4,308		4,308	2015	LAND
13	4152-D	Banner Sub	1969	9,577		9,577	2015	LAND
14	8109-D	Canadian River Sub	1966	5,900		5,900	2018	LAND
15	4319-D	Lovell Sub	1968	3,269		3,269	2018	LAND
16	4117-D	Purdue Sub	1972	7,273		7,273	2018	LAND
17	8165-D	Rancho Sub	1974	28,181		28,181	2016	LAND
18	8699-D	S E 134th Sub	1967	5,231		5,231	2018	LAND
19	8718-D	Sooner Road Sub	1967	10,168		10,168	2015	LAND
20	8159-D	Wheatland Sub	1973	17,388		17,388	2020	LAND
21	8716-D	Midwest Blvd Sub	1987	5,282		5,282	2015	LAND
22	8111-D	Newcastle Sub	1987	10,488		10,488	2018	LAND
23	5110-D	Springdale Sub	1972	11,372		11,372	2018	LAND
24	8164-D	SW 29th Street Sub	1974	22,359		22,359	2018	LAND
25	3610-D	Shady Grove Sub	2002	68,834		68,834	2018	LAND
26	3219-D	Sahoma Lake Sub	2002	102,519		102,519	2018	LAND
27	8359-D	Yukon Sub	2007	136,027		136,027	2015	LAND
28	8454-D	Jones Suib	2014	270,857		270,857	2015	LAND
29	4229-D	Oil Sands Sub	2007	36,210		36,210	2015	EASEMENT
30	8135-D	Racer Sub	2007	7,543		7,543	2015	EASEMENT
31								
32								
33								
34								
35								
36								
37								
38								
39								
40		TOTAL ARKANSAS		371,916		371,916		
41		TOTAL OKLAHOMA		<u>1,274,381</u>		<u>1,274,381</u>		
42		TOTAL ALL		<u>1,646,298</u>		<u>1,646,298</u>		
43								
44								
45		NON TRANSMISSION TOTAL		<u>1,646,298</u>				

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet I - Account 105 - Electric Plant Held for Use

II. Transmission

Line No.	LOC CODE &/OR REG	PLANT NAME	ACQUISITION DATE	ACQUISITION VALUE	ACCUM DEPR	AVG BOY and EOY	EST. YEAR IN SERVICE	COMMENT
46	34501-H	345 KV H-Frame - W. Ft. Smith Loop	1983	54,656		54,656	2018	EASEMENT
47	16101-H	161 KV H-Frame - W. Ft. Smith Loop	1989	37,602		37,602	2018	EASEMENT
48	34501-T	345 KV Tower - W. Ft. Smith Loop	1983 & 1989	164,719		164,719	2018	EASEMENT
49	13802-S	138 KV Piedmont-Haymaker	2004	149,208		149,208	2015	EASEMENT
50	7210-T	Diamond Sub	1971	6,336		6,336	2022	LAND
51	3609-T	Garrison Sub	1978	140,076		140,076	2025	LAND
52	7707-T	Jaycee Sub	1974	30,197		30,197	2022	LAND
53	4160-T	Breckenridge Sub	1984	36,881		36,881	2015	LAND
54	8329-T	Matthewson Sub	2009	156,967		156,967	2015	LAND
55	8131-T	138 KV McClain-Earlywine	2005	62,096		62,096	2018	EASEMENT
56								
57								
58								
59								
60								
61								
62								
63								
64								
65								
66								
67								
68		TOTAL ARKANSAS		256,977		552,598		
69		TOTAL OKLAHOMA		<u>581,762</u>		<u>286,141</u>		
70		TOTAL ALL		<u>838,739</u>		<u>838,739</u>		
71								
72								
73		TRANSMISSION ONLY		<u>838,739</u>				(Data tab line 61)
74								
75		TOTAL COMPANY		<u><u>2,485,037</u></u>				Form I, p. 214, line 47
76								

NOTE:

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

Worksheet J - Tax Apportionments by State

I. DEVELOPMENT OF COMPOSITE STATE INCOME TAX RATES

Line No.		For Tax Year 2013		
1	State Income Tax Rate - Oklahoma	Note 1	6.00%	
2	Apportionment Factor	Note 2	94.10%	
3	Oklahoma State Income Tax Rate	(In 1 * In 2)		5.6457%
4	State Income Tax Rate - Arkansas		6.50%	
5	Apportionment Factor	Note 2	6.91%	
6	Arkansas State Income Tax Rate	(In 4 * In 5)		0.4494%
7	Total State Income Tax Rate	(sum In 3 & In 6)		6.0951%

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

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

Worksheet J - Tax Apportionments by State

II. Calculation of Oklahoma Apportionment Factor

	<u>Column A</u>	<u>Column B</u>	<u>A divided by B</u>
	Total Within Oklahoma	Without Oklahoma	Percentage Within Oklahoma
1. Value of real and tangible personal property used in the unitary business (by averaging the value at the beginning and ending of the tax period):			
(a) Owned property (at original cost):			
(I) Inventories	-	-	
(II) Depreciable property	8,158,342,764	8,544,907,119	
(III) Land	-	-	
(IV) Total of section 1(a)	8,158,342,764	8,544,907,119	
(b) Rented property (capitalize at 8 times net rental paid)	-	-	
(c) TOTAL (sum of 1(a) and 1(b))	8,158,342,764	8,544,907,119	95.4761%
2. (a) Payroll	184,537,514	190,775,885	
(b) Less: Officers salaries	-	-	
(c) TOTAL (subtract 2(b) from 2(a))	184,537,514	190,775,885	96.7300%
3. Sales:			
(a) Sales delivered or shipped to Oklahoma purchasers:			
(I) Shipped from outside Oklahoma	-		
(II) Shipped from within Oklahoma	2,037,005,597		
(b) Sales shipped from Oklahoma to:			
(I) The United States Government	-		
(II) Purchasers in a state or country where the corporation is not taxable (i.e. under Public Law 85-272)	-		
(c) TOTAL (sum of 3(a) and 3(b))	2,037,005,597	2,261,354,659	90.0790%
TOTAL PERCENTAGES (sum of items 1(c), 2(c) and 3(c))			282.2851%
Average of TOTAL PERCENTAGES (1/3 of total percent)			94.0950%

III. Calculation of Arkansas Apportionment Factor

	(A)	(B)	(C)
	<u>Amounts in</u> <u>Arkansas</u>	<u>Total Amounts</u>	<u>Percentage (A) /</u> <u>(B)</u>
1. Property Used in Business:			
(a) Tangible Assets Used in Business and Inventories			
Less Construction in Progress:			
1. Amount Beginning of Year:	413,246,760	8,737,707,200	
2. Amount End of Year	368,836,253	8,509,864,538	
3. Total: (sum of 1(a) 1 and 1(a) 2)	782,083,013	17,247,571,738	
4. Average Tangible Assets: (divide 1(a) 3 by 2)	391,041,507	8,623,785,869	
(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))	391,041,507	8,623,785,869	4.534453%
2. Salaries, Wages, Commissions and Other Compensation Related to the Production of Business Income:	6,238,371	190,775,885	3.270000%
3. Sales/Receipts:			
(a) Destination Shipped From Within Arkansas:	224,349,062		
(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:	226,971		
(f) TOTAL SALES / RECEIPTS: (sum of lines 3(a) to 3(e))	224,576,033	2,262,851,231	9.924472%
DOUBLE WEIGHTED (Applies to tax years beginning on or after January 1, 1995) (Column C, Line 3(f) times 2)			19.848944%
4. TOTAL PERCENTAGES: (Column C sum of lines 1(d), 2 and 3(g))			27.653397%
5. Average of TOTAL PERCENTAGES (Column C, Line 4 divided 4)			6.913349%

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

I. Plant & Accumulated Depreciation Balances

Gross Plant (Note 1)														
Line No.	End. Balance Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	End. Balance Dec-14	13 Months Avg Balance
1	45,125,276	48,162,960	48,188,995	48,355,450	51,379,509	52,651,140	52,747,682	52,900,104	52,098,102	56,812,049	57,146,529	56,380,754	65,921,601	52,913,089
2	366,328,856	373,312,431	374,280,772	374,920,750	373,721,576	373,746,574	389,906,184	390,752,506	390,226,864	390,462,922	402,138,734	381,824,513	381,972,067	381,814,981
3	3,142,833,309	3,145,737,294	3,143,628,755	3,147,500,905	3,151,763,728	3,140,249,006	3,145,079,380	3,146,040,288	3,146,643,446	3,161,239,760	3,149,812,030	3,177,603,487	3,175,235,586	3,151,797,460
4	1,794,612,762	1,800,446,529	1,804,389,474	1,834,905,530	2,112,559,418	2,115,056,936	2,130,515,170	2,136,693,577	2,145,128,217	2,149,823,724	2,294,643,819	2,297,326,852	2,337,135,871	2,073,325,991
5	3,391,025,998	3,402,806,591	3,421,679,379	3,445,088,640	3,453,339,036	3,466,581,196	3,478,590,636	3,488,862,472	3,498,289,409	3,511,457,608	3,526,661,645	3,537,466,611	3,557,728,394	3,475,352,124
6	318,926,809	317,588,592	318,550,022	320,722,827	320,168,151	313,352,342	314,972,921	315,500,394	316,543,694	316,982,517	318,056,387	318,372,612	319,336,833	317,621,085
7	Total	9,058,853,010	9,088,054,398	9,110,717,397	9,171,494,101	9,462,931,417	9,461,637,195	9,511,811,974	9,530,749,341	9,548,929,732	9,586,778,581	9,748,459,145	9,837,330,352	9,452,824,729

Accumulated Depreciation and Amortization (Note 2)														
Line No.	End. Balance Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	End. Balance Dec-14	13 Months Avg Balance
8	27,126,103	27,482,499	27,852,672	28,253,517	28,625,866	29,078,767	29,502,725	29,955,872	29,128,941	29,596,775	30,087,344	30,563,967	31,092,174	29,103,633
9	118,587,251	103,418,928	103,528,012	105,023,059	105,240,741	106,707,134	101,182,396	102,837,622	104,489,371	106,170,032	98,403,511	99,279,988	99,389,269	104,173,639
10	1,470,860,669	1,475,952,630	1,482,310,775	1,476,927,083	1,484,470,117	1,490,901,635	1,494,149,381	1,499,931,597	1,506,183,013	1,522,369,266	1,537,880,327	1,509,338,525	1,504,838,794	1,496,624,139
11	424,966,252	428,602,911	432,525,709	435,239,663	438,293,425	441,309,235	444,458,296	447,985,203	451,621,573	454,062,291	457,531,233	461,417,044	464,911,782	444,840,355
12	1,085,414,234	1,092,234,993	1,097,843,320	1,103,639,259	1,108,551,265	1,113,523,916	1,115,121,262	1,121,856,765	1,127,281,056	1,133,759,032	1,140,151,229	1,147,009,700	1,153,777,724	1,118,474,135
13	119,501,719	118,978,588	120,202,311	121,428,552	121,380,787	122,374,265	123,590,355	124,811,058	126,032,699	126,962,446	128,192,245	128,743,786	126,358,671	123,735,191
14	Total	3,246,456,228	3,246,670,549	3,264,262,798	3,270,511,133	3,286,562,201	3,303,894,953	3,308,004,414	3,327,378,117	3,344,736,654	3,372,919,841	3,392,245,889	3,380,368,414	3,316,951,093

Net Plant (Gross Plant less Accumulated Depreciation and Amortization)														
Line No.	End. Balance Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	End. Balance Dec-14	13 Months Avg Balance
15	17,999,173	20,680,461	20,336,323	20,101,933	22,753,643	23,572,373	23,244,957	22,944,232	22,969,161	27,215,274	27,059,185	25,816,787	34,829,427	23,809,456
16	247,741,606	269,893,504	270,752,761	269,897,691	268,480,835	267,039,440	288,723,789	287,914,884	285,737,494	284,292,890	303,735,223	282,544,525	282,582,798	277,641,341
17	1,671,972,640	1,669,784,664	1,661,317,981	1,670,573,821	1,667,293,611	1,649,347,371	1,650,930,000	1,646,108,691	1,640,460,433	1,638,870,495	1,611,931,703	1,668,264,962	1,670,396,792	1,655,173,320
18	1,369,646,510	1,371,843,618	1,371,863,765	1,399,665,868	1,674,265,993	1,673,747,701	1,686,056,875	1,688,708,374	1,693,506,644	1,695,761,433	1,837,112,586	1,835,909,808	1,872,224,090	1,628,485,636
19	2,305,611,763	2,310,571,598	2,323,836,059	2,341,449,381	2,344,787,771	2,353,057,280	2,363,469,374	2,367,005,707	2,371,008,353	2,377,698,577	2,386,510,417	2,390,456,911	2,403,950,669	2,356,877,989
20	199,425,090	198,610,003	198,347,711	199,294,274	198,787,364	190,978,078	191,382,566	190,689,336	190,510,994	190,020,072	189,864,142	189,628,826	192,978,162	193,885,894
21	Total	5,812,396,781	5,841,383,849	5,846,454,600	5,900,982,968	6,176,369,216	6,157,742,242	6,203,807,560	6,203,371,224	6,204,193,078	6,213,858,739	6,356,213,255	6,392,621,820	6,135,873,636

Notes:

- 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.
- 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.

Worksheet K

II. Material and Supplies for Construction Balances

	End Balance Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	End Balance Dec-14	13 Months Avg. Balance
22 Production O&M	17,356,471	17,398,052	18,543,059	19,918,713	20,017,045	18,889,953	19,095,064	19,669,121	20,205,188	20,588,251	20,642,078	20,204,549	19,573,287	19,392,372
23 Transmission O&M	222,341	104,314	157,022	154,647	145,326	149,073	156,724	157,983	157,859	156,641	158,382	208,939	210,774	164,617
24 Distribution O&M	2,112,238	1,564,712	1,884,268	1,598,014	1,501,702	1,590,116	1,619,480	1,790,473	1,841,685	1,775,260	1,847,791	1,828,214	1,896,967	1,757,763
25 Prod. Construction	6,468,472	5,898,750	4,944,032	3,964,636	3,987,086	5,164,489	5,205,094	5,053,253	4,822,916	4,873,351	4,895,567	5,361,121	5,630,534	5,097,639
26 Trans. Construction	17,940,134	25,668,115	20,959,795	21,541,826	19,710,039	20,604,945	21,356,822	21,968,662	22,065,271	21,470,255	20,640,182	19,667,397	19,379,410	20,997,912
27 Dist. Construction	35,310,486	24,819,917	29,339,688	28,254,352	27,084,924	27,346,987	29,108,258	28,743,855	28,554,759	28,811,372	30,147,668	30,530,145	31,206,364	29,173,752
28 Total	79,410,142	75,453,860	75,827,864	75,432,188	72,446,122	73,745,563	76,541,442	77,383,347	77,647,678	77,675,130	78,331,668	77,800,365	77,897,336	76,584,054

Notes:

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

III. Debt and Equity Balances

	End Balance Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	End Balance Dec-14	13 Months Avg. Balance
29 Long Term Debt (Face Value)	2,305,712,795	2,305,699,472	2,305,686,118	2,555,672,732	2,555,659,315	2,555,645,865	2,555,640,346	2,555,618,869	2,415,605,323	2,415,591,744	2,415,586,097	2,415,610,151	2,665,550,814	2,463,329,203
30 Propriety Capital	2,829,247,487	2,836,792,499	2,812,673,100	2,820,789,564	2,826,909,769	2,815,488,216	2,868,308,073	2,919,424,918	2,987,291,959	2,996,267,266	3,013,629,279	3,022,106,496	3,004,184,150	2,904,085,598
31 Less: Acct. 204	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32 Less: Acct. 216.1	102,756	102,756	102,756	102,756	102,756	102,756	102,756	102,756	102,756	102,756	102,756	102,756	102,727	102,754
33 Less: Acct. 219	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34 Common Stock	2,829,144,731	2,836,689,743	2,812,570,344	2,820,686,808	2,826,807,013	2,815,385,460	2,868,205,317	2,919,322,162	2,987,189,203	2,996,164,510	3,013,526,523	3,022,003,740	3,004,081,423	2,903,982,844
35 LTD / (LTD + Common Stock)	44.9%	44.8%	45.0%	47.5%	47.5%	47.6%	47.1%	46.7%	44.7%	44.6%	44.5%	44.4%	47.0%	45.9%

Notes:

1. Outstanding Long Term Debt are reported in Accts. 221-224 (112.18-21.c & d) and the calculation shall include only current period costs and shall not include any deferred costs, (except as authorized by FERC), interest rate hedging costs/gains/losses, or credit facility expenses related to short-term indebtedness. Remove the value of any hedge contracts from Accts. 222-224 (257.h) for this purpose.
2. When calculating the Baseline ATRR, use the actual 13 month account balances for the year being trued-up. When calculating the Projected ATRR, use the 13 month account balances ending December of the most recent FERC Form No. 1.

Worksheet K

IV. Account 165 - Prepayments

	BOY Balance Relevant Year	EOY Balance Relevant Year	Average Balance
36	(111.57.d)	(111.57.c)	
37 Prepayments	9,476,815	4,914,832	7,195,824

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)	\$ 136,908,658	
39	Acct. 428 - Amortization of debt discount and expense	(117.63.c)	\$ 1,483,371	
40	Acct. 428.1 - Amortization of loss on reacquired debt	(117.64.c)	\$ 1,265,868	
41	Acct. 430 - Interest on Long-term debt to Associated Companies in Acct. 223 (112.20.c)	(117.67.c)	\$ -	(per note on pg 450.1 for pg 256, col. i)
42	Less: Acct. 429 - Premium on debt discount	(117.65.c) (enter negative)	\$ -	
43	Less: Acct. 429.1 - Amortization of gain on reacquired debt	(117.66.c) (enter negative)	\$ -	
44	Total Long Term Interest	(sum lns 38 to 43)	\$ 139,657,897	
45	Average of the 13 month balances outstanding long-term debt	(ln 29)	\$ 2,463,329,203	
46	LONG TERM DEBT COST	(ln 44 / ln 45)	5.669%	

Notes:

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

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

Line No.

I. Prior Year True-Up with Interest Calculation

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

			Rate Year
1	Projected Revenue Requirement	\$ 71,462,076	2014
2	Baseline Revenue Requirement	\$ 80,443,149	2014
3	True Up Adjustment Without Interest (TUA)	\$ (8,981,073)	

4 Average Interest Rate on Amount of Refunds or Surcharges
5 calculated per Section V below **0.0307%**

	[A]	[B]	[C]	[D]	[E]
Year	Amount	Interest Rate	Months	Interest	Refund / (Surcharge)
				cols [A] x [B] x [C]	cols [A] + [D]
6 2014	6 months interest \$ (8,981,073)	0.0307%	6	\$ (16,560)	\$ (8,997,633)
7 2015	12 months interest \$ (8,997,633)	0.0307%	12	\$ (33,181)	\$ (9,030,814)
8 2016	6 months interest \$ (9,030,814)	0.0307%	6	\$ (16,652)	\$ (9,047,466)

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 **0.0307%**

	[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 \$ -	0.0307%	6	\$ -	\$ -
15	months interest \$ -	0.0307%		\$ -	\$ -
16	6 months interest \$ -	0.0307%	6	\$ -	\$ -
17	TOTAL PRIOR YEAR TRUE-UP ADJUSTMENT	(ln 8[E] + ln 16[E])			\$ (9,047,466)

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) 2014	Refund / (Surcharge) 2015	Refund / (Surcharge) 2016
19	1	\$ 9,440	\$ 8,550	\$ 890	\$ 904	\$ 934	\$ 949
20	2	\$ 386,725	\$ 350,264	\$ 36,461	\$ 37,054	\$ 38,258	\$ 38,880
21	3	\$ 15,087	\$ 13,665	\$ 1,422	\$ 1,446	\$ 1,493	\$ 1,517
22	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	5	\$ 552,437	\$ 500,274	\$ 52,164	\$ 53,012	\$ 54,734	\$ 55,624
24	6	\$ 1,321,148	\$ 1,196,398	\$ 124,749	\$ 126,776	\$ 130,897	\$ 133,024
25	7	\$ 549,352	\$ 497,354	\$ 51,998	\$ 52,843	\$ 54,561	\$ 55,447
26	8	\$ 12,227	\$ 11,071	\$ 1,156	\$ 1,175	\$ 1,213	\$ 1,233
27	9	\$ 20,398	\$ 18,461	\$ 1,937	\$ 1,968	\$ 2,032	\$ 2,065
28	10	\$ 3,424	\$ 3,099	\$ 325	\$ 330	\$ 341	\$ 346
29	11	\$ 85,363	\$ 77,222	\$ 8,141	\$ 8,273	\$ 8,542	\$ 8,681
30	12	\$ 98,009	\$ 88,645	\$ 9,364	\$ 9,516	\$ 9,825	\$ 9,985
31	13	\$ 52,357	\$ 47,359	\$ 4,998	\$ 5,079	\$ 5,245	\$ 5,330
32	14	\$ 1,844,031	\$ 1,667,804	\$ 176,227	\$ 179,090	\$ 184,911	\$ 187,916
33	15	\$ 23,062,330	\$ 20,918,477	\$ 2,143,854	\$ 2,178,691	\$ 2,249,499	\$ 2,286,053
34	16	\$ 7,272,287	\$ 6,648,066	\$ 624,221	\$ 634,364	\$ 654,981	\$ 665,625
35	17	\$ 209,811	\$ 189,723	\$ 20,088	\$ 20,414	\$ 21,077	\$ 21,420
36	18	\$ 946,409	\$ 855,843	\$ 90,566	\$ 92,037	\$ 95,029	\$ 96,573
37	19	\$ 719,875	\$ 650,988	\$ 68,888	\$ 70,007	\$ 72,282	\$ 73,457
38	20	\$ 1,354,175	\$ 1,226,956	\$ 127,219	\$ 129,286	\$ 133,488	\$ 135,657
39	21	\$ 55,869	\$ 50,514	\$ 5,355	\$ 5,442	\$ 5,619	\$ 5,710
40	22	\$ 350,419	\$ 154,084	\$ 196,335	\$ 199,525	\$ 206,010	\$ 209,357
41	23	\$ 1,566,695	\$ 1,327,494	\$ 239,201	\$ 243,088	\$ 250,988	\$ 255,066
42	24	\$ 77,632	\$ 70,489	\$ 7,142	\$ 7,258	\$ 7,494	\$ 7,616
43	25	\$ 157,616	\$ 143,115	\$ 14,501	\$ 14,737	\$ 15,216	\$ 15,463
44	26	\$ 254,671	\$ 230,446	\$ 24,225	\$ 24,618	\$ 25,418	\$ 25,831
45	27	\$ 382,006	\$ 345,669	\$ 36,337	\$ 36,927	\$ 38,128	\$ 38,747
46	28	\$ 26,945	\$ 15,326	\$ 11,619	\$ 11,808	\$ 12,192	\$ 12,390
47	29	\$ 87,419	\$ 95,115	\$ (7,696)	\$ (7,710)	\$ (7,738)	\$ (7,753)
48	30	\$ 99,356	\$ 91,588	\$ 7,768	\$ 7,895	\$ 8,151	\$ 8,284
49	31	\$ 168,908	\$ 138,826	\$ 30,082	\$ 30,571	\$ 31,564	\$ 32,077
50	32	\$ 286,363	\$ 229,601	\$ 56,763	\$ 57,685	\$ 59,560	\$ 60,528
51	33	\$ 772,627	\$ 910,674	\$ (138,047)	\$ (138,301)	\$ (138,811)	\$ (139,067)
52	34	\$ -	\$ 327,317	\$ (327,317)	\$ (327,920)	\$ (329,130)	\$ (329,737)
53	35	\$ 922,585	\$ 825,688	\$ 96,897	\$ 98,471	\$ 101,671	\$ 103,324
54	36	\$ 238,690	\$ 670,304	\$ (431,615)	\$ (432,411)	\$ (434,005)	\$ (434,805)
55	37	\$ 358,035	\$ 759,280	\$ (401,245)	\$ (401,985)	\$ (403,467)	\$ (404,211)
56	38	\$ 99,943	\$ 313,493	\$ (213,550)	\$ (213,944)	\$ (214,733)	\$ (215,129)
57	39	\$ 149,914	\$ 369,710	\$ (219,796)	\$ (220,201)	\$ (221,013)	\$ (221,421)
58	40	\$ 286,710	\$ 208,483	\$ 78,228	\$ 79,499	\$ 82,083	\$ 83,417
59	41	\$ 23,126	\$ -	\$ 23,126	\$ 23,501	\$ 24,265	\$ 24,659
60	42	\$ 25,539,853	\$ 24,948,317	\$ 591,536	\$ 601,148	\$ 620,686	\$ 630,772
61	43	\$ 13,881,233	\$ 15,500,940	\$ (1,619,707)	\$ (1,622,694)	\$ (1,628,678)	\$ (1,631,681)

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) 2014	Refund / (Surcharge) 2015	Refund / (Surcharge) 2016
62	44 Medford Tap - Coyote (Doolin) 138 kV Line	\$ -	\$ 81,780	\$ (81,780)	\$ (81,930)	\$ (82,233)	\$ (82,384)
63	45 Chikaskia - Coyote (Doolin) 138 kV Line	\$ -	\$ 36,275	\$ (36,275)	\$ (36,342)	\$ (36,476)	\$ (36,544)
64	46 Coyote (Doolin) Substation	\$ -	\$ 29,350	\$ (29,350)	\$ (29,405)	\$ (29,513)	\$ (29,567)
65	47 Gracemont Substation	\$ 2,140,920	\$ 1,936,185	\$ 204,736	\$ 208,063	\$ 214,825	\$ 218,316
66	48 Sooner - Cleveland 345kV Line	\$ 7,371,547	\$ 6,898,026	\$ 473,521	\$ 481,216	\$ 496,855	\$ 504,929
67	49 Seminole-Muskogee 345kV Line - Part 1	\$ 2,878,865	\$ 2,677,654	\$ 201,211	\$ 204,481	\$ 211,127	\$ 214,557
68	50 Seminole-Muskogee 345kV Line - Part 2	\$ 25,150,587	\$ 21,994,027	\$ 3,156,560	\$ 3,207,854	\$ 3,312,109	\$ 3,365,931
69	51 Woodward District EHV-Tuco 345kV Line (partial CWIP)	\$ 17,892,484	\$ 16,746,751	\$ 1,145,733	\$ 1,164,351	\$ 1,202,193	\$ 1,221,728
70	52			\$ -	\$ -	\$ -	\$ -
71	TOTAL PRIOR YEAR BASE PLAN UPGRADE PROJECTS TRUE-UP ADJUSTMENT			(sum ln 19 thru ln 69)			\$ 7,286,186

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	OMPA	WFEC	AECI / KAMO	Westar	AVECC / AECC
72	Prepayment Amount						
73	TUA with first year's interest	Line 6[E] above	\$ (8,997,633)	\$ (8,997,633)	\$ (8,997,633)	\$ (8,997,633)	\$ (8,997,633)
74	Line 73 plus 6 Months of year 2 Interest	(6 x Interest Rate on Line 7[B]+1) * Line 73	\$ (9,014,223)	\$ (9,014,223)	\$ (9,014,223)	\$ (9,014,223)	\$ (9,014,223)
75	Customer's Load in year preceding the current Rate Year	(MW)	4,634.925	355.219	132.701	12.876	174.047
76	System Load in year preceding the current Rate Year	(MW)	5,310.057	5,310.057	5,310.057	5,310.057	5,310.057
77	Amount of Prepayment	Line 74 x (Line 75 / Line 76)	\$ (7,868,136)	\$ (603,011)	\$ (225,270)	\$ (21,858)	\$ (489)
78	Prepayment Adjustment (Note 1)						
79	Customer's Load applicable in the current Rate Year	(MW)					
80	System Load applicable in the current Rate Year	(MW)					
81	Prepayment Adjustment	[(Line 79 / Line 80) / (Line 75 / Line 76) - 1] x Line 77	0	0	0	0	0
82	Line 81 plus 6 Months Interest	(6 x Interest Rate on Line 7[B]+1) * Line 81	\$ -	\$ -	\$ -	\$ -	\$ -
83	Prepayment Credit						
84	Total TUA with interest	Line 8[E] above	\$ (9,047,466)	\$ (9,047,466)	\$ (9,047,466)	\$ (9,047,466)	\$ (9,047,466)
85	Monthly Prepayment Credit	[Line 84 x (Line 75 / Line 76) / 12]	\$ (658,096)	\$ (50,436)	\$ (18,842)	\$ (1,828)	\$ (41)

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

Worksheet L

V. Average Interest Rate / Debt Cost Calculations

			[A] FERC Quarterly Interest Rate	[B] OG&E Short Term Debt Rate	[C] Rate for Surcharges (lesser of A or B)	[D] Rate for Refunds (column A)
86	3rd	2014	3.25%	0.29%	0.29%	3.25%
87	4th	2014	3.25%	0.32%	0.32%	3.25%
88	1st	2015	3.25%	0.43%	0.43%	3.25%
89	2nd	2015	3.25%	0.43%	0.43%	3.25%
90	Average Interest Rate Applicable to Surcharges from column [C]			0.37%		
91	Average Interest Rate Applicable to Refunds from column [D]			3.25%		

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

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet M - Depreciation Rates

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

<u>Ln</u>	<u>Transmission Plant Account</u>	<u>Account Description</u>	<u>Rate</u>
1	350.2	Land Rights	1.49%
2	350.3	Land Rights - Power Supply	1.33%
3	352.0	Structures and Improvements - Power Delivery	1.53%
4	352.1	Structures and Improvements - Power Supply	1.64%
5	353.0	Station Equipment	2.30%
6	353.1	Station Equipment - Step Up Transformers	2.82%
7	353.2	Station Equipment - Security	10.01%
8	354.0	Towers and Fixtures	1.21%
9	355.0	Poles and Fixtures - Power Delivery	3.05%
10	355.1	Poles and Fixtures - Power Supply	2.94%
11	356.0	Overhead Conductors and Devices - Power Delivery	1.95%
12	356.1	Overhead Conductors and Devices - Power Supply	2.13%
13	358	Underground Conductors and Devices	1.27%

	<u>General Plant Account</u>	<u>Account Description</u>	<u>Rate</u>
14	389.2	Land and Land Rights	2.58%
15	390.0	Structures and Improvements	2.55%
16	391.0	Office Furniture and Equipment - Accrued	32.44%
17	391.0	Office Furniture and Equipment - Amortized	6.67%
18	391.1	Computer Equipment-Accrued	34.96%
19	391.1	Computer Equipment-Amortized	20.00%
20	392.11	Transportation Equipment - Standard Cars - Power Supply	11.04%
21	392.31	Transportation Equipment - Pickup Trucks - Power Supply	3.90%
22	392.41	Transportation Equipment - Light Trucks - Power Supply	1.90%
23	392.51	Transportation Equipment - Heavy Trucks - Power Supply	0.57%
24	392.61	Transportation Equipment - Trailers - Power Supply	0.70%
25	392.1	Transportation Equipment - Standard Cars - Power Delivery	5.62%
26	392.3	Transportation Equipment - Pickup Trucks - Power Delivery	4.00%
27	392.4	Transportation Equipment - Light Trucks - Power Delivery	2.50%
28	392.5	Transportation Equipment - Heavy Trucks - Power Delivery	9.22%
29	392.6	Transportation Equipment - Trailers - Power Delivery	0.13%
30	393.0	Stores Equipment-Accrued	5.94%
31	393.0	Stores Equipment-Amortized	4.01%
32	394.0	Tools, Shop and Garage Equipment-Accrued	5.96%
33	394.0	Tools, Shop and Garage Equipment-Amortized	4.00%

OKLAHOMA GAS AND ELECTRIC COMPANY

Worksheet M - Depreciation Rates

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

<u>Ln</u>	<u>General Plant Account</u>	<u>Account Description</u>	<u>Rate</u>
34	395.0	Laboratory Equipment-Accrued	10.54%
35	395.0	Laboratory Equipment-Amortized	5.00%
36	396.0	Power Operated Equipment	3.78%
37	397.0	Communication Equipment-Accrued	13.92%
38	397.0	Communication Equipment-Amortized	10.00%
39	398.0	Miscellaneous Equipment-Accrued	1.01%
40	398.0	Miscellaneous Equipment-Amortized	5.00%

	<u>Intangible Plant Account</u>	<u>Account Description</u>	<u>Rate</u>
41	302.0	Franchises and Consents	3.90%
42	303.1	Misc. Intangible Plant - Competitive Payments	33.33%
43	303.2	Misc. Intangible Plant - Software	10.81%

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

Worksheet N - Unfunded Reserves

I. Labor Related

Line No.	Account No.	Account Title	Beginning Balance	Ending Balance	Average
1	228.2	Accumulated Provision for Injuries and Damages	\$ 2,939,000	\$ 5,060,500	\$ 3,999,750
2	242	Severance	\$ 24,603	\$ 14,951	\$ 19,777
3	242	Accrued Vacation Pay	\$ 9,049,131	\$ 8,777,342	\$ 8,913,237
4	242	Workers Compensation	\$ 7,592,435	\$ 6,553,145	\$ 7,072,790
5	242	Post Retirement Life Insurance	\$ 93,690	\$ -	\$ 46,845
6	242	Incentive Compensation	\$ 16,055,034	\$ 8,358,442	\$ 12,206,738
7	242	Public Liability	\$ 215,766	\$ -	\$ 107,883
8	242	Miscellaneous	\$ -	\$ -	\$ -
9	xxx	Reserved for future			\$ -
10		Sub-Total	\$ 35,969,659	\$ 28,764,380	\$ 32,367,020
11		Wage & Salary Allocator			0.078841
12		Total Labor Related Reserves (In 10 times In 11)			\$ 2,551,852

II. Plant Related

13	xxx	Reserved for future	\$ -	\$ -	\$ -
14	xxx	Reserved for future	\$ -	\$ -	\$ -
15	xxx	Reserved for future	\$ -	\$ -	\$ -
16		Sub-Total	\$ -	\$ -	\$ -
17		Gross Plant Allocator			0.210338
18		Total Labor Related Reserves (In 16 times In 17)			\$ -
19		TOTAL REDUCTION TO RATE BASE (negative of In 12 plus In 18)			\$ (2,551,852)

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

Worksheet O - Amortizations

I. Extraordinary O&M Amortization

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

Worksheet O - Amortizations

II. Storm Cost Amortization

	Justification	FERC Docket No	Effective Year	Amortization Term (yrs)	Beginning O&M Expense	Annual Amortization	Annual Year End Balance
13	2007 Ice Storm expenses						\$ -
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 In 93)		(sum of Ins 12 and 26)		\$ -	\$ -

Worksheet P - Construction Work in Progress and Abandoned Plant

I. Project Summary

A. CWIP Annual Transmission Revenue Requirements		
Proj. No.	Project Description	ATRR
1	Sooner - Rose Hill 345 kV Line (Base Plan Upgrade pre 6-19-2010)	\$ -
2	Sooner - Cleveland 345 kV Line (Balance Portfolio Upgrade)	\$ -
3	Woodward District EHV - Tuco 345 kV Line (Balance Portfolio Upgrade)	\$ 4,014,339
4	Woodward District EHV - Hitchland 345kV Line (Priority Project Upgrade)	\$ 6,017,978
5	Woodward District EHV - Comanche County 345kV Line (Priority Project Upgrade)	\$ 10,530,253
6	Seminole - Muskogee 345 kV Line (Balance Portfolio Upgrade)	\$ -
7	Sunnyside - Hugo 345 kV Line (Base Plan Upgrade pre 6-19-2010)	\$ -
8		\$ -
9		
10		
11		
CWIP Totals		\$ 20,562,569

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

Worksheet P - Construction Work in Progress and Abandoned Plant Balances

II. Construction Work in Progress (CWIP) Balances

		Project 1	Project 2	Project 3	Project 4	Project 5	Project 6	Project 7	Project 8	Project 9	Project 10	Total
		Sooner - Rose Hill 345 kV Line Eff. 3-1-2011	Sooner - Cleveland 345 kV Line Eff. 3-1-2011	Woodward District EHV - Tuco 345 kV Line Eff. 3-1-2011	Woodward District EHV - Hitchland 345 kV Line Eff. 3-1-2011	Woodward District EHV - Comanche Co. 345 kV Line Eff. 3-1-2011	Seminole - Muskogee 345 kV Line Eff. 3-1-2011	Sunnyside - Hugo 345 kV Line Eff. 3-1-2011				
Line No.	Month	Year										
1	December	2013	\$ -	\$ -	\$ 100,517,090	\$ 150,985,840	\$ 75,852,607	\$ -	\$ -			\$ 327,355,537
2	January	2014	\$ -	\$ -	\$ 103,711,951	\$ 157,362,080	\$ 87,101,057	\$ -	\$ -			\$ 348,175,087
3	February	2014	\$ -	\$ -	\$ 106,291,880	\$ 159,970,989	\$ 95,837,812	\$ -	\$ -			\$ 362,100,681
4	March	2014	\$ -	\$ -	\$ 108,944,145	\$ 160,509,759	\$ 107,960,923	\$ -	\$ -			\$ 377,414,827
5	April	2014	\$ -	\$ -	\$ -	\$ -	\$ 113,623,037	\$ -	\$ -			\$ 113,623,037
6	May	2014	\$ -	\$ -	\$ -	\$ -	\$ 114,366,246	\$ -	\$ -			\$ 114,366,246
7	June	2014	\$ -	\$ -	\$ -	\$ -	\$ 121,001,826	\$ -	\$ -			\$ 121,001,826
8	July	2014	\$ -	\$ -	\$ -	\$ -	\$ 124,776,906	\$ -	\$ -			\$ 124,776,906
9	August	2014	\$ -	\$ -	\$ -	\$ -	\$ 128,790,640	\$ -	\$ -			\$ 128,790,640
10	September	2014	\$ -	\$ -	\$ -	\$ -	\$ 131,012,877	\$ -	\$ -			\$ 131,012,877
11	October	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
12	November	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
13	December	2014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
14	Average Balances		\$ -	\$ -	\$ 32,266,544	\$ 48,371,436	\$ 84,640,302	\$ -	\$ -			\$ 165,278,282
15	Return	(Data Ln 140 * Ln 14)	\$ -	\$ -	\$ 2,777,394	\$ 4,163,649	\$ 7,285,550	\$ -	\$ -			\$ 14,226,593
16	Taxes	(Data Ln 108 * Ln 15)	\$ -	\$ -	\$ 1,236,944	\$ 1,854,329	\$ 3,244,703	\$ -	\$ -			\$ 6,335,976
17	ATRR	(Ln 15 + Ln 16)	\$ -	\$ -	\$ 4,014,339	\$ 6,017,978	\$ 10,530,253	\$ -	\$ -			\$ 20,562,569

ATTACHMENT 2

OKLAHOMA GAS AND ELECTRIC COMPANY

2014 Actual Data to 2014 Projected Data

Line No.		2014 Projected Data	2014 Actual Data	Dollar Difference	Percent Difference	Comments
1	REVENUE REQUIREMENT (w/o incentives)	\$ 254,061,579	\$ 266,554,554	\$12,492,975	4.92%	
2	Total Revenue Credits	DA 11,674,889	\$ 21,825,956	\$ 10,151,067	86.95%	
3	NET REVENUE REQUIREMENT (w/o incentives)	242,386,690	\$ 244,728,599	\$ 2,341,909	0.97%	
4	SPP OATT RELATED UPGRADES REVENUE REQUIREMENT	170,924,614	\$ 164,285,450	\$ (6,639,164)	-3.88%	Change in NPCC, Depreciable Life & Investment of Base Plan and Balanced Portfolio projects. Windspeed costs are locked down and don't vary.
5	SPP OATT RELATED UPGRADES REV. REQ. TRUE-UP	3,820,290				
6	PRIOR YEAR TRUE-UP ADJUSTMENT w/INTEREST	(6,289,430)				
7	ADDITIONAL REVENUE REQUIREMENT (w/ incentives)					
8	OG&E ZONAL REVENUE REQUIREMENT for SPP OATT Attachment H, Sec. 1, Col. 3	\$ 73,931,215	\$ 80,443,149	\$ 6,511,934	8.81%	
9	NET PLANT CARRYING CHARGE (w/o incentives)					
10	Annual Rate	16.68%	15.90%	-0.78%	-4.68%	
11	Monthly Rate	1.39%	1.33%	-0.06%	-4.32%	
12	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/o incentives)					
13	Annual Rate	14.59%	13.06%	-1.53%	-10.49%	
14	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, INCOME TAXES AND RETURN					
15	Annual Rate	1.87%	1.52%	-0.35%	-18.72%	

OKLAHOMA GAS AND ELECTRIC COMPANY

2014 Actual Data to 2014 Projected Data

Line No.	<u>RATE BASE CALCULATION</u>		2014 Projected Data	2014 Actual Data	Dollar Difference	Percent Difference	Comments
16	GROSS PLANT IN SERVICE						
17	Transmission	TP	1,866,548,950	1,959,079,000	92,530,050	4.96%	New plant added above projections and Windspeed costs included
18	General Plant	W/S	23,853,753	25,041,599	1,187,846	4.98%	New plant added above projections
19	Intangible Plant	W/S	3,289,492	4,171,727	882,235	26.82%	New plant added above projections
20	TOTAL GROSS PLANT		1,893,692,194	1,988,292,326	94,600,132	5.00%	
21	ACCUMULATED DEPRECIATION						
22	Transmission	TP	413,128,473	420,328,208	7,199,735	1.74%	Increased depreciation due to increase in plant
23	General Plant	W/S	8,620,525	9,755,420	1,134,895	13.17%	Increased depreciation due to increase in plant
24	Intangible Plant	W/S	1,997,096	2,294,563	297,467	14.89%	Increased depreciation due to increase in plant
25	TOTAL ACCUMULATED DEPRECIATION		423,746,094	432,378,191	8,632,097	2.04%	
26	NET PLANT IN SERVICE						
27	Transmission		1,453,420,477	1,538,750,792	85,330,315	5.87%	
28	General Plant		15,233,228	15,286,179	52,951	0.35%	
29	Intangible Plant		1,292,395	1,877,164	584,769	45.25%	
30	TOTAL NET PLANT IN SERVICE		1,469,946,100	1,555,914,135	85,968,035	5.85%	
31	ADJUSTMENTS TO RATE BASE						
32	Account No. 281		-	-	-	0.00%	
33	Account No. 282		(289,767,154)	(368,828,937)	(79,061,783)	27.28%	Increase in Deferred Tax Liability is largely driven by significant Tax Deductions in excess of Book Expense related to accelerated Tax [Bonus] Depreciation, along with increased capital spending since 2007, and significant Tax deductions for Repairs expenses in 2008-2009, triggered by a change in tax accounting for Repairs since 2007.
34	Account No. 283		(2,203,310)	(2,564,408)	(361,098)	16.39%	
35	Account No. 190		45,166,857	57,257,630	12,090,773	26.77%	Net Operating Loss is being driven by Bonus Depreciation
36	Account No. 255		-	-	-	0.00%	
37	Unfunded Reserves	DA	(2,313,621)	(2,551,852)	(238,231)	10.30%	
38	TOTAL ADJUSTMENTS		(249,177,229)	(316,687,567)	(67,510,338)	27.09%	
39	UNAMORTIZED ABANDONED PLANT	DA	-	-	-	0.00%	
40	Construction Work in Progress (CWIP)	DA	207,666,429	165,278,282	(42,388,147)	-20.41%	
41	LAND HELD FOR FUTURE USE	TP	945,673	792,522	(153,151)	-16.19%	
42	WORKING CAPITAL						
43	CWC		2,764,872	3,274,625	509,753	18.44%	
44	Materials & Supplies -- Transmission Related	TP	11,860,998	19,996,405	8,135,407	68.59%	
45	Prepayments (Account 165)	GP	1,475,531	1,513,558	38,027	2.58%	
46	TOTAL WORKING CAPITAL		16,101,401	24,784,588	8,683,187	53.93%	
47	RATE BASE (sum Ins 30, 38, 39, 41, 46)		1,445,542,375	1,430,081,961	(15,460,414)	-1.07%	

OKLAHOMA GAS AND ELECTRIC COMPANY

2014 Actual Data to 2014 Projected Data

Line No.	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION		2014 Projected Data	2014 Actual Data	Dollar Difference	Percent Difference	Comments
48	OPERATION & MAINTENANCE EXPENSE						
	Transmission	TP	13,398,412	16,430,564	3,032,152	22.63%	Increase in expenses over 2 year period
49	Administrative and General						
50	Balance of A & G	W/S	7,164,334	8,046,736	882,402	12.32%	
51	Plus: Acct. 924	GP	375,568	484,815	109,247	29.09%	
52	Plus: Acct. 928 - Transmission Direct Assigned	DA	-	1,268	1,268	0.00%	
53	Plus: Acct. 928 - Transmission Allocated	DA	-	-	-	0.00%	
54	Plus: Acct. 930.1 - Transmission Direct Assigned	DA	-	-	-	0.00%	
55	Plus: Acct. 930.1 - Transmission Allocated	DA	-	-	-	0.00%	
56	Plus: Acct. 930.2 - Adj. Misc. General Expenses	W/S	297,418	255,987	(41,431)	-13.93%	Less expenses allocated to Transmission
57	Plus: PBOP Amount	W/S	881,463	977,630	96,167	10.91%	
58	A & G Subtotal		8,718,783	9,766,436	1,047,653	12.02%	
59	Transmission Lease Payments	DA	1,785	-	(1,785)	100.00%	
60	TOTAL O & M EXPENSE		22,118,980	26,197,000	4,078,020	18.44%	
61	DEPRECIATION AND AMORTIZATION EXPENSE						
62	Transmission	TP	30,373,677	43,792,601	13,418,924	44.18%	Due increase in Transmission Plant
63	Plus: Extraordinary & Storm Cost O&M Amortization	TP	9,906	-	(9,906)	-100.00%	2007 Storm Amorization ended in 2012
64	Plus: Recovery of Abandoned Incentive Plant	DA	-	-	-	0.00%	
65	General	W/S	1,529,550	1,478,107	(51,443)	-3.36%	
66	Intangible	W/S	597,636	771,441	173,805	29.08%	Software assets included in plant that has a shorter depreciable life
67	TOTAL DEPRECIATION AND AMORTIZATION		32,510,769	46,042,149	13,531,380	41.62%	
68	TAXES OTHER THAN INCOME						
69	Labor Related						
70	Payroll	W/S	850,017	986,360	136,343	16.04%	
71	Plant Related						
72	Property	GP	13,775,243	15,756,075	1,980,832	14.38%	
73	Gross Receipts						
74	Other	GP	26,918	40,745	13,827	51.37%	
75	TOTAL OTHER TAXES		14,652,178	16,783,180	2,131,002	14.54%	
76	INCOME TAXES						
77	T		38.96%	38.96%	0.00%	0.00%	
78	CIT		44.62%	44.54%	-0.08%	-0.18%	
79							
80	1 / (1 - T)		1.6383	1.6383	0.0000	0.00%	
81	Amortized Investment Tax Credit		(2,149,104)	(931,188)	1,217,916	-56.67%	
82	Income Tax Calculation	NA	57,274,734	54,822,480	(2,452,254)	-4.28%	
83	ITC adjustment	NP	(858,482)	(386,852)	471,630	-54.94%	
84	TOTAL INCOME TAXES		56,416,252	54,435,628	(1,980,624)	-3.51%	
85	RETURN (Rate Base * Rate of Return)	NA	128,363,400	123,096,598	(5,266,802)	-4.10%	
86	REVENUE REQUIREMENT (sum Ins 60, 67, 75, 84, 85)		254,061,579	266,554,554	12,492,975	4.92%	

OKLAHOMA GAS AND ELECTRIC COMPANY

2014 Actual Data to 2014 Projected Data

<u>SUPPORTING CALCULATIONS</u>		2014 Projected Data	2014 Actual Data	Dollar Difference	Percent Difference	Comments
In						
<u>No.</u>	TRANSMISSION PLANT INCLUDED IN SPP TARIFF					
87	Total transmission plant	1,971,719,623	2,073,325,991	101,606,368	5.15%	
88	Less transmission plant excluded from SPP Tariff	30,321,035	38,968,195	8,647,160	28.52%	New radial lines
89	Less Production Related Transmission Facilities	74,849,638	75,278,795	429,157	0.57%	
90	Transmission plant included in SPP Tariff	<u>1,866,548,950</u>	<u>1,959,079,000</u>	<u>92,530,050</u>	<u>4.96%</u>	
91	Percent of transmission plant in SPP Tariff					
92	WAGES & SALARY ALLOCATOR (W/S)					
93	Production	NA	-	-	0.00%	
94	Transmission	TP	8,723,740	9,559,863	836,123	9.58%
95	Distribution	NA	-	-	0.00%	
96	Other (Excludes A&G)	NA	-	-	0.00%	
97	Total	<u>8,723,740</u>	<u>9,559,863</u>	<u>836,123</u>	<u>9.58%</u>	
98	RETURN (R)					
99	Preferred Dividends	-	-	-	0.00%	
100	Development of Common Stock:					
101	Long Term Debt	2,048,652,249	2,463,329,203	414,676,954	20.24%	Balanced Portfolio, Priority projects & replacement of aging infrastructure
102	Preferred Stock	-	-	-	0.00%	
103	Common Stock	<u>2,598,729,277</u>	<u>2,903,982,844</u>	<u>305,253,567</u>	<u>11.75%</u>	Equity funds increased to finance projects mentioned above
104	Total	<u>4,647,381,526</u>	<u>5,367,312,047</u>	<u>719,930,521</u>	<u>15.49%</u>	
	Capital Structure Percentages					
105	Long Term Debt	44.08%	45.90%	1.82%	4.13%	
106	Preferred Stock	0.00%	0.00%	0.00%	0.00%	
107	Common Stock	55.92%	54.10%	-1.82%	-3.25%	
	Capital Structure Costs					
108	Long Term Debt	0.0606	0.0567	-0.39%	-6.44%	
109	Preferred Stock	0.0000	0.0000	0.00%	0.00%	
110	Common Stock	0.1110	0.1110	0.00%	0.00%	
	Capital Structure Weighted Averages					
111	Long Term Debt	0.0267	0.0260	-0.07%	-2.62%	
112	Preferred Stock	0.0000	0.0000	0.00%	0.00%	
113	Common Stock	<u>0.0621</u>	<u>0.0601</u>	<u>-0.20%</u>	<u>-3.22%</u>	
114	RETURN	<u>0.0888</u>	<u>0.0861</u>	<u>-0.27%</u>	<u>-3.04%</u>	
	Income Tax Rates					
115	Federal Income Tax Rate (FIT)	35.00%	35.00%	0.00%	0.00%	
116	State Income Tax Rate (SIT)	6.10%	6.10%	0.00%	0.00%	
117	Percent of Federal income tax deductible by State (p)	0.00%	0.00%	0.00%	0.00%	
	<u>List of Allocators:</u>					
	Direct Assigned	DA	1.000000	1.000000	0.00%	0.00%
	Gross Plant	GP	0.201587	0.210338	0.88%	4.34%
	Net Plant	NP	0.243819	0.253577	0.98%	4.00%
	Trans. Plant in SPP	TP	0.946660	0.944897	-0.18%	-0.19%
	Wages & Salaries	W/S	0.071086	0.078841	0.78%	10.91%
	No Allocator	NA				

ATTACHMENT 3

OG&E

Worksheet C - Average Balance Calculation (2013 & 2014)

2013	2014	AVG Bal to Worksheet C
Acct 282		
Net Total Property and Accumulated Depreciation	(1,651,096,088)	(1,745,075,940)
Income Taxes Recoverable/Refundable, net - RETAIL	(19,590,312)	(18,745,998)
Income Taxes Recoverable/Refundable, net - Equity AFUDC RETAIL	(34,020,807)	(34,525,944)
Income Taxes Recoverable/Refundable, net - Equity AFUDC TRANS	(2,856,204)	(3,003,903)
	<u>(1,707,563,411)</u>	<u>(1,801,351,785)</u>
Acct 283		
Prepaid Expenses	(1,821,255)	(1,863,100)
Pension Plans	(85,213,456)	(81,217,653)
Bond Redemption - Unamortized Call Premium Costs	(3,579,509)	(4,447,256)
Deferred Excess 2007 Storm Expenses - OK - Reg Asset	(8,360,403)	(7,576,875)
"Big 7 Transmission Projects" AFUDC - Reg Asset	(815,704)	(818,178)
Deferred Post-Retirement Medical Exp - Reg Liability	(4,216,633)	(4,479,477)
Deferred Red Rock Plant Costs - OK - Reg Asset	(2,440,378)	(2,386,183)
Deferred Excess 2007 Storm Expenses - AR - Reg Asset	-	-
Deferred Excess Pension Expenses - OK - Reg Asset/Liab	6,509,391	6,509,391
Deferred Excess Pension Expenses - AR - Reg Asset/Liab	530,855	588,767
Deferred Other - Rate Case Consult/Expert Witness - Reg Asset	(360,878)	(366,625)
Deferred Rate Case Expense - OK - Reg Asset	-	-
Deferred Smart Grid Expenses-Reg Asset - OK	-	-
Deferred Smart Grid Expenses-Reg Asset - AR	(389,105)	(333,520)
Deferred Smart Grid Retired Meter Loss - Reg Asset - OK	(13,305,853)	(13,305,862)
Deferred Smart Grid Retired Meter Loss - Reg Asset - AR	(839,377)	(839,378)
Deferred Smart Grid Web Portal Expenses - Reg Asset	(2,374,809)	(2,374,809)
Other - Accrued Bonus & Retirement Restoration	5,938,875	2,969,438
Other - Uncertain OK Tax Credits, etc.	-	(5,256,747)
	<u>(110,738,239)</u>	<u>(115,198,065)</u>
Acct 190		
Accrued Vacation	2,792,158	2,713,334
Derivative Instruments	-	-
Bad Debts	719,707	666,301
Accrued Interest	-	-
Accrued Liability-Public Liability	1,222,759	1,592,082
Accrued Liability-Employee Related	2,942,759	3,689,938
ARO Liability	20,755,713	21,074,538
Post-Retirement Benefits	45,243,048	42,961,084
Other - Misc	735,027	1,613,042
Deferred Fed Investment Tax Credits	727,866	547,406
Tax Credit Carryover	196,048,307	221,881,737
Net Operating Loss Carryover - Fed	162,096,727	154,086,325
Net Operating Loss Carryover - OK	24,148,364	25,485,510
Other - Investments in Partnerships	61,783	65,828
Kaw Water Storage Agreement Liability	3,656,664	3,696,647
Charitable Contributions Carryover	1,162,773	581,387
	<u>462,313,655</u>	<u>480,655,155</u>
Acct 255		
Accumulated Deferred Investment Tax Credits	(1,877,923)	(1,412,329)